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Comptroller General
of the United States

Washington, D.C. 20548

Decision

Matter of: Guy Dean Bateman
File: B-248948
Date: September 16, 1992

DIGEST

A transferred employee claims entitlement to an additional relocation income tax (RIT) allowance payment contending that the computation formula used in 41 C.F.R. Part 302-11 (1991) is not consistent with the provisions of 5 U.S.C. § 5724b (1988), which calls for reimbursement of substantially all additional income taxes paid. The authority to promulgate RIT allowance regulations under that law has been delegated to the Administrator of General Services and we have concluded that the regulations, including the computation formula described therein, are reasonable and proper. Since we have determined that the payment made to the employee was correctly calculated under those regulations, no additional payment may be made. Frayne W. Lehman, 69 Comp. Gen. 258 (1990).

DECISION

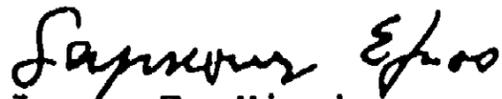
Mr. Guy Dean Bateman has appealed our Claims Group Settlement Z-2867523, Mar. 24, 1992, which disallowed his claim for an additional relocation income tax (RIT) allowance (\$198.98). Our Claims Group concluded that the allowance was properly computed by his agency under the computation formula contained in Part 302-11 of the Federal Travel Regulation (FTR).¹

Mr. Bateman argues that the regulations implementing the RIT allowance payments are inadequate in that they fail to take into account the individual employee's circumstances as reflected in his actual income tax returns. Since he had to pay considerably more in additional taxes on his relocation expense reimbursement than he was paid as a RIT allowance, it is his view that the RIT allowance he received does not qualify under 5 U.S.C. § 5724b (1988) as representing substantially all the additional income taxes he was required to pay.

¹41 C.F.R. Part 302-11 (1991).

In decision Frayne W. Lehman, 69 Comp. Gen. 258 (1990), we analyzed the basis upon which regulations authorized by 5 U.S.C. § 5724b were promulgated and specifically referred to paragraph 2-11.8b(2) of the FTR² which states that procedures used to calculate the RIT allowance "are not to be adjusted to accommodate an employee's unique circumstances." We ruled that those regulations, including the computation formula devised by the General Services Administration in conjunction with and approved by the Internal Revenue Service, were reasonable and proper. See also Rudolph A. Chesnik II, B-235328, Feb. 23, 1990.

Since the authority to promulgate regulations under 5 U.S.C. § 5724b has been delegated to the Administrator of General Services, this Office has no authority to amend or modify the provisions of the FTR in order to permit additional RIT allowance reimbursements to Mr. Bateman. Our authority is limited to determining whether the RIT allowance payment was properly calculated under the computation formula in the FTR. Therefore, since our Claims Group so determined, and Mr. Bateman does not question the accuracy of the calculation made, there is no further action which we may take in his case.

for 
James F. Hinchman
General Counsel

²Currently 41 C.F.R. § 302-11.8(b)(2) (1991).