

Temporary Quarters Subsistence Expense Lump Sum (TQSE(LS)) Computation (JTR, par. 054208-E)

Scenario 1: A civilian employee with four dependents is authorized a temporary quarters subsistence expense lump sum TQSE(LS) payment for 30 days. The locality per diem rate at the new permanent duty station (PDS) is \$136 per day (\$90/\$46). All four dependents move to the new PDS. The number of days reimbursed for a house-hunting trip (HHT) are not deducted from TQSE(LS).

Computation for Determining TQSE(LS) Amount

Traveler	Step	Calculation	Amount
Civilian Employee	1. Multiply the locality per diem rate by 75 percent to compute the daily rate.	75% of \$136	\$102
	2. Multiply the daily rate by the number of days authorized.	\$102 × 30	\$3,060
Payment total for civilian employee:			\$3,060
Dependents	1. Multiply the maximum per diem rate by 25 percent to compute the daily rate.	25% of \$136	\$34
	2. Multiply the daily rate by the number of days authorized.	\$34 × 30	\$1,020
	3. Multiply the amount in step 2 by the number of dependents authorized.	\$1020 × 4	\$4,080
Payment total for four dependents:			\$4,080
Add the payment total for the civilian employee to the payment total for the dependents.		\$3060+\$4080	\$7,140
Total payment TQSE(LS):			\$7,140

Scenario 2 (CBCA 2189-RELO): A civilian employee with no dependents is relocating to Fairbanks, AK in June. The employee accepts the offer to relocate in January and is authorized a 30-day TQSE(LS) payment. The locality per diem rate in Fairbanks is \$154 per day during the high season from May to September and \$75 per day during the low season from October to April.

Computation for Determining TQSE(LS) Amount

Traveler	Step	Calculation	Amount
Civilian Employee	1. Multiply the locality per diem rate by 75 percent to compute the daily rate.*	75% of \$154	\$115.50
	*Note: Although the employee accepted the offer in January, during the low season, the applicable per diem rate is the high season rate because the traveler will occupy temporary lodging in June.		
	2. Multiply the daily rate by the number of days authorized.	\$115.50 × 30	\$3,465
Total payment TQSE(LS):			\$3,465

Scenario 3 (CBCA 6635-RELO): A civilian employee with no dependents is relocating to Washington, D.C. The employee accepts the offer to relocate and is authorized a 30-day TQSE(LS) payment. The employee plans to occupy temporary quarters between October 22nd and November 20th. The locality per diem rate in Washington, D.C. is \$257 per day between October 1st and October 31st and \$188 per day between November 1st and February 28th.

Per Diem, Travel, and Transportation Allowance Committee (PDTATAC)

Computation for Determining TQSE(LS) Amount

Traveler	Step	Calculation	Amount
Oct. 22 nd to Oct. 31 st	1. Multiply the locality per diem rate by 75 percent to compute the daily rate.	75% of \$257	\$192.75
	2. Multiply the daily rate by the number of days temporary lodging is occupied during the season.	\$192.75 × 10	\$1,927.50
Payment total for 10 days of lodging at the \$257 per diem rate.			\$1,927.50
Nov. 1 st to Nov. 20 th	1. Multiply the locality per diem rate by 75 percent to compute the daily rate.	75% of \$188	\$141
	2. Multiply the daily rate by the number of days temporary lodging is occupied during the season.	\$141 × 20	\$2,820
Payment total for 20 days of lodging at the \$188 per diem rate.			\$2,820
Total payment TQSE(LS):			\$4,747.50

Scenario 4: A civilian employee with no dependents is relocating to Honolulu, HI from Kansas City, MO. The employee accepts the offer to relocate and is authorized a 30-day TQSE(LS) payment. The employee plans to occupy temporary quarters in Kansas City for 5 days before traveling to Honolulu and occupying temporary quarters for 25 days. The locality per diem rate in Honolulu is \$177 per day and the locality per diem rate in Kansas City is \$123 per day.

Computation for Determining TQSE(LS) Amount

Traveler	Step	Calculation	Amount
Kansas City, MO	1. Multiply the locality per diem rate by 75 percent to compute the daily rate.	75% of \$123	\$92.25
	2. Multiply the daily rate by the number of days temporary lodging is occupied during the season.	\$92.25 × 5	\$461.25
Payment total for 5 days of lodging at the old PDS.			\$461.25
Honolulu, HI	1. Multiply the locality per diem rate by 75 percent to compute the daily rate.	75% of \$177	\$132.75
	2. Multiply the daily rate by the number of days temporary lodging is occupied during the season.	\$132.75 × 25	\$3,318.75
Payment total for 25 days of lodging at the new PDS.			\$3,318.75
Total payment TQSE(LS):			\$3,780