

Temporary Quarters Subsistence Expense Actual Expense (TQSE (AE)) Computation with House Hunting Trip (HHT) Deduction (JTR, par. 054206-D9)

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

TQSE(AE) with HHT Lodging Plus Deduction (CBCA 4579-RELO)

Scenario 1: A civilian employee is authorized 60 days of TQSE(AE) in the CONUS. He or she occupies temporary lodging for 45 days, from July 1 to August 14. The civilian employee used and was reimbursed 9 days for a house-hunting trip (HHT) using the Lodging Plus method. The civilian employee spends \$100 a night for lodging and spends over \$55 a day for meals and incidental expenses. TQSE(AE) is computed based on actual expenses for each day compared to the maximum allowable for each day. Because the civilian employee in our example spends more than the Standard CONUS rate each day, for example purposes *only*, \$155 is used to represent to actual daily expenses. The Standard CONUS per diem rate is \$149 (\$94/\$55). TQSE(AE) is limited to the Standard CONUS per diem rate.

| Step 1. Calculate the maximum reimbursable TQSE(AE) days. | | |
|---|-------------------------------------|---|
| TQSE(AE) days authorized = 60 | HHT days used = 9 | 60-9= 51 days |
| Step 2. Compare the actual amount spent and the Standard CONUS per diem rate. | | |
| Actual daily amount spent: \$155 | Standard CONUS per diem rate: \$149 | Civilian Employee is limited to daily maximum of \$149.00 |
| Step 3. Subtract the number of HHT days paid from the first 30 days of TQSE(AE). | | |
| TQSE(AE) days authorized = 30 | HHT days used = 9 | 30-9 = 21 days |
| Step 4. Multiply the number of authorized days in Step 3 by 100% of the Standard CONUS per diem rate. | | |
| July 1 to 21 | 100% of \$149 = \$149 | \$149.00x21=\$3,129.00 |
| Step 5. Calculate the remaining days. | | |
| Total TQSE(AE) days used = 45 | 100% TQSE(AE) days paid=21 | 45-21 = 24 |
| Step 6. Multiply the number of days in Step 5 by 75% of the Standard CONUS per diem rate. | | |
| July 22 to August 14 | 75% of \$149 = \$111.75 | \$111.75 x 24 = \$2,682.00 |
| Step 7. Add the amount in Step 4 to the amount in Step 6. | | |
| Total TQSE(AE): | \$3,129+\$2,682= | \$5,811.00 |

TQSE(AE) with HHT Lump Sum Deduction (CBCA 4542-RELO)

Scenario 2: A civilian employee is authorized 60 days of TQSE(AE) in the CONUS. He or she occupies temporary lodging for 65 days, beginning September 14. The civilian employee and his or her spouse used 6 days for an HHT. He or she previously claimed and was paid for the HHT using the lump sum method for the civilian employee and the spouse. The lump sum amount is calculated by multiplying 6.25 by the applicable locality per diem rate whether both travel together or separately. The civilian employee spends \$100 a night for lodging and spends more than \$55 a day for meals and incidental expenses. TQSE(AE) is computed based on actual expenses for each day compared to the maximum allowable for each day. Because the civilian employee in our example spends more than the Standard CONUS rate each day, for example purposes *only*, \$155 is used to represent to actual daily expenses. The Standard CONUS per diem rate is \$149 (\$94/\$55). TQSE(AE) is limited to the Standard CONUS per diem rate.

| Step 1. Calculate the maximum reimbursable TQSE(AE) days. | | |
|---|-------------------|----------------|
| TQSE(AE) days authorized = 60 | HHT days used = 6 | 60-6 = 54 days |
| Step 2. Compare the actual amount spent and the Standard CONUS per diem rate. | | |

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

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|--|--|----------------------------|
| Actual daily amount spent: \$155 | Standard CONUS per diem rate: \$149 | \$149.00 |
| Step 3. Subtract the number of HHT days paid from the first 30 days of TQSE(AE). | | |
| TQSE(AE) days authorized = 30 | HHT days used = 6 | 30-6 = 24 days |
| Step 4. Multiply the number of authorized days in Step 3 by 100% of the Standard CONUS per diem rate. | | |
| September 14 to October 7 | 100% of \$149=\$149 | \$149.00 × 24 = \$3,576.00 |
| Step 5. Calculate the remaining allowable days. | | |
| Maximum TQSE(AE) days reimbursable = 54 | 100% TQSE(AE) days paid = 24 | 54-24 = 30 |
| Step 6. Multiply the number of days in Step 5 by 75% of the Standard CONUS per diem rate. | | |
| October 8 to November 12 | 75% of \$149.00 = \$111.75 | \$111.75 × 30 = \$3,352.50 |
| Step 7. Add the amount in Step 4 to the amount in Step 6. | | |
| Total TQSE(AE): | \$3,576+\$3,352.50= | \$6,928.50 |