

§ 302-15.11

§ 302-15.11 If my agency authorized, and I elected to receive, payment for property management expenses, may I later elect to sell my residence at Government expense?

Yes, provided:

(a) Your agency allows you to change your election of payment for property management expenses to an election of sale of your residence at Government expense; and

(b) Payment for sale of your residence at Government expense is offset in accordance with your agency's policy established under § 302-15.70(d).

§ 302-15.12 If my agency is paying for property management services under this part, and my service agreement expires, what must I do to ensure that payment for property management services continues?

You must sign a new service agreement. (See § 302-1.5 of this chapter.)

§ 302-15.13 What are the income tax consequences when my agency pays for my property management services?

You will be taxed on the amount of expenses your agency pays for property management services whether it reimburses you directly or whether it pays a relocation services company to manage your residence. Your agency must pay you a relocation income tax (RIT) allowance for the additional Federal, State and local income taxes you incur on property management expenses it reimburses you or pays on your behalf. You may wish to consult with a tax advisor to determine whether you will incur any additional tax liability, unrelated to your agency's payment of

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your property management expenses, as a result of maintaining your residence as a rental property.

Subpart B—Agency Responsibilities

NOTE TO SUBPART B: Use of the pronouns "we" and "you" throughout this subpart refers to the agency.

§ 302-15.70 What governing policies must we establish for the allowance for property management services?

You must establish policies and procedures governing:

(a) When you will authorize payment for property management services for an employee who transfers in the interest of the Government;

(b) Who will determine, for relocations to official stations in the United States, whether payment for property management services is more advantageous and cost effective than sale of an employee's residence at Government expense;

(c) If and when you will allow an employee who was offered and accepted payment for property management services to change his/her mind and elect instead to sell his/her residence at Government expense in accordance with paragraph (d) of this section; and

(d) How you will offset expenses you have paid for property management services against payable expenses for sale of the employee's residence when an eligible employee who elected payment for property management services later changes his/her mind and elects instead to sell his/her residence at Government expense.

CHAPTER 303—PAYMENT OF EXPENSES CONNECTED WITH THE DEATH OF CERTAIN EMPLOYEES

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PART 303-70—AGENCY REQUIREMENTS FOR PAYMENT OF EXPENSES CONNECTED WITH THE DEATH OF CERTAIN EMPLOYEES

Subpart A—General Policies

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303-70.304 Must we continue payment of relocation expenses for an employee's immediate family if the employee dies after reporting to the new duty station within CONUS, but the family was in transit to the new duty station or had not begun its en route travel?

303-70.305 What relocation expenses must we authorize for the immediate family under §§ 303-70.303 and 303-70.304?

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303-70.402 When an immediate family member, residing with the employee, dies while the employee is stationed outside CONUS, may we pay burial expenses?
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303-70.601 Under what circumstances may we authorize the escort of remains?
303-70.602 What travel expenses may we authorize for the escort of remains?

AUTHORITY: 5 U.S.C. 5721-5738; 5741-5742; E.O. 11609, 3 CFR, 1971-1975 Comp., p. 586.

SOURCE: FTR Amdt. 76, 64 FR 2434, Jan. 14, 1999, unless otherwise noted.

Subpart A—General Policies

§ 303-70.1 When must we authorize payment of expenses related to an employee's death?

When, at the time of death, the employee was:

- (a) On official travel; or
- (b) Performing official duties outside CONUS; or
- (c) Absent from duty as provided in § 303-70.3; or

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(d) Reassigned away from his/her home of record under a mandatory mobility agreement.

§ 303-70.2 Must we pay death-related expenses when the employee's death is not work-related?

Yes, provided the requirements in § 303-70.1 are met.

§ 303-70.3 Must we pay death-related expenses for an employee who dies while on leave, or who dies on a nonworkday while on TDY or stationed outside CONUS?

Yes. However, payment cannot exceed the amount allowed if death had occurred at the temporary duty station or at the official station outside CONUS.

§ 303-70.4 May we pay death-related expenses under this chapter if the same expenses are payable under other laws of the United States?

No.

NOTE TO SUBPART A: When an employee dies from injuries sustained while performing official duty, death-related expenses are payable under the Federal Employees' Compensation Act (FECA), 5 U.S.C. 8134. For further information contact the Department of Labor, Federal Employees' Compensation Division, 200 Constitution Avenue, NW, Washington, DC 20210.

Subpart B—General Procedures

§ 303-70.100 May we pay the travel expenses for an escort for the remains of a deceased employee?

Yes, in accordance with §§ 303-70.600 through 303-70.602.

[FTR Amdt. 86, 64 FR 45891, Aug. 23, 1999]

§ 303-70.101 Must we provide assistance in arranging for preparation and transportation of employee remains?

Yes.

Subpart C—Allowances for Preparation and Transportation of Remains

§ 303-70.200 What costs must we pay for preparation and transportation of remains?

All actual costs including but not limited to:

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(a) Preparation of remains:
(1) Embalming or cremation;
(2) Necessary clothing;
(3) A casket or container suitable for shipment to place of burial;

(4) Expenses necessary to comply with local laws at the port of entry in the United States; and

(b) Transportation of remains by common carrier (that is normally used for transportation of remains), hearse, other means, or a combination thereof, from the temporary duty station or official station outside CONUS to the employee's residence, official station, or place of burial, including but not limited to:

(1) Movement from place of death to a mortuary and/or cemetery;

(2) Shipping permits;

(3) Outside case for shipment and sealing of the case if necessary;

(4) Removal to and from the common carrier; and

(5) Ferry fares, bridge tolls, and similar charges.

NOTE TO § 303-70.200: Costs for an outside case are not authorized for transportation by hearse. Costs for transportation by hearse or other means cannot exceed the cost of common carrier (that is normally used for transportation of remains). Transportation costs to the place of burial cannot exceed the actual cost of transportation to the employee's residence.

Subpart D—Transportation of Immediate Family Members, Baggage, and Household Goods

§ 303-70.300 Must we pay transportation costs to return the deceased employee's baggage?

Yes, you must pay transportation costs to return the deceased employee's baggage to his/her official duty station or residence. However, you may not pay insurance of or reimbursement for loss or damage to baggage.

§ 303-70.301 Are there any limitations on the baggage we may transport?

Yes. You may only transport government property and the employee's personal property.

Paymt. of Expenses; Death of Cert. Empl.**§ 303–70.401****§ 303–70.302 When the employee dies at or while in transit to or from his/her official station outside CONUS, must we return the employee's immediate family, baggage and household goods to the residence or alternate destination?**

Yes. However, your agency head or his/her designated representative must approve the family's election to return to an alternate destination, and the allowable expenses cannot exceed the cost of transportation to the decedent's residence. Travel and transportation must begin within one year from the date of the employee's death. A one-year extension may be granted if requested by the family prior to the expiration of the one-year limit.

§ 303–70.303 Must we continue payment of relocation expenses for an employee's immediate family if the employee dies while in transit to his/her new duty station within CONUS?

Yes, if the immediate family chooses to continue the relocation, you must continue payment of relocation expenses for the immediate family if the immediate family was included on the employee's relocation travel orders. (See § 303–70.305.)

§ 303–70.304 Must we continue payment of relocation expenses for an employee's immediate family if the employee dies after reporting to the new duty station within CONUS, but the family was in transit to the new duty station or had not begun its en route travel?

Yes, if the immediate family chooses to continue the relocation, you must continue payment of relocation expenses for the immediate family if the immediate family was included on the employee's relocation travel orders. (See § 303–70.305.)

§ 303–70.305 What relocation expenses must we authorize for the immediate family under §§ 303–70.303 and 303–70.304?

When the immediate family chooses to continue the relocation, the following expenses must be authorized:

- (a) Travel to the new duty station; or
- (b) Travel to an alternate destination, selected by the immediate family, not to exceed the remaining construc-

tive cost of travel to the new duty station.

(c) Temporary quarters not to exceed 60 days, to be paid at the per diem rate for an unaccompanied spouse and immediate family.

(d) Shipment of household goods to the new or old duty station, or to an alternate destination selected by the immediate family. However, the cost may not exceed the constructive cost of transportation between the old and the new duty stations.

(e) Storage of household goods not to exceed 90 days.

(f) Reimbursement of real estate expenses incident to the relocation.

(g) Shipment of POV to the new or old duty station, or to an alternate destination, selected by the immediate family. However, the cost may not exceed the constructive cost of transportation between the old and the new duty stations.

Subpart E—Preparation and Transportation Expenses for Remains of Immediate Family Members**§ 303–70.400 When an immediate family member, residing with the employee, dies while the employee is stationed outside CONUS, must we furnish mortuary services?**

Yes, if requested by the employee and when:

(a) Local commercial mortuary facilities or supplies are not available; or

(b) The cost of available mortuary facilities or supplies are prohibitive as determined by your agency head.

NOTE TO § 303–70.400: The employee must reimburse you for all furnished mortuary facilities and supplies.

§ 303–70.401 When an immediate family member, residing with the employee, dies while the employee is stationed outside CONUS, must we pay expenses to transport the remains?

Yes, if requested by the employee, payment must be made to transport the remains to the residence of the immediate family member. The employee may elect an alternate destination,

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which must be approved by your agency head or his/her designated representative. In that case, the allowable expenses cannot exceed the cost of transportation to the decedent's residence.

§ 303-70.402 When an immediate family member, residing with the employee, dies while the employee is stationed outside CONUS, may we pay burial expenses?

No.

§ 303-70.403 When a family member, residing with the employee, dies while in transit to or from the employee's duty station outside CONUS, must we furnish mortuary services and/or transportation of the remains?

You must furnish transportation if requested by the employee. You must follow the guidelines in § 303-70.401 for transportation expenses. You must furnish mortuary services only if the conditions in § 303-70.400 are met.

Subpart F—Policies and Procedures for Payment of Expenses**§ 303-70.500 Are receipts required for claims for reimbursement?**

Yes.

§ 303-70.501 To whom should we make payment?

You should pay:

- (a) The person performing the service; or

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(b) Reimburse the person who made the original payment.

Subpart G—Escort of Remains

SOURCE: FTR Amdt. 86, 64 FR 45891, Aug. 23, 1999, unless otherwise noted.

§ 303-70.600 How many persons may we authorize travel expenses for to escort the remains of a deceased employee?

Travel expenses may be authorized for no more than two persons.

§ 303-70.601 Under what circumstances may we authorize the escort of remains?

Escort of remains may be authorized when the employee's death occurs:

- (a) While in a travel status away from his/her official station in the United States; or
- (b) While performing official duties outside the United States or in transit thereto or therefrom.

§ 303-70.602 What travel expenses may we authorize for the escort of remains?

You may authorize any travel expenses in accordance with chapter 301 of this title that are necessary for the escort of remains to:

- (a) The home or official station of the deceased; or
- (b) Any other place appropriate for interment as determined by the head of your agency.