



Temporary Lodging with Meal Preparation Facilities

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 15 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: A Service member and three dependents—a spouse and two children under age 12—occupy temporary lodging containing facilities for preparing and consuming meals (par. 680603-D). When computing the correct applicable percentage, allow 100 percent for the Service member and spouse and add 25 percent for each dependent under 12 ($100\%+25\%+25\%=150\%$). The locality per diem rate is \$150 (\$76/\$74). The actual lodging expense is \$138 a night, including lodging tax and other authorized fees (par. 680602-B) such as the GTCC currency conversion fee or a value added tax (VAT) relief certificate cost if applicable. Itemized lodging receipts are provided as required.

TLA Computation: Temporary Lodging with Meal Preparation Facilities

Step	Action	Calculation
1	Determine the maximum rates (applicable percentage times the locality rate) for: Lodging M&IE	150% of \$76=\$114
		150% of \$74=\$111
2	Reduce the Step 1 M&IE by one-half due to cooking facilities.	50% of \$111=\$55.50
3	Compare the actual daily lodging cost in Step 2 (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser amount.	\$138 vs. \$114 \$114
4	Add the Step 2 M&IE to the selected Step 3 lodging amount to get the total for each day.	\$55.50+\$114=\$169.50
Total for each day		\$169.50