Exhibit A

An event or a periodic review may cause a Business Unit to review an employee's tax home or official station. Events may include a new hire, promotion, change in duties or change in job assignment. During a periodic review, the Business Unit may consider focusing on employees who receive frequent or large travel reimbursements.

When designating or reviewing an employee's official station, the Business Unit should follow the methodology in the chart below. In most cases, the Business Unit should ensure that the employee's official station and tax home match. If the official station is different than the tax home, it is likely that the employee will incur substantial tax liabilities with respect to reimbursement for travel expenses.

1. Does the employee travel?
   If **yes,** proceed to step 2.
   If **no,** proceed to step 3.

2. Does the employee travel to a single work location more than any other location?
   If **yes,** proceed to step 4.
   If **no,** proceed to step 5.

3. Generally, the employee's tax home is the area of the employee's principal place of employment.
   Proceed to step 15.

4. Does the employee spend more time at this single work location than any other work location?
   If **yes,** proceed to step 6.
   If **no,** proceed to step 7.

5. Is the employee a field employee?
   If **yes,** proceed to step 8.
   If **no,** proceed to step 7.

6. Is employment at the single work location reasonably expected to last for more than one year?
   If **yes,** proceed to step 9.
   If **no,** proceed to step 10.

7. The tax home will generally be where the employee spends more time than he or she spends at any other location.
   Proceed to step 15.

8. The tax home may, depending on the circumstances, be in the general area where the employee maintains his or her residence.
   Proceed to step 15.

9. The employee's tax home changes to the new work location when the Business Unit determines travel is reasonably expected to last for more than one year. Does the employment at the new work location actually last more than one year?
   If **yes,** proceed to step 11.
   If **no,** proceed to step 12.

10. The employee's tax home will be his or her original work location. Travel to the single work location is considered temporary and the employee can generally be reimbursed for travel expenses at the new work location without tax implications. Does the employment at the single work location actually last more than one year?
    If **yes,** proceed to step 13.
    If **no,** proceed to step 14.

11. The employee's tax home changed to the new work location at the time the expectation is that travel will last more than one year.
    Proceed to step 15.

12. The employee's tax home changes to the original work location at the time employment at the new work location ends.
    Proceed to step 15.

13. Employment after the expiration of that year is not temporary, and the single work location becomes the employee's tax home.
    Proceed to step 15.

14. The employee's tax home will be his or her original work location. Travel to the single work location is considered temporary.

15. Will the agency head designate the official station as the same location as the tax home?
    If **yes,** proceed to step 16.
    If **no,** proceed to step 17.

16. Travel to work locations outside the employee's tax home will be considered temporary and the employee can generally be reimbursed for travel expenses at these locations without tax implications.

17. Payment or reimbursement for virtually all travel expenses in the vicinity of the employee's tax home will become taxable to him or her. The Business Unit should advise the employee about the adverse income tax consequences in writing and suggest the employee consult with his or her tax advisors. Also, report the taxable travel expenses to Payroll.