INDETERMINATE FIELD ASSIGNMENT ALLOWANCES (LONG TERM TRAVEL-INDEFINITE) 8572.2
(Revised 12/02)

DPA Regulations 599.619 and 599.621 allow a State agency to reimburse employees for expenses incurred on a continuous indeterminate field assignment at a job site away from its headquarters location for an extended period of time. Based on federal and State tax law (refer to the IRS Publication 463), long-term per diem (for continuous, indefinite field assignment) is subject to withholding of employment taxes (federal and State income, Social Security, and Medicare).

It is imperative that the employee be notified, prior to starting the assignment, that such reimbursements are subject to withholding. (Refer to the PPM Section N 141, et seq.)