

TITLE 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES**PART III - EMPLOYEES****Subpart D - Pay and Allowances****CHAPTER 57 - TRAVEL, TRANSPORTATION, AND SUBSISTENCE****SUBCHAPTER II - TRAVEL AND TRANSPORTATION EXPENSES; NEW APPOINTEES, STUDENT TRAINEES, AND TRANSFERRED EMPLOYEES****§ 5724b. Taxes on reimbursements for travel, transportation, and relocation expenses of employees transferred**

(a) Under regulations prescribed under section 5738 of this title and to the extent considered necessary and appropriate, as provided therein, appropriations or other funds available to an agency for administrative expenses are available for the reimbursement of substantially all of the Federal, State, and local income taxes incurred by an employee, or by an employee and such employee's spouse (if filing jointly), for any moving or storage expenses furnished in kind, or for which reimbursement or an allowance is provided (but only to the extent of the expenses paid or incurred). Reimbursements under this subsection shall also include an amount equal to all income taxes for which the employee and spouse, as the case may be,¹ would be liable due to the reimbursement for the taxes referred to in the first sentence of this subsection.

(b) For the purposes of this section, "moving or storage expenses" means travel and transportation expenses (including storage of household goods and personal effects under section 5724 of this title) and other relocation expenses under sections 5724a and 5724c of this title.

Footnotes

¹ See Codification note below.

(Added Pub. L. 98–151, § 118(a)(7)(A)(i), Nov. 14, 1983, 97 Stat. 978; amended Pub. L. 98–473, title I, § 120(b), Oct. 12, 1984, 98 Stat. 1969; Pub. L. 104–201, div. A, title XVII, § 1723(b)(1), Sept. 23, 1996, 110 Stat. 2759.)

Codification

Prior to amendment by Pub. L. 98–473, the words "as the case may be" were preceded by "the employee, or the employee and spouse,".

Amendments

1996—Subsec. (a). Pub. L. 104–201 substituted "Under regulations prescribed under section 5738 of this title" for "Under such regulations as the President may prescribe".

1984—Pub. L. 98–473 amended section generally, substituting "reimbursement of substantially all of the Federal, State, and local income taxes" for "reimbursement of all or part of the Federal, State, and city income taxes" and "for which the employee and spouse, as the case may be" for "for which the employee, or the employee and spouse, as the case may be" in subsec. (a) and "5724c" for "5726(c)" in subsec. (b).

Effective Date of 1996 Amendment

Amendment by Pub. L. 104–201 effective 180 days after Sept. 23, 1996, see section 1725(a) of Pub. L. 104–201, set out as a note under section 5722 of this title.

Effective Date; Promulgation of Regulations

Enactment by Pub. L. 98–151 and promulgation of regulations for amendments by Pub. L. 98–151 effective Nov. 14, 1983, see section 118(c) of Pub. L. 98–151, set out as an Effective Date of 1983 Amendment; Promulgation of Regulations note under section 5724 of this title.

NB: This unofficial compilation of the U.S. Code is current as of Jan. 5, 2009 (see <http://www.law.cornell.edu/uscode/uscprint.html>).

Funding of Amendments by Pub. L. 98–151

Amendments by Pub. L. 98–151 to be carried out by agencies by use of funds appropriated or otherwise available for administrative expenses of such agencies, and do not authorize appropriation of funds in amounts exceeding sums already authorized to be appropriated for such agencies, see section 118(b) of Pub. L. 98–151, set out as a note under section 5724 of this title.