

**Reimburse Out-of-Pocket Expenses for Training
(Pay and Allowances)
Resolution 19-28**

WHEREAS, Guard and Reserve members are required to perform various types of duty 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 Public Law 115-97, Tax Cuts and Jobs Act legislation removes the tax deduction for mileage; and

WHEREAS, previous Base Realignment and Closure (BRAC) processes closed and/or consolidated a significant number of Reserve Component (RC) installations; and

WHEREAS, because of previous BRACs members must now travel to increase their opportunities for promotion and positions to continue serving in the RC which is even more of a problem for critical specialties; and

WHEREAS, the RC 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 RC may have difficulty in meeting recruitment and retention goals;

NOW, THEREFORE, BE IT RESOLVED, that ROA, 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 ROA, 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: 29 Sept 2019 (Res 16-22), 14 Sept 2016, 10 Aug 2013, and 10 Feb 2010
Adopted by the National Convention, 30 Jun 2007
Source: Department of District of Columbia, 16 May 2007