

# **FREQUENTLY ASKED QUESTIONS ON TEMPORARY QUARTERS SUBSISTENCE ALLOWANCE (TQSA)**

## **1. What is Temporary Quarters Subsistence Allowance?**

The Department of State Standardized Regulations (DSSR) define TQSA as an allowance granted to an employee for the reasonable cost of temporary quarters, meals and laundry expenses incurred by the employee and/or family members.

## **2. What is the purpose of TQSA?**

TQSA is intended to assist in covering the average cost of adequate accommodations in the hotel, pension, or transient-type quarters at the post of assignment, plus reasonable meal and laundry expenses.

## **3. What is the authorized period for TQSA?**

TQSA is authorized for a period not in excess of 90 days after first arrival at a new post of assignment in a foreign area, ending with occupation of residence quarters, if earlier, or 30 days immediately preceding final departure from the post following necessary vacating of residence quarters.

## **4. What if I need an extension of TQSA?**

The 90 and 30 day TQSA periods may be extended for not more than an additional 60 days if it is determined by the head of agency that compelling reasons beyond the control of the employee require continued occupancy of temporary quarters. Approval is requested through the appropriate Customer Operations Team for your post of assignment.

## **5. How much TQSA am I authorized?**

The amount of TQSA which may be reimbursed shall be the lesser of either the actual amount of allowable expenses incurred by the employee and family members or the maximum rates authorized in Sections 123.31 through 123.36 of the DSSR. Computations are based on maximum per diem rates in Section 925 of the DSSR, number of dependents, and periods of authorization.

## **6. Will I receive the maximum per diem rate for TQSA?**

No. TQSA is paid according to the following formula based on your actual expenses:

### **90 DAYS AFTER FIRST ARRIVAL AT NEW POST OF ASSIGNMENT**

#### **1st 30 days**

Initial occupant: Daily rate not in excess of 75% of the per diem rate listed for the foreign post.

Each additional occupant age 12 or older: 50% of the per diem rate.

Occupant under age 12: 40% of the per diem rate.

#### **2nd 30 days**

Initial occupant: Daily rate not in excess of 65% of per diem rate.

Each additional occupant age 12 or older: 45% of the per diem rate.

Occupant under age 12: 35% of the per diem rate.

3rd 30 days

Initial occupant: Daily rate not in excess of 55% of per diem rate.

Each additional occupant age 12 or older: 40% of the per diem rate.

Occupant under age 12: 30% of the per diem rate.

**30 DAYS IMMEDIATELY PRECEDING FINAL DEPARTURE**

Initial occupant: Daily rate not in excess of 75% of the per diem rate listed for the foreign post.

Each additional occupant age 12 or older: 50% of the per diem rate.

Occupant under age 12: 40% of the per diem rate.

**7. Are receipts required?**

Yes, copies of paid receipts for lodging expenses will be required. In addition, you are required to retain receipts for all meal, laundry, and dry cleaning expenses. If the amounts you have claimed appear to be extravagant, you will be required to provide receipts.

**8. How do I claim reimbursement? What forms should I submit?**

Submit the SF-1190, Foreign Allowances Application, Grant and Report, the TQSA Actual Expense Worksheet, through the DoDEA Allowance Processing System (DAPS) and copies of receipts for lodging expenses. Your first submission should be made within the first 10 days you are in temporary quarters. In your next paycheck, you will receive reimbursement for the receipts you submitted and you will also receive an estimated biweekly amount of TQSA in subsequent paychecks until you submit the final SF-1190 worksheets and receipts to stop your TQSA. At that time, the amount of TQSA received and the amount you are authorized based on your receipts will be compared and the payroll office will make any necessary adjustments to your pay.

**9. Am I authorized TQSA if I am returning to the states for Extended Leave Without Pay (ELWOP) or Sabbatical Leave?**

No. Employees who are returning to the U.S. on ELWOP or sabbatical leave are not authorized TQSA prior to departure from their permanent duty station (PDS) or upon return to the same PDS.

**10. Is TQSA taxable?**

No, TQSA is not taxable income.