

Temporary Quarters Subsistence Expense Actual Expense (TQSE (AE)) Option (JTR, par. 054206-D9)

The rate in the example below may not be current and is for illustrative purposes only. Refer to the [DTMO website](#) for the [Standard CONUS per diem](#) rate and other applicable locality [per diem rates](#).

Scenario 1: A civilian employee resides in temporary lodging at a new permanent duty station (PDS) in Location A, in the CONUS, for 5 days and incurs daily expenses of \$44.50, \$43.20, \$44.20, \$46.20, and \$45.20. The total is \$223.30. The applicable maximum temporary quarters subsistence expense actual expense TQSE(AE) is \$149 (\$94/\$55) a day for each of the 5 days to total \$745. Since the actual TQSE(AE) expenses are less than the maximum amount authorized, TQSE(AE) reimbursement is \$223.30.

Actual Expense	Maximum Daily Rate	Pay the Lesser of the Actual Expense and the Maximum Daily Rate
\$44.50	\$149.00	\$44.50
\$43.20	\$149.00	\$43.20
\$44.20	\$149.00	\$44.20
\$46.20	\$149.00	\$46.20
\$45.20	\$149.00	\$45.20
Total: \$223.30	Total: \$745.00	Total Authorized: \$223.30

Scenario 2: A civilian employee resides in temporary lodging at a new permanent duty station (PDS) in Location A, in the CONUS, for 5 days and pays \$900 for the entire period. If a civilian employee pays allowable TQSE(AE) expenses on a weekly, biweekly, or monthly basis, the amount is apportioned per day. Since the actual TQSE(AE) expenses are greater than the maximum authorized TQSE(AE) is limited to the maximum authorized.

Actual Expense	Maximum Daily Rate	Pay the Lesser of the Actual Expense and the Maximum Daily Rate
\$180.00	\$149.00	\$149.00
\$180.00	\$149.00	\$149.00
\$180.00	\$149.00	\$149.00
\$180.00	\$149.00	\$149.00
\$180.00	\$149.00	\$149.00
Total: \$900.00	Total: \$745.00	Total Authorized: \$745.00

Scenario 3: The AO authorizes TQSE(AE), limited to 60 days. A civilian employee travels to the new PDS, but the spouse delays temporary lodging occupancy until 31 days after the civilian employee starts temporary lodging occupancy.

The civilian employee receives TQSE(AE) for the first 30 days computed at the actual expenses incurred daily, limited to 100% of the appropriate daily per diem rate, either the Standard CONUS rate or the PDS locality rate when temporary lodgings are occupied OCONUS. There is no TQSE(AE) for the spouse, as the spouse is not in temporary quarters.

The spouse travels to the civilian employee's PDS and resides in temporary lodgings with the civilian employee. The TQSE(AE) time period in the second 30-day period, and the percentage of the appropriate per diem rate payable is reduced as specified in the JTR, Chapter 5. The civilian employee's expenses are reimbursed at the actual expenses incurred daily, limited to 75% of the appropriate daily per diem rate, and the spouse's expenses are reimbursed at the actual expenses incurred limited to 50% of the maximum per diem rate for the civilian employee. Both the civilian employee and the spouse are

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limited to the reduced percentages applicable to the second 30-day period. Once started, the TQSE(AE) time period runs for the civilian employee and the spouse, even though the spouse did not occupy temporary quarters during the first 30-day period.

Although this example shows the spouse traveling to the new PDS and occupying temporary lodgings with the civilian employee, had the spouse resided in temporary quarters at some other location, the reduced percentage of the appropriate per diem rate applicable to the second 30-day period would still apply.

Scenario 4: A civilian employee and a dependent vacate permanent private sector housing at the old permanent duty station (PDS) and occupy temporary lodging at that location for 3 days. They then travel to the new PDS. The allowable travel time is 6 days. They are en route 5 days. Upon arrival at the new PDS, they occupy temporary lodging. For determining the TQSE(AE) maximum amount, the day they resume temporary lodging at the new PDS is counted as the 4th day. Actual travel time, limited to maximum allowable, is excluded. In other words, the TQSE(AE) clock stops during the en route travel. This scenario applies for either a permanent or temporary change of station.

Day	Action	Allowance
September 1-3	The civilian employee and dependent occupy temporary lodging at the old PDS.	TQSE(AE) for 3 days.
September 4-8	They travel to new PDS.	TQSE(AE) suspended.
September 9	They occupy temporary lodging at the new PDS.	TQSE(AE) resumes as the 4th day of authorized TQSE(AE).

Scenario 5: A civilian employee and dependent vacate permanent private-sector housing at the old permanent duty station (PDS) and occupy temporary lodging there. After 3 days, the civilian employee begins travel to the new PDS. The dependent remains in temporary lodging. The civilian employee is en route 5 days and upon arrival at the new PDS occupies temporary lodging. For determining the TQSE(AE) maximum amount, the civilian employee's temporary lodging occupancy resumes as the 9th day, since the dependent continued temporary lodging occupancy for the 5 days the civilian employee was en route, and the time runs concurrently for all.

Day	Action	Allowance
June 1-3	The civilian employee and dependent occupy temporary lodging at the old PDS.	TQSE(AE) for 3 days for both travelers.
June 4-8	The civilian employee travels to the new PDS. The dependent remains in temporary lodging at the old PDS.	TQSE(AE) continues during these 5 days because the dependent remains in temporary quarters at the old PDS.
June 9	The civilian employee occupies temporary lodging at the new PDS.	TQSE(AE) for the civilian employee and dependent continues as the 9th day of authorized TQSE(AE).

Scenario 6: A civilian employee travels to a new permanent duty station (PDS), en route for 5 days. Temporary lodging was not occupied at the old PDS. The civilian employee occupies temporary lodging upon arrival at the new PDS. He or she requests and is authorized 10 days of annual leave while in a TQSE(AE) status. For determining the TQSE(AE) maximum amount, the civilian employee's temporary lodging period continues and the clock does *not* stop during the authorized leave, whether he or she is at or away from the new PDS during the TQSE(AE) eligibility period ([B-247061, May 6, 1992](#)).

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Scenario 7: A civilian employee travels to the new permanent duty station (PDS), en route for 5 days. Temporary lodging was not occupied at the old PDS. He or she occupies temporary lodging upon arrival at the new PDS. The TQSE(AE) eligibility period was interrupted by official travel for a TDY of 5 days and the civilian employee was authorized to retain TQSE(AE) lodging while on that TDY. The TDY per diem rate for the 5 days and 4 nights is \$149 (\$94/\$55) and the TQSE(AE) monthly lodging cost at the new PDS is \$900 a month. The civilian employee's actual TDY lodging cost is \$60 for each night of 4 nights. The TQSE(AE) lodging reimbursement of \$30 a day (\$900 a month divided by 30 days) is also payable during the eligibility period. If the civilian employee stopped and started the TQSE(AE) lodging would have resulted in a TQSE(AE) lodging charge of \$45 a day for the actual days in the TQSE(AE) lodging before and after the TDY, since the monthly rate would not have been offered. He or she may be reimbursed for both lodging expenses, TDY and TQSE(AE), during the TQSE(AE) eligibility period plus meals and incidental expenses (M&IE) for the TDY if the AO determines that the civilian employee acted reasonably in retaining the TQSE(AE) lodging. The M&IE is for the TDY location while the civilian employee is on the TDY and as part of TQSE(AE) for the new PDS location when the civilian employee is there, but not at both locations for the same days ([GSBCA 16430-RELO](#)).

Day	Action	Allowance	Calculation	Total
1-4	The civilian employee occupies temporary lodging at the new PDS.	TQSE(AE)	$\$900 \div 30 = \30 $\$30 \times 4 = \120	\$120.00
5-8	The civilian employee travels on a TDY.	TDY lodging actual cost	$\$60 \times 4 = \240	\$544.00
		TDY M&IE	$\$46 \times 4 = \184	
		TQSE(AE)	$\$900 \div 30 = \30 $\$30 \times 4 = \120	
9-30	The civilian employee returns to the temporary lodging at the new PDS.	TQSE(AE)	$\$900 \div 30 = \30 $\$30 \times 22 = \660	\$660.00
Total reimbursement first 30 days (TDY + TQSE(AE)):				\$1,324.00