

Temporary Quarters Subsistence Expenses Lodgings Plus (TQSE (LP)) Option (JTR, par. 054206)

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

In this example, a civilian employee resides in temporary lodging at a new permanent duty station (PDS) in St. Louis, MO from July 1 to August 29. The civilian employee was authorized and reimbursed 60 days of TQSE (LP), at the locality per diem rate of \$214 (\$150/\$64). TQSE (LP) is computed based on the actual daily temporary lodging cost and the daily M&IE, not to exceed the single maximum lodging amount and the single maximum M&IE amount for the applicable locality per diem rate, considering that the rates change after 30 days in temporary lodging.

For the first 30 days of TQSE (LP), the civilian employee is authorized up to \$150 per night but is charged \$148 by the hotel and is paid \$64 a day for M&IE. In the second 30-day period, the TQSE (LP) percentage is reduced as specified in the JTR Table 5-85a. The civilian employee is authorized up to \$112.50 per night but is charged \$148 by the hotel and is paid \$48 a day for M&IE. Since temporary lodging is higher in the second 30-day period, the civilian employee is limited to the maximum lodging allowed at the 75 percent multiplier. The total maximum reimbursement for lodging is $\$4,440 + \$3,375 = \$7,815$. The total maximum reimbursement for M&IE is $\$1,920 + \$1,440 = \$3,360$.

Part 1: TQSE (LP) reimbursement for first 30 days at the 100% multiplier

	Calculation	Total
Max. Lodging Allowed	$\$150.00 \times 30 \text{ days}$	\$4,500.00
Max. M&IE Allowed	$\$64.00 \times 30 \text{ days}$	\$1,920.00
Actual Lodging	$\$148.00 \times 30 \text{ days}$	\$4,440.00
Daily M&IE	$\$64.00 \times 30 \text{ days}$	\$1,920.00
Max. Reimbursement Allowed	$\$4,500.00 + \$1,920.00$	\$6,420.00
Lodging and M&IE Reimbursement	$\$4,440.00 + \$1,920.00$	\$6,360.00

Part 2: TQSE (LP) reimbursement for second 30 days at the 75% multiplier

	Calculation	Total
Max. Lodging Allowed	$\$112.50 \times 30 \text{ days}$	\$3,375.00
Max. M&IE Allowed	$\$48.00 \times 30 \text{ days}$	\$1,440.00
Actual Lodging	$\$148.00 \times 30 \text{ days}$	\$4,440.00
Daily M&IE	$\$48.00 \times 30 \text{ days}$	\$1,440.00
Max. Reimbursement Allowed	$\$3,375.00 + \$1,440.00$	\$4,815.00

	Calculation	Total
Lodging and M&IE Reimbursement	\$3,375.00 + \$1,440.00	\$4,815.00

Part 3: TQSE (LP) Totals

TQSE (LP)	Total
First 30 days	\$6,360.00
Second 30 days	\$4,815.00
Entire period	\$11,175.00

Scenario 2

The AO authorized TQSE (LP), limited to 60 days. The civilian employee travels to the new PDS in Atlanta, GA, but the spouse delays temporary lodging occupancy until 31 days after the civilian employee starts temporary lodging occupancy. The locality per diem rate is \$273 (\$199/\$74). TQSE (LP) is computed based on the actual daily temporary lodging cost and the daily M&IE, not to exceed the single maximum lodging amount and the single maximum M&IE amount for the applicable locality per diem rate, considering that the rates change after 30 days in temporary lodging. In this example, the spouse's expenses are reimbursed at 45 percent of the temporary lodging portion and 45 percent of the M&IE portion starting at day 31.

For the first 30 days of TQSE (LP), the civilian employee is authorized up to \$199 per night but is charged \$187 by the hotel and is paid \$74 a day for M&IE. There is no TQSE (LP) for the spouse in the first 30 days as they are not in temporary lodging. In the second 30-day period, the TQSE (LP) percentage is reduced as specified in the JTR Table 5-85a. The civilian employee is authorized up to \$149.25 per night but is charged \$187 by the hotel and is paid \$55.50 a day for M&IE. The spouse travels to the civilian employee's PDS and resides in temporary lodgings with the civilian employee. The civilian employee's total maximum reimbursement for lodging is \$5,610 + \$4,477.50 = \$10,087.50 and the total maximum reimbursement for M&IE is \$2,220 + \$1,665 = \$3,885. The spouse is reimbursed up to \$2,686.50 + \$999 = \$3,685.50. Once started, the TQSE (LP) 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.

Part 1: TQSE (LP) reimbursement for first 30 days at the 100% multiplier

Civilian Employee	Calculation	Total
Max. Lodging Allowed	\$199.00 x 30 days	\$5,970.00
Max. M&IE Allowed	\$74.00 x 30 days	\$2,220.00
Actual Lodging	\$187.00 x 30 days	\$5,610.00
Max. Reimbursement Allowed	\$5,970.00 + \$2,220.00	\$8,190.00
Lodging and M&IE Reimbursement	\$5,610.00 + \$2,220.00	\$7,830.00

Part 2: TQSE (LP) reimbursement for the second 30 days at the 75% multiplier

Civilian Employee	Calculation	Total
Max. Lodging Allowed	\$149.25 x 30 days	\$4,477.50
Max. M&IE Allowed	\$55.50 x 30 days	\$1,665.00
Actual Lodging	\$187.00 x 30 days	\$5,610.00
Lodging and M&IE Reimbursement	\$4,477.50 + \$1,665.00	\$6,142.50

Part 3: TQSE (LP) reimbursement for the second 30 days at the 45% multiplier

Spouse	Calculation	Total
Max. Lodging Allowed	\$89.55 x 30 days	\$2,686.50
Max. M&IE Allowed	\$33.30 x 30 days	\$999.00
Lodging and M&IE Reimbursement	\$2,686.50 + \$999.00	\$3,685.50

Part 4: TQSE (LP) Totals

	Calculation	Total
Civilian employee reimbursement for 60 days	\$7,830.00 + \$6,142.50	\$13,972.50
Spouse reimbursement for 30 days	\$2,686.50 + \$999.00	\$3,685.50
Entire Period	\$13,972.50 + \$3,685.50	\$17,658.00

Note: 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 3

The AO authorized TQSE (LP), limited to 30 days. A civilian employee and a dependent vacate permanent private sector housing at the old permanent duty station (PDS) in Oak Harbor, WA and occupy temporary lodging there for 15 days. They then travel to the new PDS in Great Lakes, IL. 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 (LP) maximum amount, the day they resume temporary lodging at the new PDS is counted as the 21st day. Actual travel time, limited to maximum allowable, is excluded. In other words, the TQSE (LP) clock stops during the en route travel and the civilian employee and dependent do not receive TQSE (LP). This scenario applies for either a permanent or temporary change of station. TQSE (LP) is computed based on the actual daily temporary lodging cost and the daily M&IE, not to exceed the single maximum lodging amount and the single maximum M&IE amount for the applicable locality per diem rate. See JTR Table 5-85a for civilian employee and dependent percentages.

Part 1: TQSE (LP) reimbursement and en route travel

Day	Action	Allowance
May 1-15	The civilian employee and dependent occupy temporary lodging in the old PDS.	TQSE (LP) for 15 days.
May 16-20	The civilian employee and dependent travel to new PDS.	TQSE (LP) is suspended.
May 21-June 4	The civilian employee and dependent occupy temporary lodging at the new PDS.	TQSE (LP) resumes as the 21 st day of authorized TQSE (LP).

Scenario 4

A civilian employee travels to a new permanent duty station (PDS) in Montgomery, AL and is 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. The AO authorizes TQSE (LP) for up to 45 days. The civilian employee requests and is authorized 10 days of annual leave while in a TQSE (LP) status. Whether they are at or away from the new PDS during the TQSE (LP) eligibility period, the clock does *not* stop during the authorized leave and the civilian employee is entitled to receive TQSE (LP) reimbursement.

Part 1: TQSE (LP) reimbursement while away from PDS

Day	Action	Allowance
5 days	The civilian employee is en route.	TQSE (LP) does not go into effect.
First 30 days	The civilian employee occupies temporary lodging at new PDS.	TQSE (LP) is reimbursed at the 100% multiplier.
Next 15 days	The civilian employee continues to occupy temporary lodging at new PDS.	TQSE (LP) is reimbursed at the 75% multiplier.
10 days	The civilian employee is authorized annual leave.	TQSE (LP) continues during the authorized 45 days.

Scenario 5

A civilian employee travels to a new permanent duty station (PDS) in Miami, FL. The civilian employee occupies temporary lodging upon arrival at the new PDS. The AO authorized TQSE (LP) for up to 30 days at the locality per diem rate of \$211 (\$142/\$69). The TQSE (LP) eligibility period was interrupted by official temporary duty (TDY) travel of 5 days at the Isle of Oahu, HI. The TDY per diem rate is \$359 (\$202/\$157). The civilian employee was authorized to retain TQSE (LP) lodging while on TDY. The civilian employee's actual lodging cost at the new PDS is \$2,063 and is authorized up to \$4,260 for the entire 30 days. They are also authorized a reimbursement up to \$808 for lodging during TDY. They were charged \$780 by the hotel. During the TQSE (LP) period, they are paid \$1,725 for M&IE and \$706.50 for M&IE during TDY. If the AO determines that the civilian employee acted reasonable in retaining the TQSE (LP) lodging., then the civilian employee may be paid for both lodging expenses, TDY and TQSE (LP), plus the M&IE during TDY. The M&IE is for the TDY location while the civilian

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employee is on the TDY and as part of TQSE (LP) for the new PDS location when the civilian employee is there, but not at both locations for the same days ([GSBCA 16430-RELO](#)).

Part 1: TQSE (LP) reimbursement for first 30 days

Civilian Employee	Calculation	Total
Max. Lodging Allowed	\$142.00 x 30 days	\$4,260.00
Max. M&IE Allowed	\$69.00 x 30 days	\$2,070.00
Actual Lodging	\$68.76 x 30 days	\$2,063.00
Daily M&IE	\$69 x 25 days	\$1,725.00
Max. Reimbursement Allowed	\$4,260.00 + \$2,070.00	\$6,330.00
Lodging and M&IE Reimbursement	\$2,063.00 + \$1,725.00	\$3,788.00

Part 2: TDY for 5 days with per diem rate of \$359 (\$202/\$157)

Day	Calculation	Total
Day 1	\$202 + (\$157 x 0.75)	\$319.75
Day 2 - 4	\$359 x 3 days	\$1,077.00
Day 5	\$157 x 0.75	\$117.75

Part 3: TDY Reimbursement

Civilian Employee	Calculation	Total
Max. Lodging Allowed	\$202.00 x 4 days	\$808.00
Max. M&IE Allowed	\$235.50 + \$471.00	\$706.50
Actual Lodging	\$186.00 x 4 days	\$780.00
Max. Reimbursement Allowed	\$808.00 + \$706.50	\$1,514.50
Lodging and M&IE Reimbursement	\$780.00 + \$706.50	\$1,486.50

Part 4: TQSE (LP) and TDY Totals

	Calculation	Total
TQSE (LP) Reimbursement	\$2,063.00 + \$1,725.00	\$3,788.00
TDY Reimbursement	\$780.00 + \$706.50	\$1,486.50
Entire Period	\$3,788.00 + \$1,486.50	\$5,274.50