

§ 302-10.503

(a) When you will authorize transportation and emergency storage of a POV;

(b) When you will authorize transportation of a replacement POV;

(c) Who will determine if transportation of a POV to or from a post of duty is in the interest of the Government;

(d) Who will determine if conditions have changed at an employee's post of duty to warrant transportation of a POV in the interest of the Government;

(e) Who will determine if transportation of a POV wholly within CONUS is more advantageous and cost effective than having the employee drive the POV to the new official station; and

(f) Who will determine whether to allow emergency storage of an employee's POV, including where to store the POV.

§302-10.503 Under what condition may we authorize transportation of a POV to a post of duty?

You may authorize transportation only when you determine, after consideration of the factors in §302-10.504, that it is in the interest of the Government for the employee to have use of a POV at the post of duty.

§302-10.504 What factors must we consider in deciding whether to authorize transportation of a POV to a post of duty?

You must consider:

(a) Whether local conditions at the employee's post of duty warrant use of a POV;

(b) Whether use of the POV will contribute to the employee's effectiveness on the job;

(c) Whether use of a POV of the type involved will be suitable under local conditions at the post of duty;

(d) Whether the cost of transporting the POV to and from the post of duty will be excessive, considering the time the employee has agreed to serve at the post of duty.

§302-10.505 What must we consider in determining whether transportation of a POV wholly within CONUS is cost effective?

(a) Cost of travel by POV.

(b) Cost of transporting the POV.

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(c) Cost of travel if the POV is transported.

(d) Productivity benefit you derive from the employee's accelerated arrival at the new official station.

PART 302-11—RELOCATION INCOME TAX (RIT) ALLOWANCE

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APPENDIX A TO PART 302-11—FEDERAL TAX TABLES FOR RIT ALLOWANCE

APPENDIX B TO PART 302-11—STATE TAX TABLES FOR RIT ALLOWANCE

APPENDIX C TO PART 302-11—FEDERAL TAX TABLES FOR RIT ALLOWANCE—YEAR 2

APPENDIX D TO PART 302-11—PUERTO RICO TAX TABLES FOR RIT ALLOWANCE

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SOURCE: 54 FR 20332, May 10, 1989, unless otherwise noted.

§302-11.1 Authority.

Payment of a relocation income tax (RIT) allowance is authorized to reimburse eligible transferred employees for substantially all of the additional Federal, State, and local income taxes incurred by the employee, or by the employee and spouse if a joint tax return is filed, as a result of certain travel and transportation expenses and relocation allowances which are furnished in kind, or for which reimbursement or an allowance is provided by the Government. Payment of the RIT allowance also is authorized for income taxes paid to the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, and the U.S. possessions in accordance with a decision of the Comptroller General of the