

**Election and Certification Form**  
For Household Moves, Per Diem, Travel, Tax Implications and  
Continuation with Home Institution

**I. HOUSEHOLD MOVE OR PER DIEM PAYMENTS** – Please check if applicable:

**I elect to receive payment of a round-trip household move.**

I understand that NSF arranges movement of household goods and personal effects to and from NSF through GSA contractors, that travel expenses of my family members are included, and that I must agree to remain at NSF for at least one year or reimburse NSF for any household move expenses.

**I elect to receive a per diem allowance in lieu of a household move.**

If I am coming to NSF on an Intergovernmental Personnel Act (IPA) assignment, I understand that by electing a per diem allowance, my duty station remains at my home institution and I will not be entitled to travel per diem whenever I travel to my duty station for any reason.

If I am appointed to NSF on a Visiting Scientist, Engineer and Educator (VSEE) appointment, I understand that per diem may be paid to me either as lump sum payment at the start of my appointment, or paid incrementally on a bi-weekly basis along with my payroll deposit.

**II. MODE OF TRANSPORTATION FOR FIRST OFFICIAL TRAVEL TO NSF**

I understand that the hiring office will be responsible for making the arrangements for my first official travel to NSF. My mode of transportation will be:

- Air
- Privately Owned Vehicle (POV)
- Train
- Other (*specify*):

**IV. INCOME TAX IMPLICATIONS**

**For those on VSEE appointments:**

- Per Diem and Tax Implications –I understand that as a VSEE, per diem and related payments are paid through the payroll deposit process and reported as income on my W2 form.
- State Income Tax -- I understand that if I live in Virginia, Maryland or the District of Columbia for more than 183 days of the tax year, I am required to file a state income tax return in both my “home” state, as well as in Virginia, Maryland or DC. (Additional information is provided at: [http://www.tax.virginia.gov/.](http://www.tax.virginia.gov/))

**For those on IPA Assignments:**

- Per Diem and Lost Consulting Tax Implications – I understand that as an IPA, per diem and lost consulting income will be reported to the IRS on IRS Form 1099 if the aggregate amount paid is \$600.00 or more in a calendar year.
- State Income Tax -- I understand that if I live in Virginia, Maryland or the District of Columbia for more than 183 days of the tax year, I am required to file a state income tax return in both my “home” state, as well as in Virginia, Maryland or DC. If I am an IPA from one of the 9 states without a state income tax (Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington, Wyoming), the NSF will reimburse me for the tax penalty incurred as it relates to my IPA assignment. (Additional information is provided at: [http://www.tax.virginia.gov/.](http://www.tax.virginia.gov/))

**V. CONTINUED EMPLOYMENT WITH HOME INSTITUTION**

I understand that my IPA agreement or Visiting Scientist appointment is contingent upon my continued affiliation with my home institution and that if my circumstances with my home institution change, I should notify the Division of Human Resource Management immediately in order to explore alternative appointment options.

Name: \_\_\_\_\_

Signature & Date: \_\_\_\_\_