



DEPARTMENT OF THE ARMY
UNITED STATES ARMY FINANCE COMMAND
WASHINGTON DC 20310

SFFM-FC-ZA

10 December 2004

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Change to Military Leave for Mobilized Federal Civilians Guidance

1. The enclosed memorandum from the Defense Finance and Accounting Service (DFAS), dated 14 September 2004, provides change to their guidance issued on 9 April 2004, SUBJECT: Military Leave for Mobilized Federal Civilians. This office has also enclosed the original guidance, dated 9 April 2004, which is referenced in the DFAS memorandum.
2. Request your office disseminate the enclosed guidance to your subordinate civilian pay customer service representatives (CSRs), timekeepers, and tenant activities located on the installation. On 25 October 2004, my staff provided an advance copy of the DFAS, 14 September 2004, memorandum to your MACOM civilian pay POCs via email.
3. If you have further questions on this memorandum, please contact Mr. Juan A. De Jesus, at DSN 791-4442 or commercial (407) 646-4442, email: juan.dejesus@hqda.army.mil.

Enclosures
as


KEVIN G. TROLLER
COL, FC
Commanding

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SFFM-FC-ZA

SUBJECT: Change to Military Leave for Mobilized Federal Civilians guidance

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**DEFENSE FINANCE AND ACCOUNTING SERVICE
ARLINGTON
1851 SOUTH BELL STREET
ARLINGTON, VA 22240-5291**

SEP 14 2004

DFAS-DFC

MEMORANDUM FOR DISTRIBUTION

SUBJECT: Change to Military Leave for Mobilized Federal Civilians Guidance

This is a change to the guidance issued April 9, 2004, memorandum subject: "Military Leave for Mobilized Federal Civilians," and in particular the attachment titled "Guidelines For Military Contingency/Law Enforcement Military Leave."

When the guidelines were being developed, a memorandum dated April 2, 1996, issued by the Department of Defense Civilian Personnel Management Service (CPMS) subject 'Military Leave' was overlooked in the preparation and coordination of these guidelines. The CPMS memorandum advised of changes in the area of military leave authorized by Section 516 of the National Defense Authorization Act for Fiscal Year 1996, approved February 10, 1996. The changes made by this Section applies to all employees who meet the eligibility requirements for use of the 22 workdays of military leave. This change now makes permanent the right to use accrued annual leave or available compensatory time earned prior to using the 22 workdays of military contingency/law enforcement military leave. Please note that the period of absence may not be charged to sick leave.

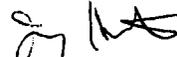
The actual wording in the CPMS memorandum is as follows, "The Comptroller General has long held that an employee performing the type of duty contemplated by 5 USC 6323(b) may not elect to use any other type of leave for such absence if leave under subsection 6323(b) is available. This meant that an employee had to first exhaust the 22 workdays of military leave before he or she could use annual leave or compensatory time to cover the period of absence. Over the past several years, Congress included language in each of the Defense appropriation acts that gave an employee the option to use annual or compensatory time even if they had not exhausted the 22 workdays. By amending 5 USC 6323(b), Section 516 made that option permanent."

Based on this information, the Guidelines For Military Contingency/Law Enforcement Military Leave, page number 2, bullet number 3, last sentence (see attachment) will be deleted and replaced with the following information. Employees can elect to use accrued annual leave or

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compensatory time without first exhausting the 22-days of contingency/law enforcement military leave.


Jerry S. Hinton
Director for Finance

Attachment:
As stated

cc: Director, Military and Civilian Pay Services
Director, Civilian Pay Services
Department of Energy
National Security Agency

DISTRIBUTION:

**DEPUTY ASSISTANT SECRETARY OF THE ARMY (FINANCIAL OPERATIONS)
OFFICE OF THE DEPUTY CHIEF OF STAFF, G-1, DEPARTMENT OF THE ARMY
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL MANAGEMENT AND
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DIRECTOR FOR FINANCIAL MANAGEMENT DIRECTORATE, INSPECTOR GENERAL,
DOD**

DFAS-DFC

April 9, 2004

MEMORANDUM FOR DISTRIBUTION

SUBJECT: Military Leave for Mobilized Federal Civilians

This is to notify you of a new provision authorized under section 1113 of the National Defense Authorization Act, effective November 24, 2003. This law entitles employees who perform full-time military service as a result of a call or order to active duty in support of a contingency operation as defined in section 101(a)(13) of Title 10, an additional 22 days of leave from his/her civilian duties. Title 5, United State Code, Section 6323 will be updated with this change.

Unlike the 120 hours of military leave for active duty, the employee is not authorized to retain both payments. Since the Reservist or National Guard member is excused from civilian duty, this means that the member/employee will be receiving concurrent pay from military and civilian employment. The gross amount of military pay received for any day(s), not-to-exceed 22-days per calendar year, must be deducted from the civilian compensation received for this excused period. However, if the military pay is greater than the civilian pay, the member/employee can retain that portion of the military pay that exceeds the civilian pay.

Reservists or National Guard members requesting this contingency leave must provide a copy of his or her military orders, a certificate of attendance and a leave and earnings statement(s) to the Customer Service Representative who in turn will provide information to the civilian payroll office. These documents in combination with civilian payroll records will become the basis for calculations. Specific guidance for this entitlement (including retroactive 2003 processing) and examples of the calculations for military contingency operations/law enforcement military leave are attached.

//signed//
Director for Finance

Attachment: As stated

cc: Director, Military and Civilian
Pay Services
Director, Civilian Pay Services
Department of Energy
National Security Agency

DISTRIBUTION:

**DEPUTY ASSISTANT SECRETARY OF THE ARMY (FINANCIAL OPERATIONS)
OFFICE OF THE DEPUTY CHIEF OF STAFF, G-1, DEPARTMENT OF THE ARMY
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DIRECTOR FOR FINANCIAL MANAGEMENT DIRECTORATE, INSPECTOR GENERAL,
DOD**

**MILITARY CONTINGENCY OPERATIONS
AND LAW ENFORCEMENT LEAVE
OF 22 DAYS**

Section 1113 of the National Defense Authorization Act for Fiscal Year 2004, Public Law 108-136, modified 5 USC §6323. Effective November 24, 2003, civilian employees who are members of the Reserves or National Guard and who have been called to active duty in support of a contingency operation as defined in 10 USC §101(a)(13) are entitled to 22 additional days of military leave each calendar year. This entitlement is a broadening of the qualifications for use of military leave under 5 USC §6323(b)(2)(A) which was formerly limited to personnel called to active duty for law enforcement duty. While performing such duty, the individual will receive both military pay and civilian pay for the 22 days. Unlike the 120 hours of military leave for active duty under 5 USC §6323(a), **the individual is not authorized to retain both payments for the additional 22 days of military leave.** As outlined in 5 USC §5519, military pay received, other than travel, transportation or per diem, must be credited against the pay the individual received from his or her civilian position.

The Comptroller General of the United States has issued extensive guidance concerning how military pay amounts received while on leave under 5 USC §6323 (b) must be credited against the civilian pay. These instructions may be found in 49 Comp. Gen. 233 (1969). In summary, the Comptroller General Decision states that the gross amount of military pay received on a day on which an employee is excused from civilian duty for leave under 5 USC §6323 should be deducted from the civilian compensation for the excused period. However, the employee may retain that portion of the military pay that exceeds the civilian compensation for any day or part of a day on which leave is granted. Any civilian pay adjustments due to the offset of military pay are returned to the appropriation from which the civilian pay was paid.

General guidelines applicable to determining an employee's entitlement are contained on subsequent pages. Sample pay computations are provided in examples 1 through 4 to display the basic calculations and comparisons between civilian and military pay for various work schedules. The computation of offsetting amounts in these examples were developed to avoid a disparity in benefits for employees who work five 8-hour day tours of duty and those who work uncommon tours of duty. Examples 5 through 8 show more extensive detail to display what occurs in the Defense Civilian Pay System (DCPS) to adjust taxes and other payroll deductions.

Assuming no law enforcement leave was used prior to November 24, 2003, personnel serving on active duty in support of a contingency operation between November 24, 2003, and December 31, 2003 are entitled to 22 additional days of military leave for calendar year 2003. The entitlement for calendar year 2004, is 22-days of either or a combination of military contingency operations and law enforcement leave. Employees who have not previously requested the prior year (2003) 22-days leave and who maybe due civilian pay for this period will have the civilian pay reflected on their 2004, IRS form W-2.

GUIDELINES FOR MILITARY CONTINGENCY/LAW ENFORCEMENT MILITARY LEAVE

GENERAL:

- For timekeeping, the correct Defense Civilian Pay System (DCPS) Type Hour Code is "LL". This code should only be used for workdays to designate all contingency/law enforcement leave. Time and attendance submission of these codes should occur concurrently with the periods of the submission of the offsetting military pay information. If a member has just been activated, then an estimate of the military entitlements must be given to the Customer Service Representative (CSR) before leave can be granted. When the member receives the actual military leave and earnings statement(s) (LES), a copy must be forwarded to the CSR to certify the estimate against the actual.
- Personnel entitled to law enforcement/contingency leave, must provide a copy of military orders, the military LES(s) (already serving) or an estimate of military entitlements to the Customer Service Representative (CSR) when requesting this leave. If all information is not received, then the leave will not be input until all documentation is received. The military LES must cover the same pay periods where the contingency operations/law enforcement leave is used. It is the member's responsibility to ensure that documentation on any military pay entitlements, which are paid retroactively for the period of leave requested, be provided to the CSR as soon as possible. The employee should advise the CSR when the military pay documents are submitted about any additional entitlements, if known, (this includes such items as family separation allowance and imminent danger pay which are frequently paid retroactively). These documents in combination with civilian payroll records will become the basis for pay comparisons. The DCPS will make the majority of the adjusting computations. For certification purposes, the member needs to provide a copy of the Return to Active Duty (REFRAD) to the CSR. Combat tax exemption does not affect either military or civilian pay calculations, as the law states gross to gross comparisons.
- The CSR will review the military LES(s) and calculate military pay and entitlement amounts on the attached Remedy worksheet and submit them to the payroll office. A separate remedy ticket should be prepared when Contingency Operations/Law Enforcement Leave is not used continuously. If a member reports additional earnings, then the CSR will provide the additional information via the same Remedy worksheet, indicating only the differences. All monthly military compensation will be included in the calculation of military pay. This includes but is not limited to basic pay, basic allowance for housing, basic allowance for subsistence, family separation allowance, imminent danger pay, hardship duty pay, sea duty pay, flight pay, hazardous duty incentive pay, and monthly medical pays. Payments for per diem, transportation allowances, travel allowances or one time annual payments such as clothing allowances are not included in the monthly military pay computation.
- If the member's leave was granted using an estimate of military entitlements and the member has not provided an actual military LES, the member must be notified that the leave granted through DCPS must be converted to leave without pay (annual leave may be substituted if requested by the employee). When the leave is converted to leave without pay, the member will be indebted to the government for the amount of overpayment of civilian pay due to the

usage of any days of the 22-days of additional military leave for a contingency operation or law enforcement.

- If an overpayment does occur, amounts to be involuntarily offset from employees' civilian pay will be done in accordance with the rules set out in 5 U.S.C. §5514(a).
- It is critical that the members understand that leave used near pay year-end based on an estimate must be settled before the end of the pay year. If the member does not submit the actual military LES(s) timely (before the W-2 is issued), the member will be indebted for net pay plus certain deductions and Federal, State and Local taxes. It is the Internal Revenue Service requirements that there will be no reduction in the gross indebtedness for federal, state or local income taxes that can no longer be recouped due to the tax year-end. In example 5, PPE December 13, 2003, the member owes \$1,934.73 for the current year. If the member does not repay this amount before W-2's are issued, then the amount owed would be \$1,934.73 plus \$363.04 Federal and \$213.60 State taxes for a total of \$2,511.37. **Leave that is requested retroactively to a prior pay-year would not have the same tax effect. Any civilian pay due for this period would be reflected on the current year IRS form W-2.**
- The 22-days of military leave for contingency operations/law enforcement should be **taken in whole workdays and in continuous pay periods**. The leave is charged based on the employee's daily tour of duty (TOD). For example, a normal scheduled 8-hour civilian TOD will be charged as 8 hours of leave; a 9-hour TOD will be charged as 9 hours of leave, etc. The Comptroller General has stated that when the additional military leave is authorized, it must be taken before other forms of leave such as annual or regular military leave are used.
- Authorized personnel who work a 40-hour week or 80 hour biweekly schedule are entitled to a total of 22 days or 176 hours of contingency operations/law enforcement military leave per calendar year. A portion may be used for contingency operations and a portion for law enforcement duty. Personnel who work non-standard schedules such as 40-hour, 96-hour, 106-hour, 120-hour, or 144-hour bi-weekly schedules will have their additional military leave prorated per the following table:

Hours in the regularly scheduled biweekly pay period	Ratio of hours in the regularly scheduled pay period to an 80-hour pay period (the number of hours in the pay period/80)	Hours of contingency operations/law enforcement leave accrued each calendar year (Rounded to nearest hour)	Pay period of contingency operations/law enforcement leave accrued each calendar year
40	.5 (40/80)	.5 X 176 = 88 hours	2.2 40-hour pay periods
96	1.2 (96/80)	1.2 X 176 = 211 hours	2.2 96-hour pay periods
106	1.325 (106/80)	1.325 X 176 = 233 hours	2.2 106-hour pay periods
112	1.4 (112/80)	1.4 X 176 = 246 hours	2.2 112-hour pay periods
120	1.5 (120/80)	1.5 X 176 = 264 hours	2.2 120-hour pay periods
144	1.8 (144/80)	1.8 X 176 = 317 hours	2.2 144-hour pay periods

- The Offset worksheet provided is to be used by the payroll offices or the National Guard to compute both the civilian and military amounts to determine the offset. The total monthly military pay amount will be divided by 30 for all months to determine a military daily rate of pay. The military daily rate of pay will be multiplied by a factor to equate the number of hours of contingency/law enforcement leave taken in any given day. This is necessary in order to maintain pay parity between employees who work a regular 40-hour 8 hours per day week tour of duty (TOD) and employees, who work uncommon TODs, including personnel on flexible or compressed work schedules. For example, employees such as firefighters, emergency medical technicians or others with an uncommon tour of duty, the comparison ratio must be computed. The following chart shows typical work schedules and common number of hours worked during specific pay periods. The chart also shows how the multiplication factor used to calculate the military pay offset is determined.

Hours in the regularly scheduled biweekly pay period	Hours of contingency operations/law enforcement leave accrued each calendar year	Number of days of additional military leave authorized	Average number of hours per work day per pay period (this is the denominator)	Hours charged as LL in a work day	Multiplication factor to determine daily military rate to offset
40	88 hours	22	$88/22 = 4$ hours	4	$4/4 = 1$
40	88 hours	22	$88/22 = 4$ hours	8	$8/4 = 2$
80	176 hours	22	$176/22 = 8$ hours	8	$8/8 = 1$
80	176 hours	22	$176/22 = 8$ hours	9	$9/8 = 1.125$
80	176 hours	22	$176/22 = 8$ hours	10	$10/8 = 1.25$
96	211 hours	22	$211/22 = 9.6$ hours	24	$24/9.6 = 2.5$
106	233 hours	22	$233/22 = 10.6$ hours	12	$12/10.6 = 1.13207$
106	233 hours	22	$233/22 = 10.6$ hours	24	$24/10.6 = 2.26415$
112	246 hours	22	$246/22 = 11.2$ hours	24	$24/11.2 = 2.1428$
112	246 hours	22	$246/22 = 11.2$ hours	8	$24/11.2 = .7142$
120	264 hours	22	$264/22 = 12$ hours	24	$24/12 = 2$
144	317 hours	22	$317/22 = 14.4$ hours	24	$24/14.4 = 1.66667$

- Weekends or regular days off (RDO) will not be charged against the 22-workday entitlement. Employee/member will retain the military pay received on these weekend/RDO days.
- When a holiday falls within the period of contingency/law enforcement leave, the member may retain both the military and civilian pay for these holidays. There will be no leave charge against the 22 contingency operations/law enforcement leave workdays for those holidays (exception firefighters).
- Employees who have a regularly scheduled tour of duty (TOD) that includes night differential or shift work **will have** those amounts included in the civilian pay entitlement calculation.

- Employees who have a regularly scheduled TOD that includes regularly scheduled overtime **will have** that overtime included in the civilian pay entitlement calculation when leave is taken for a full pay period. Note National Guard Technicians are not entitled to overtime.
- Employees who have a regularly scheduled TOD that includes regularly scheduled overtime **will not have** that overtime included if they do not meet the over 40 hours in a week requirement.
- Employees, who have a regularly scheduled TOD that includes a Sunday, **will not** have the Sunday pay included in the pay entitlement calculation.
- Employees, who have a regularly scheduled TOD that includes exposure to hazard or environmental differentials, **will not** have those amounts included in the pay entitlement calculation.
- Employees who have a TOD that includes an “in-lieu-of” holiday **will not** be charged a day of leave for their in-lieu of holiday and they **will** receive both their military and civilian pay for the in-lieu of holiday.
- Employees, who have an entitlement to FLSA overtime calculation (over 40 hours in a week or over 80 hours biweekly), **will not** have that FLSA overtime computed when choosing to use less than their scheduled weekly or biweekly TOD for the military leave.
- Employees who have entitlements to other types of premium pay (Emergency Medical Technicians and Air Traffic Controllers with Standby premium pay, Law Enforcement Officers with law enforcement pay, and employees whose regular scheduled TOD includes pay for administrative uncontrollably overtime) will have that pay included in the pay calculations when using the additional 22-days of military leave.

FIREFIGHTERS:

- Employees, who are firefighters **will be** charged a day of leave against the 22-workdays on any holiday that they would have been scheduled to work. Firefighters do not qualify for paid holidays.
- Employees, who are firefighters, **will have** their regularly scheduled overtime included in the calculation of the difference between the military pay and civilian pay when the number of hours of military leave (LL code leave) taken, or a combination of hours of LL, LM, or LA leave taken meets the minimum number of hours to qualify for overtime pay. (This would also apply to the firefighter who returns to work during a pay period and is coded for hours of actual work.) Employees who are firefighters **will not** have their overtime included in the civilian pay calculation if the total number of paid hours during the pay period is less than the minimum number of qualifying hours for overtime. For example, a firefighter who uses 2 days (48 hours) of LL type code leave in a pay period and for the remainder of the period is in a KG (leave without pay status); will not receive overtime according to the calculation.

**OFFSET WORKSHEET FOR CONTINGENCY OPERATIONS/
LAW ENFORCEMENT MILITARY LEAVE**

EMPLOYEE NAME: _____ SSN: _____

PAY PERIOD # _____ PAY PERIOD DATES _____

MILITARY ORDER/S Number (See note #1) _____

- 1. MILITARY BASE PAY \$ _____
- 2. BASIC ALLOWANCE FOR HOUSING (BAH)..... \$ _____
- 3. BASIC ALLOWANCE FOR SUBSISTENCE (BAS) \$ _____
- 4. OTHER MONTHLY MILITARY PAY ENTITLEMENTS \$ _____
- 5. TOTAL MILITARY PAY ******(lines 1 through 4)..... \$ _____

(**INCLUDE ALL MONTHLY MILITARY ALLOWANCES - DO NOT INCLUDE TRAVEL, TRANSPORTATION, OR PER DIEM)

**** FORMULAS ****

Determine the daily rate of military pay. TOTAL MILITARY PAY received (Line 5) *DIVIDED* by 30 equals DAILY MILITARY RATE (DMR)

MILITARY DAILY RATE (MDR) \$ _____

CIVILIAN HOURLY RATE (CHR) \$ _____ See Notes # 2 & 3

TOTAL NUMBER OF TYPE "LL" CODED HOURS ... _____

(A) CIVILIAN PAY equals number of LL coded hours *multiplied* by the CHR

AHR equals Additional Hourly rate for any premium pays, night differential, etc

CHR _____ X LL HOURS _____ *EQUALS* \$ _____

AHR _____ X LL HOURS _____ *EQUALS* \$ _____

GROSS CIVILIAN PAY \$ _____ (A)

(B) MILITARY PAY MDR _____ X No. of days _____ X factor of _____ *EQUALS* \$ _____

Factor is based on work schedule and number of hours of LL used in a day.

MDR _____ X No. of days _____ X factor of _____ *EQUALS* \$ _____

Total Military Pay \$ _____ (B)

**** PAY COMPARISON ****

1. If Military Pay (B) is more than Civilian Pay (A), then the employee keeps (B). The Gross Civilian Pay amount computed in step (A) is collected from the employee's civilian pay account in DCPS.
2. If Civilian Pay (A) is more than Military Pay (B), then the employee is entitled to the difference between (A) and (B). The military pay amount (B) is collected from the employee's civilian pay account in DCPS.

Note #1: Active Duty IAW TITLES 10 UNITED STATES CODE (USC) SECTION 331, 332, 333, 12406, or as defined in Section 101(a)(13).

Note #2: GENERAL SCHEDULE (GS) CHR IS CALCULATED BY USING THE ADJUSTED BASIC PAY DIVIDED BY 2087.

Note #3: FEDERAL WAGE SYSTEM (FWS) CHR IS FIXED AS AN HOURLY BASIS.

FOR USE BY CIVILIAN PAY OR RESERVE OR NATIONAL GUARD TECHNICIANS

INFORMATION THE CUSTOMER SERVICE REPRESENTATIVE
WILL REPORT TO THE PAYROLL OFFICE VIA REMEDY

LAW ENFORCEMENT LEAVE/CONTINGENCY OPERATIONS LEAVE

Military Order/s Number (see note below): _____

SSN of EMPLOYEE: _____

Military LES End Date(s): _____

a. Monthly Military Basic Pay Amount: _____

b. Monthly Subsistence Allowance: _____

c. Monthly Basic Allowance for Housing (BAH): _____

d. Monthly Other Pay* _____

- *Family Separation Allowance*
- *Imminent Danger Pay*
- *Hardship Duty Pay*
- *Sea Duty Pay*
- *Flight Pay*
- *Hazardous Duty Incentive Pay*
- *Monthly Medical Pay*

Total Monthly military pay (Sum of a through d)** _____

Military daily rate of pay (Total monthly pay/30 days) _____

Civilian Pay Period End Date for leave used*** _____

Regularly Scheduled biweekly work schedule: _____ (number of hours, 80, 96, 120 or 144)

Number of days Coded LL _____ X _____ hours per day = _____ hours****

Number of days Coded LL _____ X _____ hours per day = _____ hours

Total Number of Hours Coded LL: _____ hours

*The above list may not be all-inclusive. Other special pays or incentive pays may apply.

**Should be all inclusive, except for payments of per diem, transportation allowances, travel allowances or one time annual payments such as clothing allowances or reenlistment bonuses.

***A separate remedy ticket should be prepared when Contingency Operations/Law Enforcement Leave is not used continuously or an adjustment to a prior submission is necessary.

**** An example is coded LL 8 days at 9 hours per day for 72 hours and coded LL 1 day at 8 hours for 8 hours. Total number of hours Coded LL would be 80 hours.

Note #1: Active Duty IAW TITLE 10 UNITED STATES CODE (USC) SECTIONS 331, 332, 333, 12406, or as defined in Section 101(a)(13)

EXAMPLE 1 – Calculation and relational comparison of different work schedules – all are 80-hour biweekly schedules

In this example, there are three different employees. All have the same military rank and military pay entitlements. All three are the same civilian grade and step and live in the same geographical area. Each individual has a daily military pay rate of \$259.23 per day. Their civilian pay rate is \$44.57 per hour.

Employee No. 1 works 5 days a week, 8 hours a day for a total of 40-hours per week, 80 hours a pay period. His schedule and timecard are represented below:

Schedule	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Totals
Week 1		8	8	8	8	8		40 hrs
Week 2		8	8	8	8	8		40 hrs
Timecard								
Week 1		LL	LL	LL	LL	LL		40 LL
Week 2		LL	LL	LL	LL	LL		40 LL

Total Number of LL hours = 80 = 10 days @ 8 hours each

Military Pay Calculation = 10 days X \$259.23/day X factor of 1 = **\$2,592.30**

Civilian Pay Calculation = 80 hours X \$44.57 per hour = \$3,565.60

Since Civilian Pay is greater than Military Pay, the member's civilian pay will be offset \$2,592.30. The member retains civilian pay of **\$973.30** less taxes and other deductions from DCPS.

Employee No. 2 works an alternate work schedule, 80 hours per pay period. His schedule and timecard are represented below.

Schedule	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	Totals
Week 1		9	9	9	9	8		44 hrs
Week 2		9	9	9	9			36 hrs
Timecard								
Week 1		LL	LL	LL	LL	LL		44 LL
Week 2		LL	LL	LL	LL			36 LL

Total Number of LL hours = 80 = 8 days @ 9 hours each + 1 day @ 8 hours

Military Pay Calculation = 8 days X \$259.23/day X factor of 1.125 = \$2,333.07
 + 1 day X \$259.23/day X factor of 1 = 259.23
 Total Military Pay **\$2,592.30**

Civilian Pay Calculation = 80 hours X \$44.57 per hour = \$3,565.60

Since Civilian Pay is greater than Military Pay, the member's civilian pay will be offset \$2,592.30. The member retains civilian pay of **\$973.30** less taxes and other deductions from DCPS.

Emergency Medical Technician requests leave for the entire biweekly pay period (120-hour TOD)

SCHEDULE	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	TOTAL
WEEK 1	24		24		24			72 hrs
WEEK 2		24		24				48 hrs
TIMECARD								
WEEK 1	LL		LL		LL			72 LL
WEEK 2		LL		LL				48 LL

Total number of LL hours = 120

Civilian Pay calculation = \$1,844.64

Military Pay calculation = 5 days X \$125.00/day X factor of 2 = \$1,250.00

Since Civilian Pay is greater than Military Pay, the member's civilian pay will be offset \$1,250.00. The member will retain civilian pay of \$594.64 less taxes and other deductions from DCPS.

Emergency Medical Technician requests leave for 2 days in the biweekly pay period.

SCHEDULE	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	TOTAL:
WEEK 1	24		24		24			72 hrs
WEEK 2		24		24				48 hrs
TIMECARD								
WEEK 1	LL		KG		KG			24 LL
WEEK 2		LL		KG				24 LL

Total number of LL hours = 48

Civilian Pay calculation = 16 hours X \$18.18 = \$290.88
 16 hours X \$ 1.82 = \$ 29.12
 \$320.00

Military Pay calculation = \$125.00 X 2 days X factor of 2 = \$500.00

Since the Military Pay is greater than the Civilian Pay, the member's civilian pay can only be offset by \$320.00. The member always keeps all of their military pay.

*Employee not entitled to FLSA Overtime as the over 40 hour a week requirement was not met in either week.

Emergency Medical Technician requests leave for the entire biweekly pay period (96-hour TOD)

SCHEDULE	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	TOTAL:
WEEK 1	24		24					48 hrs
WEEK 2				24		24		48 hrs
TIMECARD								
WEEK 1	LL		LL					48 LL
WEEK 2				LL		LL		48 LL

Total number of LL hours = 96 = 4 days @ 24 hours each

Civilian Pay calculation = Base Pay 2 wks: $\$18.18 \times 80 = \$1,454.40$
 Premium 2 wks: $\$ 1.82 \times 80 = \$ 145.60$
 $\$1,600.00$
 Overtime 2 wks: $\$ 8.34 \times 16 = \$ 133.44$
 Civilian Pay calculation = $\$1,733.44$

Military Pay calculation = $\$125.00/\text{day} \times 4 \text{ days} \times \text{factor of } 2.5 = \underline{\$1,250.00}$

Since Civilian Pay is greater than Military Pay, the member's civilian pay will be offset \$1,250.00. The member retains the civilian pay of \$483.44 less taxes and other deductions from DCPS.

EXAMPLE 3 – Sample calculation for a Air Traffic Controller

Military Pay and allowances are at daily rate of \$125 per day.
 Civilian Annual Salary $\$37,934 / 2087 = \18.18 per hour
 Civilian Premium Pay $\$37,934.00 \times 5\% = \$1,896.70/2087 = \$.91$ per hour

Air Traffic Controller requests leave for the entire biweekly pay period (80-hour TOD)

SCHEDULE	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	TOTALS
WEEK 1		8	8	8	8	8		40 HRS
WEEK 2		8	8	8	8	8		40 HRS
TIMECARD								
WEEK 1		LL	LL	LL	LL	LL		40 HRS LL
WEEK 2		LL	LL	LL	LL	LL		40 HRS LL

Total number of LL hours = 80 = 10 days @ 8 hours each

Civilian Pay calculation = 80 hours X \$18.18 = $\$1,454.40$
 80 hours X \$.91 = $\$ 72.80$
 $\$1,527.20$

Military Pay calculation = $\$125.00 \times 10 \text{ days} \times \text{factor of } 1 = \underline{\$1,250.00}$

Since Civilian Pay is greater than Military Pay, the member's civilian pay will be offset \$1,250.00. The member will retain the civilian pay of \$277.20 less taxes and other deductions from DCPS.

Number of days charged against the additional 22 days of military leave is 10 days.

Air Traffic Controller requests leave for 2 days.

SCHEDULE	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	TOTALS
WEEK 1		8	8	8	8	8		40 HRS
WEEK 2		8	8	8	8	8		40 HRS
TIMECARD								
WEEK 1		LL	KG	KG	KG	KG		8 HRS LL
WEEK 2		KG	KG	KG	KG	LL		8 HRS LL

Total number of LL hours = 16

Civilian Pay calculation = 16 hours X \$18.18 = \$290.88
 16 hours X \$.91 = \$ 14.56
 \$305.44

Military Pay calculation = \$125.00 X 2 days X factor of 1 = \$250.00

Since Civilian Pay is greater than Military Pay, the member's civilian pay will be offset \$250.00. The member retains the civilian pay of \$55.44 less taxes and other deductions from DCPS.

Number of days charged against the additional 22 days of military leave is 2 days.

EXAMPLE 4 – Sample calculations for a Firefighter

SALARY: \$37,934 / 2756 = \$13.76 per hour
 The first 106 hours are at \$13.76 per hour
 OVERTIME HOURS: (144 - 106) = 38 hours of overtime
 OVERTIME PAY CALCULATION: \$13.76 x 1.5 = \$20.64 x 38 = \$ 784.32

Firefighter requests leave for the entire biweekly pay period (144-hour TOD)

SCHEDULE	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	TOTAL:
WEEK 1	24		24		24			72
WEEK 2		24		24		24		72
TIMECARD								
WEEK 1	LL		LL		LL			72 LL
WEEK 2		LL		LL		LL		72 LL

Total number of LL hours = 144 = 6 days @ 24 hours each

Civilian Pay calculation = 106 hours X \$13.76 = \$1,458.56
 38 hours X \$ 20.64 = \$ 784.32
 \$2,242.88

Military Pay calculation = \$125.00 X 6 days X factor of 1.66667 X = \$1,250.00

Since Civilian Pay is greater than Military Pay, the member's civilian pay will be offset \$1,250.00. The member will retain the civilian pay of \$992.88 less taxes and other deductions from DCPS.

Number of days charged against the additional 22 days of military leave is 144 hours or 10 days.

Firefighter requests leave for less than the full biweekly TOD (2 days)

SCHEDULE	Sun	Mon	Tues	Wed	Thurs	Fri	Sat	TOTAL:
WEEK 1	24		24		24			72
WEEK 2		24		24		24		72
TIMECARD								
WEEK 1	LL		KG		KG			24 LL
WEEK 2		LL		KG		KG		24 LL

Total number of LL hours = 48 = 6 days @ 24 hours each

Civilian Pay calculation = 48 hours X \$13.76 = \$660.48

Military Pay calculation = \$125.00 X 2 days X factor of 1.66667 X = \$416.68

Since Civilian Pay is greater than Military Pay, the member's civilian pay will be offset \$416.68. The member will retain the civilian pay of \$243.60 less taxes and other deductions from DCPS

Number of days charged against the additional 22 days of military leave is 48 hours or 3.33 days.

EXAMPLES 5 THROUGH 8 provide a more detailed explanation of what will occur in the Defense Civilian Pay System (DCPS) once the Customer Service Representative has submitted the appropriate information to the Civilian Payroll Office.

EXAMPLE 5: In this example, Civilian Pay is Greater than Military Pay.

The individual has performed 22 days of active duty in support of a contingency operation. The reporting date is November 29, 2003, and the detaching date is December 20, 2003. This time frame covers three biweekly pay periods ending November 29, 2003, December 13, 2003, and December 27, 2003. There are 7 weekend days during this military tour of duty that must **not** be considered when calculating the amount to be credited. The number of actual workdays for the civilian position during the timeframe mentioned above is 15 workdays. Only 15 days will be charged against the member's 22 days of contingency operations/law enforcement leave.

Military and civilian pay rates used in this example are for pay year 2003.

MILITARY PAY AND ALLOWANCES

The individual is an Officer 05 (with dependents) with 32 years of military service. The pay and allowances are as follows.

Monthly Military Basic Pay	\$6,519.60
Monthly Basic Allowance for Housing	\$2,326.00
Monthly Basic Allowance for Subsistence	\$167.20
Total Monthly Military Pay	\$9,012.80
Daily Military Pay	\$ 300.43 (\$9,012.80/30 days)
Military Pay for 22 days	\$6,609.46 (\$300.43x22)
Military Pay for 7 weekend days	\$2,103.01 (\$300.43x7)
Military Pay for 15 days	\$4,506.45

CIVILIAN PAY

The individual is a GS 13 step 10 (\$89,774) in the locality pay area of Washington-Baltimore-DC-MD-VA-WV. The tour of duty for the civilian position is 8 hours a day Monday through Friday.

Hourly Civilian Pay	\$ 43.02
Daily Civilian Pay	\$ 344.16
Civilian Pay for 15 days	\$5,162.40
Civilian Pay for 10 days	\$3,441.60

Since the civilian pay exceeds the military pay, the entire amount of the military pay must be credited. The difference in the civilian pay remains to the individual's credit and is subject to applicable taxes, retirement and TSP. The military pay will be credited by adjusting the civilian pay for the amount of military pay received and by recovering previously remitted excess deductions. The difference between the military pay and the excess deductions will be the amount that the individual will be required to remit. Payment may be made by cash collection or payroll withholding.

BIWEEKLY CIVILIAN PAY PPE NOVEMBER 29, 2003

Received full civilian pay with no military pay offset because there were no contingency operations leave days that corresponded to civilian workdays for this period. The reservist is allowed to retain the military pay of \$600.86 for days November 29 and 30, 2003, 2-non-workdays.

BIWEEKLY CIVILIAN PAY PPE DECEMBER 13, 2003

Military Pay amount due is \$3,004.30 (10 days @ \$300.43). This is the amount of Military Pay to be credited against the civilian pay.

Earnings and Benefits			
Base Pay	\$ 3,441.60	\$ (3,004.30)	\$437.30
Retirement (CSRS)	240.91	(210.30)	30.61
Medicare	48.95	(42.28)	6.67
Federal Tax M/3	363.04	(363.04)	-0-
State Tax MD M/3	213.60	(213.60)	-0-
FEHB Blue Cross 104	45.66	-0-	45.66
FEGLI Regular	13.80	-0-	13.80
FEGLI Optional A	2.70	-0-	2.70
FEGLI Optional B (2x)	50.40	-0-	50.40
FEGLI Optional C	1.45	-0-	1.45
TSP 8%	275.33	(240.35)	34.98
Union Dues	12.00		
Allotment 1	340.00		
Allotment 2	535.00		
FSA	20.00	-0-	20.00
Net Pay	\$ 1,278.76		\$ 231.03
Reverse of deductions		\$ 1,069.57	

Military Pay to be credited \$ 3,004.30
 Reverse of deductions \$-1,069.57
 Amount to be collected from the employee \$ 1,934.73

ADJUSTMENT OF "SUBJECT TO" WAGES FOR PPE DECEMBER 13, 2003

Base Pay	\$3,441.60	-\$3,004.30	+\$437.30
Retirement	\$3,441.60	-\$3,004.30	+\$437.30
Medicare	\$3,375.94	-\$3,004.30	+\$444.44
Federal Tax	\$3,100.61	-\$3,004.30	+\$ 96.31
State Tax	\$3,100.61	-\$3,004.30	+\$ 96.31
TSP	\$3,441.60	-\$3,004.30	+\$437.30

BIWEEKLY CIVILIAN PAY PPE DECEMBER 27, 2003

Military Pay amount is \$1,502.15 (5 days @ \$300.43). This is the amount of Military Pay to be credited against the civilian pay.

Base Pay	\$ 3,441.60	\$ (1,502.15)	\$ 1,939.45
Retirement (CSRS)	240.91	(105.43)	135.48
Medicare	48.95	(21.78)	27.17
Federal Tax M/3	363.04	(121.92)	241.12
State Tax MD M/3	213.60	(121.49)	92.11
FEHB Blue Cross 104	45.66	-0-	45.66
FEGLI Regular	13.80	-0-	13.80
FEGLI Optional A	2.70	-0-	2.70
FEGLI Optional B (2x)	50.40	-0-	50.40
FEGLI Optional C	1.45	-0-	1.45
TSP 8%	275.33	(120.49)	154.84
Union Dues	12.00		12.00
Allotment 1	340.00		340.00
Allotment 2	535.00		535.00
FSA	20.00		20.00
Net Pay	\$ 1,278.76		\$ 267.72
Reverse of deductions		\$ 491.11	

Military Pay to be credited	\$1,502.15
Reverse of deductions	<u>- 491.11</u>
Amount to be collected from the employee	<u>\$1,011.04</u>

ADJUSTMENT OF "SUBJECT TO" WAGES FOR PPE DECEMBER 27, 2003

Base Pay	\$3,441.60	-\$1,502.15	+\$1,939.45
Retirement	3,441.60	- 1,502.15	+ 1,939.45
Medicare	3,375.94	- 1,502.15	+ 1,873.79
Federal Tax	3,100.61	- 1,502.15	+ 1,598.46
State Tax	3,100.61	- 1,502.15	+ 1,598.46
TSP	3,441.60	- 1,502.15	+ 1,939.45

EXAMPLE 5 – TIME AND ATTENDANCE REPORTING

Employee works standard 8-hour day 40-hour week.

RG = Regular Hours

LH – Holiday Hours

LL= Law Enforcement/contingency operations military leave

November 2003

S	M	T	W	TH	F	S
						1
2	3 RG	4 RG	5 RG	6 RG	7 RG	8
9	10 RG	11 LH	12 RG	13 RG	14 RG	15
16	17 RG	18 RG	19 RG	20 RG	21 RG	22
23	24 RG	25 RG	26 RG	27 LH	28 RG	29
30						

Employee's first day of active duty – November 29

December 2003

S	M	T	W	TH	F	S
	1 LL	2 LL	3 LL	4 LL	5 LL	6
7	8 LL	9 LL	10 LL	11 LL	12 LL	13
14	15 LL	16 LL	17 LL	18 LL	19 LL	20
21	22 RG	23 RG	24 RG	25 LH	26 LH	27
28	29 RG	30 RG	31 RG			

Employee's last day of active duty – December 20

In this example:

- Length of Military Tour of Duty – 22 days
- Number of Days charged contingency operations military leave – 15 days or 120 hours

EXAMPLE 6 – In this example, Military Pay is Greater than Civilian Pay

The individual has performed 22 days of active duty and was recalled in support of a valid law enforcement operation. The reporting date is November 29, 2003, and the date of detachment is December 20, 2003. This time frame covers three biweekly pay periods ending November 29, 2003, December 13, 2003, and December 27, 2003. There are 7 weekend days during this military tour of duty that must **not be** considered when calculating the amount to be credited. The number of actual workdays for the civilian position during the timeframe mentioned above is 15 workdays. Only 15 days will be charged against the member's 22 days of contingency operations/law enforcement leave.

Military and civilian pay rates used in this example are for pay year 2003.

MILITARY PAY AND ALLOWANCES

The individual is a Lieutenant Colonel (0-5) in the U.S. Army Reserves with 32 years of military service. He is married and lives in Pensacola, Florida. His military pay and allowances are as follows.

Monthly Military Basic Pay	\$6,519.60
Monthly Basic Allowance for Housing (BAH II)	\$1,090.20
Monthly Basic Allowance for Subsistence	\$ 167.20
Total Monthly Military Pay	\$7,777.00
Daily Military Pay	\$259.23 (\$7,777.00/30 days)
Military Pay for 22 days	\$5,703.06 (\$259.23x22)
Military Pay for 7 weekend days	\$1,814.61 (\$259.23x7)
Military Pay for 15 days	\$3,888.45 (\$259.23X15)

CIVILIAN PAY

The individual is a GS 11 step 01 (47,110) in the locality pay area of Rest of US. The tour of duty for the civilian position is 8 hours a day Monday through Friday.

Hourly Civilian Pay	\$ 22.57
Daily Civilian Pay	\$ 180.56
Civilian Pay for 15 days	\$2,708.40
Civilian Pay for 10 days	\$1,805.60

Since the military pay exceeds the civilian pay, the individual may retain the military pay to the extent it exceeds the civilian pay for any day or part of a day on which he or she is excused from civilian duty. The military pay will be credited by adjusting the civilian pay for the amount of military pay received and by recovering previously remitted excess deductions. The difference between the military pay and the excess deductions will be the amount that the individual will be required to remit. Payment may be made by cash collection or payroll withholding.

BIWEEKLY CIVILIAN PAY PPE NOVEMBER 29, 2003

Received full civilian pay with no military pay offset because there were no law enforcement leave days that corresponded to civilian workdays for this period. The reservist is allowed to retain the military pay of \$518.46 for November 29 and 30, 2003, non-workdays.

BIWEEKLY CIVILIAN PAY PPE DECEMBER 13, 2003.

Military Pay amount due is \$2,592.30 (10 days @ \$259.23). Since the individual may retain the amount of military pay that exceeds the civilian pay, the amount to be credited to the civilian pay is \$1,805.60 (10 days @ \$180.56).

Base Pay	\$ 1,805.60	\$ (1,805.60)	-0-
Retirement (FERS) .08%	14.44	(14.44)	-0-
Medicare	24.49	(24.49)	-0-
OASDI	104.72	(104.72)	-0-
Federal Tax M/0	141.78	(141.78)	-0-
State Tax SC M/0	89.00	(89.00)	-0-
FEHB Mail Handlers 452	116.54	(116.54)	-0-
FEGLI Regular	7.50	(7.50)	-0-
FEGLI Optional A	.90	(.90)	-0-
FEGLI Optional B	4.32	(4.32)	-0-
TSP 14%	252.78	(252.78)	-0-
Allotment 1	5.00		
Charity	10.00		
Net Pay	\$ 1,034.13		-0-
Reverse of deductions		\$ 756.47	

* Adjustment cannot be greater than the biweekly civilian pay or deductions.

Military Pay to be credited	\$1,805.60
Reverse of deductions	<u>- 756.47</u>
Amount to be collected from the employee	<u>\$1,049.13</u>

ADJUSTMENT OF "SUBJECT TO" WAGES FOR PPE DECEMBER 13, 2003

Base Pay	\$1,805.60	-\$1,805.60
Retirement	1,805.60	- 1,805.60
Medicare	1,689.06	- 1,689.60
OASDI	1,689.06	- 1,689.60
Federal Tax	1,436.28	- 1,436.28
State Tax	1,436.28	- 1,436.28
TSP	1,805.60	- 1,805.60

BIWEEKLY CIVILIAN PAY PPE DECEMBER 27, 2003

Military Pay amount due is \$1,296.15 (5 days @ \$259.23). Since the individual may retain the amount of military pay that exceeds the civilian pay, the amount to be credited to the civilian pay is \$902.80 (5 days @ \$184.08).

Base Pay	\$ 1,805.60	\$ (902.80)	\$902.80
Retirement (FERS) .08%	14.44	(7.22)	7.22
Medicare	24.49	(13.09)	11.40
OASDI	104.72	(55.97)	48.75
Federal Tax M/0	141.78	(106.56)	35.22
State Tax SC M/0	89.00	(54.35)	34.65
FEHB Mail Handlers 452	116.54	-0-	116.54
FEGLI Regular	7.50	-0-	7.50
FEGLI Optional A	.90	-0-	.90
FEGLI Optional B	4.32	-0-	4.32
TSP 14%	252.78	(126.39)	126.39
Allotment 1	5.00		5.00
Charity	10.00		10.00
Net Pay	1,034.13		\$ 494.91
Reverse of deductions		\$ 364.23	

Military Pay to be credited \$ 902.80
 Reverse of deductions - 363.58
 Amount to be collected from the employee \$ 539.22

ADJUSTMENT OF "SUBJECT TO" WAGES FOR PPE DECEMBER 27, 2003

Base Pay	\$1,805.60	-\$902.80	+\$902.80
Retirement	1,805.60	- 902.80	+ 902.80
Medicare	1,689.06	- 902.80	+ 786.26
OASDI	1,689.06	- 902.80	+ 786.26
Federal Tax	1,436.28	- 776.41	+ 659.87
State Tax	1,436.28	- 776.41	+ 659.87
TSP	1,805.60	- 902.80	+ 902.80

Time and Attendance reporting for Example 6 is the same as Example 5.

EXAMPLE 7 – In this example, Civilian Pay is Greater than Military Pay – Holidays during period of Active Duty

The individual has performed 35 days of active duty in support of a contingency operation. The number of actual workdays for the civilian position during the timeframe mentioned above is 22 workdays. During this time period the member will have 22 days of contingency operations/law enforcement leave charged against the civilian pay. The reporting date is November 29, 2003, and the detaching date is January 2, 2004. This time frame covers four biweekly pay periods ending November 29, 2003, December 13, 2003, December 27, 2003 and January 10, 2004. There are 10 weekend days during this military tour of duty that must **not be** considered when calculating the amount to be credited. There are three holidays during this period that **are not** being offset. This means that the member/employee will receive dual payments of both military and civilian pay for these holidays. There will be no charge against the 22 workdays of leave for the three holidays. Military and civilian pay rates used in this example are for pay year 2003.

MILITARY PAY AND ALLOWANCES

The individual is a Commander (O-5) in the U.S. Navy Reserves with 32 years of military service. He is married and lives in Alexandria, Virginia. His military pay and allowances are as follows.

Monthly Military Basic Pay	\$6,519.60
Monthly Basic Allowance for Housing	\$2,326.00
Monthly Basic Allowance for Subsistence	\$167.20
Total Monthly Military Pay	\$9,012.80
Daily Military Pay	\$ 300.43 (\$9,012.80/30 days)
Military Pay for 22 days	\$6,609.46 (\$300.43x22)
Military Pay for 10 weekend days	\$3,004.30 (\$300.43x10)
Military Pay for 3 holidays	\$ 901.29 (\$300.43x3)

CIVILIAN PAY

The individual is a GS 13 step 10 (\$89,774) in the locality pay area of Washington-Baltimore-DC-MD-VA-WV. The tour of duty for the civilian position is 8 hours a day Monday through Friday.

Hourly Civilian Pay	\$ 43.02
Daily Civilian Pay	\$ 344.16
Civilian Pay for 22 days	\$7,571.52
Civilian Pay for 10 days	\$3,441.60

Since the civilian pay exceeds the military pay, the entire amount of the military pay must be credited. The difference in the civilian pay remains to the individual's credit and is subject to applicable taxes, retirement and TSP. The military pay will be credited by adjusting the civilian pay for the amount of military pay received and by recovering previously remitted excess deductions. The difference between the military pay and the excess deductions will be the amount that the individual will be required to remit. Payment may be made by cash collection or payroll withholding.

BIWEEKLY CIVILIAN PAY PPE NOVEMBER 29, 2003

Received full civilian pay with no military pay offset because there were no contingency operations leave days that corresponded to civilian workdays for this period. The reservist is allowed to retain the military pay of \$600.86 for November 29 and 30, 2003, 2-non-workdays.

BIWEEKLY CIVILIAN PAY PPE DECEMBER 13, 2003

Military Pay amount due is \$3,004.30 (10 days @ \$300.43). This is the amount of Military Pay to be credited against the civilian pay.

Base Pay	\$ 3,441.60	\$ (3,004.30)	\$437.30
Retirement (CSRS)	240.91	(210.30)	30.61
Medicare	48.95	(43.56)	5.39
Federal Tax M/3	363.04	(363.04)	-0-
State Tax MD M/3	213.60	(213.60)	-0-
FEHB Blue Cross 104	45.66	-0-	45.66
FEGLI Regular	13.80	-0-	13.80
FEGLI Optional A	2.70	-0-	2.70
FEGLI Optional B (2x)	50.40	-0-	50.40
FEGLI Optional C	1.45	-0-	1.45
TSP 8%	275.33	(240.35)	34.98
Union Dues	12.00		
Allotment 1	340.00		
Allotment 2	535.00		
FSA	20.00	-0-	20.00
Net Pay	\$ 1,278.76		\$ 232.31
Reverse of deductions		\$ 1,070.85	

Military Pay to be credited	\$ 3,004.30
Reverse of deductions	<u>- 1,070.85</u>
Amount to be collected from the employee	\$ 1,933.45

ADJUSTMENT OF "SUBJECT TO" WAGES FOR PPE DECEMBER 13, 2003

Base Pay	\$3,441.60	-\$3,004.30	+\$437.30
Retirement	\$3,441.60	-\$3,004.30	+\$437.30
Medicare	\$3,375.94	-\$3,004.30	+\$371.64
Federal Tax	\$3,100.61	-\$2,763.95	+\$336.66
State Tax	\$3,100.61	-\$2,763.95	+\$336.66
TSP	\$3,441.60	-\$3,004.30	+\$437.30

BIWEEKLY CIVILIAN PAY PPE DECEMBER 27, 2003

Military Pay amount is \$2,403.44 (8 days @ \$300.43). This is the amount of Military Pay to be credited against the civilian pay that **excludes** the December 25/26 holidays. The member is entitled to retain both the civilian and military pay for both holidays.

Base Pay	\$ 3,441.60	\$ (2,403.44)	\$ 1,038.16
Retirement (CSRS)	240.91	(168.24)	72.67
Medicare	48.95	(34.85)	14.10
Federal Tax M/3	363.04	(340.63)	22.41
State Tax MD M/3	213.60	(173.58)	40.02
FEHB Blue Cross 104	45.66	-0-	45.66
FELI Regular	13.80	-0-	13.80
FELI Optional A	2.70	-0-	2.70
FELI Optional B (2x)	50.40	-0-	50.40
FELI Optional C	1.45	-0-	1.45
TSP 8%	275.33	(192.28)	83.05
Union Dues	12.00		12.00
Allotment 1	340.00		340.00
Allotment 2	535.00		-0-
FSA	20.00		20.00
Net Pay	\$ 1,278.76		\$ 319.90
Reverse of deductions		\$ 909.58	

Military Pay to be credited	\$2,403.44
Reverse of deductions	<u>909.58</u>
Amount to be collected from the employee	<u>\$1,493.86</u>

ADJUSTMENT OF "SUBJECT TO" WAGES FOR PPE DECEMBER 27, 2003

Base Pay	\$3,441.60	-\$2,403.44	+ \$1,038.16
Retirement	\$3,441.60	-\$2,403.44	+ \$1,038.16
Medicare	\$3,375.94	-\$2,403.44	+ \$ 972.50
Federal Tax	\$3,100.61	-\$2,211.16	+ \$ 889.45
State Tax	\$3,100.61	-\$2,211.16	+ \$ 889.45
TSP	\$3,441.60	-\$2,403.44	+ \$1,038.16

BIWEEKLY CIVILIAN PAY PPE JANUARY 10, 2004

Military Pay amount is \$1,201.72 (4 days @ \$300.43). This is the amount of Military Pay to be credited against the civilian pay that **excludes** the January 1st holiday. The member is allowed to retain both the civilian and military pay for the holiday.

Base Pay	\$ 3,441.60	\$ (1,201.72)	\$ 2,239.88
Retirement (CSRS)	240.91	(84.12)	156.79
Medicare	48.95	(17.42)	31.53
Federal Tax M/3	363.04	(191.67)	171.37
State Tax MD M/3	213.60	(86.78)	126.82
FEHB Blue Cross 104	45.66	-0-	45.66
FEGLI Regular	13.80	-0-	13.80
FEGLI Optional A	2.70	-0-	2.70
FEGLI Optional B (2x)	50.40	-0-	50.40
FEGLI Optional C	1.45	-0-	1.45
TSP 8%	275.33	(96.14)	179.19
Union Dues	12.00		12.00
Allotment 1	340.00		340.00
Allotment 2	535.00		535.00
FSA	20.00		20.00
Net Pay	\$ 1,278.76		\$ 553.17
Reverse of deductions		\$ 476.13	

Military Pay to be credited	\$1,201.72
Reverse of deductions	<u>- 476.13</u>
Amount to be collected from the employee	<u>\$ 725.59</u>

ADJUSTMENT OF "SUBJECT TO" WAGES FOR PPE JANUARY 10, 2004

Base Pay	\$3,441.60	-\$1,201.72	+\$2,239.88
Retirement	\$3,441.60	-\$1,201.72	+\$2,239.88
Medicare	\$3,375.94	-\$1,201.72	+\$2,174.22
Federal Tax	\$3,100.61	-\$1,105.58	+\$1,995.03
State Tax	\$3,100.61	-\$1,105.58	+\$1,995.03
TSP	\$3,441.60	-\$1,201.72	+\$2,239.88

EXAMPLE 7 – Time and Attendance Reporting

Employee works standard 8-hour day 40-hour week.

RG = Regular Hours

LH = Holiday Hours

LL= Law Enforcement/contingency operations military leave

November 2003

S	M	T	W	TH	F	S
						1
2	3 RG	4 RG	5 RG	6 RG	7 RG	8
9	10 RG	11 RG	12 RG	13 RG	14 RG	15
16	17 RG	18 RG	19 RG	20 RG	21 RG	22
23	24 RG	25 RG	26 RG	27 LH	28 RG	29
30						

First day of active duty – November 29

December 2003

S	M	T	W	TH	F	S
	1 LL	2 LL	3 LL	4 LL	5 LL	6
7	8 LL	9 LL	10 LL	11 LL	12 LL	13
14	15 LL	16 LL	17 LL	18 LL	19 LL	20
21	22 LL	23 LL	24 LL	25 LH	26 LH	27
28	29 LL	30 LL	31 LL			

Dec 26 is not normally a holiday

January 2004

S	M	T	W	TH	F
				1 LH	2 LL
4	5 RG	6 RG	7 RG	8 RG	9 RG
11	12 RG	13 RG	14 RG	15 RG	16 RG
18	19 LH	20 RG	21 RG	22 RG	23 RG
25	26 RG	27 RG	28 RG	29	30
					31

Last day of active duty – Jan 2

In this example:

- Length of Military Tour of Active Duty is 35 days
- Number of days charged as contingency operations military leave is 22.

EXAMPLE 8 – In this example, Military Pay is Greater than Civilian Pay – Holidays during the period of active duty

The individual has performed 35 days of active duty in support of a contingency operation. The number of actual workdays for the civilian position during the timeframe mentioned above is 22 workdays. During this time period the member will have 22 days of contingency operations/law enforcement leave charged against the civilian pay. The reporting date is November 29, 2003, and the detaching date is January 2, 2004. This time frame covers four biweekly pay periods ending November 29, 2003, December 13, 2003, December 27, 2003 and January 10, 2004. There are 10 weekend days during this military tour of duty that must **not be** considered when calculating the amount to be credited. There are three holidays during this period that **are not** being offset. This means that the member/employee will receive both military and civilian pay for these holidays. There will be no charge against the 22 workdays of leave for the holidays. Military and civilian pay rates used in this example are for pay year 2003.

MILITARY PAY AND ALLOWANCES

The individual is a Lieutenant Colonel (0-5) in the Air National Guard with 28 years of military service. He is married and lives in Memphis, Tennessee. He was called to active duty to fly resupply missions to Coalition Forces in Iraq. His military pay and allowances during his period of active duty are as follows.

Monthly Military Pay	\$6,519.60
Monthly Basic Allowance for Housing	\$1,573.00
Monthly Basic Allowance for Subsistence	\$ 167.20
Imminent Danger Pay	\$ 225.00
Family Separation Allowance	\$ 250.00
Total Monthly Military Pay	\$8,734.80
Daily Military Pay	\$ 291.16 (\$8,734.80/30 days)
Military Pay for 35 days	\$10,190.60 (\$291.16x35)
Military Pay for 10 weekend days	\$ 2,911.60 (\$291.16x10)
Military Pay for 22 days	\$ 6,405.52 (\$291.16x22)
Military Pay for 3 holidays	\$ 873.48 (\$291.16x3)

CIVILIAN PAY

The individual is a GS 11 step 01 (47,110) in the locality pay area of Rest of US. The tour of duty for the civilian position is 8 hours a day Monday through Friday.

Hourly Civilian Pay	\$ 22.57
Daily Civilian Pay	\$ 180.56
Civilian Pay for 10 days	\$1,805.60
Civilian Pay for 22 days	\$3,972.32

Since the military pay exceeds the civilian pay, the individual may retain the military pay to the extent it exceeds the civilian pay for any day or part of a day on which he or she is excused from civilian duty. The military pay will be credited by adjusting the civilian pay for the amount of military pay received and by recovering previously remitted excess deductions. The difference

between the military pay and the excess deductions will be the amount that the individual will be required to remit. Payment may be made by cash collection or payroll withholding.

BIWEEKLY CIVILIAN PAY PPE NOVEMBER 29, 2003

Received full civilian pay with no military pay offset because there were no law enforcement leave days that corresponded to civilian workdays for this period. The reservist is allowed to retain the military pay of \$582.22 for November 29 and 30, 2003, non-workdays.

BIWEEKLY CIVILIAN PAY PPE DECEMBER 13, 2003.

Military Pay amount due is \$2,911.60 (10 days @ \$291.16). Since the individual may retain the amount of military pay that exceeds the civilian pay, the amount to be credited can only be the actual civilian pay amount of \$1,805.60 (10 days @ \$180.56) due for this period.

Earning and Deductions			
Base Pay	\$ 1,805.60	\$ (1,805.60)	-0-
Retirement (FERS) .08%	14.44	(14.44)	-0-
Medicare	24.49	(24.49)	-0-
OASDI	104.72	(104.72)	-0-
Federal Tax M/0	141.78	(141.78)	-0-
State Tax SC M/0	89.00	(89.00)	-0-
FEHB Mail Handlers 452	116.54	(116.54)	-0-
FEGLI Regular	7.50	(7.50)	-0-
FEGLI Optional A	.90	(.90)	-0-
FEGLI Optional B	4.32	(4.32)	-0-
TSP 14%	252.78	(252.78)	-0-
Allotment 1	5.00		
Charity	10.00		
Net Pay	\$ 1,034.13		-0-
Reverse of deductions		\$ 756.47	

*Adjustment cannot be greater than the biweekly civilian pay or deductions.

Military Pay to be credited	\$1,805.60
Reverse of deductions	<u>- 756.47</u>
Amount to be collected from the employee	<u>\$1,049.13</u>

ADJUSTMENT OF "SUBJECT TO" WAGES FOR PPE DECEMBER 13, 2003

Base Pay	\$1,805.60	-\$1,805.60
Retirement	1,805.60	- 1,805.60
Medicare	1,689.06	- 1,689.60
OASDI	1,689.06	- 1,689.60
Federal Tax	1,436.28	- 1,436.28
State Tax	1,436.28	- 1,436.28
TSP	1,805.60	- 1,805.60

BIWEEKLY CIVILIAN PAY PPE DECEMBER 27, 2003.

Military Pay amount due is \$2,329.28 (8 days @ \$291.16). Since the individual may retain the amount of military pay that exceeds the civilian pay, the amount to be credited can only be the actual civilian pay amount of \$1,444.48 (8 days @ \$180.56) due for this period and excludes the December 25 & 26, 2003 holidays. The member retains both the civilian and military pay for those holidays.

Base Pay	\$ 1,805.60	\$ (1,444.48)	361.12
Retirement (FERS) .08%	14.44	(11.55)	2.89
Medicare	24.49	(20.94)	3.55
OASDI	104.72	(89.56)	15.16
Federal Tax M/0	141.78	(141.78)	-0-
State Tax SC M/0	89.00	(83.55)	5.45
FEHB Mail Handlers 452	116.54		116.54
FEGLI Regular	7.50		7.50
FEGLI Optional A	.90		.90
FEGLI Optional B	4.32		4.32
TSP 14%	252.78	(202.22)	50.56
Allotment 1	5.00		5.00
Charity	10.00		10.00
Net Pay	\$ 1,034.13		139.25
Reverse of deductions		\$ 549.60	

*Adjustment cannot be greater than the biweekly civilian pay or deductions.

Military Pay to be credited	\$1,444.48
Reverse of deductions	- 549.60
Amount to be collected from the employee	\$ 894.88

ADJUSTMENT OF "SUBJECT TO" WAGES FOR PPE DECEMBER 27, 2003

Base Pay	\$1,805.60	-\$1,444.48	\$ 361.12
Retirement	1,805.60	- 1,444.48	\$ 361.12
Medicare	1,689.06	- 1,689.06	\$ 244.58
OASDI	1,689.06	- 1,689.06	\$ 244.58
Federal Tax	1,436.28	- 1,436.28	\$ 194.02
State Tax	1,436.28	- 1,436.28	\$ 194.02
TSP	1,805.60	- 1,444.48	\$ 361.12

BIWEEKLY CIVILIAN PAY PPE JANUARY 10, 2004

Military Pay amount due is \$1,012.72 (4 days @ \$291.16). Since the individual may retain the amount of military pay that exceeds the civilian pay, the amount to be credited can only be the actual civilian pay amount of \$736.32 (4 days @ \$184.08) due for this period and excludes the January 1, 2004 holiday. The member retains both the civilian and military pay for these holidays.

Base Pay	\$ 1,805.60	\$ (736.32)	\$1,069.28
Retirement (FERS) .08%	14.44	(5.89)	8.55
Medicare	24.49	(10.68)	13.81
OASDI	104.72	(45.65)	59.07
Federal Tax M/0	141.79	(92.27)	49.53
State Tax SC M/0	89.00	(44.33)	44.67
FEHB Mail Handlers 452	116.54	-0-	116.54
FEGLI Regular	7.50	-0-	7.50
FEGLI Optional A	.90	-0-	.90
FEGLI Optional B	4.32	-0-	4.32
TSP 14%	252.78	(103.08)	149.70
Allotment 1	5.00		5.00
Charity	10.00		10.00
Net Pay	1,034.12		\$ 599.69
Reverse of deductions		\$ 301.89	

Military Pay to be credited \$ 736.32
 Reverse of deductions - 301.89
 Amount to be collected from the employee \$ 434.43

ADJUSTMENT OF "SUBJECT TO" WAGES FOR PPE JANUARY 10, 2004

Base Pay	\$1,805.60	-\$736.32	+\$1,069.28
Retirement	1,805.60	- 736.32	+\$1,069.28
Medicare	1,689.06	- 736.32	+ 952.74
OASDI	1,689.06	- 736.32	+ 952.74
Federal Tax	1,436.28	- 633.24	+ 803.04
State Tax	1,436.28	- 633.24	+ 803.04
TSP	1,805.60	- 736.32	+\$1,069.28

EXAMPLE 8 - Timekeeping and Attendance is the same as EXAMPLE 7.