**Q1. What is TEMPORARY QUARTERS SUBSISTENCE ALLOWANCE (TQSA)?**

TQSA is intended to assist with reasonable temporary lodging, meals, laundry and dry cleaning incurred by an employee and/or family member when first arrives at a new post in a foreign area and permanent quarters are not yet available, and when an employee is preparing

**Q2: Who is eligible for TQSA?**

Employees traveling to/from a post in a foreign area on official travel orders and authorized Living Quarters Allowance (LQA).

**Q3: Can I receive TQSA and Post Allowance at the same time?**

No, you cannot receive the Post Allowance when you are receiving the TQSA. Your Post Allowance may start when you move into a permanent quarter and start receiving LQA.

**Q4: What is the authorized period for TQSA?**

* Arrival at a new post of assignment

A period not to exceed 90 days (in 30 day increments) after first arrival at a new post in a foreign area. TQSA is terminated with the occupation of permanent quarters.

* Departure from the post of assignment

A period not to exceed 30 days immediately preceding final departure from the post subsequent to the necessary vacating of residence quarters.

**Q5: How much TQSA am I authorized?**

The amount of TQSA which may be reimbursed shall be lesser of either 1) the **actual** amount of allowable expenses incurred by the employee and family members, or 2) the maximum rates calculated as follows:

**FIRST ARRIVAL AT A NEW POST**

**1st 30 days**

|  |  |
| --- | --- |
| Occupant | Allowed % |
| Initial occupant | 1 person $×$ | 75% of the per diem rate |
| Each additional occupant age 12 or older | # of person $×$ | 50% of the per diem rate |
| Occupant under age 12 | # of person $×$ | 40% of the per diem rate |
| Calculated maximum daily rates  | The total amount above |

Example: 1 employee, 2 family members age 12 or older, 1 family member under age 12

|  |  |  |
| --- | --- | --- |
| Occupant | Allowed % |  |
| Initial occupant | 1 person $×$ | $283 full per diem $×$ 75% | $ 212.25 |
| Each additional occupant age 12 or older | 2 person $×$ | $283 full per diem $×$ 50% | $ 283.00 |
| Occupant under age 12 | 1 person $×$ | $283 full per diem $×$ 40% | $ 113.20 |
| **Calculated maximum daily rates**  | **$ 608.45** |

**2nd 30 days**

|  |  |
| --- | --- |
| Occupant | Allowed % |
| Initial occupant | 1 person $×$ | 65% of the per diem rate |
| Each additional occupant age 12 or older | # of person $×$ | 45% of the per diem rate |
| Occupant under age 12 | # of person $×$ | 35% of the per diem rate |
| Calculated maximum daily rates  | The total amount above |

Example: 1 employee, 2 family members age 12 or older, 1 family member under age 12

|  |  |  |
| --- | --- | --- |
| Occupant | Allowed % |  |
| Initial occupant | 1 person $×$ | $283 full per diem $×$ 65% | $ 183.95 |
| Each additional occupant age 12 or older | 2 person $×$ | $283 full per diem $×$ 45% | $ 127.35 |
| Occupant under age 12 | 1 person $×$ | $283 full per diem $×$ 35% | $ 99.05 |
| **Calculated maximum daily rates**  | **$ 410.35** |

**3rd 30 days**

|  |  |
| --- | --- |
| Occupant | Allowed % |
| Initial occupant | 1 person $×$ | 55% of the per diem rate |
| Each additional occupant age 12 or older | # of person $×$ | 40% of the per diem rate |
| Occupant under age 12 | # of person $×$ | 30% of the per diem rate |
| Calculated maximum daily rates  | The total amount above |

Example: 1 employee, 2 family members age 12 or older, 1 family member under age 12

|  |  |  |
| --- | --- | --- |
| Occupant | Allowed % |  |
| Initial occupant | 1 person $×$ | $283 full per diem $×$ 55% | $ 155.65 |
| Each additional occupant age 12 or older | 2 person $×$ | $283 full per diem $×$ 40% | $ 113.20 |
| Occupant under age 12 | 1 person $×$ | $283 full per diem $×$ 30% | $ 84.90 |
| **Calculated maximum daily rates**  | **$ 353.75** |

**30 DAYS IMMEDIATELY PRECEDING FINAL DEPARTURE**

|  |  |
| --- | --- |
| Occupant | Allowed % |
| Initial occupant | 1 person $×$ | 75% of the per diem rate |
| Each additional occupant age 12 or older | # of person $×$ | 50% of the per diem rate |
| Occupant under age 12 | # of person $×$ | 40% of the per diem rate |
| Calculated maximum daily rates  | The total amount above |

Example: 1 employee, 2 family members age 12 or older, 1 family member under age 12

|  |  |  |
| --- | --- | --- |
| Occupant | Allowed % |  |
| Initial occupant | 1 person $×$ | $283 full per diem $×$ 75% | $ 212.25 |
| Each additional occupant age 12 or older | 2 person $×$ | $283 full per diem $×$ 50% | $ 283.00 |
| Occupant under age 12 | 1 person $×$ | $283 full per diem $×$ 40% | $ 113.20 |
| **Calculated maximum daily rates**  | **$ 608.45** |

**Q6: Are paid receipts required?**

Yes, copies of paid receipts for lodging expenses are required. In addition, paid receipts for meals may be retained in the event they are required to support TQSA claim.

**Q7: How do I claim TQSA?**

 You need to submit the following documents to CHRO.

* Standard Form 1190 (available on the CHRO LER website)
* TQSA Worksheet (available on the CHRO LER website)
* Copies of receipts for lodging, laundry and dry cleaning expenses

CHRO LER website:

https://www.mcipac.marines.mil/Staff-and-Sections/Principal-Staff/G-1/Civilian-Human-Resources-Office/US/US-Employee-Labor-Relations-and-Benefits/

You must claim actual expenses for TQSA. You must maintain a daily accounting of meals and lodging expenses. You may claim your TQSA by 10 day or biweekly increment, or upon a completion of TQSA period.

**Q8: Is TQSA taxable?**

No, TQSA is not taxable income.