

# Permanent Change of Station (PCS)

Helpful Links and Additional Question & Answers



## Military.com

<http://www.military.com/money/pcs-dity-move>

- PCS checklist for the move (3 months before move)
- Shipping a Car Overseas
- Personally Procured Move (do it yourself) w/ application forms

## U.A. Army Family and Morale, Welfare and Recreation Programs (MWR)

<http://www.armymwr.com/family/relocation.aspx>

- Relocation Readiness Program
- CONUS/OCONUS relocation resources

## Defense Travel Management Office – JTR/FTR

<http://www.defensetravel.dod.mil/site/fagpcs.cfm>

- PCS frequently asked questions – house hunting trip, travel by POC, OCONUS, and Damage claims
- Broken down between Civilian and Uniformed Service Member
- Per Diem Rates

## Defense Finance & Accounting Service

<http://www.dfas.mil/civilianemployees/civrelo.html>

- Civilian Relocation Travel Voucher Guide – submitting your voucher, HHT, Temporary Quarters and miscellaneous expenses allowance
- Traveler's and Reviewer's checklist for voucher
- Types of Entitlements
- Tax information – prior to move

## CPOL

<http://cpol.army.mil/library/permis/2801.html>

- PCS – getting started
- House hunting
- Dependents
- First duty station move

## Surface Deployment & Distribution Command - SDDC

<http://www.sddc.army.mil/PP/default.aspx>

- DoDs Personal Property Program
- Approved domestic carrier list
- Moving your mobile home

On behalf of the U. S. Army Corps of Engineers (USACE), Welcome!

You have been authorized a Permanent Change of Station (PCS) move to your new Permanent Duty Station (PDS). USACE Transportation Division will be processing your Permanent Change of Station Travel Order to pay for entitlements of your relocation. The following document is broken up into two section, your first duty station and station to station move.

The entitlements the Government will pay for consist of the following:

Enroute Travel-this includes mileage and per diem for the employee only if the mileage from your home to the duty station is greater than 350 miles

Shipping and Storage of Household goods (HHG): Shipping of your HHG not to exceed (NTE) 18,000 lbs and storage of those HHG for NTE 60 days to start. Storage begins when the government contracted carrier picks up your HHG and departs your home.

In order for us to be able to accurately process this order we will need you to complete the CELA Form 7 (questionnaire to estimate expenses for first time government employees) that was attached to your Welcome email along with the pamphlet and return it to your assigned Traffic Manager as quickly as possible. If you should have any trouble completing the form, your Traffic Manager stands ready to assist you. Please do not hesitate to ask any questions as we know that your first move can be overwhelming.

The USACE Transportation Division will do everything we can to make your move a smooth transition. If you ever need immediate assistance and cannot reach your Traffic Manager, please feel free to call the Transportation Toll Free number 1-866-967-4852. We wish you the best of luck in your new position with the USACE. Essayons!

**For Questions Contact:**

Primary – assigned Traffic Manager

Alternate – Johnnie Potter, Supervisory Traffic Management Specialist; 901-874-8203

## FREQUENTLY ASKED QUESTIONS FOR FIRST DUTY MOVE

**Question:** What is the mileage rate for my Privately Owned Conveyance (POC) when I drive it to my new duty station?

**Answer:** If POC is authorized, mileage rates are paid at the current PCS rate of \$0.19.

**Question:** May I be reimbursed for the shipment of my Household Goods (HHG)? What is the maximum weight that can be shipped?

**Answer:** Yes, you will be reimbursed for the shipment of your HHG's not to exceed 18,000 lbs. The USACE uses the Government Bill of Lading (GBL) to ship HHG's. To receive the necessary virtual counseling on the shipment of HHG's you will need to go to [www.move.mil](http://www.move.mil). This website should be your first stop in setting up the shipment and storage of your HHG's. You are responsible for contacting the appropriate Military Transportation Office to schedule the packing, moving, and delivery of your household goods. Your assigned Traffic Manager will be able to assist as well. The Government assumes responsibility for selecting the moving company and pays the transportation vouchers directly to the carrier.

You may choose to move yourself and you will be reimbursed **ACTUAL EXPENSES** incurred up to the cost the Government would have paid had they moved your HHG's by GBL.

If it is determined that your HHG's exceed the authorized 18,000 lbs. you can be authorized to ship them another way. The following conditions must be met:

- a. Before shipment occurs, an itemized professional books, papers, and equipment (PBP&E) inventory must be provided for review by an official designated by the authorizing/order-issuing command.
- b. Appropriate evidence (as determined by the authorizing/order-issuing command) must be furnished that transporting the itemized materials as part of the HHG results in an excess weight situation.
- c. An appropriate official designated by the authorizing/order-issuing command at the new PDS must review and certify that the itemized PBP&E are necessary for the proper performance of the employee's duties at the new PDS. The same official must further certify that if these items are not transported to the new PDS, the same or similar items would have to be obtained (at GOV'T expense) for the employee's use at the new PDS.

**NOTE:** Certified weight tickets must be obtained from the mover, both before and after the HHG's are loaded. The weight tickets are necessary to show proof of the gross

weight (total weight of goods loaded plus truck weight), tare weight (weight of truck without goods), and net weight (gross weight minus tare weight). An itemized paid receipt is also required for proper reimbursement.

**Question:** May I be authorized to store my HHG?

**Answer:** Yes. Your HHG's storage will be authorized for an initial period of 60 days. Additional time can be authorized with a justification and approval by the local Command. Extension requests for over 60 days must meet the following criteria:

- a. intervening TDY or long-term training assignment
- b. Non-availability of suitable housing
- c. Completion of residence under construction
- d. Serious employee illness
- e. Dependent illness or death
- f. Strikes
- g. Acts of God
- h. Other circumstances beyond the employee's control
- i. Similar reasons

The employee must submit a formal written request with the Command approval to the PCS Request mailbox address:

CELA-T PCS Requests and an amendment to your order will be processed.

**Question:** How do I request an advance of PCS entitlements?

**Answer:** Requests for PCS travel advances may be faxed to (901) 874-8570. The advance request should include the following: (your Traffic Manager can supply the necessary forms)

- Copy of DD Form 1614 PCS travel orders and all amendments
- DD Form 1351 signed and approved by the Finance and Accounting Officer at your new District.

**Question:** How do I file my PCS entitlement claims?

**Answer:** Your PCS entitlement claims may be submitted to USACE Finance Center (UFC), by mail to the following address:

U.S. Army Corps of Engineers Finance Center  
Attn: CEFC-FT  
5722 Integrity Drive  
Millington, TN 38054-5005

**Question:** Where do I send my voucher for payment?

**Answer:** PCS entitlement claims may be submitted to USACE UFC, by mail to the following address:

U.S. Army Corps of Engineers Finance Center  
Attn: CEFC-FT  
5722 Integrity Drive  
Millington, TN 38054-5005

**Question:** How long will it take to process my PCS entitlement claim?

**Answer:** Once your claim is received at the UFC, it will take approximately 15 business days or three weeks to complete which includes calculating your entitlement and disbursement to your bank account.

**Question:** If I have questions regarding the calculation of my PCS payment, whom should I contact?

**Answer:** You can contact the following employees at the UFC:

Aretta Williams 901-873-9123  
Edmund Mullen 901-873-9121  
Dylan Benz 901-873-9120

## FREQUENTLY ASKED QUESTIONS FOR STATION TO STATION MOVE

**Question:** I have a Government Travel Card (GTC) can I use it for my PCS expenses?

**Answer:** If you are a GTC holder you must use your travel card for PCS expenses. Please indicate that you are a GTC card holder on your PCS forms. Use of the GTC prohibits payment of an advance.

**Question:** What kind of Real Estate Expenses are reimbursable?

**Answer:** Reimbursable Expenses

1. **Broker's Fees or Real Estate Commission:** A broker's fee/real estate commission for services in selling the residence is reimbursable, but not in excess of rates generally charged for such services in the old PDS locality. No such fee/commission is reimbursable ICW the new PDS home purchase.
2. **Other Advertising and Selling Expenses:** Costs of newspaper, bulletin board, multiple-listing services, or other advertising for residence sale at the old PDS are reimbursable if the employee has not paid for services in the form of broker's fee or real estate agent's commission. Customary costs of appraisal are also reimbursable.
3. **Legal and Related Costs:** To the extent they are not included in brokers or similar services for which reimbursement is claimed under other categories. The following expenses are reimbursable with respect to a residence sale (if customarily paid by the residence seller at the old PDS) and purchase (if customarily paid by a purchaser at the new PDS). These expenses are payable to the extent they do not exceed amounts customarily charged in the residence locality:
  - a. Searching title, preparing abstract and legal fees for a title opinion, or where customarily furnished by the seller, the cost of a title insurance policy;
  - b. Preparing conveyances, other instruments, and contracts;
  - c. Related notary fees and recording fees;
  - d. Making surveys, preparing drawings or plots/plants when required for legal financing purposes;
  - e. Special services when transferred employee is unable to physically attend settlement, and services were procured by the transferred employee or someone working with the employee (not the lender), and, if necessary for reasons other than personal preference:
    - (1) Fee for Courier delivery or similar service;

(2) Cost of preparing power of attorney; and

f. Similar expenses.

When a single over-all legal fee is charged, that fee may be paid without itemization if it is within the customary range of locality residence transaction charges. ***Litigation costs are not reimbursable.***

**Question:** Do I receive per diem for driving to my new duty station? Is per diem based on the location at which I lodge if an overnight stay is required?

**Answer:** Yes, per diem will be paid if the travel to your new duty station is over 12 hours. Mileage will be based on the official distance from your home of record to the new duty station and is verified with the Defense Table of Distances (DTOD). You are allowed one travel day for each 350 miles. If the excess is 51 miles or more after dividing the total number of miles by 350, one additional day of travel is allowed, not to exceed the traveler's actual travel time (if the traveler is authorized five days based on the official distance, but travels and claims the distance for three days-the entitlement is three days) per diem is not paid for Dependents for first duty moves. Per Diem is paid based on the standard CONUS rate (currently \$83 for lodging and \$46 for meals and incidental expenses). Per diem is paid for Dependents at a reduced rate. Per Diem is paid based on the standard CONUS rate (currently \$83 for lodging and \$46 for meals and incidental expenses). Dependents will be reimbursed at the decreased rate of:

- Spouse (75% of Standard CONUS Rate) \$96.75
- Dependents (12 and over-75%) \$96.75
- Dependents (under 12-50%) \$64.50

**Question:** What documents are needed to be reimbursed for my enroute travel?

**Answer:** To file an enroute travel claim, the following documents are needed:

- DD Form 1351-2, with your signature in block 21 and an approving officer's signature is needed in block 21a. Provide a detailed itinerary in block 15 showing daily travel, cities and states where lodging was obtained.
- A copy of your travel orders and all amendments
- Indicate in block 12 of the DD Form 1351-2, if your dependents traveled concurrently or delayed and the number of people per POC, if more than one POC is authorized and used.
- Paid itemized lodging receipt and any other receipt for a single item expense \$75.00 and over.



**Question:** What is the tax impact on PCS entitlements?

**Answer:** When you perform a move with the Federal Government, the majority of your entitlements are taxable in accordance with the Internal Revenue Service (IRS) and Publication 521 of the Internal Revenue Code (IRC). These items are taxable to you in the calendar year in which you are issued the entitlement by the UFC, which may not necessarily be the year in which the expense was incurred.

We are required by IRS regulations to issue a Form W-2 to you for all PCS travel reimbursements made to you in a tax year that are defined as taxable under IRS regulations.

Relocation Income Tax Allowance (RITA) is an entitlement to help offset the additional tax liability a civilian employee incurs when they do a PCS move. Each time we calculate a PCS voucher, we calculate an amount for your RITA entitlement. By regulations, the current standard calculation is 25% of the amount of the taxable reimbursable items on the voucher. This RITA amount that is calculated on each voucher is just a portion of your total RITA entitlement and is identified as the Withholding Tax Allowance (WTA). (NOTE: A different standard calculation percentage may have been in effect at the time your voucher was calculated.)

When we pay you the net amount (after taxes) of your reimbursement, we forward the amount of WTA that was calculated on the voucher to the Federal Reserve Bank (FRB) on your behalf as the Federal Income Tax Withholding (FITW) to be deposited in your IRS tax liability account. The total amount of these deposits for the year is reported in Block # 2 on the Form W-2. The gross amount (before taxes) of all of the entitlements calculated for you for the year is reported in block # 1 on the Form W-2.

You are required by regulations to file a RITA claim for any tax year that you receive a Form W-2 for taxable reimbursements paid to you for a PCS move. Consider a RITA claim as a 'reconciliation' of the WTA amounts calculated on each voucher and paid to the Federal Reserve on your behalf, and the actual amount of additional income tax liability you incurred, based on your individual total taxable income and your filing status.

If your total RITA was over-calculated by the standard percentage, an overpayment would have been made to the FRB on your behalf, and we will issue a bill to you for the overpayment. Since you have already filed your income tax return, any overpayment that was on deposit for you has already been refunded to you by the IRS after the total amount in your IRS tax withholding account was applied to your total IRS tax liability.

If your total RITA entitlement was under-calculated by the standard percentage, then we underpaid the FRB on your behalf. In this case, we issue a payment for the underpaid amount directly to you.

More information on the RITA entitlement can be found in the Federal Travel Regulations in Part 302-17 on web site: <http://www.gsa.gov/>.

The WTA is not automatically calculated and authorized on your order. You must elect the Withholding tax allowance by checking the box on the CELA Form.

The above questions and answers are only a fraction of the information regarding civilian PCS entitlements. If you have additional questions or concerns, please review the Joint Travel Regulations (JTR) and the UFC Standard Operating Procedures (SOP) 98-05. The SOP website can be found at:

[http://www.fc.usace.army.mil/adobe/direct/dir\\_d/travel\\_faq.html](http://www.fc.usace.army.mil/adobe/direct/dir_d/travel_faq.html)