



RESERVE OFFICERS ASSOCIATION

**Reimburse Inactive Duty Training (IDT) Expenses
Resolution No. 16-22**

WHEREAS, Guard and Reserve members are required to perform inactive duty and training that causes them to incur non-reimbursable expenses, which includes travel, meals and housing; and

WHEREAS, prior to 31 December 1986, these expenses were fully deductible for federal income tax returns, and recent legislation only allows partial credit by allowing deductions for expenses when travel is over 100 miles; and

WHEREAS, members are encouraged to travel to increase their opportunities for promotion and continuation in pay; and

WHEREAS, the Reserve Component does not have permanent change of station authority for members not on full-time active duty status; and

WHEREAS, with a readiness environment that requires travel, the Reserve Components may have difficulties in meeting recruitment and retention goals; and

WHEREAS, travel and transportation allowances for inactive duty training outside of normal commuting distances" was added by Public Law to Title 37, Chapter 8, section 478a, but service section policies vary, with some defining the distance as 150 miles while others only reimburse those reservists affected by Base Realignment and Closure (BRAC) legislation; and

WHEREAS, several BRACs have resulted in Guard and Reserve servicemembers having to travel longer distances to fill positions which is even more of a problem for critical specialties;

NOW, THEREFORE, BE IT RESOLVED, that the Reserve Officers Association of the United States, chartered by Congress, urge Congress to authorize DoD to reimburse funds and to appropriate funds to compensate all Reserve Component members for travel costs associated with inactive duty training for members of the Selected Reserve who travel greater than 50 miles in order to maintain mission readiness; and

BE IT FURTHER RESOLVED that the Reserve Officer Association of the United States, chartered by Congress, urge Congress to amend the Internal Revenue Code to allow all non-reimbursable expenses related to duty or training incurred by Reservists who travel beyond a reasonable commute to reach their duty assignments to be treated as an adjustment to income.

Renewed: 14 September 2016, 10 August 2013, and 10 February 2010

Adopted by the National Convention, 30 June 2007

Source: Department of District of Columbia, 16 May 2007