



266 FW 1 *PCS Policy and Entitlements*

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Series: Finance
Part 266: Permanent Change of Station
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1.1 What is the purpose of this chapter? This chapter establishes policies for permanent change of station (PCS) entitlements.

1.2 To whom does this chapter apply? This chapter applies to:

- A. Employees transferring from one official station to another for permanent duty.
- B. New employees (including student trainees) assigned to their first duty station.
- C. Last moves home for Senior Executive Service career appointees and employees returning from duty stations outside the conterminous United States upon separation from the Service.

1.3 What authorities govern travel and transportation connected to a change of duty station?

- A. 5 U.S.C. 5721-5734, Travel and Transportation Expenses; New Appointees, Student Trainees, and Transferred Employees.
- B. 20 U.S.C. 905(a), Quarters, Quarters Allowances and Storage - Entitlements.
- C. 41 CFR 301, Relocation Allowances.
- D. Federal Travel Regulations.

1.4 Does the Service issue any additional guidance? The ["Employees on the Move" Handbook](#) (PDF 2.5 MB) identifies specific entitlements associated with PCS moves. The Division of Finance prepares the handbook and updates it regularly to reflect changes in Government regulations, entitlements, and per diem rates. The Assistant Director - Business Management and Operations approves the handbook. You may obtain copies from the Division of Finance in Washington or the Regional Finance Offices.

1.5 If I transfer from one official station to another, am I eligible for any entitlements? We may authorize the following entitlements for employees who transfer from one official station to another for permanent duty ([1.2A](#) above). For specific guidance, limitations, and rates, refer to 41 CFR 302 and the ["Employees on the Move" Handbook](#).

A. House Hunting. We may authorize you (and/or your spouse) to take a house hunting trip to find a permanent residence in advance of the actual move. For house hunting trip expenses to be reimbursed, you must obtain advance written authorization. Only one round trip, not to exceed 10 consecutive days, including travel time, is allowed.

Allowable expenses for house hunting include transportation, per diem, and local transportation. Two options, which are fully explained in the Handbook, are available for reimbursement of subsistence for house hunting trips. The method that you select must be authorized on the Travel Authorization. Once the house hunting trip has commenced, you cannot change the method.

B. En route Transportation. Transportation expenses for travel to the new duty station for employees and their immediate families are allowable expenses.

C. En route Per Diem. Per diem for employees and their immediate families while en route to their new duty station is an allowable expense.

D. Temporary Quarters. Temporary quarters refers to any private or commercial lodging that the employee and/or immediate family occupies temporarily after the residence at the old duty station has been vacated. Generally, employees can be reimbursed for stays of up to 30 calendar days in temporary quarters. Total time in temporary quarters may not exceed 120 days. There are two methods, which are explained in the Handbook, for authorizing reimbursement of temporary quarters subsistence expenses. Once you occupy temporary quarters, you cannot change the method selected.

E. Real Estate. Your travel authorization may include reimbursement for certain real estate expenses, including the sale of the residence at the old official station; the purchase (including construction) of a dwelling at the new station; the settlement of an unexpired lease at the old station; or a lot on which a house trailer may be located as the residence.

F. Miscellaneous Expenses. The miscellaneous expense allowance reimburses you for various additional costs incurred as a result of moving. For specifics, see the [Handbook](#).

G. Relocation Services. Relocation services provided by Government-contracted companies help employees by guaranteeing the purchase of your home at the old station and/or offering services for renters/buyers at the new station. For specifics, see the Handbook.

H. Transportation and Temporary Storage of Household Goods. The authorization for shipments of up to 8,164.80 kilograms (18,000 pounds) of household goods is computed on the basis of actual expenses or commuted rates. The Regional Finance Offices make the determination of which method to use for the computation. The [Handbook](#) fully explains the actual methods used to ship household goods. In lieu of transportation of household goods, transportation of a mobile home or boat used as a primary residence is allowable.

I. Extended Storage of Household Goods. We may allow extended storage of household goods belonging to an employee assigned to an official station at an isolated location in CONUS only if is clearly justified and not primarily for the convenience or request of the employee. For specifics, see the [Handbook](#).

J. Relocation Income Tax Allowance. Payment of a relocation income tax allowance is authorized for employees transferred in the interest of the Government from one official station to another for permanent duty.

K. Shipment of a Privately Owned Vehicle (POV). The purpose for shipment of a POV is to reduce the Government's overall relocation costs by allowing transportation of a POV to the official station within CONUS when it is advantageous and cost effective to the Government.

1.6 What entitlements are available to new employees?

Entitlements for new appointees are limited to:

- A. En route per diem for employee only.
- B. Transportation costs for employee and family.
- C. Transportation and temporary storage of household goods.
- D. Transportation of mobile home or boat used as a primary residence in lieu of the transportation of household goods.
- E. Extended storage of household goods only when assigned to a designated isolated official station in CONUS.
- F. Shipment of POV.

1.7 What entitlements are available for employees entitled to a last move home? These employees are entitled to the same allowances as a new appointee except that they are not entitled to extended storage of household goods when assigned to a designated isolated official station in CONUS.

1.8 Can I obtain a travel advance? Information on travel advances is in [265 FW 3](#) and in the ["Employees on the Move" Handbook](#). You must use [Standard Form 1038](#) (Advance of Funds Application and Account) to request a travel advance. You must repay advances issued in connection with a PCS within 90 days. You cannot use the credit card Automated Teller Machine (ATM) option to obtain cash advances for a PCS due to the large sums involved and the length of time required to process PCS vouchers.

1.9 Are moving expenses considered income? If you are relocating, you should be aware that the Internal Revenue Service considers some moving expenses and allowances as income. The Fiscal Services Unit deducts a flat rate of 28 percent on taxable expenses for withholding when processing a PCS voucher. The Withholding Tax Allowance

(WTA) and Relocation Income Tax Allowance (RITA) are allowances established to assist employees with the additional Federal, State, or local income tax liability incurred because of the move. A RITA is applicable in the calendar year following the year in which the Fiscal Services Unit paid covered taxable moving expenses and WTAs. You must submit the RITA claim to the Fiscal Services Unit by April 1 of the applicable calendar year.

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