



PCS Reporting Date and Authorized TLA are on the Same Day (Commercial Transportation)

Refer to the paragraph references for clarification when computing TLA. The Service member must be advised upon reporting to aggressively seek permanent Government quarters or private sector housing, to keep an accurate lodging expense record (including lodging receipts), and to register with and inform the TLA Approving Official of progress in obtaining permanent quarters or housing at least every 10 days (par. 680402-C2).

Note: Rates used in these examples may not be current and are for illustrative purposes only.

TLA: Daily M&IE and Lodging Ceiling Percentages (Effective 1 October 2020)

Number of Eligible Persons Occupying Temporary Lodging	Lodging Percentage	M&IE Percentage
Service member or one dependent (total one person)	100	65
Service member couples (total two persons - percentage each when lodging together)	65	65
Service member and one dependent, or two dependents (total two persons – percentage together)	100	100
Each additional dependent age 12 and older	35	35
Each additional dependent under age 12	25	25

Scenario: This example is for travel by airplane, train, ship, or bus, or transportation in kind. A Service member, spouse, and one child under 12 relocate on a PCS move from the CONUS to a new PDS OCONUS. They travel by transoceanic transportation, such as by commercial air or ship. They arrive at the new PDS OCONUS on October 1 and the TLA Approving Official authorizes TLA for 10 days starting on the PCS reporting date. The applicable percentage is 125 percent, 100 percent for the Service member and spouse and 25 percent for each additional dependent under age 12 (100%+25%=125%). Preparation and cooking facilities are not available in the temporary lodging (par. 680603-D2). The locality [per diem rate](#) is \$377 (\$250/\$127). Actual lodging expenses include lodging tax and any other authorized fees (par. 680602-B) such as the GTCC currency conversion fee or value added tax (VAT) relief certificate cost, if applicable. Itemized lodging receipts are provided as required.

Action During TLA Period

Date	Action
October 1	When computing the first day, pay the PCS M&IE based on the PDS location OCONUS and lodging under the TLA program.
October 10	The Service member submits a lodging expense report of \$2,250 (\$225 a day including lodging tax) for 10 days of TLA lodging. The Service member's progress in obtaining permanent quarters or housing is reviewed. The Service member and dependents moved into the same permanent quarters on October 11.

TLA Computation

Step	Action	Calculation
TLA Computation on the Same Day		
1	PCS M&IE paid (par. 680601-D)	\$285.75
Day 1 (PCS travel day M&IE)		
1	Service member at partial travel day rate of 75%	75% of \$127.00=\$95.25
2	Spouse at 75% of member's rate	75% of \$95.25=\$71.44
3	Child under 12 at 50% of member's rate	50% of \$95.25=\$47.63
4	Total (\$127+\$95.25+\$63.50)	\$214.32
TLA (Lodging Only)		
1	Determine the applicable percentage for M&IE: Service member and spouse One dependent under age 12 Total (100%+25%)	100% 25% 125%
2	Service member, spouse, and dependent under 12 total 125% of full rate, limited to \$225	125% of \$250=\$312.50 \$312.50 vs. \$225 \$225.00
Days 2 through 10		
1	Lodging M&IE Total	125% of \$250=\$312.50 125% of \$127=\$158.75 \$471.25
2	Compare the actual lodging cost including tax with the maximum lodging amount in Step 1. Pay the lesser amount.	\$225 vs. \$312.50 \$225.00
3	Add M&IE and lodging	\$158.75+\$225=\$383.75
4	Compare steps 1 and 3 totals to determine the daily rate. Pay the lesser amount.	\$471.25 vs. \$383.75 \$383.75
5	Multiply the amount in Step 4 by the number of days.	9 days x\$383.75=\$3,453.75
6	Add in Lodging for the 1st day.	1 day=\$225.00
Total		\$3,678.75

Note: M&IE for the date of arrival is paid through the Permanent Change of Station travel claim. The lodging portion is not; therefore, only the lodging portion should be paid through the initial TLA claim.