

Temporary Quarters Subsistence Expenses Lodgings Plus (TQSE (LP)) Lodging Computation when an Apartment, House, Mobile Home or Recreational Vehicle is Rented or Used for Lodging (JTR, par. 054206-D7)

The rates and costs used in the examples below may not be current and are for illustrative purposes only. Refer to the [DTMO website](#) for the applicable locality [per diem rates](#).

Scenario 1

A civilian employee is authorized 30 days of temporary quarters subsistence expense actual expenses (TQSE (LP)). They used 20 days and claimed \$1,500. The allowable TQSE expenses are \$1,250 in rent for an apartment and \$250 for utilities. The per diem rate in Kansas City, KS is \$190 (\$126/\$64). The actual TQSE daily lodging amount is \$75, which is less than the locality's lodging rate. The civilian employee is paid \$1,500 for lodging during the authorized TQSE (LP) 30-day period.

TQSE (LP) reimbursement for 20 days

Action	Calculation	Result
1. Determine the daily TQSE (LP) lodging rate by dividing the total allowable expenses by the number of days the civilian employee occupied lodging.	$\$1,500 \div 20 \text{ days}$	\$75
2. Compare the actual daily TQSE (LP) lodging amount against the locality lodging rate and pay the lesser amount.	\$75 vs \$126	\$75
3. Determine the total lodging amount authorized.	$\$75 \times 20 \text{ days}$	\$1,500

Scenario 2

A civilian employee is authorized 30 days of TQSE (LP) in New Orleans, LA. They claimed \$960 for 40 days. No extension of TQSE (LP) was authorized, so only 30 days of TQSE (LP) are allowed. The allowable TQSE (LP) expenses are \$750 for renting a mobile home, \$150 for utilities, and \$60 in mandatory Government fees. The locality per diem rate is \$236 (\$162/\$74). The actual TQSE daily lodging is \$24, which is less than the locality's lodging rate. The civilian employee is paid \$720 for lodging during the authorized TQSE (LP) 30-day period.

TQSE (LP) reimbursement for a 30-day period

Action	Calculation	Result
1. Determine the daily TQSE (LP) lodging rate by dividing the total allowable expenses by the number of days the civilian employee occupied lodging.	$\$960 \div 40 \text{ days}$	\$24
2. Compare the actual daily TQSE (LP) lodging amount against the locality lodging rate and pay the lesser amount.	\$24 vs \$162	\$24
3. Determine the total lodging amount authorized.	$\$24 \times 30 \text{ days}$	\$720