

**National Institutes of Health
Office of Financial Management**



**TRAVEL AND SHIPMENT OF
HOUSEHOLD GOODS
ENTITLEMENTS FOR EMPLOYEES
GUIDANCE**

Version 1.0

PREFACE

This document has been developed with the specific purpose of providing you, the transferring employee, with additional details about entitlements for employees when undergoing a relocation. The Frequently Asked Questions outlined below will help you to better understand and comply with any necessary administrative requirements. Supplemental information has been provided below on policies and procedures of relocation as they pertain to employee entitlements such as travel, shipment and temporary storage of household goods, discretionary allowances (temporary quarters, house hunting trips), residence transactions, miscellaneous expenses allowance, relocation taxes, and relocation entitlements upon separation for retirement. These are all stemming from the guidance outlined in the [Federal Travel Regulation \(FTR\) Chapter 302](#). Additional information may be found in the [HHS Travel Policy Manual](#) and in the [NIH Travel Policy Handbook](#).

If, after you have examined this document and the above referenced websites, you still have questions or need clarification on a related issue, please contact your Institute/Center (IC) Administrative Officer (AO).

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1. GENERAL INFORMATION

Travel and shipment of household goods entitlements are determined by the move situation and/or type of appointment under which you enter NIH service (see [Section 3](#)). When you perform a Civilian Permanent Change of Station (PCS) with the Government, all relocation benefits are taxable. In all cases, relocating employees (e.g., new appointments and transfers), must sign [HHS Form 355 - Employee Agreement for New Appointees, Transfers To and Within the Continental United States \(CONUS\)](#) an agreement to remain in Government service for at least one year. HHS Form [355A](#) or [355B](#) may need to be completed, depending on the transfer situation.

NOTE: Travelers must be issued a Travel Authorization prior to incurring any expenses for travel or shipment of household goods. Any expenses incurred without the appropriate authorization will not be reimbursed or paid by the NIH.

All relocation move situations involving a shipment of household goods and other services are processed through a third-party Relocation Services Contractor (referenced in this document as the “Contractor”).

2. EMPLOYEES COVERED

Relocation allowances are outlined in FTR Chapter 302-3 for the following appointments:

1. Civilian new appointee or transferee (employee officially assigned from one duty station to another for permanent duty) hired under Title 5 authority; or
2. Excepted Service new appointee or transferee (employee officially assigned from one duty station to another for permanent duty) hired under Title 42 authority.

3. MOVEMENT SITUATIONS AND MAXIMUM ENTITLEMENTS

1. First Official Station Travel- a recruited employee with no previous Federal employment or a former Federal employee with a break in service:
 - a) Transportation and per diem for employee.
 - b) Transportation for dependents, no per diem.
 - c) Transportation of household goods within appropriate weight allowance.
 - d) Temporary storage of household goods, if necessary.
 - e) Relocation income tax allowance.

2. First Official Station Travel to Overseas Official Station- an employee assigned to an overseas station as his/her first duty station:
 - a) Transportation and per diem for employee.
 - b) Transportation for dependents, no per diem.
 - c) Transportation of household goods.
 - d) Temporary storage on shipped household goods and non-temporary storage for household goods remaining in the United States (US).
 - e) Relocation income tax allowance.

3. Transferring Employee PCS Within the CONUS- an employee directed by his/her Institute to move from one duty station to another or when an employee is transferred from one Department/Agency to the NIH:
 - a) Transportation and per diem for employee.
 - b) Transportation for dependents and per diem.
 - c) Residence transactions in selling and purchasing new home.
 - d) Transportation of household goods.
 - e) Temporary storage of household goods, if required.
 - f) Miscellaneous expense allowance.
 - g) Relocation income tax allowance.

4. Transferring Employee PCS from Overseas to the US- an employee has completed overseas assignment and is returning to his/her permanent duty post in the US:
 - a) Transportation and per diem for employee.
 - b) Transportation and per diem for dependents.
 - c) Residence transactions in selling and purchasing new home.
 - d) Miscellaneous expenses allowance.
 - e) Transportation of household goods and temporary storage, if required.
 - f) Relocation income tax allowance.

5. Transferring Employee PCS from the US to Overseas Duty Station- an employee assigned to an overseas work-study program for at least one year:
 - a) Transportation and per diem for employee.
 - b) Transportation and per diem for dependents.
 - c) Miscellaneous expenses allowance.
 - d) Transportation of household goods and temporary storage of household goods shipped.
 - e) Non-temporary storage of household goods not shipped to overseas duty station.
 - f) Relocation income tax allowance.

6. Transferring Employee PCS Between Overseas Official Posts- an employee stationed overseas is officially transferred to a second overseas location (seldom used).
 - a) Transportation and per diem for employee.
 - b) Transportation and per diem for dependents.
 - c) Transportation and temporary storage of household goods.
 - d) Miscellaneous expenses allowance.
 - e) Extended storage of household goods.
 - f) Sell & buy residence transaction expenses or lease termination expenses when transfer is between non-foreign areas.
 - g) Relocation income tax allowance.

7. Renewal Agreement Travel- an employee stationed overseas on a PCS is entitled to come back to the US on leave purposes with the understanding that he/she will return to the overseas station at the end of leave:
 - a) Transportation and per diem for employee.
 - b) Transportation for dependents, no per diem.

8. Return from Overseas Station to Place of Actual Residence for Separation- an employee stationed overseas is eligible for retirement for reasons of tenure or medical:
 - a) Transportation and per diem for employee.
 - b) Transportation for dependents, no per diem.
 - c) Transportation of household goods and temporary storage, if required.
 - d) Relocation income tax allowance

9. An Intergovernmental Personal Act of 1970 (IPA) recruited employee from an institution of higher education or from Federal, State, or local Government, or Federal employee to the who signs an agreement to work for at least one year, not to exceed two years, and return at the end of the assignment to his/her original duty:
 - a) Transportation and per diem to and from assignment location of employee.
 - b) Transportation and per diem to and from assignment location for dependents.
 - c) Transportation of household goods to and from assignment location.
 - d) Temporary quarters subsistence expenses at the assignment location and on return to his/her former post duty.
 - e) Temporary storage at assignment location, if required.
 - f) Non-temporary storage if assigned to an isolated post of duty.
 - g) Relocation income tax allowance.

10. Senior Executive Service (SES):
 - a) Transportation for employee to first official duty station.

11. Presidential Appointees:

- a) Transportation for employee to first official duty station.

4. TRANSFERRING EMPLOYEE PROCEDURES

Once your move has been authorized, the following steps are to be followed:

1. You are required to complete the NIH Form 2028 – Request for Permanent Change of Station Orders:
(<https://oma.od.nih.gov/Lists/DMSFormsList/Attachments/421/NIH%202028.pdf>).
This must be submitted to your IC AO 30-45 days prior to the date of travel. You are also required to complete [HHS Form 355 - Employment Agreement for Transfers To and Within the Continental US](#).¹
2. Your IC AO should submit the following documentation to the Contractor for preparation of the Travel Authorization.
 - a) The completed NIH Form 2028 – Request for Permanent Change of Station Orders:
(<https://oma.od.nih.gov/Lists/DMSFormsList/Attachments/421/NIH%202028.pdf>)
 - b) The Standard Form (SF) 50 Notification of Personnel Action, or SF 52 Request for Personnel Action if an SF 50 has not been processed, or an offer letter.
 - c) The completed [HHS Form 355 - Employment Agreement for Transfers To and Within the Continental US](#).
 - d) The completed [NIH Form 2555 - Order for Supplies or Services](#) with the following three lines: \$891 Entitlement Counseling Fee, \$375 Voucher Preparation Fee, and \$550 Move Management Fee. Once this form is approved, Official Form (OF) 348 is generated by the NIH Business System (NBS) with signatures.
 - e) The completed [NIH Form 2926-1 – Travel Waiver Request Form for Senior Travel Official Approval](#) for Discretionary Allowance(s).
3. The Contractor will prepare your Travel Authorization and forward it to the IC AO for review and signature approval. The IC AO will forward to the OFM Divisional Reimbursable Activity and Collections (DRAC) via email to relocationandfreight@nih.gov for transaction entry into the NBS.

¹ Alternatively, [HHS Form 355A - Employment Agreement for Transfers and Appointments Overseas](#) and [HHS Form 355B - Employment Agreement for Manpower Shortage Positions in the 50 States and the District of Columbia](#) are available if HHS Form 355 does not apply.

5. CONTRACTOR PROCEDURES

Once you have been authorized for a move situation which involves a move management service (e.g., household goods shipment), your IC AO will connect with a Contractor who is responsible for administering the services. The Contractor should complete the following steps:

1. Using the documentation listed in [Traveler Procedures](#), the Contractor will prepare your Travel Authorization.
2. The Contractor will submit the Travel Authorization to your IC AO for approval and signature. Once signed, the IC AO will submit the signed Travel Authorization to the OFM DRAC, for entry into the NBS.
3. The Contractor will provide, in compliance with FTR and NIH policies and procedures, all labor, materials, supervision, and resources to provide management of household goods shipments services from initial notification of move through completion of all move-related transactions.
4. Additionally, the Contractor will initiate move management services. This includes:
 - a) Entitlement counseling.
 - b) Cost comparison.
 - c) Movement of household goods/storage and special service arrangement and coordination.
 - d) Administration, monitoring, and inspection.
 - e) Employee assistance with understanding the household goods shipment process and associated responsibilities.

6. FREQUENTLY ASKED QUESTIONS

The tables below outline questions and responses in several categories, including: [Travel/Transportation](#), [Per Diem](#), [Shipment of Household Goods](#), [Temporary Storage of Household Goods](#), [Discretionary Allowances](#), [Residence Transactions](#), [Miscellaneous Expenses Allowance](#), [Relocation Taxes](#), and [Relocation Entitlement Upon Separation for Retirement](#).

For additional Questions and Answers, refer to [Federal Travel Regulation \(FTR\) Chapter 302](#).

A. Travel/Transportation	
Question	Response

TRAVEL AND SHIPMENT OF HOUSEHOLD GOODS ENTITLEMENTS FOR EMPLOYEES

If I am a new appointee or transferee and have been authorized relocation expenses, must I be reimbursed for travel to my new duty station?	Yes.
What methods of travel are available to me when I relocate to the NIH as a new appointee or transferee?	You may travel by a common carrier (airplane, train, bus, etc.) or privately owned vehicle (POV).
If I elect to travel by common carrier, how do I obtain my transportation tickets?	IC staff will arrange for you to procure your tickets via the Travel Management System in place at the NIH.
If I elect to travel by POV, how will I be reimbursed?	You will be reimbursed based on a determined mileage rate (See FTR 302-4.300).

*Reference FTR [302-4](#) for additional information.

NOTE: You are required to retain all transportation-related passenger receipts for accounting and reimbursement purposes.

What is per diem?	A monetary allowance over and above the cost of travel is provided to you to help cover the costs of lodging and meals while in travel status. This allowance is limited to the actual time required for travel.
If I am a new appointee or transferee and have been authorized relocation expenses, must I receive a per diem allowance?	Yes, if you are in travel status for a minimum of 12 hours. If relocating via POV, the 12-hour rule does not apply. Per diem is then based on the number of travel days to complete the trip, with a minimum driving distance of 300 miles per calendar day.

* Reference FTR [302-4.2](#) and [301-11.1](#) for additional information.

C. Shipment of Household Goods

Question	Response
If I am a new appointee or a transferee, and have been authorized relocation expenses, must I be reimbursed for shipment of my household goods?	Yes.
What types of “household goods” may I be authorized to ship?	<ul style="list-style-type: none"> • Household furnishings • Equipment • Appliances • Furniture • Clothing • Books (for use in performance of official duties) • Personal property which can be transported legally in interstate commerce, and which

	belongs to the relocating individual or members of his or her immediate family.
What types of “household goods” may not be authorized for shipment?	<ul style="list-style-type: none"> • Any property which is for resale or disposal rather than for use by the relocating individual or his or her immediate family • Airplanes • Boats • Pets • Wine, liquor • Cordwood • Property belonging to any person other than the relocating individual or his or her immediate family
Is there a maximum weight allowance applied to the household goods that I may be authorized to transport and/or store at the NIH’s expense?	Yes. The total weight of the household goods stored plus the household goods transported may not exceed 18,000 pounds . When you procure your household goods services through the Contractor and your shipment is in excess of the weight allowance, the Contractor will address any additional costs.

*Reference FTR [302-7](#) for additional information.

D. Temporary Storage of Household Goods	
Question	Response
As a new appointee or transferee, once I have been authorized relocation expenses, may I be reimbursed for temporary storage of my household goods?	Yes. You are entitled to storage for up to 60 days at the NIH’s expense.
Due to extenuating circumstances, may I be authorized a storage period that extends past 60 days?	Yes. Upon written request to your IC Delegated Official, an additional period not to exceed 90 days may be authorized.

*Reference FTR [302-7](#) and [302-8](#) for additional information.

E. Discretionary Allowances	
Question	Response
What are discretionary allowances?	Relocation allowances that an agency has discretionary authority to pay or reimburse. Approval for such allowances is made by the IC Executive Officer and the NIH Senior Travel Official.
E.1 Privately Owned Vehicle	
If I am a new appointee or transferee and have been authorized relocation expenses, am I eligible to transport my POV within CONUS?	Yes. After considering FTR 302-9.605, if the agency determines that it is in the interest of the Government for the employee to have use of a POV at the post of duty. The FTR also requires

	a shipment distance of a minimum of 600 miles from the official duty station.
How many vehicles may I be authorized to transport?	You may be authorized to transport only the number of POVs equal to the number of licensed drivers on the relocation travel authorization, not to exceed two, while relocating within CONUS at Government expense.
E.2 Temporary Quarters	
What are “Temporary Quarters”?	If you are a <u>transferee only</u> , and have been authorized relocation expenses, you may be eligible for temporary quarters. Under certain types of move situations, you and your immediate family may be authorized temporary quarters which refers to lodging procured for occupancy from a private or commercial source.
What is a “Temporary Quarters Subsistence Expenses (TQSE) Allowance”?	You may be authorized a TQSE for subsistence expenses incurred while you and your immediate family occupy temporary quarters. This does not include local transportation expenses incurred during such occupancy.
For what period may I be authorized a TQSE?	You may be authorized a TQSE in increments of 30 days or less, not to exceed 60 consecutive days.
Under unusual circumstances, may the TQSE period be extended?	Yes. An additional period of 60 consecutive days may be authorized. However, you will not be authorized for more than 120 consecutive days.
E.3 House Hunting Trips	
What is a “house hunting trip”?	If you are a <u>transferee only</u> and have been authorized to transfer from one official duty station to another, you may be eligible for reimbursement of house hunting trip expenses. This refers to a trip made by you and/or your spouse to the new official duty station locality to find permanent living quarters to rent or buy.
For what period may I be authorized a house hunting trip?	The maximum allowance may not exceed 10 consecutive days.
Are there any conditions that I must meet to be reimbursed for expenses incurred in connection with a house hunting trip?	Yes. To be eligible for reimbursement of such expenses: 1) both your old official duty station and new official duty station must be located within the US; 2) you must not have been assigned to Government or other prearranged housing at the new duty station; and 3) your old duty station and new duty station must be 75 or

	more miles apart (as measured by map distance) via a usually traveled surface route.
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* Reference FTR [302-6](#) for additional information on “Temporary Quarters” and FTR [302-5](#) on House Hunting Trips.

NOTE: NIH policy authorizes temporary quarters or a house hunting trip, not both.

F. Residence Transactions

Question	Response
What is Residence Transaction?	If you are a <u>transferee only</u> , and have been authorized relocation expenses, you must be reimbursed for allowances in connection with a residence transaction. Individuals who make a PCS within the 50 states, District of Columbia, and the territories and possessions of the US must be authorized assistance from NIH in the selling of their residence at the old official duty station and the purchasing of a new home at the new official duty station based on a percentage of the selling and/or purchasing price.
How can I qualify for reimbursement of selling expenses at the old official station?	To qualify for reimbursement of selling expenses, your official station or post of duty is the residence or other quarters from which you regularly commute to and from work. The dwelling for which reimbursement of selling expenses is claimed must have been your residence at the time you first received official notice by a competent authority of your transfer to the new official station.
How can I qualify for reimbursement of purchasing expenses at the new official station?	To qualify for reimbursement of purchasing expenses, a new home must be purchased at the new official station.
Is there a time limit that applies to either the sale of my home at the old official station or the purchase of a home at the new official station?	For both types of transactions, the settlement date may not exceed one year after the date that you reported to duty at your new official station.
Can the time limitation be extended?	The appropriate IC Delegated Official may authorize an extension (not to exceed one year).
As a transferee authorized for an allowance involving a residential transaction (e.g., the sale of a home at your old duty station), what other services are available to me?	<ul style="list-style-type: none"> • Home marketing incentives. • Use of a relocation services company. • Property management services. Note – these discretionary allowances are rarely used, and written approval is required.

*Reference FTR [302-11](#) for additional information.

G. Miscellaneous Expenses Allowance

Question	Response
What is a Miscellaneous Expenses Allowance (MEA)?	These are the various costs associated with PCS that are not covered by other PCS allowances in the FTR. MEA is intended to help defray some of the costs incurred due to relocating, when a civilian employee vacates a residence at the old official duty station and establishes a permanent residence at the new official duty station.
How can I qualify for an MEA?	Only transferees qualify for an MEA.
What amount will I be authorized for MEA?	<ul style="list-style-type: none"> • \$650 – if relocating alone. • \$1300 – if you do have immediate family relocating with you.

*Reference FTR [302-16](#) for additional information.

H. Relocation Taxes

Question	Response
What are Withholding Tax Allowances (WTA)?	These are additional income taxes that you may incur as a result of your relocation. If eligible, the Government will reimburse you for substantially all of the additional income taxes. Eligibility for WTA includes: transferred employees; appointments (new or political); assignments under the Government Employees Training Act; and those returning from an overseas assignment for the purpose of separation from Government service.
What are Relocation Income Tax Allowances (RITA)?	This is the payment to individuals to cover the difference between the WTA and the actual income tax liability incurred by the individual, and such individual’s spouse (if filing jointly), as a result of their taxable relocation benefits authorized pursuant to this chapter. RITA is paid whenever the actual income tax liability exceeds the WTA and applies to any travel, transportation, and relocation expenses reimbursed or furnished in kind.

*Reference FTR [302.17.5](#) for additional information.

I. Relocation Entitlement for SES Upon Separation for Retirement

Question	Response
If I am a career appointee to the SES, may I be authorized relocation expenses?	Yes.

<p>Once I have been authorized relocation expenses for the purpose of separation for retirement, what types of benefits may be provided?</p>	<p>If you meet the eligibility conditions outlined in FTR 302.307, you may be reimbursed for the following expenses:</p> <ul style="list-style-type: none"> • Travel expenses including per diem for the employee. • Transportation expenses (no per diem) for the immediate family. • Mileage allowance under FTR 302-4.300 to the extent travel is performed by a private owned automobile. • Transportation and temporary storage of household goods under FTR 302-7.
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* Reference FTR [302-3.304-3.315](#) for additional information.