

Travel Allowances for Term Hires Supporting Capital Project Execution

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1.0 PURPOSE

The purpose of this document is to describe the Laboratory's process for payment of travel allowances for Term employees whose primary assignment is in support of capital project execution.

2.0 Authority and Applicability

2.1 Authority

This document is issued under the authority of the Laboratory Director to direct the management and operation of the Laboratory, as delegated to the Los Alamos National Laboratory (LANL) Chief Financial Officer (CFO) / Human Resources (HR) Director as provided in the [Prime Contract](#) specifically Appendix A, Section XIV – Travel and Relocation. This document derives from the Laboratory [Governing Policies](#), particularly the section on Asset Management.

Issuing Authority (IA): Chief Financial Officer (CFO)/Human Resource Director (HR)

Responsible Manager (RM): Chief Financial Officer (CFO)/Human Resource Director (HR)

Responsible Office (RO): Chief Financial Officer (CFO)/Human Resource Director (HR)

2.2 Applicability

This document applies to Term employees hired for temporary positions, whose primary assignment is in support of capital project execution. Travel allowances are provided to employees when authorized in the employment offer letter and when there is a change in workplace where the distance from the old residence and the new workplace is at least 150 miles greater than from the old residence to the old workplace. Travel allowances are for the employee only, not family members. Claims for reimbursement must be submitted within six months of the date expenses were incurred.

To assist with temporary housing, LANL will offer a Lodging Allowance. The allowance is for a maximum of three years for those employees residing in leased/nonpermanent housing. A purchased home is not considered temporary housing. Current documentation must be submitted to the Travel Office to determine eligibility.

All individuals reimbursed for travel and moving expenses, including the Lodging Allowance, must notify the LANL Controller's Office if reimbursement (even if partial) is also provided to any other person for the same expense, either by LANL or by any other entity.

Charges will be consistent with LANL charging practices.

The effective date of employment for newly hired employees will be the day the employee reports to work. No salary will be paid to new hires during en-route travel.

Employees transferring from Parent Companies may have an Effective Hire Date (at which time they are automatically covered by LANL insurance) and a later Report Date based on actual authorized travel days. In that instance, the transferring employee's time card is coded as regular work time (no overtime charges allowed), and salary is paid during en-route travel for actual travel days excluding weekends.

3.0 PROCEDURE DESCRIPTION

The following sections detail the types of travel allowances that may be authorized.

3.1 Employee Tax Implications

Certain travel and lodging allowances are considered taxable income to the employee. LANL is required to include those reimbursements in the employee's taxable income reported to the tax authorities. Employees are responsible for filing their own tax returns and are advised to consult with their own tax advisors on these matters. Laboratory employees are not authorized to give tax advice.

LANL will provide employees tax assistance to offset this tax liability. Assistance will be based upon standard tax liability rate(s) and, therefore, may not be an exact match of the tax liability. For information regarding on how relocation reimbursement taxes are calculated, see [Relocation Gross Up Calculations](#).

3.2 En-Route Expenses

Travel via Common Carrier: Travelers are required to use commercial airlines. Flights are to be booked by the most direct route and reimbursement will be limited to the lowest available fare. Lowest available fare is defined as the least expensive, non-refundable fare with a maximum of one stop, based on the business location.

Travel via Privately Owned Vehicle: Private vehicle mileage will be calculated at the approved Internal Revenue Service (IRS) moving rate per mile for one vehicle. Travel time is calculated at an average of 400 miles per day. Mileage determinations are based on mileage between the authorized points of travel as listed in the Rand-McNally standard distance charts. Reimbursement of toll charges is allowed over and above the mileage allowances.

LANL will **NOT** reimburse shipping costs for vehicles or the cost of a rental vehicle.

Reimbursement for en-route lodging, meals and incidental expenses (M&IE) will be in accordance with the published Government Services Administration (GSA) rate for each overnight location based on the actual number of days used to complete the trip, not to exceed the number of days computed on the basis of the 400-mile minimum driving distance per day.

3.3 Assignees from Foreign Countries

Employees relocating from foreign countries may be eligible for reimbursement of expenses based upon the domestic allowances with the following exception:

- Household effects are limited to 1,000 pounds by air and 3,000 pounds shipped by sea.
- No shipment of a personal vehicle from a foreign location.

3.4 Shipment of Household Effects

A maximum limit of 4,000 pounds of household effects may be transported from point of origin. Shipment must occur within six months of the date of hire.

Costs incurred for loading/shipment/unloading of unusually bulky items will not be authorized. Unusually bulky items for shipment include, but are not limited to the following: boats, airplanes, large satellite dishes, farming vehicles, camper trailers, live animals, cordwood, building materials, and perishable articles including frozen foods.

Snowmobiles and vehicles such as golf carts, motorcycles, riding lawnmowers and mopeds may be shipped as household effects; however, any extra charges assessed by the movers for these items will be the responsibility of the employee.

Items such as professional and/or technical books or tools required for job assignments do not have to be included in the shipment of personal and household effects. These items may be sent to the new long-term assignment location separately from household effects.

Storage of household effects is not authorized.

3.5 Lodging Allowance

LANL recognizes that some Term capital projects employees may choose to maintain their current primary residence at their point of origin and secure semi-permanent housing in New Mexico. LANL offers a Lodging Allowance to those employees who do not plan to buy a home in New Mexico. For Term employees who plan to purchase a residence in New Mexico, the Associate Director may choose to offer Regular Relocation benefits instead.

For the first 60 days and last 30 days of the assignment, the Lodging Allowance is limited to actual lodging expenses not to exceed 100% of the GSA lodging rate for Los Alamos. After the first 60 days, the Lodging Allowance is limited to actual lodging expenses not to exceed 55% of the GSA lodging rate for Los Alamos. The Lodging Allowance is for a maximum of three years, regardless of the total length of the assignment. The effective date is the hire date. The allowance cannot be paid in advance of the hire date. In the event the employee is transferred from a Term assignment to a Regular assignment, the lodging allowance will cease as of the effective date of the Regular assignment. Reimbursement of the Lodging Allowance will cease upon termination of employment.

The Lodging Allowance is eligible for tax assistance and will be paid bi-weekly through LANL Payroll. Payments will not begin until the lease or other proof of lodging costs is submitted. The Lodging Allowance will be charged directly to the organization.

Employees will not be reimbursed for periodic trips home.

Extension of an existing agreement or the acceptance of a new Term appointment position does not begin a new three-year period for the purpose of receiving the Lodging Allowance.

If an employee accepts a Regular appointment position within three years of the hire date, the employee is limited to receiving relocation benefits not already used, not to exceed the benefits authorized in a Regular hire relocation package. This does not include House Hunting, Settling In, or the Residence Relocation Allowance.

In addition, the allowances for Sale of Principal Residence, Duplicate Homeowners, and Purchase of a Principal Residence will be reduced by the amount of Lodging Allowance provided to the employee over the term of his/her initial Term assignment.

3.6 Return to Point of Origin

After completion of the Term assignment, the employee will be returned to his/her point of origin if there is no subsequent domestic assignment available. If there is a subsequent assignment, the receiving assignment will be responsible for the return costs. Documentation describing the reason for departure must be provided to the Relocation Coordinator to determine eligibility for reimbursement.

A return to point of origin will include:

- En-route expenses under the guidelines of the En-Route Expenses section and
- Shipment of household effects under the guidelines of the Shipment of Household Effects section.

NO expenses will be paid upon arrival for the return to point of origin.

Claims for reimbursement of return to point of origin expenses must be submitted within six months of the date the LANL assignment ended.

4.0 RESPONSIBILITIES

4.1 Employees

Comply with this procedure.

4.2 Managers

Comply with this procedure.

5.0 TRAINING

There are no training requirements needed to implement this document.

6.0 EXCEPTION OR VARIANCE

The LANL Director or designee may approve exceptions to this policy. To obtain an exception or variance to this procedure, contact the CFO Policy Coordinator at cfo_pc@lanl.gov who will coordinate with the CFO Executive Policy Committee and the Human Resource Director.

7.0 Definitions and Acronyms

7.1 Definitions

See LANL [Definition of Terms](#).

7.2 Acronyms

See LANL [Acronym Master List](#).

8.0 HISTORY

Revision History		
1/28/14	TR9008, Rev. 0	Initial Issue. Content previously contained in TR9004 has been reworded for clarity and updated to format and requirements set forth in D1001 Chief Financial Officer (CFO) Process for Local Document Creation, Revision, Publication and Review.
8/28/14	TR9008, Rev. 1	Added requirement in 3.11 for notification to Controller's Office if one is reimbursed for travel, relocation, or per diem expenses and reimbursement is also provided another person for the same expense by any entity.
5/2/16	TR9008, Rev. 2	Added HR to IA/RM/RO and Authority sections. Changed housing allowance maximum to two years and \$2,000/month. Section 11, Added Duplicate Housing Allowance for Term Employee Checklist.
01/12/17	TR9008, Rev. 3	Updated to limit scope to employees supporting capital projects and modified allowances in accordance with NAP-31.
05/16/17	TR9008, Rev. 4	Updated to reflect current process and explain the Lodging Allowance and AD option to offer Regular Relocation benefits.

9.0 REFERENCES

[Prime Contract](#): Appendix A Section XC, *Travel and Relocation*

[Financial Management Program PD810](#)

[P815, Allowable Costs](#)

[CFO Functional Series Document TR9001, Domestic and General Travel](#)

[Domestic GSA Per Diem Rates](#)

[Rand McNally Standard Highway Mileage Guide](#)

10.0 FORMS

There are no forms associated with this document.

11.0 CONTACT

Chief Financial Officer Disbursements Group (CFO-DISB)

Telephone: (505) 667-4314

E-mail: relocation@lanl.gov

Website: <http://int.lanl.gov/finance/travel/index.shtml>