

of Panama that are made available to the United States pursuant to the Panama Canal Treaty of 1977 and related agreements (as described in section 3(a) of the Panama Canal Act of 1979 (22 U.S.C. 3602(a))).”

1997—Subsec. (j). Pub. L. 105-85, which directed the amendment of subsec. (j) by inserting “and” after “Northern Mariana Islands,” and by substituting “United States.” for “United States, and the areas and installations in the Republic of Panama that are made available to the United States pursuant to the Panama Canal Treaty of 1977 and related agreements (as described in section 3(a) of the Panama Canal Act of 1979 (22 U.S.C. 3602(a))).”, effective Jan. 1, 1999, could not be executed because subsec. (j) did not appear subsequent to amendment by Pub. L. 105-264. See 1998 Amendment note above.

1996—Pub. L. 104-201, §1711, amended section generally, substituting subssecs. (a) and (b) for former subssecs. (a) to (c) which made funds available to pay certain expenses of employees for whom Government pays travel and transportation expenses under section 5724(a) of this title, provided for entitlement to certain amounts of basic pay to such employees, and provided for payment of expenses of certain former employees.

Subsec. (c). Pub. L. 104-201, §1712, added subsec. (c).  
 Subsec. (d). Pub. L. 104-201, §1713(a), added subsec. (d).  
 Subsec. (d)(8). Pub. L. 104-201, §1714(1), added par. (8).  
 Subsec. (e). Pub. L. 104-201, §1714(2), added subsec. (e).  
 Subssecs. (f) to (j). Pub. L. 104-201, §1718, added subssecs. (f) to (j).

1990—Subsec. (a)(2). Pub. L. 101-510 struck out “continental” before “United States” in second sentence.

1987—Subsec. (a)(4)(A). Pub. L. 100-202 inserted provisions authorizing reimbursement of expenses of selling residence of employee at official station from which employee was transferred when assigned to duty outside United States, its territories or possessions, Puerto Rico, or parts of Panama, provisions authorizing reimbursement of expenses of purchasing residence at new official station in United States, its territories or possessions, Puerto Rico, or parts of Panama, and provisions disallowing reimbursement of expenses in connection with transfers from a post of duty located outside the United States, its territories or possessions, Puerto Rico, or parts of Panama, for any transaction that occurs prior to official notification that employee’s return to the United States would be to official station other than official station from which employee was transferred.

1986—Subsec. (a)(1). Pub. L. 99-234, §105(1), (2), substituted “allowance or” for “allowance instead of” and “maximum payment permitted under regulations which implement section 5702 of this title” for “maximum per diem rates prescribed by or under section 5702 of this title”.

Subsec. (a)(2). Pub. L. 99-234, §105(1), (2), substituted “allowance or” for “allowance instead of” and “maximum payment permitted under regulations which implement section 5702 of this title” for “maximum per diem rates prescribed by or under section 5702 of this title”.

Subsec. (a)(3). Pub. L. 99-234, §105(2), (3), substituted “maximum payment permitted under regulations which implement section 5702 of this title” for “maximum per diem rates prescribed by or under section 5702 of this title” and “daily rates and amounts” for “average daily rates”.

1983—Subsec. (a)(3). Pub. L. 98-151, §118(a)(5)(A), in first sentence substituted “60 days” for “30 days”.

Pub. L. 98-151, §118(a)(5)(B), substituted provisions authorizing extension for an additional 60 days if agency head or designee determines existence of compelling reasons for continued occupancy, for provisions authorizing extension for an additional 30 days if the employee moves to or from Alaska, Hawaii, the territories or possessions, etc., and struck out provisions relating to additional limitations on daily rates for reimbursement for subsistence expenses.

Subsec. (a)(4). Pub. L. 98-151, §118(a)(6), redesignated existing provisions as subpar. (A) and added subpar. (B).

1979—Subsec. (a)(3), (4). Pub. L. 96-70 substituted in pars. (3) and (4) “areas and installations in the Republic of Panama made available to the United States pursuant to the Panama Canal Treaty of 1977 and related agreements (as described in section 3(a) of the Panama Canal Act of 1979)” for “Canal Zone” wherever appearing.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-85 effective Jan. 1, 1999, see section 3550(c)(3) of Pub. L. 105-85, set out as a note under section 5724 of this title.

##### 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 OF 1987 AMENDMENT

Pub. L. 100-202, §101(m) [title VI, §628(a)(2)], Dec. 22, 1987, 101 Stat. 1329-390, 1329-431, provided that: “The amendments made by paragraph (2) [probably means par. (1) which amended this section] shall be applicable with respect to any employee transferred to or from a post of duty on or after 60 days after the date of enactment of this section [Dec. 22, 1987].”

##### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-234 effective (1) on effective date of regulations to be promulgated not later than 150 days after Jan. 2, 1986, or (2) 180 days after Jan. 2, 1986, whichever occurs first, see section 301(a) of Pub. L. 99-234, set out as a note under section 5701 of this title.

##### EFFECTIVE DATE OF 1983 AMENDMENT; PROMULGATION OF REGULATIONS

Amendment 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 a note under section 5724 of this title.

##### EFFECTIVE DATE OF 1979 AMENDMENT

Amendment by Pub. L. 96-70 effective Oct. 1, 1979, see section 3304 of Pub. L. 96-70, set out as an Effective Date note under section 3601 of Title 22, Foreign Relations and Intercourse.

##### EXTENSION OF PAYMENT OF RELOCATION EXPENSES TO PUERTO RICO, NORTHERN MARIANA ISLANDS, AND TERRITORIES AND POSSESSIONS OF THE UNITED STATES

Pub. L. 105-277, div. A, §101(b) [title I, §125], Oct. 21, 1998, 112 Stat. 2681-50, 2681-74, provided that: “Effective with the enactment of this Act [Oct. 21, 1998], and in any fiscal year hereafter, the Attorney General and the Secretary of the Treasury may, for their respective agencies, extend the payment of relocation expenses listed in section 5724a(b)(1) of Title 5 of the United States Code to include the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, and the territories and possessions of the United States.”

##### FUNDING OF AMENDMENTS BY PUB. L. 98-151

Amendments by Pub. L. 98-151 to be carried out be 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.

#### § 5724b. Taxes on reimbursements for travel, transportation, and relocation expenses

(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 individual, or by an individual and such individual's spouse (if filing jointly), for any travel, transportation, or relocation 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 individual, or the individual and spouse, as the case may be, would be liable due to the reimbursement for the taxes referred to in the first sentence of this subsection.

(b) For purposes of this section, the term "travel, transportation, or relocation expenses" means all travel, transportation, and relocation expenses reimbursed or furnished in kind pursuant to this subchapter or chapter 41.

(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; Pub. L. 116-92, div. A, title XI, § 1114(a), Dec. 20, 2019, 133 Stat. 1604; Pub. L. 116-283, div. A, title XI, § 1121(a), Jan. 1, 2021, 134 Stat. 3900.)

#### Editorial Notes

##### AMENDMENTS

2021—Subsec. (b). Pub. L. 116-283 substituted "and relocation expenses reimbursed" for "or relocation expenses reimbursed" and "or chapter 41" for "of chapter 41".

2019—Pub. L. 116-92, § 1114(a)(1), struck out "of employees transferred" after "relocation expenses" in section catchline.

Subsec. (a). Pub. L. 116-92, § 1114(a)(2), substituted "individual, or by an individual and such individual's spouse (if filing jointly), for any travel, transportation, or relocation" for "employee, or by an employee and such employee's spouse (if filing jointly), for any moving or storage" and "individual, or the individual" for "employee".

Subsec. (b). Pub. L. 116-92, § 1114(a)(3), added subsec. (b) and struck out former subsec. (b) which read as follows: "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."

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).

#### Statutory Notes and Related Subsidiaries

##### RETROACTIVE EFFECTIVE DATE OF 2021 AMENDMENT

Pub. L. 116-283, div. A, title XI, § 1121(b), Jan. 1, 2021, 134 Stat. 3900, provided that: "The amendments made by subsection (a) [amending this section] shall take ef-

fect as if included in the enactment of section 1114 of the National Defense Authorization Act for Fiscal Year 2020 (Public Law 116-92)."

##### EFFECTIVE DATE OF 2019 AMENDMENT

Pub. L. 116-92, div. A, title XI, § 1114(c), Dec. 20, 2019, 133 Stat. 1604, provided that: "The amendments made by this section [amending this section] shall take effect on January 1, 2018."

##### 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.

##### 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.

#### § 5724c. Relocation services

Under regulations prescribed under section 5738 of this title, each agency may enter into contracts to provide relocation services to agencies and employees for the purpose of carrying out this subchapter. An agency may pay a fee for such services. Such services include arranging for the purchase of a transferred employee's residence.

(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, § 1713(b), Sept. 23, 1996, 110 Stat. 2754.)

#### Editorial Notes

##### AMENDMENTS

1996—Pub. L. 104-201 amended section generally. Prior to amendment, section read as follows: "Under such regulations as the President may prescribe, each agency is authorized to enter into contracts to provide relocation services to agencies and employees for the purpose of carrying out the provisions of this subchapter. Such services include but need not be limited to arranging for the purchase of a transferred employee's residence."

1984—Pub. L. 98-473 amended section generally, adding authority of the President to prescribe regulations.

#### Statutory Notes and Related Subsidiaries

##### 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.

##### 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