

Matter of: Cable TV Premium Channel Charges
File: B-253947
Date: December 6, 1993

DIGEST

Employees, who are performing long-term temporary duty assignments and who occupy quarters at the temporary duty location other than hotels or motels, may be reimbursed for cable TV charges and at least one premium channel, since it is the general practice of hotels and motels in the commuting area to include those services in their charges at no additional cost. 52 Comp. Gen. 730 (1973); and Kevin L. Mendenhall, B-223239, Apr. 2, 1987.

DECISION

This decision is in response to a request from the Internal Revenue Service - Central Region (IRS), U.S. Department of the Treasury. The question is whether employees who perform long-term temporary duty and rent apartments may be reimbursed the cost of premium channels on cable TV. We conclude that they may be reimbursed where it is the general practice in the area for hotels and motels to include premium channels in the cost of their rooms.

A number of IRS employees from other areas have been detailed to the IRS Automated Criminal Investigation Office in Florence, Kentucky. Since the detail is for a year or more, these employees have rented apartments and have included the cost of basic cable TV and premium channels as a lodging expense on their travel vouchers. The basic cable TV expense has been allowed by IRS; however, the charge for premium channels has been disallowed.

¹Mr. Patrick T. Flaherty, Regional Fiscal Management Officer, Cincinnati, Ohio.

The IRS states that section 315.2(3) of its travel regulations (IRM 1763, Travel Handbook) provides that items (such as TV rental) that are ordinarily included in the cost of a hotel or motel room may be included in the lodging cost of other accommodations.² While the agency has allowed basic cable TV because most hotels and motels in the Florence, Kentucky, commuting area provide this service at no additional cost, premium channel service has not been similarly allowed because fewer hotels or motels provide this service at no additional charge.

In 52 Comp. Gen. 730 (1973), we held that the cost of lodging incurred by an employee on temporary duty who rents an apartment rather than obtaining lodging at a hotel or motel may include the cost of various additional charges if they are for accommodations or services ordinarily included in the price of a hotel or motel room. We also stated that "special user fees such as cable TV charges" are reimbursable as lodging costs "if such facilities in the area concerned are ordinarily included in the price of a room" 52 Comp. Gen. at 732.

In Kevin L. Mendenhall, B-223239, Apr. 2, 1987, which involved an IRS employee traveling under circumstances similar to those in the present case, citing to 52 Comp. Gen. 730, supra, we stated that the agency has the primary responsibility to make a determination whether cable TV charges (including premium channels) are ordinarily included in hotel and motel charges in the area concerned and whether those charges are reasonable.

In the present case, the IRS has submitted a survey of eight motels in northern Kentucky in the commuting area of Florence, Kentucky, which shows that all eight include basic cable and one premium channel in the room cost. An expanded survey of seven other motels and hotels in northern Kentucky and in Cincinnati, Ohio (since it is in the Florence commuting area) shows that each provided basic cable TV but only two supplied premium channels in the cost of a room. Thus, if the combined survey is an appropriate sampling of the universe of hotels/motels in the Florence, Kentucky commuting area, they all provide basic cable TV in the cost of a room, and the majority of them also include, one premium channel in the room rental.

²This agency regulation is consistent with the Federal Travel Regulation (FTR) provision. See 41 C.F.R. § 301-7.14(a)(1) (1992).

In view of the results of the surveys already conducted, we believe it is appropriate for the agency to include one premium channel and basic cable TV as part of the employees' lodging cost.

James F. Hinchman
General Counsel