

**FTA - Foreign Transfer Allowance Worksheet (DSSR 240)**

Allowable expenses under the Foreign Transfer Allowance are calculated here to process a claim on the SF-1190. This worksheet is reproducible locally. See guidelines on the reverse side of this page.

<b>1. Employee name (Last, First, MI)</b> _____	<b>2. Agency</b> _____
<b>3. Miscellaneous expense portion</b> _____ <b>Flat rate (no receipts required)</b> <i>or</i> _____ <b>Itemize (DSSR 241.2a, receipts required)</b> _____ Without family \$750      _____ Without family: lesser of one week's salary or GS-13, step 10 _____ With family \$1,500      _____ With family: lesser of two weeks' salary or GS-13, step 10	

<b>4. Wardrobe expense portion</b>	Previous or next post & transfer zone _____ Current post & transfer zone _____
Employee w/o Family _____ Employee with one family member _____ Employee with two or more family members _____	

**5. Predeparture subsistence expense portion** [The following table is set up to accommodate the "total actual subsistence method" (DSSR 242.3b). For "partial flat rate method" see DSSR 242.3a.] Taxes on lodging may be reimbursed in addition to maximums.

**Per Diem rate for U.S. post of assignment used for this calculation:** \_\_\_\_\_

Occupant(s)    x    Percentage Allowed    =    Maximum allowed

Initial occupant	1	100% of <b>Per Diem</b>	\$
Family members 12 & over		75% of <b>Per Diem</b>	\$
Family members under 12		50% of <b>Per Diem</b>	\$
<b>Maximum daily family rate</b>			\$

Date	(A) Lodging	(B) Per Day Meal/Laundry/Dry Cleaning Statement	(C) Total per day (A+B)	(D) Maximum daily family rate	(E) Maximum daily allowable (lesser of C or D)
Total allowable expenses claimed					

<b>6. Lease penalty expense portion</b> Lesser of : penalty per terms of lease _____ <i>or</i> three months' rent _____
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**Authorizing official certifies the following:** (a) the employee's transfer to a foreign post of assignment was due solely to actions by the employing agency and to unusual conditions fully beyond the control of the employee; and (b) the termination of the lease and departure of the employee did not result from any specific actions by the employee to seek a curtailment of the assignment for transfer or promotion; and (c) the employee was not negligent in promptly notifying the landlord of the intent to terminate the lease after receiving an official notice of transfer; and (d) all reasonable steps were taken by the employee to dispose of the quarters by sublease or assignment to others; and (e) both the employee and employing agency made reasonable efforts to avoid the full lease penalty by delaying the employee's transfer to a foreign post of assignment.

Authorizing official's signature \_\_\_\_\_ Date \_\_\_\_\_

<b>7. Remarks</b>
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<b>8. Employee statement:</b> I certify that the amounts claimed are actual costs incurred or those for which I am eligible.
Employee's signature _____ Date _____

**9. Guidelines for the Foreign Transfer Allowance:**

- ⇒ See special definition for “United States” for this Chapter (DSSR 241.1c)
- ⇒ Consists of four parts: (a) Miscellaneous expense portion
  - (b) Wardrobe expense portion
  - (c) Predeparture subsistence expense portion
  - (d) Lease penalty expense portion

\_\_\_\_\_ **Miscellaneous expense portion:**

- ⇒ Two ways to claim: (1) Flat rate or (2) Itemization
- ⇒ Flat rate: No receipts required; \$750 without family; \$1,500 with family
- ⇒ Itemization: Receipts required; limits are based on salary (DSSR 242.1); allowable expenses listed in DSSR 241.2a
- ⇒ May be paid between U.S. and foreign location or between two foreign locations

\_\_\_\_\_ **Wardrobe allowance:**

- ⇒ Paid only when transferring across two transfer zones (1 to 3 or 3 to 1)
- ⇒ May be paid between two foreign locations or between certain non-foreign areas outside conterminous U.S. and foreign locations
- ⇒ Never paid from conterminous US (48 contiguous states + the District of Columbia) which is zone 2
- ⇒ Zones for foreign areas found in DSSR 920, column 4
- ⇒ Zones for non-foreign areas found in DSSR 242.2b
- ⇒ Paid as a Flat rate - no receipts required
- ⇒ Amount depends on family size (see DSSR 242.2b for current rates)

\_\_\_\_\_ **Predeparture subsistence expense portion:**

- ⇒ Paid **only** when transferring from post in United States (DSSR 241.1c) to post in foreign area
- ⇒ Based on per diem for post of assignment in U.S. regardless of where days are spent
- ⇒ Paid up to ten days before final departure to foreign post
- ⇒ Ten days may be spent anywhere in U.S., however, final departure **must** be from U.S. post of assignment
- ⇒ Total Actual Subsistence Method: receipts required for lodging; plus certified meal/laundry/dry cleaning statement (no receipts required)
- ⇒ Partial Flat Rate Method: receipts required for only lodging

\_\_\_\_\_ **Lease penalty expense portion:**

- ⇒ May be paid from either a post in the U.S. to a foreign area or between posts in foreign areas
- ⇒ Authorizing official must certify in writing to five statements in DSSR 242.4 (statement also on page 1 of FTA worksheet)
- ⇒ Amount allowed limited to terms of lease or three months’ rent, whichever is less