



**DEFENSE TRAVEL  
MANAGEMENT OFFICE**

## Computing Temporary Lodging Allowance (TLA)

- **Step 1:** Determine the Daily M&IE and Lodging Ceiling. Multiply the percentage in the following table by the applicable locality *per diem M&IE and lodging rates*.

Number of Eligible Persons Occupying Temporary Lodging	Percentage Applicable
Member or 1 dependent	65%
Member 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%

**NOTE 1:** *The above percentage factors are used for both lodging and M&IE unless:*

- A TLA - Special (see par. U9195) has been authorized for lodging,*
- Temporary lodgings are not available at the PDS. See par. U9187-B.,*
- Permanent Government quarters are being renovated, or Government quarters lack/private sector housing lacks a stove and/or refrigerator. See par. U9185-F.,*
- Temporary quarters contain cooking facilities. See par. U9185-G., or*
- A member, authorized a temporary lodging cost at the new PDS under par. U9160-C3 as a TLA expense during a TDY/deployment period, is included in the number of persons occupying the temporary lodgings for lodging but not M&IE. Determine the member's share of the meal allowance by dividing the M&IE amount determined in this step by the number of persons in the member's family, including the member, occupying the temporary lodgings. Deduct the member's share from the M&IE.*

**NOTE 2:** *Exceptions to this occur when temporary lodgings are not available at the PDS (see par. U9185-B), while quarters are being renovated (see par. U9185-F), or when permanent quarters lack a stove and/or refrigerator (see par. U9185-F).*

- **Step 2:** Determine Lodging Cost
  - Compare the actual daily lodging cost to the Step 1 lodging cost ceiling. Include in the lodging cost any lodging taxes, or the cost of a value added tax (VAT) relief certificate if the certificate is used to avoid paying the lodging taxes (and any lodging cost authorized under par. U9160-C3).

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- b. Receipts, invoices or statements from the lodging provider are required to verify lodging expenses. See par. U2510. Also see par. U9190 regarding TLA advances.
  - c. If the member is in a TDY status (no matter how much per diem is being received), reduce the lodging expense by the lodging cost used to determine the member's per diem rate.
  - d. When staying with friends/relatives, lodging cost is not allowed and is always zero.
- **Step 3:** Determine Daily TLA Amount. Add the Step 2 result to the Step 1 M&IE rate. This is the daily TLA amount TLA amount. For TLA computation examples see pars. U9185-H and U9195 (TLA – Special).

**F. TLA while Quarters Are Being Renovated, or if Quarters Lack a Stove and/or Refrigerator.** When a member and/or dependents:

1. Occupy Government quarters while the kitchen is being renovated, or
2. Occupy quarters during utility loss, or
3. Initially occupy permanent quarters without a stove and/or refrigerator and meals cannot be prepared, the member may be authorized TLA to cover restaurant meals cost.

Determine TLA by multiplying the par. U9185-E, Step 1 percentage times the total meals amount in the locality M&IE per diem rate.

**G. Temporary Quarters Contain Facilities for Preparing and Consuming Meals**

1. When temporary lodgings have facilities and space for preparing and eating meals, the daily TLA rate is computed using par. U9185-E, except that the M&IE amount is reduced by one-half.
2. The reduced (one-half) M&IE amount based on cooking facilities does not apply when lodging is provided by a friend/relative, or to the first and last days of TLA.
3. The presence of a cook stove, work area (table, counter, etc.), refrigerator, sink, water, table, chairs, and cooking and eating utensils (i.e., all of the foregoing items) is evidence of adequate cooking and eating facilities.
4. When the member shows, to the satisfaction of the official designated in the local TLA regulations (see par. U9150), that the facilities for preparing and consuming meals are inadequate or for other reasons may not be used for all or part of the period involved, the member may be authorized TLA per par. U9185-E without the M&IE reduction. The member's explanation for facilities non-use, endorsed by the OCONUS TLA Authority's designated official supports TLA payment under these circumstances.

5. To facilitate TLA administration, the OCONUS TLA Authority’s designated official should ensure that a current list of available accommodations is maintained and made available to incoming and departing personnel.

**H. TLA Computation Examples.**

The following TLA computation examples are provided to assist in ensuring uniformity among all Services.

**EXAMPLE 1**

**NOTE : Locality per diem rates used in this example may not be the rates currently in effect and are for illustration purposes only.**

A member, with spouse, is assigned to an OCONUS location. The locality per diem rate is \$150 (\$76 lodging ceiling & \$74 M&IE). The member and spouse arrive at the OCONUS location (the new PDS) on 1 April by POC and move into temporary lodgings the same day.

4/2 -- The member is advised upon reporting in to aggressively seek permanent quarters, to keep an accurate lodging expense record (and to keep lodging receipts), and to register with and keep the OCONUS TLA Authority informed of progress in obtaining permanent quarters at least every 10 days.

4/11 -- The member submits a lodging expense report of \$1,140 (\$114 per day, including lodging taxes) for 4/1 thru 4/10. The member’s progress in obtaining permanent housing is reviewed. It is determined that the member has complied with JFTR and the OCONUS TLA Authority requirements. TLA is extended for another 10-day period.

4/21 -- The member submits a lodging expenses report of \$1,140 (\$114 per day including lodging taxes) for 4/11 thru 4/20. The member was TDY and receiving per diem on 4/15 thru 4/18. Lodging costs at the PDS for 4/15, 4/16 and 4/17 were authorized for the member as a TLA expense under par. U9152-C3. The member moves into permanent quarters on 4/21. TLA is authorized only for the number of days the member actually remained in TLA accommodations.

**TLA Computation for 1 April. Since ‘MALT PLUS’ per diem was paid on 1 April (OCONUS location arrival date) for the member and spouse, TLA is not payable for 1 April.**

TLA COMPUTATION FOR 2-10 APRIL	
1. Determine the maximum rates (given percent x locality rate). M&IE Lodging	100% x \$74 = \$74.00 100% x \$76 = \$76.00
2. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.	\$114.00 vs. \$76.00 \$76.00
3. Add the Step 1 M&IE to the selected Step 2 lodging amount. Pay \$150 each day.	\$74 + \$76 = \$150.00 \$150.00 x 9 = \$1,350.00
TLA COMPUTATION FOR 11-14 APRIL	
1. Determine the maximum rates (given percent x locality rate). M&IE Lodging	100% x \$74 + \$74.00 100% x \$76 = \$76.00
2. Compare the actual daily lodging cost (including lodging tax) to the Step 1	\$114.00 vs. \$76.00

maximum lodging rate. Use the lesser.	\$76.00
3. Add the Step 1 M&IE to the selected Step 2 lodging amount. Pay \$150 each day.	\$74 + \$76 = \$150.00 \$150.00 x 4 = 600.00
<b>TLA COMPUTATION FOR 15-17 APRIL</b>	
1. Determine the maximum rates (given percent x locality rate). M&IE Lodging	100% x \$74 = \$74.00 100% x \$76 = \$76.00
2. Determine the member's share of the M&IE. Divide the Step 1 M&IE result by the number of occupants (including the member), then subtract that amount from the Step 1 result.	\$74 divided by 2 = \$37 \$74 - \$37 = \$37
3. Compare the actual daily lodging cost (including lodging taxes) to the Step 1 maximum lodging rate. Use the lesser.	\$114 vs. \$76 \$76.00
4. Add the Step 2 M&IE to the selected Step 3 lodging amount. Pay \$113.00 each day.	\$37 + \$76 = \$113.00 \$113 x 3 = \$339.00
<b>TLA COMPUTATION FOR 18-20 APRIL</b>	
1. Determine the maximum rates (given percentage x locality rate). M&IE Lodging	100% x \$74 = \$74.00 100% x \$76 = \$76.00
2. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.	\$114.00 vs. \$76.00 \$76.00
3. Add the Step 1 M&IE to the selected Step 2 lodging cost. Pay \$150.00 each day.	\$74 + \$76 = \$150.00 \$150 x 3 = \$450.00

**EXAMPLE 2**

**NOTE: Locality per diem rates used in this example may not be the rates currently in effect and are for illustration purposes only.**

A member, with spouse, is assigned to an OCONUS home-ported ship. The locality per diem rate is \$132 (\$66 lodging ceiling & \$66 M&IE). The member and spouse arrive at the OCONUS homeport 10/1 while the ship is away. They occupy temporary Government quarters. The temporary accommodations do not contain facilities for preparing and eating meals. On 10/6 the ship returns to the OCONUS homeport and the member reports aboard for duty at 1900 that day. The ship remains in port until 11/7. The member moves into permanent quarters on 10/11.

10/2 -- The member is advised upon reporting in to aggressively seek permanent quarters, to keep an accurate lodging expense record (and to keep lodging receipts), and to register with and keep the OCONUS TLA Authority informed of progress in obtaining permanent quarters at least every 10 days.

10/6 -- The member submits a lodging expenses report of \$490 (\$98 per day) for the member and spouse from 10/1 thru 10/5. The member submits a lodging expenses report of \$490 (\$98 per day) from 10/6 thru 10/10. The member has complied with the JFTR and command OCONUS TLA Authority requirements. TLA is extended for another 10-day period.

<b>TLA COMPUTATION FOR 1-5 OCTOBER</b>	
Since the member is waiting for a ship and is in a per diem status (awaiting transportation), TLA is not payable to the member for 1 - 5 October (see par. U9152-C). However, TLA is payable for the spouse.	
1. Determine the maximum rates (given percent x locality rate).	

M&IE	65% x \$66 = \$42.90
Lodging	65% x \$66 = \$42.90
2. Determine Lodging cost. Divide the allowable daily lodging cost (including lodging taxes) by 2, because the member is in a per diem status (par. U9152-C).	\$98 divided by 2 = \$49
3. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.	\$49.00 vs. \$42.90 \$42.90
4. Add the Step 1 M&IE to the selected Step 3 lodging amount. Pay \$85.80 each day.	\$42.90 + \$42.90 = \$85.80 \$85.80 x 5 = \$429.00
<b>TLA COMPUTATION FOR 6-10 OCTOBER</b>	
1. Determine the maximum rates (given percent x locality rate).	
M&IE	100% x \$66 = \$66.00
Lodging	100% x \$66 = \$66.00
2. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.	\$98.00 vs. \$66.00 \$66.00
3. Add the Step 1 M&IE to the selected Step 2 lodging cost. Pay \$132 each day.	\$66 + \$66 = \$132.00 \$132 x 5 = \$660.00

**EXAMPLE 3**

**NOTE:** *Locality per diem rates used in this example may not be the rates currently in effect and are for illustration purposes only.*

A member and 3 dependents (spouse, and two children under age 12) occupy temporary lodgings that contain facilities for preparing and consuming meals. The locality **per diem rate** equals \$150 (\$76 lodging ceiling & \$74 M&IE). The lodging expense is \$138 per night, including lodging taxes.

<b>TLA Computation when Temporary Lodgings Contain Facilities for Preparing and Consuming Meals</b>	
1. Determine the maximum rates (given percent x locality rate).	
M&IE	150% x \$74 = 111.00
Lodging	150% x \$76 = 114.00
2. Multiply the Step 1 M&IE times one-half due to cooking facilities.	\$111.00 x ½ = 55.50
3. Compare the actual daily lodging cost (including lodging taxes) to the Step 1 maximum lodging rate. Use the lesser.	\$138.00 vs. \$114.00 \$114.00
4. Add the Step 2 M&IE to the selected Step 3 lodging amount. Pay \$169.50 each day.	\$55.50 + \$114.00 = 169.50 Pay \$169.50 for each day

**U9190 ADVANCE PAYMENT**

An advance may be paid for the number of authorized TLA days, after authorization is provided based on the appropriate directive(s) issued under par. U9150.

**U9159 TLA-SPECIAL**

The percentage factors (65%, 100%, 35%, 25%) authorized in par. U9157-E generally are adequate. However, these percentages may be insufficient for a particular future time period because lodging costs are anticipated to escalate due to a special event. Examples of one-time circumstances that may

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warrant a TLA-Special include:

1. Natural disasters,
2. Summit meetings,
3. Strikes,
4. World's Fairs,
5. Conventions, or
6. Other similar events.

Under special/unusual circumstances a higher lodging percentage factor may be authorized in advance only by means of a determination of a TLA-Special issued by the PDTATAC Division Chief. Requests for higher lodging percentage factors only must be submitted by the member's command to:

**Defense Travel Management Office  
Attn: Regulations Branch**

**4601 North Fairfax Drive, Suite 800  
Arlington , VA 22203 -1546  
FAX: (703) 696 -7890 , DSN: (312) 426 -7890**

or from the command by email to [sla.specials@dtmo.pentagon.mil](mailto:sla.specials@dtmo.pentagon.mil)

**Requests must be sent before the fact (i.e., before the days on which the higher rate will be needed) and should include event dates (dates a TLA-Special is required), hotel prices before and anticipated during the event, and locations affected.**

#### **TLA-SPECIAL EXAMPLE**

A member, spouse, and 2 children under age 12 are due to arrive and occupy temporary lodging that does not contain facilities for preparing and consuming meals. The family occupies temporary quarters 1-20 September before moving into permanent quarters 21 September. The per diem rate at <http://www.defensetravel.dod.mil/perdiem/pdrates.html> is \$269 (\$186 Max Lodging, \$83 M&IE). Due to a national convention, room prices are anticipated to escalate for some part (or all) of the family's anticipated TLA period. PDTATAC was advised by the command BEFORE the TLA expenses were encountered about the lodging cost increase. PDTATAC issued a determination that the lodging factor would be 150% for one person and 75% for each additional dependent for 25 August – 5 September. The percentages (see par. U9157-E, Step 1) for the M&IE portion of TLA remain at the ordinary levels. Lodging expense is \$650 per night for 1-5 September and \$300 per night for 6-20 September.

**NOTE: Locality per diem, rates used in this example may not be the rates currently in effect and are for illustration purposes only.**

<b>TLA-SPECIAL COMPUTATION FOR 1-5 SEPTEMBER</b>	
1. Determine maximum rates (given percent x locality rate). M&IE Lodging	150% x \$83 = \$124.50 375% x \$186 = \$697.50
2. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.	\$650.00 vs. 697.50 \$650.00
3. Add the Step 1 M&IE to the selected Step 2 lodging amount. Pay \$774.50 each day.	\$124.50 + \$650 = \$774.50 \$774.50 x 5 = \$3,872.50
<b>TLA-SPECIAL COMPUTATION FOR 6-20 SEPTEMBER</b>	
1. Determine the maximum rates (given percent x locality rate). M&IE Lodging	150% x \$83 = \$124.50 150% x \$186 = \$279.00
2. Compare the actual daily lodging cost (including lodging tax) to the Step 1 maximum lodging rate. Use the lesser.	\$300.00 vs. \$279.00 \$279.00
3. Add the Step 1 M&IE to the selected Step 2 lodging amount. Pay \$403.50 each day.	\$124.50 + \$279.00 = 403.50 \$403.50 x 15 = \$6,052.50