



NSSC Travel





- Q. Why are taxes deducted from my Change of Station (COS) travel voucher?
- A. Major tax reform that affects both individuals and businesses was enacted in December 2017. It's commonly referred to as the Tax Cuts and Jobs Act, TCJA or tax reform. The TCJA suspends the deduction for moving expenses for tax years beginning after Dec. 31, 2017, and goes through Jan. 1, 2026.

Internal Revenue Service (IRS) Publication 5307 states that employers will include moving expense reimbursements as taxable income in the employees' wages because the new law suspends the former exclusion from income for qualified moving expense reimbursements from an employer.

This suspension does not apply to members of the U.S. Armed Forces on active duty who move pursuant to a military order related to a permanent change of station. Therefore, unless you are a member of the U.S. military on active duty, you cannot deduct moving expenses and amounts reimbursed by an employer will be taxable income.





Q. What taxes are withheld from my travel voucher?

A. The following taxes are deducted from your travel reimbursement:

Federal Withholding Tax	22%
 Medicare (Hospital Insurance Tax – HIT) 	1.45%

• Social Security (Federal Insurance Contributions Act- FICA) - if applicable 6.2%

• State Tax - if applicable





Q. How are the taxes calculated?

A. To protect you from having to use part of your relocation expense reimbursements to pay Federal income tax withholding (22%), a Withholding Tax Allowance (WTA) is applied to the reimbursement amount as shown in the following example:

Amount of monthly travel voucher:

WTA (28.2051%) Grossed Up Amount \$2,480.00 <u>x 1.282051</u> \$3.179.49

The "grossed up" amount is then used to calculate the taxes as follows:

Reimbursement with added WTA	
Less Federal (22%)	\$3,179.49
Less HIT (1.45%)	699.49
Less FICÀ (6.2%)	46.10
Less State (5% as an example)	197.13
Amount reimbursable to employee	<u>158.97</u>
	\$2,077.80

Since the original travel reimbursement was "grossed up" (i.e., the WTA was applied), the employee does not have to bear the burden of the Federal income tax withholding.





Q. What is a WTA?

- A. WTA is the amount paid to the Federal IRS by the agency as withholding of income taxes for any taxable relocation allowance, reimbursement, or direct payment to a vendor. The purpose of the WTA is to protect you from having to use part of your relocation expense reimbursements to pay Federal income tax withholding; it does not cover state taxes, local taxes, Medicare taxes, or Social Security taxes.
- Q. Does the WTA apply to all of my COS reimbursements?
- A. No, you will not receive a WTA to offset the withholding on a Home Marketing Incentive (HMI) payment (if applicable). However, the HMI payment is considered income and the agency is required to withhold income and employment taxes.





Q. What limitations and Federal income tax treatments apply to my relocation reimbursements?

A. Pursuant to the FTR § 302-17.8(b), the following table summarizes the FTR allowances, limitations, and tax treatment of each reimbursement, allowance, direct payment(s), or indirect payment(s) to a service provider or vendor.

Entitlement	Summary of FTR Allowance	FTR Part or Section	Tax Treatments
Overseas Tour Renewal Agreement Travel	Roundtrip travel and transportation expenses between overseas post of duty and the employee's actual place of residence in the U.S.	Part 302-3, Subpart C and F	Nontaxable
Meals for employee and/or family members while en route to the new duty station	Standard CONUS per diem rate for meals and incidental expenses	§302-4.200	Taxable
Lodging for employee and/or family members while en route to the new duty station	Standard CONUS per diem rate for lodging expenses	§302-4.200	Taxable
Transportation using your POV to your new duty station	Actual cost or the rate established by GSA for using a POV for relocation	Part 302-4	Taxable
Transportation to your new duty station using a common carrier (an airline, for example)	Actual cost	Part 302-4	Taxable
Per diem and transportation for house hunting trip	Per Diem Allowance: 10 days of per diem plus transportation expenses - must be itemized; or	Part 302-5	Taxable
	Lump Sum Method: locality rate times 5 (one person) or times 6.25 (employee and spouse) for up to 10 days - no itemization required	Part 302-5	Taxable
Temporary quarters subsistence expenses (TQSE)	Actual Expense Method: Maximum of 120 days; full per diem for only the first 30 days - itemization required; or	§302-6.100	Taxable
	Lump Sum Method: multiply the number of days allowed by .75 times the locality rate (30 days maximum) - no itemization required	§302-6.200	Taxable
	Note: Additional TQSE allowances for family members are less than the benefit for the employee occupying TQ alone.		





Entitlement	Summary of FTR Allowance	FTR Part or Section	Tax Treatments
Shipment of household goods (HHG) to include unaccompanied air baggage (UAB) and professional books, papers, and equipment (PBP&E)	Transportation of up to 18,000 pounds	Part 302-7	Taxable
Temporary storage of HHG in transit	Temporary storage of HHG NTE 150 days for CONUS relocation, and NTE 180 days for OCONUS relocation	§302-7.9	Taxable
Extended storage of HHG	CONUS – Temporary Change of Station per agency policy or isolated duty station only OCONUS - Agency policy	§302-3.414; Part 302-8, Subpart B Part 302-8, Subpart C and D	Taxable Nontaxable
Transportation of privately-owned vehicle (POV)	CONUS - Agency discretion OCONUS - Agency discretion	Part 302-9, Subpart D Part 302-9, Subpart B and C	Taxable Nontaxable
Shipment of mobile home in lieu of HHG	Limited to maximum allowance for HHG	§302-10.3	Taxable
Residence transactions Sale of home	Closing costs up to 10% of actual sales price	§302-11.300(a)	Taxable
Purchase of home	Closing costs up to 5% of actual purchase price	§302-11.300(b)	Taxable
Lease-breaking	Itemization required.	§§302-11.430 and 302-11.431	
Payments to Relocation Service Contractors	According to agency policy and contracts	Part 302-12	Taxability determined on a case-by-case basis
Home Marketing Incentive Payment	See internal agency policies and regulations	Part 302-14	Taxable, but not eligible for WTA or RITA
Property Management Services	See internal agency policies and regulations	Part 302-15	Taxable
Miscellaneous expenses	\$650 or \$1,300; or Maximum of 1 or 2 weeks basic pay	\$302-16.102 \$302-16.103	Taxable Taxable
Withholding tax allowance	Reimbursement allowances to assist with additional tax liability for relocation allowances, reimbursements, direct payments or indirect payments to vendors	Part 302-17, Subpart B	Taxable
Relocation income tax allowance	Based on income and tax filing status	Part 302-17, Subpart C	Taxable





Q. How will I know when taxes are taken out of my voucher?

- A. The NSSC will send an e-mail with a scanned copy of your voucher and corresponding settlement worksheet showing the payment calculation. The amount paid to you will be the net amount less the taxes.
- Q. Does the NSSC report the taxes withheld?

A. Yes, moving expense reimbursements are reported to the IRS as income (supplemental wages, salary, or other compensation). Additionally, it will also be reported to the State where you incurred the State tax liability.

NOTE: State Tax liability is determined by the specific locality where the transaction took place.





- Q. Will I receive a Form W-2 for the taxable income on my relocation reimbursements?
- A. Yes, the taxable withholdings will be included on the same Form W-2 you receive for your salary income. A separate Form W-2 will not be issued.
- Q. Will I receive a breakdown of the taxes withheld to support what is reflected on my Form W-2?
- A. Yes, the NSSC will send you a Relocation Payment Worksheet showing a detailed breakdown of reimbursements or payment of moving expenses. This documentation is provided to the employee by January 31 following the calendar year in which you received the reimbursement(s) or payment(s).





Example of Relocation Payment Worksheet

(Gross Claim)	Amt Paid to			
Amount Paid	3rd Pty(CBA)	Total		
to Empl.	for Empl.	Paid	WTA	rei
1,614.25		1,614.25	455.30	
		0.00	0.00	
		0.00	0.00	
		0.00	0.00	
7,641.85		7,641.85	2,155.39	
		0.00	0.00	
		0.00	0.00	
		0.00	0.00	
1,300.00		1,300.00	366.67	
		0.00	0.00	
		0.00		
		0.00	0.00	
		0.00		
	200.00	200.00		
	12,635.75	12,635.75	3,563.93	
		0.00		
		0.00	0.00	
		0.00		
		0.00	0.00	
10,556.10	12,835.75	23,391.85	6,541.29	
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National Aeronautics and Space Administration

Revised August 16, 2023





Q. What is a Relocation Income Tax (RITA) allowance?

A. RITA is a moving expense allowance designed to reimburse eligible employees, whose travel, transportation, or relocation expenses are reimbursed or furnished in kink, for substantially all of the additional Federal, State and local income taxes paid as a result of your COS move. The RITA reimbursement is a taxable entitlement.

Q. Who is authorized RITA?

A. Employees who transferred on or after November 14, 1983, in the interest of the Government from one official station to another.





Q. Do I have to file a RITA voucher?

A. Yes, employees who receive a WTA must file a RITA voucher. NASA requires you to sign NASA Form (NF) 1810, Employee Agreement to Repay WTA, which mandates the submission of this voucher as a condition of your relocation. Failure to file this document will result in repayment of all WTA amounts paid to the employee.





Example of Employee Agreement to Repay WTA (NF 1810)

In the event an employee violates the terms of the Service Agreement , no part of the RITA or the WTA will be paid, and any amounts paid prior to such violation shall be a debt due the United States.



Employee Agreement to Repay Withholding Tax Allowance (WTA)

PART 1 - Federal Travel Regulations (FTR) Guidance

Consistent with Federal Travel Regulation (FTR) 302-17, each tax year NASA will send an explanation letter and certification forms package to employees who received a Withholding Tax Allowance (WTA) on taxable moving expenses during the previous year. Employees who receive taxable reimbursements for relocation expenses are required to submit a claim for the Relocation Income Tax (RIT) allowance. Failure of the employee to comply with this requirement will preclude the agency's payment of the WTA and as a result the entire WTA will be considered an excess payment in the absence of a properly submitted RIT allowance claim.

Withholding Tax Allowance (WTA) - The WTA, paid in Year 1, covers the employee's Federal income tax withholding liability on covered taxable reimbursements received in Year 1. The amount is computed by applying the withholding gross-up formula presoribed in FTR 302-17.7(d) (using the Federal withholding tax rate) each time that a Federal withholding obligation is incurred on covered moving expense reimbursements received in Year 1. Grossing-up the Federal withholding amount protects the employee from using part of his/her moving expense reimbursement to pay Federal withholding taxes.

Relocation Income Tax (RIT) allowance - The amount of payment computed and paid in Year 2 to cover substantially all of the estimated additional tax liability incurred as a result of the covered moving expense reimbursements received in Year 1.

§302-17.9 (b) (1-3) - The employee is required to submit a claim for the RIT allowance and to file the tax information for Year 1 specified in FTR 302-17.10 with his/her agency in Year 2, regardless of whether any additional reimbursement for the RIT allowance is owed the employee. If any action occurs (i.e., amended tax return, tax audit, etc.) that would change the information provided in Year 2 by the employee to his/her agency for use in calculating the RIT allowance due the employee for Year 1 taxes, this information must be provided by the employee to his/her agency. If the calculation of the RIT allowance results in a negative amount, the employee is obligated to repay this amount as a debt due the Government.

Consistent with FTR 302-17.10, documents which are normally submitted to accomplish a RIT allowance claim include IRS Form(s) W-2, Standard Form-1012 and NASA Form 1632. If applicable, the completed IRS Schedule SE (Form 1040) for Self Employment and/or Form 1099-R for Military Retirement only, is considered part of the documentation required for proper submission by an employee to the agency to ensure an accurate RIT allowance calculation.

PART 2 - Employee Acknowledgement

My signature below indicates I have read the following agreement and that I will execute my employee obligations described within FTR 302-17 concerning this requirement in an expeditious manner when directed by NASA.

Employee Name (Please Print)

Date

Employee Signature

NASA FORM 1810 NOV 12

NRRS 9/1A Page 1 of 1





- Q. When do I file my RITA?
- A. You will file the RITA in Year 2 following the year (Year 1) you receive reimbursement for your moving expenses.
 - Year 1 will always be the calendar year that reimbursements were received.
 - Year 2 will be the calendar year in which the RITA is computed and actually paid.

For example:

You received reimbursement for your moving expenses in June of 2023 (Year 1). You will file for the RITA in calendar year 2024 (Year 2).

14





Q. If my PCS reimbursements are paid over two or more calendar years, will I be required to file multiple RITA vouchers?

A. Yes, RITA vouchers may need to be filed in multiple years, since relocation reimbursements could extend over two or more years.

For example:

You received PCS reimbursements during calendar year 2022 (Year 1) you will file the RITA claim in calendar year 2023 (Year 2).

If you receive an additional reimbursement in calendar year 2023 (Year 1 again) you will file the RITA claim for this reimbursement in calendar year 2024 (Year 2).





Q. How do I file my RITA claim?

A. The year after the tax year that you are reimbursed for qualifying relocation expenses, you will be advised by NASA to file a voucher. You must file the RITA claim on an Optional Form (OF) 1012, Travel Voucher.

The following documents must also be attached to the signed OF 1012:

- Completed and signed NASA Form (NF) 1842, Statement of Income and Tax Filing Status
- Copies of W-2s for employee and spouse (if applicable) and/or 1099-R (for Military Retirement only, non-disability) for the year of the RIT allowance you are filing
- Copies of 1040 Schedule SE (Self Employment) tax form for employee and spouse (if applicable) for the year of the RIT allowance you are filing





Example of Travel Voucher Form (OF 1012)

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a. Outstanding				a. DATE REC	CEIVED		b. AMOUNT RECEI	VED			
 Amount to be applied 											
c. Amount due Government				c. PAYEE'S S	SIGNAT	URE					
Attached: Check C	Cash			Mile and							
d. Balance outstanding											
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OPTIONAL FORM 1012 (REV. 10/2016)





Example of Statement of Income and Tax Filing Status Form (NF 1842)

NASA	Nationa) Aeronautics and Space Administration	Statement of Income and Tax Filing Status Two-Year Process Federal Travel Regulations 302-17 (RITA) and 301-11 Subpart F (ETTRA)						
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- Q. Where can I go to get forms and examples of RITA vouchers?
- A. Instructions on how to file a RITA, forms required, and sample submissions may be found on the Change of Station web page.

https://www.nssc.nasa.gov/changeofstation

Go to Forms and select <u>NSSC Change of Station Form</u>

□ Check Relocation Income Tax Allowance (RITA)

Click Submit

You are encouraged to call the NSSC Customer Contact Center at 1-877-677-2123 to speak with a representative with any questions you may have to facilitate your submission.





References and IRS Resources:

- Federal Travel Regulations Part 302-17
- IRS Publication 5307 Tax Reform: *Basics for Individuals and Families*
- <u>Tax Reform Provisions that Affect Individuals</u> (https://www.irs.gov/newsroom/individuals)