



UNITED STATES
CIVILIAN BOARD OF CONTRACT APPEALS

May 6, 2020

CBCA 6705-RELO

In the Matter of JAMES D. BEERS

James D. Beers, Little Rock, AR, Claimant.

Tracey Z. Taylor, Office of Counsel, Humphreys Engineer Support Activity, United States Army Corps of Engineers, Alexandria, VA, appearing for Department of the Army.

CHADWICK, Board Judge.

James D. Beers is one of several recent claimants to seek review of a notice of indebtedness issued by the United States Army Corps of Engineers for federal withholding taxes on relocation expenses paid by the agency for a permanent change of station. We deny the requested “hearing,” reach the merits, and deny the claim for the reasons stated in *Michael A. Metje*, CBCA 6699-RELO (Apr. 29, 2020), and *Joshua W. Hughes*, CBCA 6678-RELO, 20-1 BCA ¶ 37,555, which we forwarded to Mr. Beers before issuing this decision.

Mr. Beers does not challenge the agency’s calculation of a tax debt of \$4672.92 under the applicable Federal Travel Regulation (FTR). He argues that his situation differs from those in *Metje* and *Hughes* because he was a new hire and was “never informed” that relocation benefits could be taxable. Those factors do not matter. Tax laws normally apply even if they were not known at the time of a taxable event, *see United States v. Carlton*, 512 U.S. 26, 30 (1994), and we lack “authority to waive” in an individual case “the agency’s assessment of a debt which is based on proper application of the applicable law and travel regulations.” *Heather E. McBride*, CBCA 6373-RELO, 19-1 BCA ¶ 37,346. Contrary to the claimant’s suggestion, the FTR does not make liability for taxes dependent on whether the agency warned the employee about the obligation.

Decision

The claim is denied.

Kyle Chadwick

KYLE CHADWICK
Board Judge