

UNDERSTANDING YOUR

**DJMS
(Active Component)**

LEAVE AND EARNINGS

STATEMENT

**Defense Finance and Accounting Service
Cleveland Center
Code PMMF
June 2002**

Your pay is your responsibility. This publication's intended use is as a guide to aid you in understanding the DJMS Leave and Earnings Statement (LES) DFAS Form 702. The LES is a comprehensive statement of a member's leave and earnings showing your entitlements, deductions, allotments, leave information, tax withholding information, and Thrift Savings Plan (TSP) information.

The LES format has been modified for TSP and the REDUX Retirement Plan. These blocks are explained later.

The Sea Service Counter will still be displayed in the remark portion of the LES. The LES remains one page in length.

Verify and keep your LES each month. If your pay varies significantly and you don't understand why, or if you have any questions after reading this publication, consult with your disbursing/finance office.

DEFENSE FINANCE AND ACCOUNTING SERVICE MILITARY LEAVE AND EARNINGS STATEMENT																		
ID	NAME (LAST, FIRST, MI)	SOC. SEC. NO.	GRADE	PAY DATE	YRS SVC	ETS	BRANCH	ADSN/DSSN	PERIOD COVERED									
	1	2	3	4	5	6	7	8	9									
ENTITLEMENTS			DEDUCTIONS					ALLOTMENTS				SUMMARY						
TYPE			TYPE					TYPE										
AMOUNT			AMOUNT					AMOUNT										
A B C D E F G H I J K L M N O	10			11					12				+ AMT FWD					
													13					
													+ TOT ENT					
													14					
													- TOT DED					
													15					
													- TOT ALMT					
													16					
													= NET AMT					
													17					
												- CR FWD						
												18						
												= EOM PAY						
												19						
TOTAL												DIEMS		RET PLAN				
20			21					22				23		24				
LEAVE	BF BAL	ERND	USED	CR BAL	ETS BAL	LV LOST	LV PAID	USELOSE	FED TAXES		WAGE PERIOD	WAGE YTD	M/S	EX	ADD'L TAX	TAX YTD		
	25	26	27	28	29	30	31	32	33		34	35	36	37	38			
FICA TAXES	WAGE PERIOD		SOC WAGE YTD		SOC TAX YTD		MED WAGE YTD		MED TAX YTD		STATE TAXES		ST	WAGE PERIOD	WAGE YTD	M/S	EX	TAX YTD
	39		40		41		42		43		44		45	46	47	48	49	
PAY DATA	BAQ TYPE	BAQ DEPN	VHA ZIP	RENT AMT	SHARE	STAT	JFTR	DEPN	2D JFTR	BAS TYPE	CHARITY YTD	TPC	PACIDN					
	50	51	52	53	54	55	56	57	58	59	60	61	62					
Thrift Savings Plan (TSP)	BASE PAY RATE	BASE PAY CURRENT	SPEC PAY RATE		SPEC PAY CURRENT		INC PAY RATE		INC PAY CURRENT		BONUS PAY RATE	BONUS PAY CURRENT						
	63	64	65		66		67		68		69	70						
	CURRENTLY NOT USED			TSP YTD DEDUCTIONS		DEFERRED		EXEMPT		CURRENTLY NOT USED								
71			72		73		74		75									
REMARKS																		
76			YTD ENTITLE _____					YTD DEDUCT _____										

Fields 1 - 9 contain the identification portion of the LES.

DEFENSE FINANCE AND ACCOUNTING SERVICE MILITARY LEAVE AND EARNINGS STATEMENT									
ID	NAME (LAST, FIRST, MI)	SOC. SEC. NO.	GRADE	PAY DATE	YRS SVC	ETS	BRANCH	ADSN/DSSN	PERIOD COVERED
	1	2	3	4	5	6	7	8	9

- Field 1 **NAME.** The member's name in last, first, middle initial format.
- Field 2 **SOC. SEC. NO.** The member's Social Security Number.
- Field 3 **GRADE.** The member's current pay grade.
- Field 4 **PAY DATE.** The date the member entered active duty for pay purposes in YYMMDD format. This is synonymous with the Pay Entry Base Date (PEBD).
- Field 5 **YRS SVC.** In two digits, the actual years of creditable service.
- Field 6 **ETS.** The Expiration Term of Service in YYMMDD format. This is synonymous with the Expiration of Active Obligated Service (EAOS).
- Field 7 **BRANCH.** The branch of service, i.e., Navy, Army, Air Force.
- Field 8 **ADSN/DSSN.** The Disbursing Station Symbol Number used to identify each disbursing/finance office.
- Field 9 **PERIOD COVERED.** This is the period covered by the individual LES. Normally it will be for one calendar month. If this is a separation LES, the separation date will appear in this field.

Fields 10 through 24 contain the entitlements, deductions, allotments, their respective totals, a mathematical summary portion, date initially entered military service, and retirement plan.

ENTITLEMENTS		DEDUCTIONS		ALLOTMENTS		SUMMARY	
	TYPE	AMOUNT	TYPE	AMOUNT	TYPE	AMOUNT	
							+ AMT FWD 13
							+ TOT ENT 14
							- TOT DED 15
							- TOT ALMT 16
							= NET AMT 17
							- CR FWD 18
							= EOM PAY 19
							DIEMS 23
							RET PLAN 24
	TOTAL	20		21		22	

- Field 10 **ENTITLEMENTS.** In columnar style the names of the entitlements and allowances being paid. Space is allocated for fifteen entitlements and/or allowances. If more than fifteen are present the overflow will be printed in the remarks block. Any retroactive entitlements and/or allowances will be added to like entitlements and/or allowances.
- Field 11 **DEDUCTIONS.** The description of the deductions are listed in columnar style. This includes items such as taxes, SGLI, Mid-month pay and dependent dental plan. Space is allocated for fifteen deductions. If more than fifteen are present the overflow will be printed in the remarks block. Any retroactive deductions will be added to like deductions.
- Field 12 **ALLOTMENTS.** In columnar style the type of the actual allotments being deducted. This includes discretionary and non-discretionary allotments for savings

and/or checking accounts, insurance, bonds, etc. Space is allocated for fifteen allotments. If a member has more than one of the same type of allotment, the only differentiation may be that of the dollar amount.

- Field 13 +**AMT FWD**. The amount of all unpaid pay and allowances due from the prior LES.
- Field 14 + **TOT ENT**. The figure from Field 20 that is the total of all entitlements and/or allowances listed.
- Field 15 - **TOT DED**. The figure from Field 21 that is the total of all deductions.
- Field 16 - **TOT ALMT**. The figure from Field 22 that is the total of all allotments.
- Field 17 = **NET AMT**. The dollar value of all unpaid pay and allowances, plus total entitlements and/or allowances, minus deductions and allotments due on the current LES.
- Field 18 - **CR FWD**. The dollar value of all unpaid pay and allowances due to reflect on the next LES as the +AMT FWD.
- Field 19 = **EOM PAY**. The actual amount of the payment to be paid to the member on End-of-Month payday.
- Fields 20 - 22 **TOTAL**. The total amounts for the entitlements and/or allowances, deductions and allotments respectively.
- Field 23 **DIEMS**. Date initially entered military service: This date is used SOLELY to indicate which retirement plan a member is under. For those members with a DIEMS date prior to September 8, 1980, they are under the FINAL PAY retirement plan. For those members with a DIEMS date of September 8, 1980 through July 31, 1986, they are under the HIGH-3 retirement plan. For those members with a DIEMS date of August 1, 1986 or later, they were initially under the REDUX retirement plan. This was changed by law in October 2000, when they were placed under the HIGH-3 plan, with the OPTION to return to the REDUX plan. In consideration of making this election, they become entitled to a \$30,000 Career Service Bonus.

The data in this block comes from PERSCOM. DFAS is not responsible for the accuracy of this data. If a member feels that the DIEMS date shown in this block is erroneous, they must see their local servicing Personnel Office for corrective action.

- Field 24 **RET PLAN**. Type of retirement plan, i.e. Final Pay, High 3, REDUX; or CHOICE (CHOICE reflects members who have less than 15 years service and have not elected to go with REDUX or stay with their current retirement plan).

Fields 25 through 32 contain leave information.

LEAVE	BF BAL	ERND	USED	CR BAL	ETS BAL	LV LOST	LV PAID	USE/LOSE
	25	26	27	28	29	30	31	32

- Field 25 **BF BAL**. The brought forward leave balance. Balance may be at the beginning of the fiscal year, or when active duty began, or the day after the member was paid Lump Sum Leave (LSL).
- Field 26 **ERND**. The cumulative amount of leave earned in the current fiscal year or current term of enlistment if the member reenlisted/extended since the beginning of the fiscal year. Normally increases by 2.5 days each month.

- Field 27 **USED.** The cumulative amount of leave used in the current fiscal year or current term of enlistment if member reenlisted/extended since the beginning of the fiscal year.
- Field 28 **CR BAL.** The current leave balance as of the end of the period covered by the LES.
- Field 29 **ETS BAL.** The projected leave balance to the member's Expiration Term of Service (ETS).
- Field 30 **LV LOST.** The number of days of leave that has been lost.
- Field 31 **LV PAID.** The number of days of leave paid to date.
- Field 32 **USE/LOSE.** The projected number of days of leave that will be lost if not taken in the current fiscal year on a monthly basis. The number of days of leave in this block will decrease with any leave usage.

Fields 33 through 38 contain Federal Tax withholding information.

FED TAXES	WAGE PERIOD	WAGE YTD	M/S	EX	ADD'L TAX	TAX YTD
	33	34	35	36	37	38

- Field 33 **WAGE PERIOD.** The amount of money earned this LES period that is subject to Federal Income Tax Withholding (FITW).
- Field 34 **WAGE YTD.** The money earned year-to-date that is subject to FITW.
- Field 35 **M/S.** The marital status used to compute the FITW.
- Field 36 **EX.** The number of exemptions used to compute the FITW.
- Field 37 **ADD'L TAX.** The member specified additional dollar amount to be withheld in addition to the amount computed by the Marital Status and Exemptions.
- Field 38 **TAX YTD.** The cumulative total of FITW withheld throughout the calendar year.

Fields 39 through 43 contain Federal Insurance Contributions Act (FICA) information.

FICA TAXES	WAGE PERIOD	SOC WAGE YTD	SOC TAX YTD	MED WAGE YTD	MED TAX YTD
	39	40	41	42	43

- Field 39 **WAGE PERIOD.** The amount of money earned this LES period that is subject to FICA.
- Field 40 **SOC WAGE YTD.** The wages earned year-to-date that are subject to FICA.
- Field 41 **SOC TAX YTD.** Cumulative total of FICA withheld throughout the calendar year.
- Field 42 **MED WAGE YTD.** The wages earned year-to-date that are subject to Medicare.
- Field 43 **MED TAX YTD.** Cumulative total of Medicare taxes paid year-to-date.

Fields 44 through 49 contain State Tax information.

STATE TAXES	ST	WAGE PERIOD	WAGE YTD	M/S	EX	TAX YTD
	44	45	46	47	48	49

- Field 44 **ST.** The two digit postal abbreviation for the state the member elected.

- Field 45 **WAGE PERIOD.** The amount of money earned this LES period that is subject to State Income Tax Withholding (SITW).
- Field 46 **WAGE YTD.** The money earned year-to-date that is subject to SITW.
- Field 47 **M/S.** The marital status used to compute the SITW.
- Field 48 **EX.** The number of exemptions used to compute the SITW.
- Field 49 **TAX YTD.** The cumulative total of SITW withheld throughout the calendar year.

Fields 50 through 62 contain additional Pay Data.

PAY DATA	BAQ TYPE	BAQ DEPN	VHA ZIP	RENT AMT	SHARE	STAT	JFTR	DEPNS	2D JFTR	BAS TYPE	CHARITY YTD	TPC	PACIDN
	50	51	52	53	54	55	56	57	58	59	60	61	62

- Field 50 **BAQ TYPE.** The type of Basic Allowance for Quarters being paid.
- Field 51 **BAQ DEPN.** A code that indicates the type of dependent.
 - A - Spouse
 - C - Child
 - D - Parent
 - G - Grandfathered
 - I - Member married to member/own right
 - K - Ward of the court
 - L - Parents in Law
 - R - Own right
 - S - Student (age 21-22)
 - T - Handicapped child over age 21
 - W - Member married to member, child under 21
- Field 52 **VHA ZIP.** The zip code used in the computation of Variable Housing Allowance (VHA) if entitlement exists.
- Field 53 **RENT AMT.** The amount of rent paid for housing if applicable.
- Field 54 **SHARE.** The number of people with which the member shares housing costs.
- Field 55 **STAT.** The VHA status; i.e., accompanied or unaccompanied.
- Field 56 **JFTR.** The Joint Federal Travel Regulation (JFTR) code based on the location of the member for Cost of Living Allowance (COLA) purposes.
- Field 57 **DEPNS.** The number of dependents the member has for VHA purposes.
- Field 58 **2D JFTR.** The JFTR code based on the location of the member's dependents for COLA purposes.
- Field 59 **BAS TYPE.** An alpha code that indicates the type of Basic Allowance for Subsistence (BAS) the member is receiving, if applicable. This field will be blank for officers.
 - B - Separate Rations
 - C - TDY/PCS/Proceed Time
 - H - Rations-in-kind not available
 - K - Rations under emergency conditions
- Field 60 **CHARITY YTD.** The cumulative amount of charitable contributions for the calendar year.
- Field 61 **TPC.** This field is not used by the active component of any branch of service.

Field 62 **PACIDN.** The activity Unit Identification Code (UIC). This field is currently used by Army only.

Fields 63 through 75 contain Thrift Savings Plan (TSP) information/data.

Thrift Savings Plan (TSP)	BASE PAY RATE 63	BASE PAY CURRENT 64	SPEC PAY RATE 65	SPEC PAY CURRENT 66	INC PAY RATE 67	INC PAY CURRENT 68	BONUS PAY RATE 69	BONUS PAY CURRENT 70
	71	TSP YTD DEDUCTIONS 72		DEFERRED 73		EXEMPT 74		75

Field 63 **BASE PAY RATE.** The percentage of base pay elected for TSP contributions.

Field 64 **BASE PAY CURRENT.** Reserved for future use.

Field 65 **SPECIAL PAY RATE.** The percentage of Specialty Pay elected for TSP contribution.

Field 66 **SPECIAL PAY CURRENT.** Reserved for future use.

Field 67 **INCENTIVE PAY RATE.** Percentage of Incentive Pay elected for TSP contribution.

Field 68 **INCENTIVE PAY CURRENT.** Reserved for future use.

Field 69 **BONUS PAY RATE.** The percentage of Bonus Pay elected towards TSP contribution.

Field 70 **BONUS PAY CURRENT.** Reserved for future use.

Field 71 Reserved for future use.

Field 72 **TSP YTD DEDUCTION (TSP YEAR TO DATE DEDUCTION):** Dollar amount of TSP contributions deducted for the year.

Field 73 **DEFERRED:** Total dollar amount of TSP contributions that are deferred for tax purposes.

Field 74 **EXEMPT:** Dollar amount of TSP contributions that are reported as tax exempt to the Internal Revenue Service (IRS).

Field 75 Reserved for future use.

REMARKS 76	YTD ENTITLE _____ 77	YTD DEDUCT _____ 78
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Field 76 **REMARKS.** This area is used to provide you with general notices from varying levels of command, as well as the literal explanation of starts, stops, and changes to pay items in the entries within the “ENTITLEMENTS”, “DEDUCTIONS”, and “ALLOTMENTS” fields.

Field 77 **YTD ENTITLE.** The cumulative total of all entitlements for the calendar year.

Field 78 **YTD DEDUCT.** The cumulative total of all deductions for the calendar year.