

## 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> <table style="width: 100%; border: none;"> <tr> <td style="width: 30%;"><b>Flat rate (no receipts required)</b></td> <td style="width: 10%; text-align: center;"><i>or</i></td> <td style="width: 60%;"><b>Itemize (DSSR 241.2a, receipts required)</b></td> </tr> <tr> <td>Without family \$350</td> <td style="text-align: center;"><i>or</i></td> <td>Without family: lesser of one week's salary or GS-13, step 10</td> </tr> <tr> <td>With family \$700</td> <td style="text-align: center;"><i>or</i></td> <td>With family: lesser of two week's salary or GS-13, step 10</td> </tr> </table>		<b>Flat rate (no receipts required)</b>	<i>or</i>	<b>Itemize (DSSR 241.2a, receipts required)</b>	Without family \$350	<i>or</i>	Without family: lesser of one week's salary or GS-13, step 10	With family \$700	<i>or</i>	With family: lesser of two week's salary or GS-13, step 10
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With family \$700	<i>or</i>	With family: lesser of two week's 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 eligible 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 method" see DSSR 242.3a] Taxes on lodging in CONUS 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	\$ _____
<b>Maximum daily family rate</b>			<b>\$ _____</b>

Date dd/mm/yy	(A) Lodging	(B) Per Day/Per Meal or Per Day Meal Statement* Breakfast    Lunch    Dinner	(C) Commercial laundry/dry cleaning	(D) Total per day (A+B+C)	(E) Maximum daily family rate	(F) Maximum daily allowable (lesser of D or E)
Total allowable expense claimed						

\*check with agency for required detail of meal statement

<b>6. Lease penalty expense portion</b> Lesser of: penalty per terms of lease _____ or three months' rent _____
<b>Authorizing official certifies the following:</b> (a) the employee's transfer to a new 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 new 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' 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 portion

**Miscellaneous expenses 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 + 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, commercial laundry and dry cleaning;

plus certified meal statement (may include coin-operated laundry expenses)

Partial Flat Rate Method: receipts required for only lodging

**Lease penalty expense portion:**

Not paid from post in United States to Foreign area

Only paid between two foreign locations

Authorizing official must certify in writing to five statements in DSSR 242.4

Amount allowed limited to terms of lease or three months' rent, whichever is less