

**§ 301-11.637**

**41 CFR Ch. 301 (7-1-10 Edition)**

**§ 301-11.637 Are income taxes to be withheld from the ITRA?**

Yes, as determined by your internal tax withholding procedures established for your agency pursuant to IRS procedures.

**§ 301-11.638 May we offer a lump sum payment to cover the income tax liability on the covered ITRA?**

Yes, if the employee mutually agrees in writing to the lump sum payment and understands that he/she is responsible for any income taxes without further reimbursement. See the illustration in § 301-11.627.

**§ 301-11.639 If the employee does not elect a lump sum payment, how is the tax on the ITRA reimbursement calculated?**

The tax on the tax reimbursement should be calculated using the Year 2 formulas developed for the relocation income tax allowance. (See § 302-11.8.)

**§ 301-11.640 How do we handle any excess payment?**

You must collect any excess payments, which includes issuing corrected W-2's or 1099's.

**PART 301-12—MISCELLANEOUS EXPENSES**

Sec. 301-12.1 What miscellaneous expenses are reimbursable?

301-12.2 What baggage expenses may my agency pay?

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**§ 301-12.1 What miscellaneous expenses are reimbursable?**

When the following items have been authorized or approved by your agency, they will be reimbursed as a miscellaneous expense. Taxes for reimbursable lodging are deemed approved when lodging is authorized. Examples of such expenses include, but are not limited to the following:

| General expenses   | Fees to obtain money   | Special expenses of foreign travel   |
|--|--|--|
| Baggage expenses as described in § 301-12.2.                                       | Fees for travelers checks .....  | Commissions on conversion of foreign currency.   |
| Services of guides, interpreters, and drivers..                                    | Fees for money orders .....  | Passport and/or visa fees, including fees for a physical examination if one is required to obtain a passport and/or visa and such examination could not be obtained at a Government facility. Reimbursement for such fees may include travel and transportation costs to the passport/visa issuing office if located outside the local commuting area of the employee's official duty station and the traveler's presence at that office is mandatory. |
| Services of an attendant as described in § 301-13.3.                               |  |  |
| Use of computers, printers, faxing machines, and scanners..                        | Fees for certified checks .....  | Costs of photographs for passports and visas.  |
| Services of typists, data processors, or stenographers..                           | Transaction fees for use of automated teller machines (ATMs)-Government contractor-issued charge card. | Foreign country exit fees.   |
| Services of an attendant as described in § 301-13.3.                               |  | Costs of birth, health, and identity certificates.   |
| Storage of property used on official business..                                    |  | Charges for inoculations that cannot be obtained through a Federal dispensary.   |
| Hire of conference center room or hotel room for official business..               |  |  |
| Official telephone calls/service (see note)..                                      |  |  |
| Faxes, telegrams, cablegrams, or radiograms..                                      |  |  |
| Lodging taxes as prescribed in § 301-11.27..                                       |  |  |
| Laundry, cleaning and pressing of clothing expenses as prescribed in § 301-11.31.. |  |  |