

**FREQUENTLY ASKED QUESTIONS ON
TEMPORARY QUARTERS SUBSISTENCE ALLOWANCE (TQSA)**

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 to depart from a foreign post.

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

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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

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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 (We will email you)
- Copies of receipts for lodging
- Statement of Understanding

CHRO LER website:

<https://www.mcpac.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.