

Subpart CC—Nebraska

■ 3. In § 52.1420, the table in paragraph (e) is amended by adding the entry

“(37)” in numerical order to read as follows:

§ 52.1420 Identification of plan.

* * * * *

(e) * * *

EPA-APPROVED NEBRASKA NONREGULATORY PROVISIONS

Name of nonregulatory SIP provision	Applicable geographic or non-attainment area	State submittal date	EPA approval date	Explanation
(37) Section 110(a)(2)(D)(i)(I)—significant contribution to nonattainment (prong 1), and interfering with maintenance of the NAAQs (prong 2) (Interstate Transport) Infrastructure Requirements for the 2010 SO ₂ NAAQS.	Statewide	10/27/2020	[Date of publication of final rule in the Federal Register], [Rule in Federal Register citation of the final rule].	[EPA–R07–OAR–2021–0365; FRL–10024–81–Region 7]. This action addresses the following CAA elements: 110(a)(2)(D)(i)(I)—prongs 1 and 2.

[FR Doc. 2021–12501 Filed 6–14–21; 8:45 am]

BILLING CODE 6560–50–P

GENERAL SERVICES ADMINISTRATION

41 CFR Parts 300–3, 302–2, 302–3, 302–12, 302–15, and 302–17

[FTR Case 2020–302–1; Docket No. 2020–0019, Sequence 1]

RIN 3090–AK31

Federal Travel Regulation; Taxes on Relocation Expenses, Withholding Tax Allowance (WTA) and Relocation Income Tax Allowance (RITA) Eligibility

AGENCY: Office of Government-wide Policy (OGP), General Services Administration (GSA).

ACTION: Proposed rule.

SUMMARY: The General Services Administration (GSA), in consultation with the Secretary of the Treasury, is proposing to amend the Federal Travel Regulation (FTR) to authorize Withholding Tax Allowance (WTA) and Relocation Income Tax Allowance (RITA) to all individuals who receive relocation allowances paid by the Federal Government. This amendment is in accordance with legislative changes to GSA’s statutory authority for taxes on reimbursements for travel, transportation, and relocation expenses as enacted in the National Defense Authorization Act for Fiscal Year 2020. **DATES:** Interested parties should submit written comments to the Regulatory Secretariat at one of the addresses shown below on or before August 16, 2021 to be considered in the formation of the final rule.

ADDRESSES: Submit comments in response to FTR Case 2020–302–1: Regulations.gov; <http://www.regulations.gov>. Submit comments via the Federal eRulemaking portal by

searching for “FTR Case 2020–302–1. Select the link “Comment Now” that corresponds with “FTR Case 2020–302–1.” Follow the instructions provided on the screen. Please include your name, company name (if any), and “FTR Case 2020–302–1” on your attached document. If your comment cannot be submitted using <https://www.regulations.gov>, call or email the points of contact in the **FOR FURTHER INFORMATION CONTACT** section of this document for alternate instructions.

Instructions: Please submit comments only and cite FTR Case 2020–302–1, in all correspondence related to this case. Comments received generally will be posted without change to <http://www.regulations.gov>, including any personal and/or business confidential information provided. To confirm receipt of your comment(s), please check www.regulations.gov, approximately two to three days after submission to verify posting.

FOR FURTHER INFORMATION CONTACT: Mr. Rodney (Rick) Miller, Program Analyst, Office of Government-wide Policy, at 202–501–3822 or rodney.miller@gsa.gov for clarification of content. For information pertaining to status or publication schedules, contact the Regulatory Secretariat Division at 202–501–4755 or GSARegSec@gsa.gov. Please cite “FTR Case 2020–302–1.”

SUPPLEMENTARY INFORMATION:

I. Background

Federal agencies authorize relocation entitlements to those listed at FTR § 302–1.1 and those assigned under the Government Employees Training Act (GETA) (5 U.S.C. Chapter 41).

Public Law (Pub. L.) 115–97, known as the “Tax Cuts and Jobs Act of 2017,” suspended qualified moving expense deductions along with the exclusion for employer reimbursements and payments of moving expenses effective January 1, 2018, for tax years 2018 through 2025, therefore making almost

all relocation entitlements subject to additional tax liability.

To assist with the additional tax liability, agencies are authorized to pay WTA and RITA to cover “substantially all” of the increased tax liability resulting from receipt of the relocation expense reimbursements either paid directly or indirectly. However, in the version of 5 U.S.C. 5724b immediately preceding the passage of Section 1114 of the “National Defense Authorization Act for Fiscal Year 2020” (Pub. L. 116–92) (“the Act”), WTA and RITA were available only to employees “transferred” in the interest of the Government from one official station or agency to another for permanent duty.

Previously, new appointees (including political appointees), Senior Executive Service (SES) employees performing a “last move home”, employees returning from an overseas assignment for the purpose of separating from Government service, and those assigned under GETA were not eligible for WTA and RITA as such individuals were not “transferred” in the interest of the Government from one official station or agency to another for permanent duty. The suspension of qualified moving expense deductions in Public Law 115–97 substantially increased the tax liability of these individuals, which could not be reimbursed through WTA or RITA.

However, Section 1114 of the Act amended 5 U.S.C. 5724b to expand eligibility for WTA and RITA beyond “transferred” employees to include all individuals whose travel, transportation, or relocation expenses are reimbursed or furnished in kind pursuant to subchapter 57 or chapter 41 of title 5, U.S.C. These individuals include, among others, those not previously eligible for WTA and RITA, e.g., new appointees (including political appointees), employees returning from an overseas assignment for the purpose of separation from Government service,

SES employees eligible for last move home entitlements, and those assigned under GETA. The Act also includes a retroactive effective date to January 1, 2018 to allow those individuals who received taxable travel, transportation, or relocation allowances since January 1, 2018 to now submit a RITA claim for the additional tax liability.

Of note, 5 U.S.C. 5724b(b) contains an apparent typographical error as shown here in bold: “(b) For purposes of this section, the term ‘travel, transportation, or relocation expenses’ means all travel, transportation, or relocation expenses reimbursed or furnished in kind pursuant to this subchapter of chapter 41.” (emphasis added). A literal implementation of the text would render this statutory provision meaningless because “this subchapter of chapter 41” does not exist. Accordingly, GSA developed a legislative proposal to correct the typographical error. However, until such time as a statutory amendment is made, GSA will implement 5 U.S.C. 5724b(b) as if it reads “. . . pursuant to this subchapter or chapter 41.” (emphasis added). GSA’s decision is based on conversations with Congress, and is aimed at avoiding a literal interpretation of the statute which would produce an absurd result that is demonstrably at odds with Congressional intent.

Pursuant to 5 U.S.C. 5738, the Administrator of General Services is mandated to prescribe necessary regulations regarding Federal employees who relocate in the interest of the Government. The overall implementing authority is the FTR, codified in Title 41 of the Code of Federal Regulations, Chapters 300–304 (41 CFR Chapters 300–304).

This proposed rule would amend FTR sections pertaining to eligibility for WTA and RITA in accordance with statutory changes to 5 U.S.C. 5724b. Specifically, this amendment will update relevant tables in FTR Part 302–3 to include RITA as a mandatory allowance that agencies must pay or reimburse.

This proposed rule will also adjust the relocation tables at §§ 302–3.2 and 302–3.101 to update certain mandatory and discretionary relocation entitlements depending on the individual’s type of movement. Updates to the tables include, but are not limited to, adding use of a relocation services company, home marketing incentives, and temporary quarters subsistence expense (TQSE) as discretionary allowances to, from, or between non-foreign areas. The tables will also be updated to remove home marketing

incentives for new appointees who are not entitled to real estate expenses.

Additionally, this proposed rule will indicate, as relevant, where allowances are intended to apply more broadly to other relocating individuals (e.g., appointments, reassignments, separations, and last move(s) home) in addition to transferred employees.

II. Executive Orders 12866 and 13563

Executive Orders (E.O.) 12866 and 13563 direct agencies to assess all costs and benefits of available regulatory alternatives, and if regulation is necessary, to select regulatory approaches that maximize net benefits (including potential economic, environmental, public health and safety effects, distributive impacts, and equity). E.O. 13563 emphasizes the importance of quantifying both costs and benefits, of reducing costs, of harmonizing rules, and of promoting flexibility. This is anticipated to be a significant regulatory action and, therefore, was subject to review under section 6(b) of E.O. 12866, Regulatory Planning and Review, dated September 30, 1993. This proposed rule is not anticipated to be a major rule under 5 U.S.C. 804.

III. Congressional Review Act

This proposed rule is not a major rule under 5 U.S.C. 804(2). Subtitle E of the Small Business Regulatory Enforcement Fairness Act of 1996 (codified at 5 U.S.C. 801–808), also known as the Congressional Review Act or CRA, generally provides that before a rule may take effect, the agency promulgating the rule must submit a rule report, which includes a copy of the rule, to each House of the Congress and to the Comptroller General of the United States. The GSA will submit a report containing this proposed rule and other required information to the U.S. Senate, the U.S. House of Representatives, and the Comptroller General of the United States. A major rule under the CRA cannot take effect until 60 days after it is published in the **Federal Register**. OIRA has determined that this proposed rule is not a “major rule” as defined by 5 U.S.C. 804(2).

IV. Regulatory Flexibility Act

GSA does not expect this proposed rule to have a significant economic impact on a substantial number of small entities within the meaning of the Regulatory Flexibility Act, 5 U.S.C. 601, et seq because it applies only to Federal agencies and employees and it affects less than one percent of all federal employees’ relocations. The

administrative changes provide further clarification with no impact to agencies.

Therefore, an Initial Regulatory Flexibility Analysis has not been performed. GSA invites comments from small business concerns and other interested parties on the expected impact of this proposed rule on small entities.

GSA will also consider comments from small entities concerning the existing regulations in subparts affected by the proposed rule in accordance with 5 U.S.C. 610. Interested parties must submit such comments separately and should cite 5 U.S.C. 610 (FTR Case 2020–302–1), in correspondence.

V. Paperwork Reduction Act

The Paperwork Reduction Act does not apply because the changes to the FTR do not impose recordkeeping or information collection requirements, or the collection of information from offerors, contractors, or members of the public that require the approval of the Office of Management and Budget (OMB) under 44 U.S.C. 3501, et seq.

List of Subjects in 41 CFR Parts 300–3, 302–2, 302–3, 302–12, 302–15, and 302–17

Government employees, Income taxes, Travel and transportation expenses.

Krystal J. Brumfield,

Associate Administrator, Office of Government-wide Policy.

Therefore, GSA proposes amending 41 CFR parts 300–3, 302–2, 302–3, 302–12, 302–15, and 302–17 as set forth below:

PART 300–3—GLOSSARY OF TERMS

■ 1. The authority citation for 41 CFR part 300–3 continues to read as follows:

Authority: 5 U.S.C. 5707; 40 U.S.C. 121(c); 49 U.S.C. 40118; 5 U.S.C. 5738; 5 U.S.C. 5741–5742; 20 U.S.C. 905(a); 31 U.S.C. 1353; E.O. 11609, as amended, 3 CFR, 1971–1975 Comp., p. 586; Office of Management and Budget Circular No. A–126, revised May 22, 1992.

■ 2. Amend § 300–3.1 by revising the heading of the definition of “*Relocation service company (RSC)*” and the first sentence to read as follows:

§ 300–3.1 What do the following terms mean?

* * * * *

Relocation services company (RSC)—A third-party supplier under contract with an agency to assist an eligible individual who relocates. * * *

* * * * *

**PART 302-2—EMPLOYEES
ELIGIBILITY REQUIREMENTS**

■ 3. The authority citation for 41 CFR part 302-2 continues to read as follows:

Authority: 5 U.S.C. 5738; 20 U.S.C. 905(a).

■ 4. Revise § 302-2.1 to read as follows:

§ 302-2.1 When may I begin my relocation?

You may begin your relocation only after your agency has approved your travel authorization (TA) in writing (paper or electronic).

■ 5. Revise § 302-2.13 to read as follows:

§ 302-2.13 What is a service agreement?

A service agreement is a written and signed agreement between you and your agency. The service agreement states that you will remain in the service of the Government, after you have relocated, for a period of time as specified in § 302-2.14. A service agreement must also include the duplicate reimbursement disclosure statement specified in §§ 302-2.21, 302-2.22, and 302-2.100(g).

Note 1 to § 302-2.13. A service agreement is not required for a “last move home” relocation, a temporary change of station, or separation from Government service.

■ 6. Revise § 302-2.14 to read as follows:

§ 302-2.14 Am I required to sign a service agreement for an appointment or transfer CONUS or OCONUS, renewal agreement travel, or assignment under GETA, and what is the minimum period of service?

Yes, you are required to sign a service agreement for appointment or transfer

CONUS or OCONUS, renewal agreement travel, or assignment under GETA. The minimum periods of service are:

(a) Within CONUS for a period of service of not less than 12 months following the effective date of your appointment or transfer;

(b) OCONUS for an agreed upon period of service of not more than 36 months or less than 12 months following the effective date of your appointment or transfer;

(c) Department of Defense Overseas Dependent School System teachers for a period of not less than one school year as determined under chapter 25 of Title 20, United States Code;

(d) For renewal agreement travel, a period of not less than 12 months from the date of return to the same or different overseas official station; and

(e) For assignment under GETA, not less than three times the length of the training period as prescribed by the head of your agency.

■ 7. Revise § 302-2.17 to read as follows:

§ 302-2.17 Must I sign a service agreement for a “last move home” relocation or separation from Government service?

No, you do not need to sign a service agreement for a “last move home” relocation or separation from Government service.

■ 8. Revise § 302-2.101 to read as follows:

§ 302-2.101 When may we authorize reimbursement for relocation expenses?

You may authorize reimbursement for relocation expenses:

(a) When you have determined that an eligible individual's relocation is in the best interest of the Government as specified in § 302-1.1; and

(b) Only after an eligible individual has signed a service agreement to remain in service for the period specified in § 302-2.14.

**PART 302-3—RELOCATION
ALLOWANCE BY SPECIFIC TYPE**

■ 9. The authority citation for 41 CFR part 302-3 continues to read as follows:

Authority: 5 U.S.C. 5738; 20 U.S.C. 905(a).

§ 302-3.2 [Amended]

■ 10. Amend § 302-3.2 by:

■ A. Revise the section heading and the first sentence of the introductory paragraph.

■ B. Revise Tables A and B. The revisions read as follows:

§ 302-3.2 As a new appointee or student trainee what relocation expenses may my agency pay or reimburse me for incident to an assignment to my first official station?

As a new appointee or student trainee assigned to your first official station, your agency may pay or reimburse you the relocation expenses indicated for the type of assignment in Tables A and B of this section. * * *

TABLE A—ASSIGNED TO FIRST OFFICIAL STATION IN THE CONTINENTAL UNITED STATES (CONUS)

Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse
1. Transportation of employee & immediate family member(s) (part 302-4 of this chapter). 2. Per diem for employee only (part 302-4 of this chapter) 3. Transportation & temporary storage of household goods (part 302-7 of this chapter). 4. Extended storage of household goods (part 302-8 of this chapter). ¹ 5. Transportation of a mobile home or boat used as a primary residence in lieu of the transportation of household goods (part 302-10 of this chapter). 6. Relocation income tax allowance (RITA) (part 302-17 of this chapter).	1. Shipment of privately owned vehicle (POV) (part 302-9 of this chapter). 2. Use of a relocation services company (part 302-12 of this chapter).

¹ **Note to Column 1, Item 4:** Only when assigned to a designated isolated official station in CONUS.

TABLE B—ASSIGNED TO FIRST OFFICIAL STATION OUTSIDE THE CONTINENTAL UNITED STATES (OCONUS)

Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse
1. Transportation of employee & immediate family member(s) (part 302-4 of this chapter).	1. Shipment of privately owned vehicle (POV) (part 302-9 of this chapter).

TABLE B—ASSIGNED TO FIRST OFFICIAL STATION OUTSIDE THE CONTINENTAL UNITED STATES (OCONUS)—Continued

Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse
2. Per diem employee only (part 302–4)	2. Temporary quarters subsistence expense (TQSE) is not authorized in a foreign area; however, you may be entitled to the following under the Department of State Standardized Regulations (Government Civilians—Foreign Areas) which is available from the Superintendent of Documents, Washington, DC 20402. (a) Foreign Transfer Allowance (FTA) (Subsistence Expense) for quarters occupied temporarily before departure from the 50 states or the District of Columbia for an official station in a foreign area incident to a permanent change of station and travel to first official station overseas. (b) Temporary quarters subsistence allowance ((TQSA) when a transfer is authorized to a foreign area. (c) The miscellaneous expense portion of the FTA is authorized incident to first official station travel to a foreign area.
3. Transportation & temporary storage of household goods (part 302–7 of this chapter).	3. Use of a relocation services company (part 302–12 of this chapter).
4. Extended storage of household goods (part 302–8 of this chapter).	
5. Relocation income tax allowance (RITA) (part 302–17 of this chapter).	

■ 11. Amend Part 302–3 by revising the heading to Subpart B to read as follows:

Subpart B—Transferred Employees and Other Relocated Employees

§ 302–3.101 [Amended]

■ 12. Amend § 302–3.101 by:

■ a. Amending the section heading by adding the words “or other relocated

employee” after the words “transferred employee”;

■ b. Amending the first sentence of the introductory text by adding the words “or other relocated employee” after the words “transferred employee”; and

■ c. Amending the second sentence of the introductory text by removing the word “transfer” and adding the word “relocation” in its place.

■ d. Revising Tables A, B, C, D, F, G, and I.

The revisions read as follows:

§ 302–3.101 As a transferred employee or other relocated employee what relocation allowances must my agency pay or reimburse to me?

* * * * *

TABLE A—TRANSFER BETWEEN OFFICIAL STATIONS IN THE CONTINENTAL UNITED STATES (CONUS)

Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse
1. Transportation & per diem for employee & immediate family member(s) (part 302–4 of this chapter).	1. Househunting per diem & transportation, employee & spouse only (part 302–5 of this chapter).
2. Miscellaneous moving expense (part 302–16 of this chapter)	2. Temporary quarters subsistence expense (TQSE) (part 302–6 of this chapter).
3. Sell or buy residence transactions or lease termination expenses (part 302–11 of this chapter).	3. Shipment of privately owned vehicle (POV) (part 302–9 of this chapter).
4. Transportation & temporary storage of household goods (part 302–7 of this chapter).	4. Use of a relocation services company (part 302–12 of this chapter).
5. Extended storage of household goods (part 302–8 of this chapter). ¹	5. Property management services (part 302–15 of this chapter)
6. Transportation of a mobile home or boat used as a primary residence in lieu of the transportation of household goods (part 302–10 of this chapter). ²	6. Home marketing incentives (part 302–14 of this chapter).
7. Relocation income tax allowance (RITA) (part 302–17 of this chapter).	

¹ Note to Column 1, Item 5: Only when assigned to a designated isolated official station in CONUS.

² Note to Column 1, Item 6: Mobile homes may be shipped within CONUS, within Alaska, and through Canada en route between Alaska and CONUS or through Canada between one CONUS point and another (e.g., between Buffalo, NY and Detroit, MI).

TABLE B—TRANSFER FROM CONUS TO AN OFFICIAL STATION OUTSIDE THE CONTINENTAL UNITED STATES (OCONUS)

Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse
1. Transportation & per diem for employee & immediate family member(s) (part 302–4 of this chapter).	1. Temporary quarters subsistence expense (TQSE) when transfer is to a non-foreign area. In foreign areas you may be entitled to the following under the Department of State Standardized Regulations (DSSR) (Government Civilians—Foreign Areas): (a) A Foreign Transfer Allowance (FTA) for quarters occupied temporarily before departure from the 50 states or the District of Columbia for an official station in a foreign area incident to a permanent change of station and travel to first official station overseas.

TABLE B—TRANSFER FROM CONUS TO AN OFFICIAL STATION OUTSIDE THE CONTINENTAL UNITED STATES (OCONUS)—Continued

Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse
2. Miscellaneous expense allowance (part 302–16 of this chapter)	(b) Temporary quarters subsistence allowance (TQSA).
3. Transportation & temporary storage of household goods (part 302–7 of this chapter).	2. Property management services (part 302–15 of this chapter).
4. Extended storage of household goods (part 302–8 of this chapter) ...	3. Shipment of a privately owned vehicle (part 302–9 of this chapter).
6. Relocation income tax allowance (RITA) (part 302–17 of this chapter).	4. Use of relocation service companies (part 302–12 of this chapter).
	5. Home marketing incentives when transfer is to a non-foreign area (part 302–14 of this chapter).
	6. Househunting per diem & transportation, employee & spouse only when transfer is to a non-foreign area (part 302–5 of this chapter).

TABLE C—TRANSFER FROM OCONUS OFFICIAL STATION TO AN OFFICIAL STATION IN CONUS

Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse
(1) Transportation & per diem for employee & immediate family member(s) (part 302–4 of this chapter).	(1) Shipment of a privately owned vehicle (part 302–9 of this chapter).
(2) Miscellaneous expense allowance (part 302–16 of this chapter)	(2) Temporary quarters subsistence expense (TQSE) (part 302–6 of this chapter). ²
(3) Sell & buy residence transaction expenses or lease termination expenses (part 302–11 of this chapter) ¹ .	(3) Use of a relocation services company (part 302–12 of this chapter).
(4) Transportation & temporary storage of household goods (part 302–7 of this chapter).	(4) Home marketing incentives when transfer is from a non-foreign area (part 302–14 of this chapter).
(5) Extended storage of household goods only when assigned to a designated isolated official station in CONUS (part 302–8 of this chapter).	
(6) Relocation income tax allowance (RITA) (part 302–17 of this chapter).	

¹ **Note to Column 1 Item 3:** Allowed when old and new official stations are located in the United States. Also allowed when instead of being returned to the former official station in the United States, an employee is transferred in the interest of the Government to a different official station in the United States than from the official station from which transferred when assigned to the foreign official station.

² **Note to Column 2, Item 2:** A TQSA under the DSSR may be authorized preceding final departure subsequent to the necessary vacating of residence quarters.

TABLE D—TRANSFER BETWEEN OCONUS OFFICIAL STATIONS

Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse
(1) Transportation & per diem for employee & immediate family member(s) (part 302–4 of this chapter).	(1) Shipment of a privately owned vehicle (POV) (part 302–09 of this chapter).
(2) Transportation & temporary storage of household goods (part 302–7 of this chapter).	(2) Property management services (part 302–15 of this chapter).
(3) Miscellaneous expense allowance (part 302–16 of this chapter)	(3) Househunting per diem & transportation for employee & spouse only when transfer is between non-foreign areas (part 302–5 of this chapter).
(4) Extended storage of household goods (part 302–8 of this chapter) ..	(4) Temporary quarters subsistence expense (TQSE) when transfer is to or between non-foreign areas (part 302–6 of this chapter). ¹
(5) Sell & buy residence transaction expenses or lease termination expenses when transfer is between non-foreign areas (part 302–11 of this chapter).	(5) Use of a relocation services company (part 302–12 of this chapter).
(6) Relocation income tax allowance (RITA) (part 302–17 of this chapter).	(6) Home marketing incentives when transfer is between non-foreign areas (part 302–14 of this chapter).

¹ **Note to Column 2, item 4:** TQSA may be authorized under the DSSR.

TABLE F—RETURN FROM OCONUS OFFICIAL STATION TO PLACE OF ACTUAL RESIDENCE FOR SEPARATION

Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse
1. Transportation for employee & immediate family member(s) (part 302–4 of this chapter).	1. Shipment of a privately owned vehicle (POV) (part 302–9 of this chapter).
2. Per diem for employee only (part 302–4 of this chapter)	2. Use of a relocation services company (part 302–12 of this chapter).
3. Transportation & temporary storage of household goods (part 302–7 of this chapter).	

TABLE F—RETURN FROM OCONUS OFFICIAL STATION TO PLACE OF ACTUAL RESIDENCE FOR SEPARATION—Continued

Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse
4. Relocation income tax allowance (RITA) (part 302–17 of this chapter).	

Note to Table F: This table also applies to an employee returning to the CONUS to transfer to a new duty station after completing a tour of duty OCONUS if relocation expenses have not been authorized to the new duty station. In that case, and unless otherwise agreed to, the employee is only eligible for return expenses from the OCONUS duty station to the employee's actual residence, payable by the losing agency.

TABLE G—LAST MOVE HOME FOR SES CAREER APPOINTEES UPON SEPARATION FROM GOVERNMENT SERVICE

TABLE G—LAST MOVE HOME FOR SES CAREER APPOINTEES UPON SEPARATION FROM GOVERNMENT SERVICE—Continued

Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse	Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse
1. Transportation for employee & immediate family member(s) (part 302–4 of this chapter).	1. Shipment of privately owned vehicle (POV) (part 302–9, subpart B of this chapter).	4. Transportation of a mobile home or boat used as a primary residence in lieu of the transportation of household goods (part 302–10 of this chapter).	
2. Per diem for employee only (part 302–4 of this chapter).	2. Use of a relocation services company (part 302–12 of this chapter).	5. Relocation income tax allowance (RITA) (part 302–17 of this chapter)..	
3. Transportation & temporary storage of household goods (part 302–7 of this chapter).			

TABLE I—ASSIGNMENT UNDER THE GOVERNMENT EMPLOYEES TRAINING ACT

[5 U.S.C. 4109]¹

1. Transportation of employee & immediate family member(s) (part 302–4 of this chapter).
2. Per Diem for employee (part 302–4 of this chapter).
3. Movement of household goods & temporary storage (part 302–7 of this chapter).
4. Relocation income tax allowance (RITA) (part 302–17 of this chapter).

¹ **Note to Table I:** The allowances listed in Table I may be authorized in lieu of per diem or actual expense allowances. This is not considered a permanent change of station.

§ 302–3.300 [Amended]

■ 13. Amend § 302–3.300 by adding in the introductory paragraph the words “(see Table F in § 302–3.101 for a summary of allowances)” after the word “goods”.

§ 302–3.306 [Amended]

■ 14. Amend § 302–3.306 by removing from the introductory paragraph the words “item 7 of Tables A and C in” and adding the words “Table G to” in its place.

■ 15. Amend § 302–3.427 by:

■ a. Removing in paragraph (f) the word “and” at the end of the paragraph;

■ b. Removing in paragraph (g) the “.” from the end of the paragraph and adding the “; and” in its place; and

■ c. Adding a new paragraph (h).

The addition reads as follows:

§ 302–3.427 What relocation allowances may my agency pay when I am permanently assigned to my temporary official station?

* * * * *

(h) Relocation income tax allowance (RITA) under part 302–17 of this chapter.

■ 16. Revise § 302–3.503 to read as follows:

§ 302–3.503 Must we require employees to sign a service agreement?

Yes, you must require employees to sign a service agreement if the employee is receiving reimbursement for relocation travel expenses, except as provided in §§ 302–2.17, 302–3.300, and 302–3.410.

■ 17. Amend § 302–3.505 by revising paragraphs (a) through (d) and adding paragraph (e) to read as follows:

§ 302–3.505 How long must we require an employee to agree to the terms of a service agreement?

* * * * *

(a) Within CONUS for a period of service of not less than 12 months following the effective date of appointment or transfer;

(b) OCONUS for an agreed upon period of service of not more than 36 months or less than 12 months following the effective date of appointment or transfer;

(c) Department of Defense Overseas Dependent School System teachers for a period of not less than one school year as determined under chapter 25 of Title 20, United States Code;

(d) For renewal agreement travel, a period of not less than 12 months from the date of return to the same or different overseas official station; and

(e) For assignment under GETA, not less than three times the length of the training period as prescribed by the head of the agency.

PART 302–12—USE OF A RELOCATION SERVICES COMPANY

■ 18. The authority citation for 41 CFR part 302–12 continues to read as follows:

Authority: 5 U.S.C. 5738 and 20 U.S.C. 905(c).

§ 302–12.100 [Amended]

■ 19. Amend § 302–12.100 by removing from the first sentence the words “a transferred employee in relocating to the new official station” and adding the words “an employee who relocates.” in its place.

PART 302–15—ALLOWANCE FOR PROPERTY MANAGEMENT SERVICES

■ 20. The authority citation for 41 CFR part 302–15 continues to read as follows:

Authority: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, as amended, 3 CFR, 1971–1975 Comp., p 586.

§ 302–15.13 [Amended]

■ 21. Amend § 302–15.13 by removing in the first sentence the word “service” and adding the word “services” in its place.

PART 302–17—TAXES ON RELOCATION EXPENSES

■ 22. The authority citation for 41 CFR part 302–17 continues to read as follows:

Authority: 5 U.S.C. 5724b; 5 U.S.C. 5738; E.O. 11609, as amended, 3 CFR, 1971–1975 Comp., p. 586.

■ 23. Amend § 302–17.1 by revising the definition for “*Relocation income tax allowance (RITA)*” to read as follows:

§ 302–17.1 What special terms apply to this Part?

* * * * *

Relocation income tax allowance (RITA) means the payment to individuals to cover the difference between the withholding tax allowance (WTA), if any, and the actual income tax liability incurred by the individual, and such individual's spouse (if filing jointly), as a result of their taxable relocation benefits, RITA is paid whenever the actual income tax liability exceeds the WTA and applies to any travel, transportation, and relocation expenses reimbursed or furnished in kind pursuant to chapter 57, subchapter II of title 5 U.S.C. and 5 U.S.C. chapter 41.

* * * * *

§ 302–17.3 [Amended]

■ 24. Amend § 302–17.3 by removing the words “transferred employees” and adding the words “employees or individuals eligible for relocation expense allowances under § 302–1.1” in its place.

■ 25. Amend § 302–17.5 by revising the second sentence and adding a third sentence to read as follows:

§ 302–17.5 Who is eligible for the WTA and the RITA?

* * * You are eligible for the WTA and the RITA if you are relocating in the interest of the Government, and your agency's reimbursements to you for relocation expenses result in you being liable for additional income taxes. Eligibility for WTA and RITA includes, among others, transferred employees, appointments (new or political), assignments under the Government Employees Training Act, and those returning from an overseas assignment for the purpose of separation from Government service.

§ 302–17.6 [Removed]

■ 26. Remove § 302–17.6.

§§ 302–17.7 through 302–17.13 [Redesignated as §§ 302–17.6 through 302–17.12]

■ 27. Redesignate §§ 302–17.7 through 302–17.13 as §§ 302–17.6 through 302–17.12.

[FR Doc. 2021–11086 Filed 6–14–21; 8:45 am]

BILLING CODE 6820–14–P

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

43 CFR Part 8365

[212.LLAZA01000.L1220000.DD0000]

Notice of Proposed Supplementary Rule for Public Lands at Virgin River Canyon Recreation Area in Mohave County, Arizona

AGENCY: Bureau of Land Management, Interior.

ACTION: Proposed supplementary rule.

SUMMARY: The Bureau of Land Management (BLM) proposes to establish a supplementary rule reinstating a 14-day camping limit at the Virgin River Canyon Recreation Area within the Arizona Strip Field Office, Arizona Strip District, Mohave County, Arizona. The rule is needed to protect public health and safety, reduce user conflicts within the designated recreation area, and protect the area's natural resources.

DATES: Interested parties may submit comments to the BLM at one of the addresses below on or before August 16, 2021.

ADDRESSES: Comments concerning this notice should be addressed to the Bureau of Land Management, Attention: Amanda Sparks, BLM Arizona Strip Field Office, 345 East Riverside Drive, St George, AZ 84790, or email: blm_az_asdo_comments@blm.gov.

FOR FURTHER INFORMATION CONTACT: Amanda Sparks, Assistant Field Manager, Arizona Strip Field Office, at 435–688–3271 or by email at BLM_AZ_ASDO_Comments@blm.gov. Persons who use a telecommunications device for the deaf (TDD) may call the Federal Relay Service (FRS) at 1–800–877–8339 to contact the above individual. The FRS is available 24 hours a day, seven days a week, to leave a message or question with the above individual. You will receive a reply during normal business hours.

SUPPLEMENTARY INFORMATION:

I. Background Information

The BLM is proposing this supplementary rule under the authority of 43 Code of Federal Regulations (CFR) 8365.1–6, which allows BLM State Directors to establish supplementary rules for the protection of persons, property, and public lands and resources. This provision allows the BLM to issue rules of less than national effect by publishing the rule in the **Federal Register**, without codifying it in the CFR. This proposed supplementary