

**Reimburse Out-of-Pocket Expenses for Training
(6: Pay and Allowances)
Resolution 25-21**

WHEREAS, members of the Reserve Component are required to perform various types of duty that often cause them to incur significant non-reimbursable out-of-pocket expenses, including but not limited to travel, meals, and lodging, in order to meet mission and readiness requirements; and

WHEREAS, prior to December 31, 1986, these expenses were fully deductible on federal income tax returns, and Public Law 115-97 subsequently removed the tax deduction for unreimbursed travel mileage, further increasing the financial burden on Guard and Reserve servicemembers; and

WHEREAS, successive rounds of Base Realignment and Closure (BRAC) have closed or consolidated numerous Reserve Component installations, requiring members to travel greater distances for training, promotion opportunities, and critical specialty assignments necessary to continue their service; and

WHEREAS, the Reserve Component does not have permanent change of station (PCS) authority for members not serving on full-time active duty, resulting in a disproportionate share of recurring, unreimbursed costs for part-time servicemembers; and

WHEREAS, these financial burdens pose significant challenges to readiness, recruitment, and retention — particularly as the RC is expected to maintain a globally deployable, operational force posture that depends on geographically dispersed talent; and

WHEREAS, the Department of Defense recently sought to address these challenges by increasing the maximum IDT travel reimbursement from \$500 to \$750, a positive and necessary step to overcoming financial readiness challenges posed by mandatory duty requirements;

NOW, THEREFORE, BE IT RESOLVED, that ROA, d.b.a. Reserve Organization of America, urges Congress to:

1. Modernize the Joint Travel Regulations (JTR) to ensure reimbursement of *actual and necessary* travel expenses incurred in the performance of duty, consistent with Section 623 of the Fiscal Year 2025 National Defense Authorization Act (NDAA); and
2. Ensure sufficient appropriations to implement and sustain Section 623 of the FY 2025 NDAA, enabling the Armed Forces to reimburse all qualifying travel-related costs incurred by reserve members in connection with their service obligations; and
3. Authorize reimbursement for rental car for the entirety of the IDT period, not just travel days; and

4. Restore the ability of Guard and Reserve members to deduct unreimbursed travel mileage expenses on their federal tax returns when traveling more than 50 miles for duty, thereby alleviating a significant financial burden and partially addressing the cost gap created by the removal of the mileage deduction under Public Law 115-97.

Renewed by the R&L Committee, 19 March 2025

Renewed by the National Convention, 2 Oct 2022

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