



DEPARTMENT OF DEFENSE
EDUCATION ACTIVITY
PERSONNEL CENTER
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ARLINGTON, VIRGINIA 22203-1634
JAN 17 2005

MEMORANDUM FOR DEFENSE FINANCE AND ACCOUNTING SERVICE –
ARLINGTON

SUBJECT: Reimbursement for Itemized Miscellaneous Expenses for Department of
Defense Dependents Schools Teaching Position Personnel

- Reference(s): (a) Department of State Standardized Regulations (DSSR) (Government
Civilians/Foreign Areas), April 2, 1961, as amended
(b) Department of Defense Civilian Personnel, Joint Travel Regulations, Volume
2, as amended
(c) Department of Defense Directive 1400.13, "Salaries and Personnel
Practices Applicable to Teachers and Other Employees of the DoD
Dependents' Schools System," July 8, 1976, as amended
(d) Dependents School Regulation 5301.4, "Department of Defense
Dependents Schools, Salaries and Personnel Practices Applicable to
Principals and Assistant Principals," July 31, 1987, as amended

The purpose of this memorandum is to clarify the method used to determine the weekly rate of basic pay used for the reimbursement of itemized miscellaneous expenses for Teaching Position (TP) personnel employed with the Department of Defense Education Activity (DoDEA), Department of Defense Dependents Schools (DoDDS).

References (a) and (b) authorize a miscellaneous expense allowance to reimburse various costs associated with a temporary or permanent change of station residence relocation. Section 240 of reference (a) authorizes a foreign transfer allowance (FTA) for employees performing first duty station travel. The miscellaneous expense portion of the allowance provides for the reimbursement of certain expenses incurred when establishing a residence in a foreign area. Reimbursement for this allowance is processed via the "Foreign Allowances Application, Grant and Report," SF-1190. Chapter 5, Part G, of reference (b), authorizes reimbursement for relocation expenses for employees transferring to or between foreign areas or within the continental United States. For transfers, reimbursement for the miscellaneous expense allowance is processed via the "Travel Voucher or Subvoucher," DD Form 1351-2.

Employees may elect to claim a flat rate of either \$500 (without dependents) or \$1,000 (with dependents) for allowable miscellaneous expenses without receipts or itemized statements. The authorizing official may approve a higher reimbursement amount if the claim is supported by evidence of expenses incurred and the amount does not exceed:

- (1) one week's salary if the employee is without dependents or one week's salary for an employee at the GS-13, step 10, whichever is the lesser amount, or
- (2) two week's salary if the employee is with dependents or two week's salary for an employee at the GS-13, step 10, whichever is the lesser amount.

In accordance with references (c) and (d), school year (SY) salary schedules for DoDDS teachers are based on 190 duty days and salary schedules for DoDDS administrators are based on 222 duty days. Therefore, basic compensation for TP personnel is based on 190 and 222 days, respectively. To calculate the one week's or two week's salary or basic compensation for TP personnel who itemize their actual allowable miscellaneous expenses, the current school year salary is divided by 190 or 222 to obtain the daily rate. The resulting rate is then multiplied by 5 for the employee without dependents or by 10 for the employee with dependents. The employee should be reimbursed the above amounts or the one week's or two week's salary of an employee at the GS-13, step 10, whichever is the lesser amount. This method is to be used to compute the miscellaneous expense reimbursement for all TP personnel, including teachers who elect to receive the SY salary rate over 26 pay periods.

Immediate application of the method specified in this memorandum will ensure consistent payments of the miscellaneous expense reimbursement for all DoDDS TP personnel. Questions concerning this memorandum may be directed to the DoDEA Human Resources Regional Service Center, Classification and Compensation Section, at (703) 588-3988.



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Human Resources Director

cc:

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