## Computing Temporary Lodging Expenses (TLE)

- Step 1: Determine the Daily Lodging Ceiling and M \&IE Rate. M ultiply the percentage in the following table by the applicable locality per diem lodging and M\&IE rates prescribed in
http:// www.defensetravel.dod.mil/ site/ perdiemCalc.cfm.

| No. of Eligible Persons Occupying Temporary Quarters | Percentage <br> Applicable |
| :--- | :---: |
| M ember or 1 dependent | $65 \%$ |
| M ember and 1 dependent, or 2 dependents only | $100 \%$ |
| For each additional dependent 12 and over, add: | $35 \%$ |
| For each additional dependent under 12, add: | $25 \%$ |

NOTES: The above percentage factors are used for both lodging and M \& IE unless:

1. For member married-to-member couples, each spouse begins with $65 \%$. Each dependent then increases the percentage for the member claiming that dependent as shown in examples 3 and 4 .
2. For a member with multiple dependents occupying the same temporary lodging, add each dependent starting with the oldest dependent to get the correct percentage rate as shown in examples 2, 4, and 5. A member with two dependents, one over 12 and one under 12 is $125 \%$ (member and dependent over 12 is $100 \%$, dependent under 12 is $25 \%$ ).
b. Step 2: Determine the Lodging Cost. Compare the actual daily lodging cost (including lodging tax) to the lodging cost ceiling found in Step 1. Use the lesser.
c. Step 3: Determine the Gross Daily Equivalency. Add the Step 2 result to the Step 1 daily M \&IE rate.
d. Step 4: Determine the Applicable Daily Rate. Compare $\$ 290$ with the Step 3 amount. Pay the lesser of these two amounts for that day.

## EXAM PLE 1 -- TLE ALOWANCE

NOTE: The locality per diem rate(s) used in this example may not be the rate(s) currently in effect and is/are for illustration purposes only. See http://www.defensetravel.dod.mil/site/perdiemCalc.cfm or par. 2025 for the current Standard CONUS per diem rate.

A member without dependents is PCS'd between two PDSs. Before and after reporting at the new PDS, the member occupies temporary private sector lodging at the new PDS for 4 nights at $\$ 47.50 /$ night ( $\$ 42.75$ plus $\$ 4.75$ tax). The new PDS locality per diem rate is $\$ 129$ ( $\$ 83 / \$ 46$ ). The member certifies that Gov't Qtrs are not available. The member is authorized TLE, computed as follows:

| Member with no dependents |  |
| :--- | ---: |
| 1. Determine maximum rates (given percent x locality rate). <br> M \& IE <br> Lodging | $65 \% \times \$ 46=\$ 29.90$ <br> $65 \% \times \$ 83=\$ 53.95$ |
| 2. Compare the actual daily lodging cost (including lodging tax) to <br> the Step 1 maximum lodging rate and use the lesser. | $\$ 47.50 \mathrm{vs} . \$ 53.95$ |
| 3. Add the Step 1 M \& IE to the selected lodging in Step 2. | $\$ 47.50$ |

## EXAM PLE 2 -- TLE ALOWANCE

NOTE: The locality per diem rate(s) used in this example may not be the rate(s) currently in effect and is/are for illustration purposes only. See http://www.defensetravel.dod.mil/site/perdiemCalc.cfm or par. 025 for the current Standard CONUS per diem rate.

A member with a spouse (not entitled to basic pay) and two children (ages 12 and 9) is PCS'd between two CONUS PDSs. The Standard CONUS per diem rate of $\$ 129$ ( $\$ 83 / \$ 46$ ) applies to both PDSs. After reporting to the new PDS, the member and dependents occupy temporary private sector lodgings offpost for 8 nights at $\$ 80 /$ night ( $\$ 72$ plus $\$ 8$ tax). The member certifies that Gov't Qtrs are not available. The member is authorized TLE, computed as follows:

## Member with 3 dependents

| 1. Determine maximum rates (given percent x locality rate). <br> M \& IE <br> Lodging | $160 \% \times \$ 46=\$ 73.60$ <br> $160 \% \times \$ 3=\$ 132.80$ |
| :--- | ---: |
| 2. Compare the actual daily lodging cost (including lodging |  |
| tax) to the Step 1 maximum lodging rate and use the lesser. | $\$ 80.00$ vs. $\$ 132.80$ |
| 3. Add the Step 1 M\&IE to the selected Step 2 lodging cost. | $\$ 73.60+\$ 80.00=\$ 153.60$ |
| 4. Compare $\$ 290$ with the Step 3 amount and pay the lesser | $\$ 290.00$ vs. $\$ 153.60 ;$ |
| amount for each day. Pay $\$ 153.60 /$ day. | $\$ 153.60 /$ day $\times 8$ days $=$ |
| $\$ 1,228.80$ |  |

## EXAMPLE 3 -- TLE ALLOWANCE

NOTE: The locality per diem rate(s) used in this example may not be the rate(s) currently in effect and is/are for illustration purposes only. See http://www.defensetravel.dod.mil/site/perdiemCalc.cfm or par. 2025 for the current Standard CONUS per diem rate.

A member-married-to-member couple with two dependents (ages 14 and 10) is PCS'd from between two CONUS PDSs. The Standard CONUS per diem rate of $\$ 129(\$ 83 / \$ 46)$ applies to both PDSs. Before and after reporting to the new PDS, the members and dependents occupy temporary private sector lodgings off-post for 6 nights at $\$ 100 /$ night ( $\$ 90$ plus $\$ 10$ tax). Each member is authorized TLE up to $\$ 290$ /day for 10 days. The $\$ 100 /$ night lodging cost is halved between both members. The members certify that Gov't Qtrs are not available. The members are authorized TLE, computed as follows:

| Member \#1 with 1 dependent |  |
| :--- | ---: |
| 1. Determine M aximum rates (Given percent x locality rate). <br> M \&IE <br> Lodging | $100 \% \times \$ 46=\$ 46$ |
| 2. Compare the actual daily lodging cost (including tax) to the Step <br> 1 maximum lodging rate and use the lesser. | $\$ 50 \mathrm{ks} \$ 83$. |
| 3. Add the Step 1 M \&IE to the Step 2 lodging cost. | $\$ 83=\$ 83$ |

## Member \#2 with 1 dependent

| 1. Determine M aximum rates (Given percent x locality rate) <br> M \& IE <br> Lodging | $100 \% \times \$ 46=\$ 46$ <br> 2. Compare the actual daily lodging cost (including lodging tax) to <br> the Step 1 maximum lodging rate and use the lesser. |
| :--- | ---: |
| 3. Add the Step 1 M \&IE to the selected Step 2 lodging cost. | $\$ 50.00$ vs. $\$ 83$ |
| 4. Compare $\$ 290$ with the Step 3 amount and pay the lesser <br> amount for each day. Pay $\$ 96 /$ day. | $\$ 50$ |

The daily rate paid to each member is $\$ 96.00$. The combined daily amount paid to both members is $\$ 192.00(\$ 96.00+\$ 96.00)$. The combined amount paid to both members for 6 days is $\$ 1,152.00$ ( $\$ 192.00 /$ day x 6 days or $\$ 576+\$ 576$ ).

## EXAMPLE 4 -- TLE ALLOWANCE

NOTE: The locality per diem rate(s) used in this example may not be the rate(s) currently in effect and is/are for illustration purposes only. See http://www.defensetravel.dod.mil/site/perdiemCalc.cfm or par. 2025 for the current Standard CONUS per diem rate.

A member-married-to-member couple with two dependents (ages 5 and 7) are PCS'd between two CONUS PDSs. The new PDS locality per diem rate is $\$ 149$ ( $\$ 93 / \$ 56$ ). Before and after reporting to the new PDS, the members and dependents occupy temporary private sector off-post for 30 nights at $\$ 120 /$ night ( $\$ 110$ plus $\$ 10$ tax). Each member is authorized TLE NTE $\$ 290 /$ day for 10 days. The $\$ 120 /$ night lodging cost is the same rate regardless of how many people occupy the room. The members certify that Gov't Qtrs are not available.

NOTE: In this example, each member claims the two dependent children BUT for different days. The members are authorized TLE, computed as follows:

| Member \#1 with 2 dependents |  |
| :--- | ---: |
| 1. Determine M aximum rate (Given percent x locality rate). <br> M \&IE <br> Lodging | $125 \% \times \$ 56.00=\$ 70.00$ |
| 2. Compare the actual daily lodging cost (including lodging |  |
| tax) to the Step 1 maximum lodging rate and use the lesser. | $125 \% \times \$ 93.00=\$ 116.25$ |
| 3. Add the Step 1 M \&IE to the selected Step 2 lodging cost. | $\$ 120.00$ vs. $\$ 116.25$ |
| 4. Compare $\$ 290.00$ with the Step 3 amount and pay the | $\$ 116.25$ |
| lesser amount for each day. Pay $\$ 146.25 /$ day. | $\$ 70.00+\$ 116.25=\$ 186.25$ |
|  | $\$ 290.00$ vs. $\$ 186.25 ;$ |


| Member \#2 with 2 dependent |  |
| :--- | ---: |
| 1. Determine M aximum rate (Given percent x locality rate). <br> M \&IE <br> Lodging | $125 \% \times \$ 56.00=\$ 70.00$ |
| 2. Compare the actual daily lodging cost (including lodging tax) <br> to the Step 1 maximum lodging and use the lesser. | $125 \% \times \$ 93.00=\$ 116.25$ |
| 3. Add the Step 1 M \& E to the selected Step 2 lodging cost. | $\$ 120.00$ vs. $\$ 116.25$ |
| 4. Compare $\$ 290.00$ with the Step 3 amount and pay the lesser |  |
| amount for each day. Pay $\$ 146.25 /$ day. | $\$ 116.25$ |

The first member may claim TLE for any 10-day period and the second member may claim TLE for any other 10-day period (with no overlap in days) in temporary private sector lodgings. Each member is authorized the maximum of 10 days ( $\$ 290.00 /$ day $x 10$ days $=\$ 2,900.00$ ). The combined amount paid to both members in this case for 20 days is $\$ 3,725$ ( $\$ 1,862.50+\$ 1,862.50$ ).

## EXAMPLE 5 -- TLE ALLOWANCE

NOTE: The locality per diem rate(s) used in this example may not be the rate(s) currently in effect and is/are for illustration purposes only. See http://www.defensetravel.dod.mil/site/perdiemCalc.cfm or par. 2025 for the current Standard CONUS per diem rate.

A member with a spouse (not entitled to basic pay) and two children (ages 14 and 11) is PCS'd between two CONUS PDSs. Before departing the old PDS, the member and dependents occupy temporary private sector lodgings off post for 2 nights at $\$ 195 /$ night ( $\$ 170$ plus $\$ 25$ tax). The old PDS locality per diem rate is $\$ 232$ ( $\$ 161 / \$ 71$ ). Before and after reporting to the new PDS, the member and dependents occupy temporary private savings lodgings off-post for 6 nights at $\$ 85 /$ night ( $\$ 77$ plus $\$ 8$ tax). The new PDS locality per diem rate is $\$ 136$ ( $\$ 90 / \$ 46$ ). The member certifies that Gov't Qtrs were not available at either PDS. The member is authorized TLE, computed as follows:

| OLD PDS |  |
| :--- | ---: |
| 1. Determine maximum rate (given percent x locality rate). <br> M \&IE <br> Lodging | $160 \% \times \$ 71.00=\$ 113.60$ <br> $160 \% \times \$ 161.00=\$ 257.60$ <br> 2. Compare the actual daily lodging cost (including lodging tax) to <br> the Step 1 maximum lodging rate and use the lesser. <br> 3. Add the Step 1 M \&IE to the selected Step 2 lodging cost.$\quad \$ 195.00$ vs. $\$ 257.60$ |
| 4. Compare $\$ 290.00$ with the Step 3 amount and pay the lesser |  |
| amount for each day. Pay $\$ 290.00 /$ day. | $\$ 113.60+\$ 195.00=308.60$ |


| NEW PDS |  |
| :--- | ---: |
| 1. Determine maximum rate (given percent x locality rate). <br> M \& IE <br> Lodging | $160 \% \times \$ 46.00=\$ 73.60$ |
| 2. Compare the actual daily lodging cost (including lodging tax) to | $160 \% \times \$ 90.00=\$ 144.00$ |
| the Step 1 maximum lodging rate and use the lesser. | $\$ 85.00$ vs. $\$ 144.00$ |
| 3. Add the Step 1 M \&IE to the selected Step 2 lodging cost. | $\$ 85.00$ |
| 4. Compare $\$ 290.00$ with the Step 3 amount and pay the lesser | $\$ 73.60+\$ 85.00=\$ 158.60$ |
| amount for each day. Pay $\$ 158.60 /$ day. | $\$ 290.00$ vs. $\$ 158.60 ;$ |
|  | $\$ 158.60 /$ day $\times 6$ days $=$ |
| $\$ 951.60$ |  |

The member is authorized a total of \$1,531.60 (\$580.00 + \$951.60) for TLE.

## EXAMPLE 6 -- TLE ALLOWANCE

NOTE: The locality per diem rate(s) used in this example may not be the rate(s) currently in effect and is/are for illustration purposes only. See http://www.defensetravel.dod.mil/site/perdiemCalc.cfm or par. 2025 for the current Standard CONUS per diem rate.

A member occupies temporary private sector lodgings at the new PDS for 12 days (1-12 April) at $\$ 52.00 /$ night ( $\$ 47.00$ plus $\$ 5.00$ tax). The new PDS locality per diem rate is $\$ 129$ ( $\$ 83 / \$ 46$ ). The member's dependents (spouse and one child) occupy temporary private sector lodgings at the old PDS for 12 days ( $18-29$ April) at $\$ 60 /$ night ( $\$ 54.00$ plus $\$ 6.00$ tax). The old PDS locality per diem rate is $\$ 132$ (\$86/ \$46). The member selected 1-10 April (member) and 18-27 April (dependents) for TLE. The member certifies that Gov't Qtrs are not available at either location. The member is authorized TLE, computed as follows:

|  | Member (New PDS) | Dependent(s) (OId PDS) |
| :---: | :---: | :---: |
| 1. Determine max rate (given percent $x$ locality rate) <br> M\&IE <br> Lodging | $\begin{array}{r} 65 \% \times \$ 46.00= \\ \$ 29.90 \\ 65 \% \times \$ 83.00= \\ \\ \$ 53.95 \end{array}$ | $\begin{array}{r} 100 \% \times \$ 46.00= \\ \$ 46.00 \\ 100 \% \times \$ 86.00 \\ =\$ 86.00 \end{array}$ |
| 2. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate and use the lesser. | $\begin{array}{r} \$ 52.00 \text { vs. } \$ 53.95 \\ \$ 52.00 \end{array}$ | $\begin{array}{r} \$ 60.00 \text { vs. } \$ 86.00 \\ \$ 60.00 \end{array}$ |
| 3. Add the Step 1 M \&IE to the selected Step 2 lodging cost. | $\begin{array}{r} \$ 29.90+\$ 52.00= \\ 81.90 \end{array}$ | $\begin{array}{r} \$ 46.00+\$ 60.00= \\ 106.00 \end{array}$ |
| Combined Total: | \$81.90 + \$106.00 = \$187.90 |  |
| 4. Compare $\$ 290.00$ with the Step 3 combined total and pay the lesser amount for each day. Pay $\$ 189.85$. | $\begin{array}{r} \$ 290.00 \text { vs. } \$ 187.90 \\ \$ 187.90 / \text { day } \times 10 \text { days }=\$ 1,879.00 \end{array}$ |  |

## EXAM PLE 7 -- TLE ALLOWANCE

Two Rooms Occupied

NOTE: The locality per diem rate(s) used in this example may not be the rate(s) currently in effect and is/are for illustration purposes only. See http://www.defensetravel.dod.mil/site/perdiemCalc.cfm or par. 2025 for the current Standard CONUS per diem rate.

A member (with a spouse (not entitled to basic pay) and three children (ages 14, 12 and 9)) is PCS'd between two CONUS PDSs. The new PDS locality per diem rate is $\$ 166$ ( $\$ 115 / \$ 51$ ). After reporting to the new PDS, the member and dependents occupy 2 rooms as temporary private sector lodgings offpost for 8 nights at $\$ 114 /$ night ( $\$ 99$ plus $\$ 15$ tax) for each room, totaling $\$ 228 /$ night). The member certifies that Gov't Qtrs are not available. The member is authorized TLE, computed as follows:

## Member with 4 dependents-two rooms occupied

| 1. Determine maximum rates (given percent $x$ locality rate). (M ember \& spouse $100 \%$ plus 2 dependents age 12 and older $(35 \%+35 \%) 70 \%$ and one dependent (under age 12) $25 \%$ for a total of 195\%) <br> M\&IE <br> Lodging | $\begin{array}{r} 195 \% \times \$ 51=\$ 99.45 \\ 195 \% \times \$ 115=\$ 224.25 \end{array}$ |
| :---: | :---: |
| 2. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate and use the lesser. | $\begin{array}{r} (2 \times 114)=\$ 228 \text { vs. } \$ 224.25 \\ \$ 224.25 \end{array}$ |
| 3. Add the Step 1 M \&IE to the selected Step 2 lodging cost. | \$99.45 + \$224.25 = 323.70 |
| 4. Compare $\$ 290$ with the Step 3 amount and pay the lesser amount for each day. Pay $\$ 290$. | $\begin{array}{r} \$ 290 \text { vs. } \$ 323.70 \\ \$ 290 / \text { day } x \text { days }=\$ 2,320.00 \end{array}$ |

