



NSSC Travel





- Q. Why are taxes deducted from my Change of Station (COS) travel voucher?
- A. Internal Revenue Service (IRS) Publication 521 states that certain moving expenses reimbursed to an employee are classified as supplemental wages. As a result, some payments are considered to be earned income and shall be taxed.





- Q. What taxes are withheld from my travel voucher?
- A. The following taxes are deducted from your travel reimbursement:

Federal Withholding Tax

25%

• 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 taxes calculated?

A. To prevent you from using part of your reimbursement to pay the 25% Federal tax, a Withholding Tax Allowance (WTA) is applied to the reimbursement amount.

For example:

Travel reimbursement \$3570.00

Gross up by WTA (multiply by 33.33%) ____1190.00

Grossed Up Amount \$4760.00

(Continued Next Page)





The "grossed up" amount is then used and applicable taxes are deducted as follows:

Reimbursement with	the WTA added	\$4760.00
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Deduct: Federal Tax (25%) 1190.00

Deduct: State Tax (5%) 238.00

Deduct: Medicare (1.45%) 69.02

Deduct: Social Security (6.2%) 295.12

Amount Paid to employee \$2767.86





Q. What is a WTA?

A. WTA is an allowance given to you to offset the Federal tax withheld from your reimbursements. On each relocation voucher processed, WTA of 33.33% will be calculated and paid to you to replace only the Federal tax withholdings on your reimbursement. The WTA does not cover HIT, FICA, and State 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 your Home Marketing Incentive payment. However, the Home Marketing Incentive is considered income and the Agency is required to withhold income and employment taxes.





- 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. What types of COS vouchers are taxable?
- A. The following vouchers when submitted and processed for payment will be taxed:

Type of Voucher	What will be taxed
En route Travel	Meals and Incidental Expenses only
Househunting Trip Expenses	All - This includes payments to third party providers such as airfare purchased with the Agency Centrally Billed Account
Household Goods Expenses	Storage over 30 days, including payments made to a third party or on behalf of an employee
Miscellaneous Expense Allowance	All
Temporary Quarters Subsistence Expenses	All
Real Estate Expenses	All
Lease Break Reimbursement	All
Property Management Services	All





- 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 State income tax liability.





- 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 or payment.





Example of Relocation Payment Worksheet

Relocation Payment Worksheet Center: NSSC 2009 Employee: EOD: 00/00/2009 AUTH: xxxxxxxxxx	(Gross Claim) Amount Paid to Empl.	Amt. Paid to 3rd Pty(CBA) for Empl.	Total Paid	WTA	Moving exp. Deduction (pd to Empl.	Amt of covered taxable reimbursement	Subj to Taxes	Not Subj to Taxes	FED W#h Tax	HIT Tax	FICA Tax	State Tax
Enroute Meals	214.50	0.00	214.50	71.50		214.50	286.00		71.50	4.15	0.00	14.30
Enroute Lodging	69.88	0.00	69.88		69.88			69.88				
Enroute Transportation	400.24	0.00	400.24		400.24			400.24				
House Hunting Trip	0.00	0.00	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00
Temporary Quarters	3448.32	0.00	3448.32	1149,44		3448.32	4597.76		1149,44	66.67	0.00	229.89
Miscellaneous Expense Allowance	500.00	0.00	500.00	166.67		500.00	666.67		166.67	9.67	0.00	33.33
Lease Breaking Expense	0.00	0.00	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00
Home Marketing Incentive Award	8490.00	0.00	8490.00				8490.00		0.00	123,10	526.38	424.50
Real Estate Expenses	3235.10	27451.00	30686.10	1078.37		3235.10	4313.47		1078.37	62.55	0.00	215.67
Guaranteed Home Sale	0.00	27451.00	27451.00									
Transportation of HHG	0.00	11437.66	11437.66		0.00			0.00				
1st 30 days of Temp Storage	0.00	4290.18	4290.18		0.00			0.00				
Additional Temp Storage	0.00	2606.62	2606.62	868.87		2606.62	3475.49		868.87	50.39	0.00	173.77
Extended Storage	0.00	0.00	0.00		0.00			0.00				
RITA	2213.48	0.00	2213.48				2213.48		553.37	32.10	0.00	110.67
Mobile Home in Lieu of Household goods	0.00				0.00			0.00				
Grand Total	18571.52	73236.46	91807.98	3334.85	470.12	10004.54	24042.87	470.12	3888.22	348.63	526.38	1202.14





- Q. What is a Relocation Income Tax (RIT) allowance?
- A. RIT is a moving expense allowance designed to reimburse eligible transferred employees for substantially all of the additional Federal, State and local income taxes paid as a result of your COS move. The RIT allowance reimbursement is a taxable entitlement.





- Q. Who is authorized RIT allowance?
- A. Employees who transferred on or after November 14, 1983, in the interest of the Government from one official station to another.





Q. Who is not authorized RIT allowance?

- A. The following are not covered by RIT allowance:
 - New appointee, including student trainees
 - Employees assigned under the Government Employees Training Act (5 U.S.C. 4109)
 - Employees returning from overseas assignments for the purpose of separation
 - Senior Executive Services (SES) Career Appointees exercising last move home





- Q. What types of expenses or allowances are covered by RIT?
- A. The following types of expenses or allowances are covered by RIT:

Type of Expense	Description
En route Travel	Your travel (including per diem) and transportation expenses and those of your family for en route travel from your old duty station to your new duty station
Household Goods Expenses	Transportation (including temporary storage) expenses for movement of your household goods from your old duty station to your new duty station
Mobile Home Movement	Expenses for the movement of a mobile home utilized as a residence when movement is authorized instead of shipment and temporary storage of your household goods
Househunting Trip Expenses	Travel (including per diem) and transportation expenses for you and/or your spouse to the new duty station for the purpose of seeking a permanent residence
Temporary Quarters Subsistence Expenses	Your daily subsistence expenses (lodging and M&IE) and those of your family during occupancy of temporary quarters
Real Estate Expenses	Allowable expenses for the sale and/or purchase of your home at your old and/or new duty station
Lease Break Reimbursement	Expenses associated with the early termination of an unexpired lease at your old duty station
Miscellaneous Expense Allowance	Allowance authorized for defraying certain expenses associated with relocating from one location and establishing residence at your new location
Property Management Services	Allowance authorized to assist with the management of an employee's residence at the old duty station as a rental property





- Q. What types of expenses or allowances are excluded from RIT?
- A. The following types of expenses or allowances are excluded from RIT:
 - Paid or reimbursed expense for shipment of Privately Owned Vehicle (POV)
 - Recruitment, retention, or relocation bonuses
 - Home Marketing Incentive (HMI) payment





- Q. Do I have to file a RIT allowance voucher?
- A. Yes, employees who receive a WTA must file a RIT allowance 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 RIT allowance 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 prescribed 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

by Splantine below indicates i have lead the following agreement and that I will execute my employee obligations described within FTR 302-17 concerning this requirement in an expeditious manner when directly NASA.									
Employee Name (Please Print)	Date	_							
Employee Signature									

NASA FORM 1810 NOV 12

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- Q. When do I file my RIT allowance?
- A. You will file the RIT allowance 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 RIT allowance is computed and actually paid.

For example:

You received reimbursement for your moving expenses in June of 2013 (Year 1). You will file for the RIT allowance in calendar year 2014 (Year 2).





- Q. If my PCS reimbursements are paid over two or more calendar years, will I be required to file multiple RIT allowance vouchers?
- A. Yes, RIT 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 2012 (Year 1) you will file the RIT claim in calendar year 2013 (Year 2).

If you receive an additional reimbursement in calendar year 2013 (Year 1 again) you will file the RIT claim for this reimbursement in calendar year 2014 (Year 2).





- Q. How do I file my RIT allowance 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 RIT allowance claim on Standard Form (SF) 1012, Travel Voucher.

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

- Completed and signed NASA Form (NF) 1632, Relocation Income Tax (RIT) Allowance Certification
- 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 (SF 1012)

Statement on the back) a. NAME (Last, first, middle initial) b. SOCIAL SECURITY NUMBER 6. PERIOD OF TRAVEL 7. TRAVEL ADVANCE 6. PRESENT DUTY STATION 1. RESIDENCE (city and state) 10. CHECK NO. 11. PAID BY	Read the Privacy	Act BU	PARTMENT OR REAU, DIVISION	ESTABLISHMEN' I, OR OFFICE	т,	2. TYPE OF TRAVEL TEMPORARY DUTY	3. VOUCHER NO.			
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Example of RIT Allowance Certification Form (NF 1632)

NASA	National Aeronautics Space Administration	and	Reim	burser	come Tax ment Allov	vance	(ITR	A) Cer	tifica	tion
		(Before	completin	g form, rea	d Privacy Act Sta	tement or	Page 2)			8
Income Tax Rei	imbursement	ached with a signed Allowance (ITRA) c be included as furth	laim. Copie	es of all IRS	form W-2, IRS Sch					
				SECTION	I - BASIC DATA		2.			
NAME (First/MI/L	ast)						SSN			
ENTER ON DUT	Y DATE		OFFICE PHONE PRESENT			T DUTY STATION TAX YEAR				
Provide the loca	ality (county.	city, etc.) where you	incurred	tax liability o	on relocation/exten	ded TDY i	eimbursei	ments in th	e tax vear	referenced above.
COUNTY/PARIS				RESIDENC				WORKPL		
			SE	CTION II -	ALLOWANCE DA	TA				
Schedule SE (li	ne 1 + line 2)	ensation as shown of and/or IRS form 10 rked. <i>Note: Do no</i>	99-R Milita	ry Retireme						
		W-2 FORM (S) (Block 1)		HEDULE SE 1 1 + Line 2)		Block 1) (tirement o	for Military nly)		
EMPLOYEE										
SPOUSE (if joint)	у)								□ NO S	POUSAL INCOME
TOTAL INCOME				•		+				
				FILII	NG STATUS					
HEAD OF HOUSEHOL	D MAF	RRIED FILING JOIN	TLY		ILING SEPARATE	□ DE	ALIFIED V PENDENT	VIDOW(EF	R) WITH	SINGLE
				STATE TA	X INFORMATION					
		ncurred income tax I ess than \$20,000, a				ursement	s in the tax	year refer	enced abo	ove. Note: If total
		NAME OF STA	TE		(A) INDICATE ST	TATE TAX	RATE	(B) RATE	IS EXPR	ESSED AS A % OF
								INC	OME	FEDERAL
STATE #1										
STATE #2										
SECTION III - CERTIFICATION										
referenced tax y	year by me or y that the abo ffice of any c	ion given above has r jointly with my spou eve information is tru hanges to the above	use. e and accu	rate to the t	pest of my/our know	wledge. I/V	Ve agree t	o notify the	Agency F	Relocation Program
EMPLOYEE'S S		auon.		DATE	SPOUSE'S SI	CNATUR	E /IE EII IN	G IOINT!	V\1	DATE
EMPLOYEE'S S	IGNATURE			DATE	SP00SE'S SI	GNATUR	= (IF FILIN	IG JOINTL	1)	DATE
earned income	will include o	d and spouse's inco nly the employee's i t return as a survivin	ncome as							

NASA Form 1632 01/14 (3.0)

PREVIOUS EDITIONS ARE OBSOLETE

NRRS 9/1A Page 1 of 2





- Q. Where can I go to get forms and examples of RIT vouchers?
- A. Instructions on how to file a RIT allowance, forms required, and sample submissions may be found on the Change of Station web page.

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

- ☐ Go to Quick Links and select Example COS Forms
- ☐ Check Relocation Income Tax (RIT) Allowance
- ☐ 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:

- Federal Travel Regulations Part 302-17
- NASA Financial Management Manual (FMM) 9760 9765
- NASA Procedural Requirements (NPR) 9700.1 Appendix A
- IRS Publication 521, Moving Expenses