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COMMANDER NAVY REGION JAPAN  
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RHRO INSTRUCTION 12592

From: Regional Human Resources Office, Commander, Navy Region  
Japan

Subj: OVERSEAS ALLOWANCE PROGRAM FOR U.S. CIVILIAN EMPLOYEES

Ref: (a) Department of State Standardized Regulation (DSSR)  
(b) Department of Defense Instruction 1400.25, Volume  
1250  
(c) Presidential Memorandum, "Extension of Benefits  
to Same-Sex Domestic Partners of Federal Employees,"  
June 2, 2010  
(d) Department of Defense Financial Management  
Regulation 7000.14-R  
(e) CNIC Instruction 11103.1  
(f) Department of Defense Joint Travel Regulations,  
Volume 2 (JTR)

Encl: (1) Overseas Allowances for U.S. Civilian Employees  
Manual

**1. Purpose.** To establish local policy concerning the administration of the Commander, Navy Region Japan (CNRJ) Overseas Allowances Program for Civilian Employees in accordance with references (a) and (b).

**2. Background.** Via reference (a), the Department of State Standardized Regulations (DSSR) prescribes regulations defining the payment of allowances and differentials to federal civilian employees assigned to foreign areas. Reference (b) specifically authorizes the payment of allowances and differentials to Department of Defense (DOD) appropriated fund civilian employees who are U.S. citizens living in foreign areas. Overseas allowances and differentials are not automatic salary supplements or entitlements. They are specifically intended to be recruitment incentives for U.S. citizen civilian employees living in the United States<sup>1</sup> (stateside hires) to accept federal employment in a foreign area. Thus, individuals who already

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<sup>1</sup> Per reference (b), the United States includes any of the 50 States, the District of Columbia, Puerto Rico, and any U.S. territory or possession.

reside in the foreign area of assignment (local hires), may not be eligible for all of the allowances prescribed in the DSSR.

Moreover, individuals are not automatically granted foreign allowances and differentials simply because they meet eligibility requirements. When granted, overseas allowances and differentials are intended to offset expenses rather than provide 100% coverage.

**3. Applicability.** This instruction applies to all appropriated fund civilians at Commands and Activities serviced by Commander, Navy Region Japan Human Resources Office. Although male pronouns may appear in the text, this instruction applies to all male and female employees. Unless otherwise noted, the word "days" refers to calendar days. This instruction extends eligibility for overseas allowances and differentials to same-sex domestic partners of civilian employees and their children, consistent with reference (b).

**4. Responsibilities.**

a. Commands/Activities. Commanders, Commanding Officers, Officers in Charge, and Activity Heads are responsible for enforcing the provisions of this instruction and ensuring compliance by subordinate employees, including taking appropriate administrative action when necessary.

(1) When granting overseas allowances and differentials, Commands and Activities must consider the recruitment need, along with the expense the Command or Activity will incur, prior to approval.

(2) Each command has a fiduciary responsibility to provide a budget-conscious, fiscally sound review of allowances in accordance with DOD Financial Management Regulation, reference (d).

b. Housing Office. The local Navy or military Housing Office is responsible for assisting newly hired civilian employees at the foreign post with finding suitable no-cost government quarters or off-base residential quarters. Additionally:

(1) Provide a "Certificate of Government Quarters Unavailability" to employees seeking to lease residential quarters.

(2) Assist former government contractors in modifying existing rental lease agreements to reflect their civil service status and grade level (e.g., GS-11).

(3) Refer all civilian overseas allowance inquiries to the local HRO.

c. Human Resources Office (HRO). In addition to promulgating this instruction, HRO is responsible for complying with the provisions herein, providing guidance, interpretive advice, customer service, eligibility determinations, and processing requests for allowances and differentials in a timely and accurate manner. HRO is responsible for inputting actions into the Defense Civilian Personal Data System (DCDPS) and Defense Finance and Accounting Services (DFAS) automated systems. When an allowance issue arises, HRO should coordinate with DFAS and/or the Human Resources Service Center (HRSC) to resolve the discrepancy, and provide timely follow up action where necessary. To reduce untimely actions, HRO should notify serviced Commands and Activities when employees are not responsive and have overdue actions, such as living quarters allowance reconciliations and post allowance modifications. In exceptional circumstances, HRO should initiate corrective actions when an employee refuses or fails to comply with reporting requirements for paid allowances to include but not limited to suspension of payments and recoupment of unsupported allowance payments.

d. Employees. Employees are responsible for complying with the provisions of this instruction and submitting requests for allowances and differentials using a signed and dated Foreign Allowances Application, Grant and Report (SF-1190). All requests for allowances and differentials shall be completed honestly, accurately, and in good faith.

(1) Employees are responsible for notifying their servicing HRO of any changes in family member status or other circumstances which may warrant the revision of allowances and differentials. Specifically, employees must keep HRO informed

of any of the following events with as much advance notice as possible:

- (a) Change in marital status;
- (b) Loss or gain of a dependent (birth, death, adoption, dependent child becomes age 21,<sup>2</sup> etc.);
- (c) Employee or dependent(s) are away from post<sup>3</sup> or residence for any reason for more than 30 days;
- (d) Dependents obtain employment with Federal government;
- (e) Significant increase or decrease in living quarters expenses;
- (f) Moving from one residence to another, whether voluntary or involuntary;
- (g) Moving into temporary lodging;
- (h) Moving into government owned quarters (GOQ);
- (i) Purchase or sale of living quarters; or
- (j) Sharing or subletting living quarters with anyone.

(2) An employee shall not designate another individual (e.g., spouse or domestic partner) to inquire about or submit requests for allowances and differentials on his behalf, unless a power of attorney is provided to the HRO.

(3) In accordance with reference (e), employees must negotiate all leases through the local Navy or DoD Housing Office in order to receive LQA. This is to ensure rents are proper for the unit's location, size, condition and other factors imposed by the Installation. This should protect the

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<sup>2</sup>Although most of the allowances have a dependent age limitation of 21, exceptions are provided for the education travel. Please see section 280 of the DSSR for age limitations on education travel.

<sup>3</sup> Per the DSSR, "Post" means the place designated as the official station of the employee, regardless of whether he/she is detailed elsewhere or resides at another place with the authorization or approval of the head of his/her agency.

member against improper use of the OHA/LQA for "personal services" such as cleaning or maid services; inclusion of personal preferences such as installation of pools, garages, storage, cable, spas, etc. which are prohibited by the Joint Federal Travel Regulations and/or Department of State regulations.

5. **Policy.** HRO implementation guidance is provided in the "Overseas Allowances for U.S. Civilian Employees Manual," enclosure (1). The manual provides local policy, procedure, and guidance on allowances and differentials that are not clearly defined within references (a) and (b). The provisions of this instruction and the manual must be applied in conjunction with references (a) and (b) when administering overseas allowances and differentials for U.S. civilian employees.

6. **Authority.**

a. Commands and Activities have the authority to review, recommend, and endorse requests for allowances and differentials.

b. HRO has the authority to review, approve, and disapprove requests for allowances and differentials, where applicable.

c. Office of Civilian Human Resources (OCHR) has the authority to make decisions as head of the agency and approve waivers for allowances and differentials, where applicable.

s/   
MYLECHIA L. SMALLS  
Director

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**Overseas Allowances for U.S. Civilian Employees  
Manual**

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## Introduction

1. Applicability. Per reference (b), the allowances authorized by reference (a) may be authorized for civilian employees living in foreign areas except the wardrobe portion of the Foreign Transfer Allowance, the Education Allowance, and the Difficult to Staff Incentive Differential. Per section 040(i) of reference (a), an employee is an individual employed in the civilian service of a government agency who is:

- a. a citizen of the United States;
- b. officially stationed in a foreign area;
- c. receiving basic compensation; and
- d. eligible for allowances or differentials under subchapter 030 of reference (a), including the provisions pertaining to local hires and temporary employees, as determined by relevant agency authority.

This instruction has been reviewed by the Per Diem, Travel and Transportation Allowance Committee in accordance with DODD 5154.29, dated 9 March 1993, as PDTATAC Case RR12012. Any conflict between this instruction and JTR, Volume 2 is resolved based on the JTR and not this instruction.

2. Quarters Allowances (DSSR 031.1). Quarters allowances are intended to reimburse an employee for substantially all costs for either temporary or residential quarters whenever Government-owned or Government-rented quarters are not provided to the employee without charge. They are not intended to reimburse 100% of an employee's quarters costs or to provide ostentatious housing or extravagant meals. Eligibility for quarters allowances is provided below.

a. Employees Recruited in the United States (DSSR 031.11). Quarters allowances may be granted to employees who were recruited by the employing government agency in the United States, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, and the possessions of the United States.

b. Employees Recruited Outside the United States (DSSR 031.12). Quarters allowances may be granted to employees recruited outside the United States, provided that:

(1) the employee's actual place of residence in the place to which the quarters allowance applies at the time of receipt thereof shall be fairly attributable to his/her employment by the United States Government; and

(2) prior to appointment, the employee was recruited in the United States, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, the former Canal Zone, or a possession of the United States, by:

(a) the United States Government, including its Armed Forces;

(b) a United States firm, organization, or interest;

(c) an international organization in which the United States Government participates; or

(d) a foreign government; and

(3) had been in substantially continuous employment by such employer under conditions which provided for his/her return transportation to the United States, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, the former Canal Zone, or a possession of the United States; or

(4) as a condition of employment by a Government agency, the employee was required by that agency to move to another area, in cases specifically authorized by the head of agency.

(5) Section 031.12b may be waived due to unusual circumstances as outlined in reference (b), Enclosure 2, Section 2(c).

3. Eligibility for Other Allowances (DSSR 031.2). Post Allowance and danger pay allowance may be granted to employees as defined in 040(i) of reference (a) and provided in reference (b). Other cost-of-living allowances

(foreign transfer allowance, separate maintenance allowances, and educational travel), prescribed in DSSR 240, 260, and 280, respectively, may be granted only to those employees who are eligible for quarters allowances.

ALLOWANCES CHART FOR U.S. CIVIL SERVICE EMPLOYEES		
FOREIGN ALLOWANCES/DIFFERENTIALS	STATESIDE HIRES and LOCAL HIRES W/ STATESIDE BENEFITS <sup>1</sup>	LOCAL HIRES
<b>Quarters Allowances</b>		
Temporary Quarters Subsistence Allowance	x	
Living Quarters Allowance	x	
Extraordinary Quarters Allowance	x	
<b>Cost of Living Allowances</b>		
Post Allowance	x	x*
Foreign Transfer Allowance	x	
Separate Maintenance Allowance	x	
Education Travel	x	
<b>Other Allowances</b>		
Post Differential	x	
Payments During Evacuation	x	
Danger Pay	x	
Advance of Pay	x	

\* Reference (b) specifically authorizes payment of post allowance to eligible employees even though they may not be eligible for post differential or other allowances.

<sup>1</sup> Per JTR, par. C5564-4, reference (f), employees recruited for OCONUS service at a geographical locality other than that in which the actual residence is located may be eligible for a transportation agreement and/ or other stateside benefits.

## CHAPTER 1

**Foreign Transfer Allowance (DSSR Section 240):** Foreign transfer allowance (FTA) is an allowance for extraordinary, necessary, and reasonable expenses incurred by an employee incident to transferring to a post of assignment in a foreign area, including costs incurred in the United States, its territories, possessions, the Commonwealth of Puerto Rico and the Commonwealth of the Northern Mariana Islands prior to departure for such post.

1. Pre-departure Subsistence Expense Portion.

a. An employee may be granted FTA for up to ten (10) consecutive days prior to departure to foreign post, so long as he/she has vacated his/her permanent residence and moved into temporary quarters.

b. FTA can only be authorized within thirty (30) days after an employee vacates his/her permanent residence in the U.S. Proof of vacating the U.S. residence is required and may be supported by providing the following:

(1) A release statement from the landlord indicating the date the employee vacated or was released from his/her lease; or

(2) A bill of lading from the moving company indicating the date household goods were removed from the residence; or

(3) Any other administratively acceptable documents that should be reviewed by the Human Resources Office (HRO) on a case-by-case basis.

c. This portion of FTA may be calculated using one of the following methods:

(1) **Partial Flat Rate Method:** Actual lodging amount (excluding lodging tax) up to the lodging portion of the per diem of the locality from which transferred and a flat amount equal to the meal and incidental expense (M&IE) portion of the per diem according to the formula provided

in section 242.3a of the DSSR. Receipts are required for only lodging if this method is followed; or

(2) **Total Actual Subsistence Method:** Reimbursement for documented costs based on the maximum per diem (no breakdown between commercial lodging and meal and incidental expense portions for this type of calculation) according to the formula provided in section 242.3b of the DSSR. Receipts are required for commercial lodging, daily meals, laundry, and dry cleaning.

d. Taxes. Tax on lodging should be reimbursed separately from the lodging expenses.

e. Per Diem. Per diem rates are based on the U.S. locality from which the employee transferred and are determined according to the maximum per diem rate prescribed by the Defense Travel Management Office. <http://www.defensetravel.dod.mil/site/perdiem.cfm>

Employees shall submit requests for FTA with a signed and dated Foreign Allowances Application, Grant and Report (SF 1190), Appendix A, receipts for lodging, and the FTA Expense Worksheet, Appendix B.

2. Advance. While DSSR 243 may allow for advance of funds, it is the policy of CNRJ HRO that no advances should be given to employees for this purpose.

3. Lease Penalty. Claims for the lease penalty expense portion of FTA must be supported with administratively acceptable documentation (e.g., a copy of the lease) and valid contact information for the property manager, landlord, or other responsible party.

4. Miscellaneous Expense Portion. Employees may be reimbursed in lump sum for certain extraordinary costs which are reasonable necessary and incident to transferring to a post of assignment in a foreign area. This portion of FTA may be calculated using a flat rate (no receipts required) or the actual allowable itemized expenditures (receipts required).

5. Non-commercial quarters. Expenses should not be reimbursed for non-commercial lodging other than for the M&IE portion of the per diem rate.
6. Wardrobe Expense. Employees are not authorized the wardrobe expense portion of FTA.<sup>2</sup>
7. Home Service Transfer Allowance<sup>3</sup>. Employees are not authorized the home service transfer allowance (HSTA) portion of FTA.
8. Extensions. Requests for FTA extensions beyond ten (10) days may be granted in unusual circumstances, provided the employee provides sufficient justification to HRO and obtains command endorsement.

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<sup>2</sup> JTR, par. C1260-C3b, reference (f), prohibits authorization of the wardrobe portion of FTA for Department of Defense (DoD) civilian employees.

<sup>3</sup> JTR, par. C1260-C3c(2), reference (f), prohibits authorization of the HSTA portion of FTA for DoD civilian employees.

## CHAPTER 2

**Advance of Pay (DSSR Section 850):** An advance of pay up to three (3) months is an allowance intended to cover those necessary and reasonable moving expenses incurred by an employee incident to transferring to a post of assignment in a foreign area such as excessive move-in expenses for rental living quarters.

1. A request for advance of pay may be submitted no more than three (3) weeks prior to reporting for duty and no later than sixty (60) days after an employee reports for duty.<sup>4</sup>
2. Only one (1) outstanding advance of pay may be authorized at any given time.
3. The advance of pay shall be repaid within twenty-six (26) pay periods.

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<sup>4</sup> Department of Defense Financial Management Regulation 7000.14-R, Volume 8, Section 030902B indicates that an employee may request an advance of pay 3 weeks before the estimated departure date for assignment to a foreign duty post or up to 2 months after arrival, reference (d).

### CHAPTER 3

#### Temporary Quarters Subsistence Allowance (DSSR Section 120):

Temporary quarters subsistence allowance (TQSA) is intended to assist in covering the average cost of adequate, but not elaborate or unnecessarily expensive accommodations in hotel, pension, or other transient-type quarters at the post of assignment, plus reasonable meal and laundry expenses that an employee incurs after initial arrival at a foreign post or prior to departure from a foreign post.

1. Maximum TQSA Rate. TQSA is based on the maximum per diem rate listed for the foreign post of assignment. The maximum daily rate for lodging and meals & incidentals (M&IE) are based on the designated percentages below. The lodging and M&IE rates may not exceed their respective daily limits.

a. For the first thirty (30) days, each initial occupant (employee or family member age 12 or over) should be granted a daily rate not to exceed 75% of the maximum per diem rate listed for the foreign post of assignment. Each additional occupant age 12 or over should be granted 50% of the per diem rate listed for the foreign post. Each family member occupant under age 12 should receive 40% of the per diem rate listed for the foreign post.

b. For the second thirty (30) day period, these amounts should be reduced to 65% for the initial occupant, 45% for additional occupants age 12 or over, and 35% for additional occupants under age 12.

c. For the third thirty (30) day period, these amounts should be reduced to 55% for the initial occupant, 40% for additional occupants age 12 or over, and 30% for additional occupants under age 12.

d. When excessive temporary lodging costs exist after TQSA has been granted beyond the first 30 days, employees may request their Command to authorize the same lodging rate allowed in 1a above.

2. Temporary Lodging Outside of Commuting Area. TQSA shall not exceed the maximum TQSA rate of the foreign post

of assignment, regardless of location of the temporary lodging or commuting distance to the duty station.

### 3. Inbound.

a. Upon arrival to a post of assignment in a foreign area, employees should be authorized TQSA for ninety (90) days or a period ending with the occupation of permanent residential quarters, whichever occurs first.

b. During the occupancy of temporary quarters, employees are expected to proactively search for permanent quarters. An employee should be required to make an appointment with the local Navy or DoD Housing Office to request placement in government quarters at the assigned post, if eligible in accordance with the local Housing policy.

c. TQSA extensions may be granted for an additional sixty (60) days and employees may continue to receive the same 1<sup>st</sup> 30-day TQSA rate, when compelling reasons beyond the control of the employee require continued occupancy of temporary quarters. Requests for inbound TQSA extensions require:

(1) A letter of endorsement from the Commanding Officer or Activity Head; and

(2) Proof that the employee has made continuous efforts to locate permanent quarters including government quarters at the post. Appendix C may be used to document the employee's search efforts.

d. TQSA terminates when an employee moves into permanent residential quarters or for the other reasons outlined in section 123.2 of reference (a).

### 4. Outbound

a. Employees should be authorized outbound TQSA for up to thirty (30) days immediately preceding final departure from a foreign post.

b. Requests for outbound TQSA must be supported by appropriate documentation, including but not limited to,

permanent change of station (PCS) orders; a release statement from the Housing Office, landlord, or real estate agency; and hotel receipts.

c. Extensions of outbound TQSA may be authorized for conditions that require an employee to vacate permanent residential quarters more than thirty (30) days prior to departure from a foreign post. Requests for outbound TQSA extensions must be supported by administratively acceptable documentation from the Housing Office, real estate agency, landlord, or other responsible third party.

5. Advance. TQSA inbound should be advanced only up to the maximum flat rate for each thirty (30) day period. While DSSR 113.2 may allow an advance of funds for TQSA outbound, it is the policy of CNRJ HRO that no advances should be given to employees for this purpose.

6. Temporary Duty (TDY)/Temporary Additional Duty (TAD). The lodging portion of the TQSA may be granted while an employee is on official travel. Employee must provide a copy of the travel orders that specify the travel dates and supporting documentation that employee is occupying temporary quarters.

7. Personal Leave. Employees may continue to receive TQSA while in an approved leave status.

8. No Cost Quarters. When no cost temporary quarters are occupied by the employee, the employee should be granted no more than one-half of the TQSA amount established in Paragraph 1 of this Chapter for actual meal, laundry and dry cleaning expenses.

9. Reconciliation. Employees shall request TQSA reconciliations with a Foreign Allowances Application, Grant and Report (SF 1190), Appendix A, and a detailed expense worksheet, Appendix D, within seven (7) days. Receipts are required for all lodging, meal, and dry cleaning expenses claimed under TQSA. Alcohol purchases are not authorized reimbursement. Claims for TQSA must be reasonable and may not include expenses incurred for other persons (i.e., TQSA is intended to cover reasonable expenses for employees and command-sponsored dependents only).

a. If an employee fails to submit appropriate documentation within the specified timeframe, HRO should notify the employee's chain of command and provide seven (7) additional days for submission. If the employee fails to submit the requested documentation within seven (7) days, he/she may be subject to disciplinary action and involuntary pay actions (e.g., suspension of TQSA, recoupment of payments of unsupported allowances, etc.).

## CHAPTER 4

**Post Allowance (DSSR Section 220):** Post allowance (PAL) is a cost of living allowance. It is based on a comparison of the cost of living between Washington D.C., and your overseas post. Payments depend on the assignment of a class schedule from the U.S. Department of State, number of your eligible dependents, and your salary. PAL reaches a maximum with a family size of six (6). Changes to class schedules are determined by the U.S. Department of State. Any changes to post allowance should be automatically processed by the payroll office. The amount of PAL can increase or decrease as often as every pay period without advance notice.

1. Non-pay status. If an employee is in a non-pay status for more than fourteen (14) consecutive days, post allowance should be suspended on the date the employee first enters the non-pay status.

2. Extended absences. Post allowance may continue for up to 30 consecutive days when an employee and/or his dependents travel away from the assigned post and are not on leave orders (e.g., Renewal Agreement Travel). Post allowance should be terminated or reduced to the appropriate family size on the 31st day of absence from post.

## CHAPTER 5

**Living Quarters Allowance (DSSR Section 130):** The living quarters allowance (LQA) is intended to offset the cost of residential quarters whenever government-owned or government-leased quarters are not provided to an employee without charge. To receive LQA, all eligible employees must negotiate rental leases through the local Navy or DoD Housing Office.

1. LQA is designed to cover substantially all rent, utilities (e.g., heat, light, fuel, gas, electricity, water, kerosene, connection/disconnection fees, etc.), taxes levied by the local government and required by law or custom to be paid by the lessee, insurance required by local law to be paid by the lessee, and agent fees required by local law or custom to be paid by the lessee.

2. When local law or custom requires an employee to pay landlord, agent, or other miscellaneous fees, the employee may submit a request for reimbursement immediately after signing a house lease/contract by providing proof of payment to the Human Resources Office.

3. Reimbursement for miscellaneous fees should be deducted from the employee's maximum LQA entitlement and the LQA estimate should be reduced accordingly to reflect bi-weekly payments.

4. When an employee who has been granted LQA voluntarily moves to a new rental unit, he should not be authorized reimbursement of landlord, agent, or other miscellaneous fees. When an employee is required to move to a new rental unit (e.g., the Housing Office determines that the existing quarters are unsuitable), an employee may be authorized reimbursement of landlord, agent, or other miscellaneous fees.

5. LQA for Locally Hired Employees<sup>5</sup>. Quarters allowances may be granted to employees recruited outside the United States, provided that:

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<sup>5</sup> Department of Defense Regulation 1400.25-M, Subchapter 1250, reference (b) contains provisions on living quarters allowance eligibility.

a. The employee's position is normally filled through worldwide recruitment;

b. The employee's actual place of residence in the place to which the quarters allowance applies at the time of receipt thereof is fairly attributable to his/her employment by the United States Government;

c. Prior to appointment, the employee was recruited in the United States, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, the former Canal Zone, or a possession of the United States, by one of the entities listed section 031.12b of the DSSR; and,

d. The employee meets the criteria set forth in references (a) and (b).

e. A stateside hire is a person who physically resided permanently in the United States or the Commonwealth of the Northern Mariana Islands from the time he or she applied for employment until and including the date he or she accepted a formal offer of employment.

#### 6. Government Quarters

a. Upon arrival at the assigned foreign post, all employees must check in with the local Housing Office to sign up for government quarters. Prior to LQA grant, employees eligible for government quarters must obtain Appendix E from the Housing Office and submit to HRO. Exceptions may be granted for special circumstances (e.g., if an employee has pets and suitable housing is not available).

b. When an employee who has been granted LQA accepts or declines no-cost government housing at the assigned foreign post, LQA shall terminate on the date that immediately precedes the day government quarters were made available to the employee.

7. Advance. Advance payment of LQA may be made in foreign areas where local custom necessitates such advance payments and/or where the individual lessor requires the customary

advance payment of rent. Per reference (d), only employees in Korea may receive advance LQA payments.

8. Movement from one residence to another residence.

Employees must obtain Command endorsement for any movement from one residence to another residence.

a. Rental Quarters: Commencement of LQA for the new residence shall be the effective date of new lease agreement.

b. Personally Owned Quarters (POQ): If the employee moves from a rental unit to POQ, LQA for the POQ should commence on the date after the termination of the rental lease agreement.

c. Governments Quarters: Employees are required to obtain Command approval to move into rental units from government quarters, regardless of location.

9. Personally Owned Quarters (POQ). When an employee, his/her spouse, or both own the residential quarters in which they reside, the employee may be granted up to ten (10) percent of the original purchase price (converted to U.S. dollars at original exchange rate) not to exceed the employee's annual maximum LQA ceiling.

a. The "rent" portion of the LQA for POQ is only intended to cover remaining payments on the original purchase for the POQ.

b. Only the expenses for heat, light, fuel, (including gas and electricity), water, garbage and trash disposal and in rare cases land rent, may be added to determine the amount of the employee's annual LQA rate.

c. The amount of the rental portion of the allowance (up to 10 percent of purchase price) is limited to a period not to exceed ten years at which time the employee should be entitled only to the aforementioned utility expenses, garbage and trash disposal, plus land rent (where applicable).

d. To request LQA for POQ, employees must submit an English-translated copy of the deed and other documentation

indicating the original purchase price of the home and/or land (e.g., purchase contract).

e. Employees who own, or are purchasing a POQ, are not eligible for additional quarters allowances for a rental contract or new POQ if it is within the employee's local area of work as defined in the JTR, par. C2800-B, reference (f).

10. LQA Reconciliation. Upon the conclusion of the first annual period that an employee receives LQA, the employee's actual annual expenses and other allowable quarters costs shall be reconciled with the amount granted.

a. The Human Resources Office (HRO) should notify employees of their impending anniversary date approximately thirty (30) days in advance to give employees time to prepare and obtain necessary documents for their reconciliation. Within thirty (30) days of the anniversary date, employees shall submit an SF-1190 (Appendix A), a detailed expense worksheet (Appendix F), and receipts, cancelled checks, or other proof of payment of all expenses incurred within the reconciliation period.

b. If an employee fails to submit appropriate documentation within the specified timeframe, HRO should notify the employee's chain of command and provide seven (7) additional days for submission. If the employee fails to submit the requested documentation within seven (7) days, he/she may be subject to disciplinary action and involuntary pay actions (e.g., suspension of LQA and/or recoupment of unsupported allowance payments).

c. Employees should only be granted LQA for actual expenses incurred during the reconciliation period. Thus, if an employee lets or sublets a portion of his/her owned or leased quarters, the amount received from the sub-lessee shall be deducted from the annual LQA determination.

11. LQA Overlap. An employee may be authorized TQSA outbound up to five days prior to the termination of the grant of living quarters allowance (LQA) if the Commanding Officer determines that it is necessary for the employee to vacate permanent residential quarters to meet lease requirements for cleaning and repair. Requests for LQA

overlap require a letter of endorsement from the Commanding Officer or Activity Head.

## CHAPTER 6

### Separate Maintenance Allowance (DSSR Section 260):

Separate maintenance allowance (SMA) is intended to assist an employee in offsetting the additional expense incurred to maintain a separate household for family members residing in a location other than the employee's post of assignment.

1. There are three types of SMA:

a. Voluntary separate maintenance allowance (VSMA) may be granted to an employee who personally requests such an allowance, based on special needs or hardship involving the employee or family member(s).

b. Involuntary separate maintenance allowance (ISMA) may be granted because of dangerous, notably unhealthful, or excessively adverse living conditions at the employee's post of assignment in a foreign area, or for the convenience of the Government.

c. Transitional separate maintenance allowance (TSMA) may be granted to an employee whose family members temporarily occupy commercial quarters following termination of an evacuation or in connection with an unaccompanied assignment.

2. Application. All requests for SMA must be submitted to the HRO and include the following documentation:

a. A signed and dated Foreign Allowances Application, Grant and Report (SF-1190).

b. A letter of endorsement (Appendix G) from the Commanding Officer or Activity Head.

c. Verification of dependent status (e.g., birth certificates, marriage certificates, etc.)

d. Justification of the basis for SMA (e.g., certification of special need or hardship).

3. SMA Commencement. Under the provisions of section 265.1 of reference (a), ISMA and VSMA to an employee shall commence on the latest of the following dates:

a. the date the employee submits SF-1190 application for SMA grant; or

b. the date the employee begins official travel under an assignment order; or

c. the date of separation from the family member(s).

4. Suspension/Termination. Employees must notify HRO of any changes which may affect the status of the SMA grant (e.g., change in dependent status, divorce, etc.). In addition, ISMA and VSMA should be affected by the following circumstances:

a. During Visit of Family Member. ISMA or VSMA should be suspended on the day that the eligible family member arrives at post when the stay is or will be in excess of thirty (30) consecutive days, or has exceeded or will exceed 90 days during one 12-month period. No other allowances or benefits under these regulations may be authorized for this member of family while visiting post.

b. Upon Separation/Transfer. Employees must notify HRO of any impending transfer (e.g., to a different agency) or separation from federal service (e.g., resignation or retirement) as soon as possible, but no later than fourteen (14) days prior to the date of transfer/separation. When an employee is transferred, ISMA or VSMA should terminate on the date the employee commences travel under a transfer order or the effective date of transfer, whichever occurs first. Upon separation, ISMA or VSMA should terminate on the last day of employment or the date which the employee is reunited with his family member, whichever occurs earliest.

5. Domestic partners<sup>6</sup>. For SMA purposes, a domestic partner is defined as an adult in a domestic partnership with an employee of the same sex. A domestic partnership

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<sup>6</sup> See JTR, Appendix A for the definition of *Domestic Partner* and *Domestic Partnership*.

is defined as a committed relationship between two adults of the same sex, in which they:

a. Are each other's sole domestic partner and intend to remain so indefinitely;

b. Maintain a common residence, and intend to continue to do so (or would maintain a common residence but for an assignment abroad or other employment-related, financial, or similar obstacle);

c. Are at least 18 years of age and mentally competent to consent to contract;

d. Share responsibility for a significant measure of each other's financial obligations;

e. Are not married or joined in a civil union to anyone else;

f. Are not a domestic partner of anyone else;

g. Are not related in a way that, if they were of opposite sex, would prohibit legal marriage in the U.S. jurisdiction in which they reside;

h. Are willing to certify, if required by the agency, that they understand that willful falsification of any documentation required to establish that an individual is in a domestic partnership may lead to disciplinary action and the recovery of the cost of benefits received related to such falsification, as well as constitute a criminal violation under 18 USC §1001, and that the method for securing such certification, if required, must be determined by the agency; and

i. Are willing promptly to disclose, if required by the agency, any dissolution or material change in the status of the domestic partnership.

## CHAPTER 7

**Post Hardship Differential (DSSR Section 500):** Post hardship differential is designed to provide additional compensation to employees for service at places in foreign areas where conditions of environment differ substantially from conditions of environment in the continental United States and warrant additional compensation as a recruitment and retention incentive.

1. Employees must notify HRO within fourteen (14) days when they enter into, depart from, or return to an area that is eligible for post hardship differential.

## CHAPTER 8

**Danger Pay (DSSR Section 650)**: The danger pay allowance is designed to provide additional compensation above basic compensation to all U.S. Government civilian employees, including Chiefs of Mission, for service at places in foreign areas where there exist conditions of civil insurrection, civil war, terrorism or wartime conditions which threaten physical harm or imminent danger to the health or well-being of an employee. These conditions do not include acts characterized chiefly as economic crime.

1. Employees must notify HRO within fourteen (14) days when they enter into, depart from, or return to an area that is eligible for danger pay.

## **Appendix A**

### **Foreign Allowances Application, Grant and Report (SF 1190)**

**FOREIGN ALLOWANCES APPLICATION,  
GRANT AND REPORT (SF-1190)**

**FOR OFFICIAL USE ONLY**

Voucher Number

Authorization/  
Grant Number

1. Employee Name ( <i>Last, First, MI</i> )				2. Social Security Number	
3. Agency				4. Bureau/Office	

5. Pay Plan	6. Series	7. Grade	8. Annual Salary	9. Position Title	
-------------	-----------	----------	------------------	-------------------	--

10. Current Post/Country of Assignment/Locality			11. Date of Arrival ( <i>mm-dd-yyyy</i> )		12. Previous Post of Assignment
---	--	--	---	--	---------------------------------

13. Mailing Address				13a. E-mail Address	
---------------------	--	--	--	---------------------	--

14. If Local Hire: Date ( <i>mm-dd-yyyy</i> )		14a. Reason for Presence			
---	--	--------------------------	--	--	--

15. If Spouse or Domestic Partner is Employed by the U.S. Government

Yes     No

Spouse or Domestic Partner Name ( <i>Last, First, MI</i> )		Social Security Number	Allowances Received
--	--	------------------------	---------------------

**16. Family Domiciled at Post**

Name of Family Member	Relationship	DOB Except Spouse or Domestic Partner ( <i>mm-dd-yyyy</i> )	% Support	Date of Arrival at Post ( <i>mm-dd-yyyy</i> )	Allowances Received

**17. Family Domiciled Away from Post**

Name of Family Member	Relationship	DOB Except Spouse or Domestic Partner ( <i>mm-dd-yyyy</i> )	% Support	Date of Departure from Post ( <i>mm-dd-yyyy</i> )	Residence Address/Telephone Cell Phone/E-mail ( <i>please provide all</i> )

18. Remarks

Privacy Act Statement: Solicitation of this information is authorized under 5 U.S.C. 5922, E.O. 9397 and E.O. 10903, Section 1(b-2) and DSSR Section 073.4. The information is used to determine employee eligibility for and appropriate amounts of allowances. All forms are subject to fiscal audit by the employee's parent agency and GAO. The Office of Allowances, U.S. Department of State, will review forms to set LQA rates. Lack of requested information may result in erroneous or unauthorized allowances.

FOREIGN ALLOWANCES APPLICATION, GRANT AND REPORT		Voucher Number
19. Employee Name (Last, First, MI)		20. Social Security No.
21a. Payments [Check box(es). For calculations see DSSR chapter exhibits.]		FOR OFFICIAL USE ONLY
TQSA - Temporary Quarters Subsistence Allowance - (DSSR 120)		
Advanced	Beg. Date (mm-dd-yyyy) _____ End Date (mm-dd-yyyy) _____	
Biweekly	Beg. Date (mm-dd-yyyy) _____ End Date (mm-dd-yyyy) _____	
Lump Sum (upon completion)	Beg. Date (mm-dd-yyyy) _____ End Date (mm-dd-yyyy) _____	
LQA - Living Quarters Allowance (DSSR 130) [ ] Repair Allowance (DSSR 137) [ ]		
EQA - Extraordinary Quarters Allowance (DSSR 138) [ ]		
PA - Post Allowance - (DSSR 220)		
Transfer Allowance: Foreign (DSSR 240) [ ] or Home Service (DSSR 250) [ ]		
Portion(s): Subsistence [ ] Miscellaneous [ ] Wardrobe [ ] Lease Penalty [ ]		
SMA - Separate Maintenance Allowance - (DSSR 260)		
Voluntary [ ] Involuntary [ ]		
TSMA - Transitional Separate Maintenance Allowance (DSSR 260)		
262.3a [ ] 262.3b [ ] 262.3c [ ] 262.3d [ ] 262.3e [ ]		
Education Allowance (DSSR 270) [ ] or Travel (DSSR 280) [ ]		
PD - Post (Hardship) Differential (DSSR 500)		
SND - Service Need Differential (Difficult to Staff Incentive Differential) (DSSR 1000)		
DP - Danger Pay (DSSR 650) 652f [ ] or 652g [ ]		
<b>Total Amount Claimed</b>		<b>0.00</b>
21b. Advances		
LQA (DSSR 130)	Beg. Date (mm-dd-yyyy) _____ End Date (mm-dd-yyyy) _____	Number of Months _____
U.S. Dollar Payment	Foreign Currency Payment	0.00
Transfer Allowance: Foreign (DSSR 240) [ ] or Home Service (DSSR 250) [ ]		
Portion(s): Subsistence [ ] Miscellaneous [ ] Wardrobe [ ] Lease Penalty [ ]		0.00
Advance of Pay (DSSR 850) This advance will be repaid in _____ pay periods.		
Travel Authorization or _____		
Permanent Change of Station (PCS) Number _____		
Name of Issuing Authority _____		0.00
22a. If Electronic Funds Transfer (EFT) Mark one: [ ] Checking [ ] Savings		
Financial Institution Name _____		Financial Institution Mailing Address _____
Routing Number _____		Account Number (including any suffix) _____
22b. If Paid by Check - Mailing Address, City, State, ZIP Code _____		
23. Accounting Classification(s) _____		
<p><b>24. Employee Statement and Signature:</b> The information given on this application is true and correct to the best of my knowledge and belief. I also understand that I am obligated to notify the authorizing office immediately of any change in conditions which may affect the amount of allowances and/or differential authorized herein. I also understand that false statements made to the United States on this form may subject me to criminal penalties (including fines and imprisonment) under 18 U.S.C. 287 and 1001 and/or civil penalties under 31 U.S.C. 3729 or administrative penalties under 31 U.S.C. 3802. I understand if my employment is terminated prior to liquidation of any of these advances, any outstanding amount is due and payable immediately.</p>		
Employee's Signature: _____		Date (mm-dd-yyyy) _____
Spouse's or Domestic Partner's Signature: _____ (If Applying for SMA on Behalf of Spouse or Domestic Partner)		Date (mm-dd-yyyy) _____
25. Approving/Reviewing Official Signature When Required _____		Date (mm-dd-yyyy) _____
26. Certifying Official: The Above Request is Certified as Correct and Proper for Payment		Date (mm-dd-yyyy) _____
Authorized Certifying Official's Signature _____		

**Appendix B**

**Foreign Transfer Allowance (FTA) Expense  
Worksheet**

# FTA - Foreign Transfer Allowance (DSSR 240) Worksheet

Employee's name (Last, First MI)	SSN

## Predeparture Subsistence Expense Portion

Date Vacated Residence Qtrs	US Post of Assignment / Home of Record	Lodging	Meals & Incidental Expenses (M&IE)	Per Diem Rate
				\$0.00

	%	Family No.	MAX Lodging	Flat M & IE
Initial Occupant	100%		\$0.00	\$0.00
Family (above age 12)	75%		\$0.00	\$0.00
Family (under age 12)	50%		\$0.00	\$0.00
Daily Total			\$0.00	\$0.00

**Grand Total:** \_\_\_\_\_ \$0.00

	Date	Lodging	Meal/Laundry/ Dry Cleaning	Day Total
1				\$0.00
2				\$0.00
3				\$0.00
4				\$0.00
5				\$0.00
6				\$0.00
7				\$0.00
8				\$0.00
9				\$0.00
10				\$0.00
<b>Total</b>				\$0.00

Tax on lodging may be reimbursed separately.

Note:

**Total Predeparture Subsistence Expense Portion:** \_\_\_\_\_

I have requested / received FTA advance from losing HRO prior to departure.

YES / NO                      Initial \_\_\_\_\_

Copy of FTA advance Request (SF-1190)

Copy of FTA payment

\* Pls sign on 2nd page

\*\*\*\*\* For New Federal Employee

**Miscellaneous Expense Portion**

To assist with certain extraordinary costs (reasonable and necessary) such as,

- (1) disconnecting and connecting appliances, equipment and utilities;
- (2) converting household equipment and appliances for operation on available utilities (including necessary power transformers);
- (3) cutting and fitting rugs, draperies and curtains moved from one residence to another ... not cost of new rugs, etc.;
- (4) utility fees or contract deposits that are not offset by eventual refunds;
- (5) automobile registration, driver's license and similar fees;
- (6) personal cable and telephone costs attributable to the relocation of the employee and family exclusive of such costs relating to travel and hotel arrangements intended to be reimbursed by per diem to which the employee is entitled.
- (7) required quarantine of pet(s);
- (8) removal or re-installation of catalytic converter;
- (9) required removal or installation by host country law of automobile parts (such as tinted windows or special lights);

Flat Rate (No Receipts Required)  
Without Family \$650.00 / With Family \$1,300.00

Updated: 5/22/2011

Itemize (With Receipts)  
With Family / Without Family

**Total Miscellaneous Expense Portion: \_\_\_\_\_**

-----

I hereby certify that the above claim is TRUE, CORRECT, COMPLETE and ACTUAL expenses incurred by me. I understand that falsification or misrepresentation of any item may result in the forfeiture of my claim and I may be subject to disciplinary action up to and including removal from employment in the Federal Service as per current instructions.

Signature \_\_\_\_\_

Date \_\_\_\_\_

## **Appendix C**

### **Housing Search Worksheet**



**Appendix D**

**Temporary Quarters Subsistence Allowance  
(TQSA) Expense Worksheet**

## STATEMENT OF EXPENSES FOR TQSA

	MM/DD/YY	LODGING	BREAKFAST	LUNCH	DINNER	DRY CLEANING	LAUNDRY	TOTAL
1								\$0.00
2								\$0.00
3								\$0.00
4								\$0.00
5								\$0.00
6								\$0.00
7								\$0.00
8								\$0.00
9								\$0.00
10								\$0.00
11								\$0.00
12								\$0.00
13								\$0.00
14								\$0.00
15								\$0.00
16								\$0.00
17								\$0.00
18								\$0.00
19								\$0.00
20								\$0.00
21								\$0.00
22								\$0.00
23								\$0.00
24								\$0.00
25								\$0.00
26								\$0.00
27								\$0.00
28								\$0.00
29								\$0.00
30								\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

\* **Receipts are required for all lodging, meal, and dry cleaning expenses (shaded columns)**  
Please fill in the total amount as stated on your receipts.

\*\* Submit claims for **each 30day** period.

\*\*\* I hereby certify that the above itemized amounts are TRUE, CORRECT, COMPLETE AND ACTUAL expenses incurred by me. I understand that falsification or misrepresentation of any item may result in the forfeiture of my claim and I may be subject to disciplinary action up to and including removal from employment in the Federal Service.

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

PRINTED NAME: \_\_\_\_\_

CMD: \_\_\_\_\_

## **Appendix E**

### **Certificate of Government Quarters Non-availability (CNA)**

Command Letterhead

12XXX  
Date

MEMORANDUM

From: Housing Office, Commander Fleet Activities  
Yokosuka  
To: Labor and Employee Relations and Services Division,  
Human Resources Office, Commander, Navy Region Japan

Subj: CERTIFICATE OF NON-AVAILABILITY (CNA)

1. The following civilian employee, with dependants, is requesting a CNA to reside off-base and receive living quarter's allowance (LQA) for permanent rental quarters.

<b>Last Name, First Name MI</b>	<b>Last Four SSN:</b>	
<b>Command</b>	<b>Grade:</b>	<b>EOD:</b>

2. This memorandum hereby certifies that government family housing is currently unavailable and is not projected to be available within 90 days of the employee's request.

3. Single civilians are NOT authorized in on-base housing.

4. To receive LQA, all eligible employees must negotiate rental leases through the local Navy or DoD Housing Office.

5. POC for this memorandum is **Name** at **phone number/email address**.

s/

Copy to:  
HRO

**Appendix F**

**Expense Worksheet for Living Quarters  
Allowance (LQA)**



## **Appendix G**

### **Sample Command Endorsement Memorandum**

[COMMAND LETTERHEAD]

IN REPLY REFER TO  
[Code/Ser#]  
[DD MMM YY]

FINAL ENDORSEMENT on [Employee Name, Position Title, PP-SER-GR]

From: Commanding Officer, [Command/Activity, Location]  
To: Human Resources Office, Code N133  
Via: [If applicable]

Subj: REQUEST FOR [ALLOWANCE TYPE (E.G.VOLUNTARY SEPARATE MAINTENANCE ALLOWANCE)]

Ref: [If applicable]

Encl: [If applicable]

1. Forwarded, recommending [approval/disapproval].
2. My point of contact regarding this matter is [Name, Phone Number, Email Address].

SIGNATURE  
NAME

Copy to:  
[Code]