



7th JMTC Legal Assistance Information

Explanation of Leave and Earnings Statement (LES)

Please note that this Information Paper only provides basic information and is not intended to serve as a substitute for personal consultations with a Legal Assistance Attorney.

Explanation

- NAME (LAST, FIRST, MI) - Member's Name (Last, First, MI).
- SOC. SEC. NO. - Social Security Number.
- GRADE - Numeric pay grade (i.e., COL = O-6; First Sergeant = E-8).
- PAY DATE - Base pay computation date which reflects all creditable service for pay purposes (also known as PBED).
- YRS SVC - Years of service for pay.
- ETS - Expiration Term of Service. The date which a member is scheduled to complete the current term of enlistment or obligation.
- BRANCH - Branch of Service (i.e., AF or ARMY).
- ADSN/DSSN - Number used to identify the servicing finance office or disbursing activity.
- PERIOD COVERED - The pay period.
- ENTITLEMENTS - The money the member has earned by type and amount. It includes all pay and allowance earned (e.g., basic pay, basic allowance for quarters, clothing allowance, separate rations, variable housing allowance, etc.).
- EVEN \$ (ENTITLEMENTS) - The unpaid money amount brought forward from the "previous" month. When the check is sent to an address, it is always paid in even dollar amounts. The remainder will be brought forward to the next month.

- DEDUCTIONS - Deductions charged against military pay entitlements, indicated by type and amount.
- EVEN \$ (DEDUCTIONS) - The unpaid money amount for the "current month", which will be brought forward for the next month. When the check is sent to an address, it is always paid in even dollar amounts.
- MID-MONTH PAY - The amount of mid-month payment received for the current month when the member's pay option is twice a month.
- ALLOTMENTS - Designated amounts of a member's pay which is authorized to be paid to a designated allottee.
- AMT FWD - Dollar amount brought forward from prior period covered.
- TOT ENT - The total of all entitlements before taxes and allotments are deducted.
- TOT DED - The total of all deductions.
- TOT ALMT - The total of all allotments.
- NET AMOUNT - Net or take-home pay for the member.
- CR FWD - Amount carried forward to the net pay period.
- EOM PAY - Amount due member after subtracting amount carried forward from the net amount.

Leave

- BF BAL - Number of leave days member has at the start of the fiscal year or current enlistment (if this year).
- ERND - Leave earned this fiscal year or enlistment.
- USED - Number of leave days used this fiscal year.
- CR BAL - Current leave balance. (BF BAL + ERND - USED = CR BAL).
- ETSBAL - Number of leave days, to include current balance, which can accrue until ETS.
- LOST - Number of leave days lost the prior fiscal year.
- PAID - Number of leave days the member has cashed in after 9 Feb 76 (not more than 60 days during career).
- USE LOSE - Number of leave days that will be lost if no more leave is taken before 1 Oct.

Federal Taxes

- WAGE PERIOD - Federal wage earned this period that is subject to federal taxes. Allowances are not taxable.
- M/S - Married/single (tax filing status).
- EX - Number of exemptions.
- ADD'L TAX - Additional Federal tax withholding.

FICA Taxes

- WAGE PERIOD - Current FICA wage earned.
- SOC WAGE YTD - Social Security wage earned year to date.
- SOC TAX YTD - Social Security deductions calendar year to date.

- MED WAGE YTD - Medicare wage earned year to date.
- MED TAX YTD - Medicare deductions year to date.

State Taxes

- ST - State tax code.
- WAGE PERIOD - Current state wage earned.
- WAGE YTD - State wage earned year to date.
- M/S - Married/single tax filing status.
- EX - Number of exemptions.
- TAX YTD - State income tax withheld calendar year to date.

Pay Date

- BAQ TYPE - A code which correlates to the BAQ type, i.e., with dependents, without dependents, partial or single.
- BAQ DEPN - A code for the primary dependent of the member for BAQ purposes (e.g., Spouse).
- VHA ZIP - The postal zip code for the VHA computation.
- RENT AMT - Housing cost for VHA computation.
- SHARE - Number of military sharing expenses.
- STAT - The indicator which reflects whether the member is renting (R), or a homeowner (H).
- JFTR - Joint Federal Travel Regulation code for overseas station allowance calculation (COLA, etc.).
- DEPNS - Number of dependents authorized for overseas station allowance.
- 2DJFTR - Same as JFTR. Used when member has been granted a special entitlement.
- BAS TYPE - Type of separate rations received.
- CHARITY YTD - Charitable contributions this year.
- TPC - Training Pay Category Code. The code which indicates the pay status for Guard or Reserve member.
- PACIDN - The eight digit Army Personnel Administration Center Identification Number (PACIDN) code.
- REMARKS - The remarks area will continue a line by line explanation of changes to the account throughout the month.

Common Questions About...

Allotments: Many soldiers who go on extended TDY or on unaccompanied tours set up discretionary allotments for their spouses back home. While it is generally a good way to avoid overspending by writing double checks from one account, allotments are only paid out once a month. The soldier's paycheck however, will be reduced by half of the allotment amount at mid-month and end-of-month. So, whenever your spouse sets you up

with an allotment for support, ensure you have sufficient funds to cover the extra two weeks until payday!

No pay due: Payday has finally come and your LES EOM amount says \$0.00. What happened? Well, if the soldier hasn't been fined or forfeit all pay under UCMJ, or had to reimburse the government for lost property, a look at the status of your DPP account may be in order. Because if your DPP account is in collection status, AAFES takes all monies owed in a lump sum out of your check. *Ouch!!!!*

Power of Attorney: Your soldier is in the field, on a mission, or with two broken legs in the hospital when the pay comes up short. Can you take care of it with a general power of attorney from your husband? Unfortunately, no. All pay matters require personnel actions from the soldier to the unit S1.

Housing Allowance (BAH): Since January 98, geographically separated families may experience a drop in their basic allowance for housing (BAH) since the new combined rates (old BAQ plus VHA) are based on the duty station of the member. However, if exceptional circumstances apply, the soldier can request a waiver and may be granted an exception to receive BAH based on the dependent's location. For example, if a member has a sick child that requires medical attention only available in a certain location (say Walter Reed Clinic in Washington DC), and the member receives PCS orders, the member might leave his family in Washington and request BAH eligibility for that location. Such exceptions do not ordinarily apply to "finishing out the school year" or spousal employment.

Child Support/Alimony: In order to collect child support which your ex-spouse/absent parent was ordered by court to provide, you might want to contact either an attorney, or your local child support enforcement agency in order to obtain an Income Deduction Order or Income Withholding Order. For alimony, you might want to contact an attorney to obtain a garnishment. In order to collect the support/alimony you were ordered to receive, the Defense Finance and Accounting Service, needs an order from a court or child support agency that directs the government to pay monies for support or alimony. You do not need to send the underlying order, (e.g., a divorce/separation decree). In order for a withholding order to be processed, it must include the debtor's full legal name and social security number. Other identifying information concerning the debtor, such as a home or work address, would expedite the processing of the order. Also, include a return address on any correspondence, not only on the mailing envelope.

Defense Finance and Accounting Service
Cleveland Center, Code L
PO Box 998002
Cleveland, Ohio 44199-8002
(216) 522-5301 (Customer Service)
(216) 522-5394 (Fax No.)

If the non-custodial parent has been ordered to provide health insurance coverage for a child, you should send a copy of the order directing the provision of coverage to the non-custodial parent's personnel office. Do not send these orders to DFAS as they cannot process them.