**POST CLASSIFICATION AND PAYMENT TABLES (Last Updated 09/27/2020; TL:SR 1004)**

**910 EXPLANATIONS AND INSTRUCTIONS**

**911 Section 920 - Post Classifications**

**Section 920 of these regulations provides listings of the allowances, post differential, danger pay rates and allowance reporting requirements for all foreign localities where employees may be assigned. Footnotes included in the table are explained at the end of Section 920.**

**911.1 Changes in the Post Classification Table (eff. 5/1/05 TL:SR 650)**

**Allowance, post differential and danger pay rates are reviewed on a regular basis throughout the year and revised as indicated by completed survey reports, currency exchange rate changes or the assignment of employees to new duty stations. (eff. 5/01/05 TL:SR 650)**

**911.2 Post Classification and Payment Tables**

**The electronic Section 920 lists the individual post, country, or area of assignment for allowance, post differential and danger pay purposes under the heading of "Location." Where a town, city, or other post of assignment is not covered by the locality listing, the rates established for "Other" areas of the country are applicable pending a determination that separate allowance, differential or danger pay rates are warranted. (eff. 5/01/05 TL:SR 650)**

**The following brief summaries of the allowances, post differential and danger pay listings in Section 920 are provided to assist the user in understanding the allowance tables. These descriptions should be used along with the more detailed references cited.**

**\*Post Allowance - This is commonly known as the "cost-of-living" allowance. It is paid where foreign living costs are higher than those in the Washington, D.C. area. The figures listed under the column heading of "Cost of Living Allowance" show the "post class", with classes indicating living costs from 5% to 100% above Washington's (e.g. class 5 indicates that living costs are approximately 5% higher than in the Washington, D.C. area). It is paid as a percentage of spendable income and is not taxable. (See Section 220 and Section 960, Omnibus Exhibit.) (Eff. 09/27/2020; TL:SR 1004)**

**Post (Hardship) Differential - This is a premium payment for service in locations having extraordinarily difficult or notably unhealthful living conditions, or excessive physical hardships. The differential is paid as a percentage of the employee's base salary and is taxable as income for U.S. Government employees. (See Section 500 and Section 960, Omnibus Exhibit.) (eff. 5/01/05 TL:SR 650)**

**Transfer Zone - Employees transferred between zones 1 and 3 may be eligible for the wardrobe portion of the transfer allowance. (See Section 240 and 250 and Section 960 FTA and HSTA Worksheets.) (eff. 5/01/05 TL:SR 650)**

**Danger Pay - (footnote p, u or v) is additional pay for service at places where insurrection, terrorism, or war conditions threaten physical harm or imminent danger to employees. Danger pay under footnotes p and u is paid as a percent of the employee's base salary. Danger pay under footnote v is paid as a flat monthly amount. All danger pay is taxable. (See Section 650, Section 920 footnotes and Section 960, Omnibus Exhibit.) (eff. 5/01/05 TL:SR 650)**

**Education - The education allowance levels listed are maximum amounts established for the reimbursement of school costs for school-age children. When local schools are not adequate for American children, the "away from post" allowance is established at a higher level to cover tuition, transportation, and room and board costs at a boarding school. The symbol "K" refers to the kindergarten grade level. (See Section 270 and Section 960 Education Worksheet.) (eff. 5/01/05 TL:SR 650)**

**Living Quarters Allowance - This allowance is a maximum amount to cover actual costs of rent and utilities for employees privately leasing their quarters. Employees with one dependent residing with them at post receive up to the "With Family" rate as indicated by the abbreviation (WF); the employees without dependents residing with them at post receive up to the "Without Family" (WOF) rate. Additional allowances for larger families are provided as explained in Section 135.4. (See Section 130 and Section 960 LQA Worksheet.) (eff. 5/01/05 TL:SR 650)**

**911.4 Reports**

**\*The Reporting Requirements section specifies which agency is required to submit reports and the months/years in which the respective reports are due. If a report is due on a biennial basis, Section 920 will indicate whether it is to be submitted in odd or even years. A dash in any column means that the report is not required. (Eff. 09/27/2020; TL:SR 1004)**

**The Reporting Requirements section also identifies which Federal agency has been designated to furnish reports for the listed post. (Exception: Education Allowance Questionnaires are not required from the Departments of the Army, Navy, or Air Force.) Where diplomatic or consular establishments are located, the designated agency is the Department of State. At other posts it is generally the agency reported to have the majority of employees assigned to the post who are eligible for allowances. Reports of individual quarters expenses on Section 960 LQA Worksheets or DS-7604 are required of all agencies (see Sections 072.11 and 072.12 for specifics.) (eff. 5/01/05 TL:SR 650)**

**911.5 Reporting Agency (eff. 5/01/05 TL:SR 650)**

**a. Agency Identification**

**The initials below identify the Federal agencies as shown:**

**ABMC American Battle Monuments Commission**

**AF Air Force, Department of the**

**Agr Agriculture, Department of**

**AID Agency for International Development**

**AIT American Institute in Taiwan**

**Ar Army, Department of the**

**Com Commerce, Department of**

**DHS Homeland Security, Department of**

**DOD Defense, Department of**

**DOT Transportation, Department of**

**FBIS Foreign Broadcasting Information Service**

**GSA General Services Administration**

**HHS Health and Human Services, Department of**

**Int Interior, Department of the**

**Jus Justice, Department of**

**Lab Labor, Department of**

**NASA National Aeronautics and Space Administration**

**Nav Navy, Department of the**

**OSD Office of the Secretary of Defense**

**PC Peace Corps**

**St State, Department of**

**Tr Treasury, Department of the**

**\*920 ALPHABETICAL LIST OF POSTS IN SECTION 920 (Deleted Eff. 09/27/2020; TL:SR 1004)**

**LIST OF COUNTRIES AND POSTS CLASSIFIED FOR ALLOWANCES AND DIFFERENTIALS**

**(Including Reporting Requirements) SEE ALLOWANCES BY LOCATION AT** [**https://aoprals.state.gov/**](https://aoprals.state.gov/)