



# United States Department of the Interior

OFFICE OF THE SECRETARY

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FINANCIAL MANAGEMENT MEMORANDUM 2015-024 (Vol. X.M)

To: Bureau Chief Financial Officers

From: Douglas A. Glenn *D. A. Glenn*  
Deputy Chief Financial Officer and Director  
Office of Financial Management

Subject: New Same Sex Marriage Policy for PCS

The General Services Administration has released a Federal Travel Regulation Amendment 15-02 on April 10, 2015. This amendment grants spousal Permanent Change of Station (PCS) benefits to relocated employees who are in a same sex marriage that is recognized by a state or foreign government. This amendment also removes domestic partner benefits from same sex couples whose official station is in a state that recognizes and allows same sex marriage.

Employees in same sex marriages will need to sign a declaration statement that they were legally married at the time they were transferred, in order to qualify for the spousal benefits. Bureau Relocation Coordinators will ensure that these statements are documented with each claim for benefits.

Effective immediately, any employee who has relocated with authorized PCS benefits and was in a legally recognized same sex marriage may make claim for spousal benefits associated with these relocation costs when they are authorized: En Route Travel and Transportation, House Hunting Trip, Temporary Quarters Subsistence Expense, Direct Reimbursement of Residence Transactions, Miscellaneous Expense, Transportation and Storage of Household Goods, Transportation of a Privately Owned Vehicle, Transportation of a Mobile Home, Use of a Relocation Services Company, and Relocation Income Tax Allowances (RITA), with limitations.

If an employee in a same sex marriage is transferred to a state that does not recognize same sex marriage the spousal benefits will still apply with limitations on what can be paid in relation to RITA. In these instances, the RITA will be limited to only Federal Income Tax. State or local income taxes cannot be reimbursed as part of the RITA reimbursement in these instances.

Employees who were transferred in the past, and feel that they would qualify for the same sex marriage PCS entitlements should contact their Bureau PCS Lead and discuss their situation to determine if their same sex marriage would qualify for spousal benefits. Determination of eligibility for past PCS moves shall be determined on a case-by-case basis.

Bureau Finance Officers shall ensure that this guidance is distributed to Bureau and Office employees in their respective organizations. Due to the recent Supreme Court decision, it is expected that the General Services Administration will issue updated guidance on this subject in the future.

If you have any questions concerning this policy please contact Robert Smith at (202) 208-5684 or via e-mail at [Robert\\_Smith@ios.doi.gov](mailto:Robert_Smith@ios.doi.gov).

cc: Bureau Relocation Policy Leads  
Finance Officers Partnership

Replaces: None listed