



CHRA-Far East Region **Camp Zama CPAC**

OVERSEAS BENEFITS (OS) & ENTITLEMENTS **For eligible employees**



REGULATORY BASIS:

- 5 United States Code, Section 5923-5928 and 6304-6305
- Title 5, CFR Part 630, Subpart F
- Department of State Standardized Regulations (Government Civilians, Foreign Areas) (DSSR)
- DODI 1400.25, Volume 1250 (Overseas Allowances and Differentials)



- ☐ Foreign Transfer Allowance (FTA – SE/ FTA – ME)
- ☐ Advance of Pay
- ☐ Temporary Quarters Subsistence Allowance (TQSA)
- ☐ LQA
- ☐ Post Allowance
- ☐ Non-temporary Storage of HHG
- ☐ Employee Responsibilities
- ☐ Taxable Allowances
- ☐ Service Now



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Regulatory Basis

- 5 United States Code, Section 5923-5928 and 6304-6305
- Title 5, CFR Part 630, Subpart F
- Department of State Standardized Regulations (Government Civilians, Foreign Areas)(DSSR)
- DoDI 1400.25, Volume 1250 (Overseas Allowances and Differentials)
- ****The Joint Travel Regulations are not used to process your Overseas Benefits and Entitlements.****



Claims Processed Directly Through DFAS

- Travel Claim (Flight and Travel for Sponsor and Family Members)
- Miscellaneous Expenses Allowances for Current Federal Employees.

Claims Processed by the CPAC

- Foreign Transfer Allowance
- Advanced Pay
- Temporary Quarters Subsistence Allowance
- Living Quarters Allowance
- Post Allowance
- Non-Temp Storage



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DFAS TRAVEL CLAIM

~ Filed on-line at DFAS.mil. Please type Travel Voucher Direct in the search box.

~ You will require DD 1351-2 along with other forms signed by your supervisor and RM/Budget office



Travel Voucher
Direct >>>>>>

~ DFAS processes payment for Airline Ticket(s), bus tickets and per diem for Sponsor and Dependents.

~ DFAS will also reimburse you for meals during your travel day.

~ If you are a current Federal Employee, you can claim miscellaneous expenses through DFAS. This expense will be discussed under FTA. On your DD1351-2 make sure you have the following statement: "I certify that I/we (circle one) have discontinued my/our (circle one) residence at the old PDS and have established a residence at the new PDS." Sign and then date

~****You cannot claim a rental car through your travel voucher**

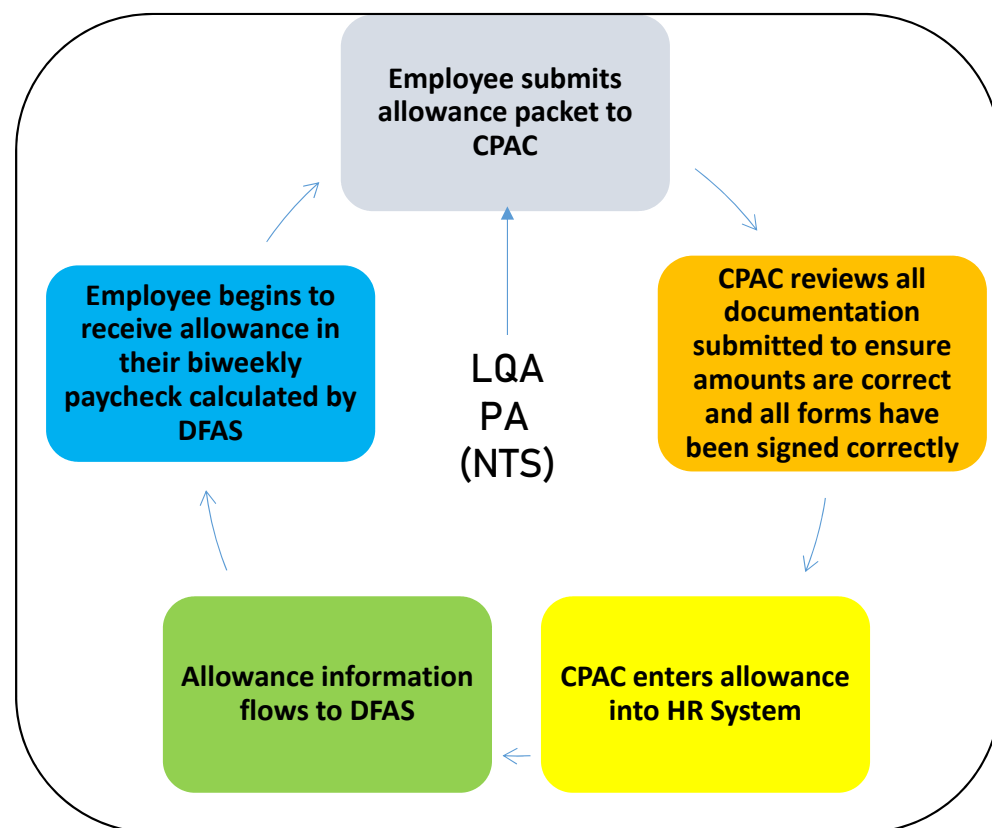
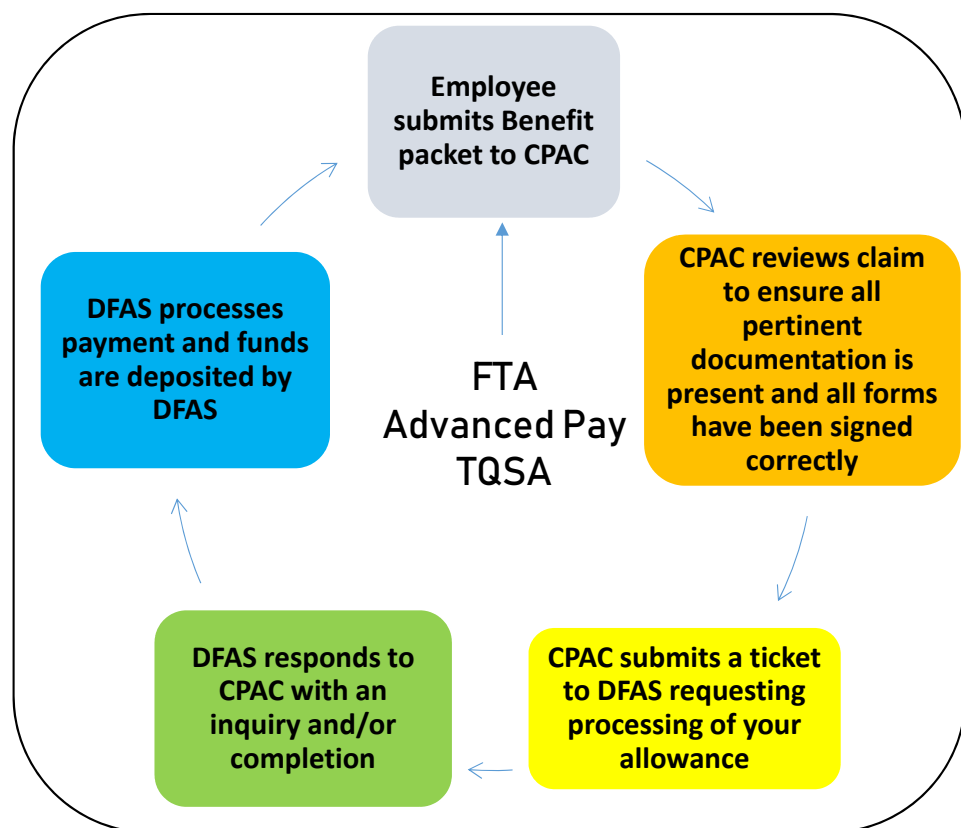
~ You will require a copy of your PCS Orders as well as all receipts (i.e. Airline Tickets) in order to submit your claim through DFAS.

~ DFAS will respond directly to you with the status of your payment, they will not respond to CPAC. Additionally, CPAC cannot check the status of your payment with DFAS.





CPAC Benefits and Entitlement Process





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Standard Form 1190

- Required for processing any and all Overseas Benefits and Entitlements
- All pertinent sections must be completed before your allowance is processed.
- Each organization has their own internal process and procedures on obtaining signatures and line of accounting (if applicable) on your SF-1190, please check with your HR liaison or Supervisor for your process.



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Completing Your SF-1190

FOREIGN ALLOWANCES APPLICATION, GRANT AND REPORT (SF-1190)					Blocks 1 – 9 Require your current position information. In block 3, please Type Army and your organization. i.e. Army/CPAC
1. Employee Name (Last, First, MI)		2. Social Security Number			
3. Agency		4. Bureau/Office			
5. Pay Plan	6. Series	7. Grade	8. Annual Salary	9. Position Title	
10. Current Post/Country of Assignment/Locality		11. Date of Arrival (mm-dd-yyyy)		12. Previous Post of Assignment	
13. Mailing Address				13a. E-mail Address	
14. If Local Hire: Date (mm-dd-yyyy)		14a. Reason for Presence		Block 15, please annotate if you have a spouse who is currently employed whether they are military or civilian.	
15. If Spouse or Domestic Partner is Employed by the U.S. Government		<input type="checkbox"/> Yes <input type="checkbox"/> No			
Spouse or Domestic Partner Name (Last, First, MI)		Social Security Number		Allowances Received	

16. Family Domiciled at Post					
Name of Family Member	Relationship	DOB Except Spouse or Domestic Partner (mm-dd-yyyy)	% Support	Date of Arrival at Post (mm-dd-yyyy)	Allowances Received
					Block 16, please also include your Spouse, even if you entered them on block 15. Please include all family members with you in Japan
17. Family Domiciled Away from Post					
Name of Family Member	Relationship	DOB Except Spouse or Domestic Partner (mm-dd-yyyy)	% Support	Date of Departure from Post (mm-dd-yyyy)	Residence Address/Telephone Cell Phone/E-mail
					Please include all family members not stationed with you in Japan.



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Completing Your SF-1190

FOREIGN ALLOWANCES APPLICATION, GRANT AND REPORT				Voucher Number			
19. Employee Name (Last, First, MI)				20. Social Security No.			
21a. Payments [Check box(es). For calculations see DSSR chapter exhibits.]				FOR OFFICIAL USE ONLY			
<div>Page 2, please ensure you check the appropriate box for the allowance you are claiming. Please use one SF-1190 per allowance.</div>							
				TQSA - Temporary Quarters Subsistence Allowance - (DSSR 120)			
				Advanced Beg. Date (mm-dd-yyyy) End Date (mm-dd-yyyy)			
				Biweekly Beg. Date (mm-dd-yyyy) End Date (mm-dd-yyyy)			
				Lump Sum (upon completion) Beg. Date (mm-dd-yyyy) End Date (mm-dd-yyyy)			
				LQA - Living Quarters Allowance (DSSR 130) [] Repair Allowance (DSSR 137) []			
				EQA - Extraordinary Quarters Allowance (DSSR 138) []			
				PA - Post Allowance - (DSSR 220)			
				Transfer Allowance: Foreign (DSSR 240) [] or Home Service (DSSR 250) []			
				Portion(s): Subsistence [] Miscellaneous [] Wardrobe [] Lease Penalty []			
SMA - Separate Maintenance Allowance - (DSSR 260)							
Voluntary [] Involuntary []							
TSMA - Transitional Separate Maintenance Allowance (DSSR 260)							
262.3a [] 262.3b [] 262.3c [] 262.3d [] 262.3e []							
Education Allowance (DSSR 270) [] or Travel (DSSR 280) []							
PD - Post (Hardship) Differential (DSSR 500)							
SND - Service Need Differential (Difficult to Staff Incentive Differential) (DSSR 1000)							
DP - Danger Pay (DSSR 650) 652f [] or 652g []							

Total Amount Claimed			
21b. Advances			
LQA (DSSR 130)	Beg. Date (mm-dd-yyyy)	End Date (mm-dd-yyyy)	Number of Months
U.S. Dollar Payment		Foreign Currency Payment	
Transfer Allowance: Foreign (DSSR 240) [] or Home Service (DSSR 250) []			
Portion(s): Subsistence [] Miscellaneous [] Wardrobe [] Lease Penalty []			
Advance of Pay (DSSR 850) This advance will be repaid in [] pay periods.			
Travel Authorization or []			
Permanent Change of Station (PCS) Number []			
Name of Issuing Authority []			
22a. If Electronic Funds Transfer (EFT) Mark one: [] Checking [] Savings			
Financial Institution Name		Financial Institution Mailing Address	
[]		[]	
Routing Number		Account Number (including any suffix)	
[]		[]	
22b. If Paid by Check - Mailing Address, City, State, ZIP Code			
[]			
23. Accounting Classification(s)			
[]			

Block 21 and 22 must be completed for Advance payments. To have your funds deposited, please make sure you provide an accurate routing and account number in block 22a.



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Completing Your SF-1190

24. Employee Statement and Signature: The information given on this application is understood that I am obligated to notify the authorizing office immediately of any change and/or differential authorized herein. I also understand that false statements made to the penalties (including fines and imprisonment) under 18 U.S.C. 287 and 1001 and/or civil under 31 U.S.C. 3802. I understand if my employment is terminated prior to liquidation of payable immediately.

Employee's Signature:

Date (mm-dd-yyyy)

Spouse's or Domestic
Partner's Signature:

Date (mm-dd-yyyy)

(If Applying for SMA on Behalf of Spouse or Domestic Partner)

**Employee must sign and date block 24.
Employee must have a signature on block 25 and
26. Typically the Supervisor and Director sign
these blocks. Please check with your supervisor
to see who signs this portion.**

25. Approving/Reviewing Official Signature when Required

Date (mm-dd-yyyy)

26. Certifying Official: The Above Request is Certified as Correct and Proper for Payment

Date (mm-dd-yyyy)

Authorized Certifying Official's Signature



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ALLOWANCES CPAC PROCESSES

Foreign Transfer Allowance

Advance of Pay

Temporary Quarters Subsistence Allowance

Living Quarters Allowance

Post Allowance

Non-Temporary Storage



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FOREIGN TRANSFER ALLOWANCE

What is FTA?

FTA or Foreign Transfer Allowance is an allowance that is available to assist employees with expenses incurred while establishing a residence on a post in a foreign area.

As notified prior to your arrival to Japan, please save all of your receipts for your FTA claim.

There are four types of FTA you can claim:

- Pre-departure Subsistence Expense Portion
- Miscellaneous Expense Portion
- Wardrobe Portion
- Lease Penalty Portion

Forms Required: SF-1190, PCS orders, Flight Itinerary, and DS-240 Worksheet



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FOREIGN TRANSFER ALLOWANCE

Pre-Departure Subsistence Expense Portion:

This portion is used to assist employees with the cost of **temporary lodging, meals laundry and dry cleaning** incurred when an employee transfers to a foreign post from a post in the U.S.

It can be granted up to **10 days** before final departure in the U.S. These 10 days may be taken anywhere within the U.S. as long as the employee or family members have not begun travel on orders AND final departure is from the U.S. post of assignment.

Miscellaneous Expense Portion (Employees new to Federal Government Only):

This portion can be used to assist with certain extraordinary costs such as converting household appliances and obtaining auto registration and drivers license.

You can claim a flat rate which is \$650 for an employee without family and \$1300 for an employee with family.

This portion can be itemized and employee can claim reimbursement for 1 weeks salary (w/o family) or 2 weeks salary (with family) not to exceed the salary of a GS-13, step 10.

If you are a current Federal Employee, this portion should be claimed under your travel claim as annotated under DFAS travel claim



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FOREIGN TRANSFER ALLOWANCE

Wardrobe Expense Portion:

This portion is used to assist employees with the cost of certain clothing items that may be required to purchase for various areas. Unfortunately, Japan is not an area eligible for payment of this portion based on the DSSR

Lease Penalty Portion:

This portion can be used to assist an employee who had to pay a penalty for moving out of their CONUS residence. The amount of possible reimbursement shall not exceed the amount required by your rental contract that was signed by you as a prior condition of obtaining the lease, or the equivalent of three months rent, whichever is less. Please note we will require a copy of the lease penalty payment and a copy of your original lease agreement prior to processing your payment.



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FOREIGN TRANSFER ALLOWANCE

DS-240 Form Completion:

In addition to the SF-1190, we will require DS-240:

FTA - Foreign Transfer Allowance Worksheet for Partial Flat Rate

Allowable expenses under the Foreign Transfer Allowance are calculated here to process a claim on the SF-1190. The worksheet is reproducible locally. See guidelines on the reverse side of this page.

1. Employee name (Last, First, MI)		2. Agency	
3. Miscellaneous Expense Portion			
Current Federal Government employees MUST claim this miscellaneous expense on their travel voucher through DFAS. Employee's NEW to the federal government will claim this expense with CPAC on this FTA sheet.			
<input type="checkbox"/> Flat Rate (No receipts required)	or	<input type="checkbox"/> Itemize (DSSR 241.2a, receipts required)	
<input type="checkbox"/> Without family \$650	or	<input type="checkbox"/> With family, lesser of two week's salary or GS-13, step 10	
<input type="checkbox"/> With family \$1,300	or	<input type="checkbox"/> With family, lesser of two week's salary or GS-13, step 10	
4. Wardrobe Expense portion			
Previous or next post & transfer zone		Current post & transfer zone	
<input type="checkbox"/> Employee w/o family <input type="checkbox"/> Employee with one eligible family member <input type="checkbox"/> Employee with two or more family members			
5. Predeparture subsistence expense portion [this following table is set up to accommodate the "total actual subsistence method" (DSSR 242.3b). For "partial flat method" see DSSR 242.3a]. Taxes on lodging in CONUS may be reimbursed in addition to maximums.			
Per Diem Rate can be found at http://www.defensetravel.dod.mil/site/perdiemCalc.cfm			
Max Lodging rate for U.S. Post of Assignment used for this calculation:			
M&IE rate for U.S. Post of Assignment used for this calculation:			
Number of FTA Days		10 *Max is 10 days	
Lodging Per Diem			
Initial occupant	1	100% of Per Diem	\$ -

Lodging Per Diem		Occupant(s)	x	Percentage Allowed	=	Maximum Allowed
Initial occupant		1		100% of Per Diem		\$ -
Family members 12 & over				75% of Per Diem		\$ -
Family members under 12				50% of Per Diem		\$ -
Maximum daily family lodging rate:						\$ -
M&IE		Occupant(s)	x	Percentage Allowed	=	Maximum Allowed
Initial occupant		1		100% of Per Diem		\$ -
Family members 12 & over				75% of Per Diem		\$ -
Family members under 12				50% of Per Diem		\$ -
Maximum daily family M&IE rate:						\$ -
Total Daily Maximum Allowable Rate (Lodging + M&IE):						\$0.00
Total Maximum Allowable Rate for # FTA Days (Lodging + M&IE):						\$0.00
Date	(A) Lodging	(B) M&IE	(C) Commercial Laundry/Dry Cleaning	(D) Lodging Tax	(E) Total Daily Expenses (A+B+C+D)	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	

****Itemized receipts are required**



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FOREIGN TRANSFER ALLOWANCE

Things to Remember when Claiming FTA:

~ FTA can only be claimed if you have departed from your **previous duty station** and flew **directly** to your new duty station. If you take leave in between and fly from a different location, this will forfeit your eligibility for FTA.

~ If you are requesting itemized payment for FTA Miscellaneous Expense Portion , we will require all receipts



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ADVANCE OF PAY

Advance of Pay is intended to ease the financial burdens of the transition period by insuring funds are available to meet required expenses and emergencies. It allows up to three months (6 pay periods) of an advance of your salary upon assignment to a foreign post. Any amount advanced must be paid back to the Department over a maximum of 26 pay periods.

Payroll deductions will begin the first pay period after receipt of the advance or following arrival at the foreign post, whichever is later.

Advance of pay requests can be received no more than 3 weeks before an EOD (Entrance on Duty) date or within 60 days after arrival at post. Requests for Advance of Pay 3 weeks before an EOD date does not apply to 1st duty station travelers and/or employees not already serviced by DFAS. New Hire employees and/or employees not already serviced by DFAS can only request an Advance of Pay upon arrival at the first duty station.

Forms Required: SF-1190 with Line of Accounting, PCS orders, and Advanced calculator



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ADVANCE OF PAY

To claim Advance of Pay, we will require a completed SF-1190. On page 2 of your SF-1190, please make sure blocks 21b, 22a&b and 23 are complete:

Total Amount Claimed				
21b. Advances				
<input type="checkbox"/>	LQA (DSSR 130)	Beg. Date (mm-dd-yyyy)	End Date (mm-dd-yyyy)	Number of Months
<input type="checkbox"/>	U.S. Dollar Payment		Foreign Currency Payment	
<input type="checkbox"/>	Transfer Allowance: Foreign (DSSR 240) [] or Home Service (DSSR 250) []			
<input type="checkbox"/>	Portion(s): Subsistence [] Miscellaneous [] Wardrobe [] Lease Penalty []			
<input type="checkbox"/>	Advance of Pay (DSSR 850) This advance will be repaid in 26 pay periods.			
<input checked="" type="checkbox"/>	Travel Authorization or *Travel order number			
<input type="checkbox"/>	Permanent Change of Station (PCS) Number			
<input type="checkbox"/>	Name of Issuing Authority *From your travel orders			
				17,200.00
22a. If Electronic Funds Transfer (EFT) Mark one: [] Checking [X] Savings				
Financial Institution Name		Financial Institution Mailing Address		
<input type="checkbox"/>	Employee information	Must be completed		
<input type="checkbox"/>	Routing Number	Account Number (including any suffix)		
	Must be completed	Must be completed		
22b. If Paid by Check - Mailing Address, City, State, ZIP Code				
23. Accounting Classification(s)				
Must have line of accounting number before coming to CPAC. (POC: RMO)				
24. Employee Statement and Signature: The information given on this application is true and correct to the best of my knowledge and belief. I also				



- ~ We MUST have the line of accounting on your SF-1190 along with all signatures in order for DFAS to process your claim
- ~ You can choose to pay your advance of pay back sooner, but you must work directly with DFAS for arrangements.
- ~ Advance of Pay can be used to take care of any expenses you may incur in the overseas area.



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TEMPORARY QUARTERS SUBSISTENCE ALLOWANCE

TQSA IS NOT COVERED UNDER THE JTR. It is covered under the Department of State Standardized Regulations.

TQSA is a supplement for employees travelling to/from an overseas duty location and if you are authorized living quarters allowance.

This allowance covers expenses for lodging, meals, laundry and dry cleaning. This allowance is only authorized for **ACTUAL** expenses incurred. Expenses will not be reimbursed for averages or estimates of expenses. This means you must keep track of your meal expenses on the itemized daily expense worksheet. Receipts are **required** for all lodging expenses and laundry/dry cleaning expenses. **We may request receipts for items under \$75 at any point during the process, so please make sure you retain all receipts.**

Expenses for alcoholic beverages, pet supplies/fees in lodging and transportation are not authorized. Tips and grocery purchases may be included in meals, but we will need a receipt to show the amounts.

TQSA is claimed in 30 days increments up to 90 days maximum. Please note that your amounts reimbursable are reduced after the first 30 days.

Items Required: SF-1190, TQSA Itemized Worksheet, PCS orders, Flight Itinerary, Receipts and Statement of Understanding



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TEMPORARY QUARTERS SUBSISTENCE ALLOWANCE

TQSA WORKSHEET Please list Yen OR Dollars, not both:

DAILY ITEMIZATION OF EXPENSES CLAIMED																	
MEALS: RECEIPTS ARE REQUIRED WHEN OFFICIALS CONSIDER THE AMOUNTS ARE EXTRAVAGANT											LAUNDRY & DRY CLEANING REQUIRE RECEIPTS				YEN RATE: ¥108		
DATE	NO. OF PERSONS ON TQSA		LODGING LOCATION	LODGING COST		MEAL COST (INCLUDE TIPS)						LAUNDRY & DRY CLEANING				DAILY TOTAL AMOUNT OF CLAIM (DOLLAR)	DAILY TOTAL AMOUNT OF CLAIM (YEN)
	EMPL ONLY	DEPN				BREAKFAST		LUNCH		DINNER		LAUNDROMAT		DRY CLEANING			
				DOLLAR	YEN	DOLLAR	YEN	DOLLAR	YEN	DOLLAR	YEN	DOLLAR	YEN	DOLLAR	YEN	DOLLAR	YEN
8/19/2019	1	2	Camp Zama Lodging	\$80.00						\$18.70						\$98.70	¥0
8/20/2019	1	2	Camp Zama Lodging	\$80.00		\$2.69		\$3.90		\$2.510						\$92.59	¥2,510
8/21/2019	1	2	Camp Zama Lodging	\$80.00				\$18.45		\$5.145						\$98.45	¥5,145
8/22/2019	1	2	Camp Zama Lodging	\$80.00				\$10.07								\$90.07	¥0
8/23/2019	1	2	Camp Zama Lodging	\$80.00				\$23.60		\$1.981						\$103.60	¥1,981
8/24/2019	1	2	Camp Zama Lodging	\$80.00					¥3,836	\$5.38	\$1.935					\$85.38	¥5,771
8/25/2019	1	2	Camp Zama Lodging	\$80.00							\$6.874					\$80.00	¥6,874
8/26/2019	1	2	Camp Zama Lodging	\$80.00							\$3.368					\$80.00	¥3,368
8/27/2019	1	2	Camp Zama Lodging	\$80.00							\$2.898					\$80.00	¥2,898
8/28/2019	1	2	Camp Zama Lodging	\$80.00					¥1,155	\$31.80						\$111.80	¥1,155
8/29/2019	1	2	Camp Zama Lodging	\$80.00					¥605		\$1.812					\$80.00	¥2,417



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TEMPORARY QUARTERS SUBSISTENCE ALLOWANCE

SF-1190:

18. Remarks

Request for TQSA from 1/2/2018 to 1/22/2018; Moved into permanent housing on 1/23/2018

Privacy Act Statement: Solicitation of this information is authorized under 5 U.S.C. 5922, E.O. 9397 and E.O. 10903, Section 1(b-2) and DSSR Section 073.4. The information is used to determine employee eligibility for and appropriate amounts of allowances. All forms are subject to fiscal audit by the employee's parent agency and GAO. The Office of Allowances, U.S. Department of State, will review forms to set LQA rates. Lack of requested information may result in erroneous or unauthorized allowances.

SF-1190

Department of State Standardized Regulations (DSSR)

Page 1 of 2

FOREIGN ALLOWANCES APPLICATION, GRANT AND REPORT

19. Employee Name (Last, First, MI)

21a. Payments [Check box(es). For calculations see DSSR chapter exhibits.]

☒ TQSA - Temporary Quarters Subsistence Allowance - (DSSR 120)

Advanced Beg. Date (mm-dd-yyyy) End Date (mm-dd-yyyy)

Biweekly Beg. Date (mm-dd-yyyy) End Date (mm-dd-yyyy)

☒ Lump Sum (upon completion) Beg. Date (mm-dd-yyyy) End Date (mm-dd-yyyy)

LQA - Living Quarters Allowance (DSSR 130) [] Repair Allowance (DSSR 137) []

EQA - Extraordinary Quarters Allowance (DSSR 138) []

PA - Post Allowance - (DSSR 220)

Transfer Allowance: Foreign (DSSR 240) [] or Home Service (DSSR 250) []

Portion(s): Subsistence [] Miscellaneous [] Wardrobe [] Lease Penalty []

SMA - Separate Maintenance Allowance - (DSSR 260)

Voluntary [] Involuntary []

T SMA - Transitional Separate Maintenance Allowance (DSSR 260)

262.3a [] 262.3b [] 262.3c [] 262.3d [] 262.3e []



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TEMPORARY QUARTERS SUBSISTENCE ALLOWANCE

Things to Remember about TQSA:

- ~ You cannot claim any alcoholic beverages on your TQSA claim.
- ~ Claims are processed in 30 day increments. Please submit your claim timely for payment.
- ~ You are responsible for paying your Government Travel Card, payments processed by DFAS will not be sent to your Government Travel Card.



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LIVING QUARTERS ALLOWANCE

Living Quarters Allowance is granted to an employee for reimbursement of suitable and adequate living quarters for the employee and his/her family at a foreign post where government leased or owned housing is not provided. LQA rates for your category may be found at https://aoprals.state.gov/Web920/lqa_all.asp?MenuHide=1 but please note that these rates fluctuate. Group Definitions for LQA are as follows:

Quarters Group 2 - GS 14 - 15

Quarters Group 3 - GS 10 – 13/WG 14-15/WL 12-15/WS 11 – 19

Quarters Group 4 - GS 01 – 09/WG 01-13/WL 01-11/WS 01 – 10

These rates are eff 1/6/2019 **Rates May Change Monthly**

Camp Zama (Immediate Area)

With Family			Without Family		
Group 2	Group 3	Group 4	Group 2	Group 3	Group 4
\$40,400	\$40,400	\$35,700	\$40,400	\$35,700	\$32,900

Okinawa (Immediate Area)

With Family			Without Family		
Group 2	Group 3	Group 4	Group 2	Group 3	Group 4
\$57,000	\$57,00	\$53,500	\$57,00	\$53,500	\$46,500

These maximum amounts will also include your appreciation and agent fees.

*****Please note if you are not stationed in the Camp Zama or Okinawa area, your rates may be different.**

Forms required: SF-1190, DS-130, HQAJ 3814, Memo of Understanding, Lease agreement, Housing memo or DD2357, Initial payment receipts



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LIVING QUARTERS ALLOWANCE

In Japan, if you are seeking housing off base, you may have some up front fees that are required in order to secure housing that may cost you upwards of \$10,000 ~ This may include appreciation and landlord fees that are required as well as security deposits. If you require financial assistance, you may request **Advance of Pay** in order to help cover these fees.

Please note that it is customary to pay a landlord fee as a gift for allowing the landlord to rent their home to you, and you may have to pay an agent fee, which is also customary to pay your real estate agent for their service. As with homes in CONUS, you may have to also pay a security deposit. The landlord and agent fees are reimbursable, however, your security deposit is not reimbursable. Normally, you will receive your security deposit back from your landlord in the event you move out of your home.

When completing the forms for your LQA, best estimates are helpful. If you need assistance to estimate your utilities, your landlord or real estate agent may be very helpful in providing you with an idea of what your utilities may cost on a monthly basis.



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LIVING QUARTERS ALLOWANCE

DS-130 Form Completion (Pages 2 and 3):

9. Description of Quarters Occupied by the Employee

Date of Quarters Occupied (mm-dd-yyyy)

Quarters Size: Total rooms should include dining room, living room, kitchen, bedrooms, den, and bathrooms.

Type of Quarters

☐ House

☐ Apartment

☐ Furnished

☐ Unfurnished

☐ Privately Leased

☐ Government Owned or Leased

☐ Personally Owned

Total Rooms

Total Useable Square Footage

or Square Meters

10. If employee shares quarters, give name of person(s) with whom sharing and the employing firm or agency.

11. If employee rents quarters from another U.S. government employee, give name of that employee and employing agency.

12. If employee lets or sublets portion of his owned or leased quarters:

(a) Name of sublessee and employing agency or firm

(b) Amount received from sublessee

(c) Has amount received from sublessee been deducted from expenses claimed under Block 16?

☐ Yes

☐ No

(d) Date let or sublet (mm-dd-yyyy)



Civilian Human Resources Agency



LIVING QUARTERS ALLOWANCE

DS-130 Form Completion (Pages 2 and 3):

16. The following expenses were actually incurred or are estimated for the period claimed in Block 14. Expenses should be supported by lease or rental agreement, receipts or canceled checks. If unobtainable, explain why under Block 17, Remarks.	(A) Foreign Currency Expenses	(B) U.S. Dollar Expenses	(C) For Official Use Only	(D) For Official Use Only
Items (a) through (j) are rent and rent-related expenses				
(a) Rent, if leased; or 10% of original purchase price, if owned (Claim limit: 10 years)				
(b) Garage rental (Not to exceed 25% of maximum LQA rate)				
(c) Furniture rental (Not to exceed 25% of maximum LQA rate)				
(d) Insurance on rented property and/or furnishings required by local law to be paid by lessee				
(e) Taxes levied by the local government and required by law or custom to be paid by lessee				
(f) Land rent, if required by local law or custom (Applies only to POQ)				
(g) Agent's fee if mandatory by law or custom and is condition of obtaining lease				
(h) Apartment/Condominium fees (Excluding single family dwelling and POQ)				
Items (k) through (o) are utilities and utility related expenses				
(k) Heat - Gas, Fuel				
(l) Electricity				
(m) Other Heat, Fuel (specify)				
(n) Water				
(o) Garbage and Trash Disposal				
Total Expenses Claimed For This Period				



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LIVING QUARTERS ALLOWANCE

HQAJ 3814 Form Completion:

SUMMARIZATION OF LIVING QUARTERS EXPENSES							
YEAR	RENT	GAS	ELECTRIC	KEROSENE	WATER	HEAT	OTHER
2002							
JAN	170,000	5,000	10,000		3,000		
FEB	170,000	5,000	10,000				
MAR	170,000	5,000	10,000		3,000		
APR	170,000	5,000	10,000				
MAY	170,000	5,000	10,000		3,000		
JUN	170,000	5,000	10,000				
JUL	170,000	5,000	10,000		3,000		
AUG	170,000	5,000	10,000				
SEP	170,000	5,000	10,000		3,000		
OCT	170,000	5,000	10,000				
NOV	170,000	5,000	10,000		3,000		
DEC	170,000	5,000	10,000				

CHECK APPLICABLE BOX

(1) ☒ INITIAL ESTIMATE

☐ ACTUAL EXPENSES (Attach Receipts)

(2) ☐ ESTIMATE AND ACTUAL EXPENSES (Attach Receipts)

☐ OTHER (Specify)

(3) TOTAL	2,040,000	60,000	120,000	0	18,000	0	0
\$ EQUIVALENT OF TOTAL							

REMARKS

RENT : 2,040,000 YEN
UTILITY : 198,000 YEN

THE ABOVE EXPENSES ARE TRUE AND CORRECT AS SUPPORTED WITH RECEIPTS. I HAVE READ AND UNDERSTAND SECTION 134.16 OF THE DEPARTMENT OF STATE STANDARDIZED REGULATION (See reverse side). I AGREE TO REPAY ANY UNJUSTIFIED LQA DISBURSEMENT FOR THIS YEAR AND ANY SUBSEQUENT YEARS.

DATE (yyyymmdd)	TYPED NAME	OFFICE TEL NO.	SIGNATURE
20020315	ZAMA, ICHIRO	XXX-XXXX	
	ORGANIZATION AND APO NO.		
	CPAC, HQ USAG-J APO AP 96343-5005		

FOOTNOTES

(1) Give a brief summary how initial estimates were derived in the Remarks Section.

(2) Indicate the letter "E" in front of all estimated amounts.

(3) Totals here will be inserted in appropriate block 21 (1) thru (10) of SF 1190. If increase of actual expenses is requested, include justification in the Remarks Section and enter new amount in appropriate block 21 (1) thru (10) of SF 1190 for approval by CPO.



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LIVING QUARTERS ALLOWANCE

LQA RECON:

LQA recon is a ONE TIME annual review of your LQA expenses. Your recon is due between 12 – 15 months after your initial payment of LQA. We will require receipts for all claimed expenses except for your lease, unless your lease amount has changed. We will make adjustments to your initial LQA claim based on the actual amounts you have paid for the year.

This is a one time review. Subsequent reviews are not necessary and once completed, a review is not necessary upon your departure from Japan. We only require a signed SF-1190 and HQAJ 3814 form along with receipts to complete your recon. HQAJ 3814 form requires ACTUAL amounts paid for LQA and this should be supported by providing receipts, translated to English.



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LIVING QUARTERS ALLOWANCE

Things to Remember About Living Quarters Allowance:

- ~ Initial Estimates are ok, but remember when completing your recon, actual estimates may be lower, resulting in a possible debt.
- ~ If there are any changes during your initial year of LQA (i.e., rental amount change, additional fees incurred, etc), it is more beneficial to wait until your recon in order to make adjustments. If these changes occur after your initial recon, you can complete an additional recon to include these changes.
- ~ Agent/Landlord fees may be reimbursable. Receipts are required in order to be paid for these fees, however, security deposits are not. Security deposits are normally refunded to you when you move out of the residence.
- ~ Remember to try to stay within your LQA maximum allowable rates. If you exceed these rates, you will only be paid up to the LQA maximum allowable rate for your category.
- ~ Report any changes that have an impact on your LQA to include: reduction/increase in family size, change of residence, family members reach age limit, sharing quarters, change in duty location.
- ~ Nonpayment of obligations documented on the SF-1190 while drawing LQA may be construed as misuse of LQA, depending on circumstances.



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POST ALLOWANCE

Post Allowance is a cost of living allowance paid to you to assist with defraying the cost of living in an overseas area.

Paid to you bi-weekly and is based on DFAS authorized rates. Rates may fluctuate depending on DFAS determination.

You can claim yourself and all eligible family members. Please note if your family member is employed at any point during the process, you **MUST** remove them from your Post Allowance claim. Failure to do so may result in a debt.

Children up to the age of 21 can be claimed on your Post Allowance. Please remember to remove any family members departing from post for 30 days or more.

Post Allowance: <http://aoprals.state.gov/Web920/cola.asp#GABON>

Forms required for Post Allowance: Completed and signed SF-1190 along with the Post Allowance statement of understanding.



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NON-TEMPORARY STORAGE

Non-Temporary Storage or NTS may be authorized during your overseas tour to pay for storage fees of your household goods in CONUS.

In order to claim payment for NTS, you will require DD form 1164 or DD Form 1299 submitted to the CPAC through Service Now for processing. Payment will be coordinated directly through the storage company.

The storage company may contact you annually for a line of accounting for your NTS. Please contact the CPAC through Service Now for payment.



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PAYMENT FORMATS

Foreign Transfer Allowance – Once processed by DFAS, FTA will be reflected in your LES and paid with your bi-weekly salary.

Advanced Pay – Once processed by DFAS, Advanced funds will be deposited into your account within 5 - 7 business days.

Temporary Quarters Subsistence Allowance – Once processed by DFAS, your payment amount will be reflected on your LES and paid to you along with your normal bi-weekly salary. You are responsible for paying your Government Travel Card with these funds.

Living Quarters Allowance – LQA is paid as a reimbursement to you in 14 day increments. For example, if you paid Septembers' rent on 1 Sep, you will be reimbursed for half of September's rent through your bi-weekly salary for the month of September (i.e. 14 days paid to you on 15 Sep and 14 days paid to you on 29 Sep).

DFAS LQA Payment Calculation Sample:

Annual Rent/Utilities: \$35,000

$\$35,000 \div 365 \text{ Days} = \95.89 as your daily rate.

$\$95.89 \times 14 \text{ days} = \$1,342.46$ Estimated bi-weekly payment from DFAS

Agent/Landlord Fee – Once processed by DFAS, funds will be deposited into your account within 5 - 7 business days.

Post Allowance – PA is paid to you along with your bi-weekly salary.



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PAYMENT FORMATS – SAMPLE LES

21.		Current	Year to Date		22.			
GROSS PAY								
TAXABLE WAGES								
NONTAXABLE WAGES		13323.43						
TAX DEFERRED WAGES								
DEDUCTIONS								
AEIC								
NET PAY								
CURRENT EARNINGS								
TYPE	HOURS/DAYS	AMOUNT	TYPE	HOURS/DAYS	AMOUNT	TYPE	HOURS/DAYS	AMOUNT
REGULAR PAY	80.00		LQA	14.00	3490.34	POST ALLOW	14.00	877.94
RETROACTIVE EARNINGS								
TYPE	HOURS/DAYS	AMOUNT	TYPE	HOURS/DAYS	AMOUNT	TYPE	HOURS/DAYS	AMOUNT
LQA	15.00	3737.31	POST ALLOW	15.00	940.65	TQSA		4111.33
DEDUCTIONS								
TYPE	CODE	CURRENT	YEAR TO DATE	TYPE	CODE	CURRENT	YEAR TO DATE	
ADVANCED PAY				FEHB				
MEDICARE				OASDI				
RETIRE, FERS				TAX, FEDERAL				
TAX, STATE				TSP SAVINGS				
LEAVE								
TYPE	PRIOR YR BALANCE	ACCRUED PAY PD	ACCRUED YTD	USED PAY PD	USED YTD	DONATED/ RETURNED	CURRENT BALANCE	USE-LOSE/ TERM DATE
ANNUAL								
SICK								
HOME								
HOLIDAY								
BENEFITS PAID BY GOVERNMENT FOR YOU								
TYPE	CURRENT	YEAR TO DATE	TYPE	CURRENT	YEAR TO DATE			
FEHB			MEDICARE					
OASDI			RETIRE, FERS					
TSP BASIC			TSP MATCHING					



Civilian Human Resources Agency



PAYMENT FORMATS – SAMPLE LES

21. Current Year to Date			22.					
GROSS PAY								
TAXABLE WAGES								
NONTAXABLE WAGES			15876.44					
TAX DEFERRED WAGES								
DEDUCTIONS								
AEIC								
NET PAY								
CURRENT EARNINGS								
TYPE	HOURS/DAYS	AMOUNT	TYPE	HOURS/DAYS	AMOUNT	TYPE	HOURS/DAYS	AMOUNT
REGULAR PAY	80.00		TRANSFER ALW		3430.84			
RETROACTIVE EARNINGS								
TYPE	HOURS/DAYS	AMOUNT	TYPE	HOURS/DAYS	AMOUNT	TYPE	HOURS/DAYS	AMOUNT
TQSA		12279.74						
DEDUCTIONS								
TYPE	CODE	CURRENT	YEAR TO DATE	TYPE	CODE	CURRENT	YEAR TO DATE	
FEHB				MEDICARE				
OASDI				RETIRE, FERS	K			
TAX, FEDERAL				TAX, STATE	VA			
TSP SAVINGS								
LEAVE								
TYPE	PRIOR YR BALANCE	ACCRUED PAY PD	ACCRUED YTD	USED PAY PD	USED YTD	DONATED/ RETURNED	CURRENT BALANCE	USE-LOSE/ TERM DATE
ANNUAL								
SICK								
HOME								
HOLIDAY								



EMPLOYEE RESPONSIBILITIES

As an Employee claiming and receiving any of the discussed benefits, you have the following responsibilities:

1. Notify the CPAC of any changes in your dependents to include dependents turning 21 and dependents departing on Education Travel.
2. Notify the CPAC if you are moving and/or PCS'ing from and within Japan.
3. Ensure you have a COMPLETE benefit packet, to include all signatures required.
4. You are responsible for paying your Government Travel Card. Funds are paid directly to you by DFAS.
5. You are responsible for tracking the status of your Service Now Ticket (to be discussed on the next slide).
6. You are responsible for maintaining and producing any and all receipts requested for payment of your claim.
7. Please refer to our Frequently Asked Questions as your question may be answered.



Civilian Human Resources Agency



TAXABLE EXPENSES

Based on the new updated PCS Tax Law, Certain Overseas Benefits and Entitlements are Taxable. Please go to dfas.mil/ for more information.

The screenshot shows the DFAS website with the following structure:

- Header:** DFAS logo, "Defense Finance and Accounting Service", "Providing payment services of the U.S. Department of Defense".
- Navigation Bar:** Military Members, Retired Military & Annuitants, Civilian Employees, Contractors & Vendors.
- Breadcrumb:** DFAS Home > Civilian Employees > Civilian Relocation/Permanent Change of Station (PCS) > Taxable Entitlements. A red arrow points to this breadcrumb.
- Left Sidebar:**
 - Customer Service
 - Resources
 - askDFAS
 - Debt
 - Employee Benefits
 - Military Service
 - Understanding Your Civilian Pay
 - Temporary Duty (TDY)
 - Civilian Relocation/Permanent
- Main Content:**
 - Civilian Relocation PCS Checklist** (with image of a checklist)
 - Frequently Asked Questions** (with image of two people talking)
 - eTutorial YouTube Video Series** (with image of a person at a computer)
 - Taxable Entitlements**
 - When you perform a Civilian Permanent Change of Station (PCS) with the government, the Internal Revenue Service (IRS) considers the majority of your entitlements to be taxable.
 - The Tax Cuts and Jobs Act of 2017 changed what entitlements are taxable. Most entitlements are now taxable. [Find out more here.](#)
 - Taxable reimbursements include:**
 1. En route travel, lodging, meals and transportation including individually billed account/personally procured airfare, government-issued airline tickets-commercially billed account, privately owned vehicle mileage, tolls, taxis, etc.



In order to request processing of any and all claims, you must access Service Now.

Service Now has two portions:

https://portal.chra.army.mil/hr_public - This portion provides you with instructions and documentation needed in order to submit a claim for your overseas benefits and entitlements. A CAC is NOT required for this website. Instructions also available at: <https://home.army.mil/okinawa/index.php/about/Garrison/civilian-personnel-advisory-center>

<https://service.chra.army.mil> – This webpage is where you go to submit your completed claim packet for processing. A CAC is required to access this website and submit a ticket. **Please do not submit a ticket until you obtain an overseas CAC or your ticket will be routed to your stateside CPAC and may not be processed.

Please allow 5 – 7 business days for review and processing by the CPAC.

******Any packets that are incomplete will be returned to you and can further delay payment of your claim******

If your claim has to be submitted to DFAS (i.e. Advanced Pay, TQSA, FTA), please allow DFAS additional time to review and process your claim.



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SERVICE NOW

If you are receiving the error below after trying to log-in to Service Now, please click on the <https://service.chra.army.mil> link in order to gain access.

You have been logged out of the ServiceNow Application either due to a timeout or an incorrect redirect please navigate to <https://service.chra.army.mil> To be logged in again.

If you currently don't have an account in ServiceNow, please use the Contact request from our Public Portal site <https://portal.chra.army.mil>

Use "New ServiceNow Account" in Short description, add the following in the Description field

- EDIPI (Back of CAC)
- Region
- Command
- CPAC Code
- UIC
- Position Type - LN (Local National), MIL (Military), NAF (Non-Appropriated Fund), and APPR (Appropriated Fund)
- Location (Physical Work Location)
- GSA GeoLocation
- Group Access

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QUESTIONS

