EMPLOYEE AGREEMENT
FOR REPAYMENT OF EXCESS WITHHOLDING TAX ALLOWANCE (WTA)*

OPTION A: If you anticipate that your Federal Withholding Tax Rate (FWTR) ***will be 25 percent or greater***, WTA will be computed using a rate of 33.33 percent, and you should not be in an overpaid status upon the computation of your Relocation Income Tax (RIT) Allowance.

OPTION B: If you anticipate that your FWTR ***will not be more than 15 percent***, WTA will be computed using a rate of 17.6471 percent, and you should not be in an overpaid status upon the computation of your RIT allowance.

AGREEMENT: I hereby agree to:

a. Repay any excess amount of WTA paid to me in any Year 1** immediately upon computation of the RIT claim or within 30 days of issuance of the indebtedness letter.

b. Submit the required certified tax information and claim for my RIT allowance within 120 days, unless an extension is granted by the commanding officer or designee of the DoD component concerned, after the close of Year 1.

I also understand that failure to comply with this requirement will preclude the DoD component's payment of the WTA. The entire WTA will be considered an excess payment if the RIT claim is not submitted timely to settle the RIT account, and the WTA will be due in full within 30 days of issuance of an indebtedness letter.

Please check only 1 box:

☐ Elect WTA as Option A

☐ Elect WTA as Option B

☐ I **decline** any payment of WTA

_____
SIGNATURE OF EMPLOYEE

_____
PRINTED NAME OF EMPLOYEE

_____
DATE

DEFINITIONS:

*WITHHOLDING TAX ALLOWANCE: WTA is calculated in Year 1, to cover the employee's Federal tax withholding obligation each time covered moving expenses are made that result in a Federal tax withholding obligation.

**YEAR 1: The calendar year in which reimbursement or payment for moving expenses is made to, or for, the employee under the provisions of The Joint Travel Regulations (JTR), Volume II, Chapter 16, Paragraph C16000. If an employee's reimbursement for moving expenses is spread over more than one year, he/she will have more than one Year 1.