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.

1. **Employee name (Last, First, MI)**	2. **Agency**

3. **Miscellaneous expense portion**

_____ **Flat rate (no receipts required)** *or* _____ **Itemize (DSSR 241.2a, receipts required)**

_____Without family $350 _____Without family: lesser of one week's salary or GS-13, step 10

_____With family $700 _____With family: lesser of two weeks' salary or GS-13, step 10

4. **Wardrobe expense portion** Previous or next post & transfer zone _____

Current post & transfer zone _____

Employee w/o Family _____ Employee with one eligible family member _____ Employee with two or more eligible family members _____

5. **Predeparture subsistence expense portion [The following table is set up to accommodate the "totally 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 **Per Diem**	$
Family members 12 & over		75% of **Per Diem**	$
Family members under 12		50% of **Per Diem**	$
		Maximum daily family rate	$

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	

6. **Lease penalty expense portion**

Lesser of : penalty per terms of lease _____ ***or*** three months' rent _____

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

7. **Remarks**

8. **Employee statement:** 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; $350 without family; $700 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
⇒ Totally 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