

Army Regulation 37-104-4

Financial Administration

**Military Pay and
Allowances Policy
and Procedures-
Active Component**

**Headquarters
Department of the Army
Washington, DC
30 September 1994**

UNCLASSIFIED

SUMMARY of CHANGE

AR 37-104-4

Military Pay and Allowances Policy and Procedures-Active Component

This revision regulation--

- o Defines Army-unique military pay policy for entitlements, allotments, and deductions outlined in the Department of Defense Financial management Regulation Military Pay, Policy, and Procedures Volume 7, Part A (DoDFMR, Vol 7A), DOD 7000.14-R.
- o Supersedes AR 37-104-3.
- o Incorporates the policy for the SGLI supplemental coverage.

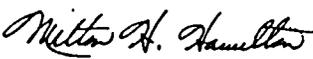
Financial Administration

Military Pay and Allowances Policy and Procedures-Active Component

By Order of the Secretary of the Army:

GORDON R. SULLIVAN
General, United States Army
Chief of Staff

Official:


MILTON H. HAMILTON
Administrative Assistant to the
Secretary of the Army

History. This UPDATE printing publishes a revision of this publication. This publication has been reorganized to make it compatible with the Army electronic publishing database. No content has been changed.

Summary. This regulation covers Army military pay and allowances policy guidance for the payment of soldiers using Department of Defense Joint Military Pay System -Active Component (DJMS-AC).

Applicability. This regulation applies to the Active Army, the Army National Guard, and the U.S. Army Reserve. Policies prescribed herein apply to all activities of the U.S. Army involved in providing pay support to

Active Component soldiers and Reserve Component soldiers being paid by the Defense Joint Military Pay System Active Component (DJMS-AC), formally Joint Service Software (JSS-AC). This regulation is applicable during full mobilization.

Proponent and exception authority. The proponent for this regulation is the Assistant Secretary of the Army for Financial Management (ASA(FM)). The ASA(FM) has the authority to approve exceptions to this regulation that are consistent with controlling law and regulation. The ASA(FM) may delegate this approval authority, in writing, to a division chief under their supervision within the proponent agency in the grade of colonel or the civilian equivalent.

Army management control process. No text provided.

Supplementation. Supplementation of this regulation and establishment of command and local forms are prohibited without prior approval from the Assistant Secretary of the Army for Financial Management (ASA(FM)). Address your request through HQDA, ASA(FM), ATTN: SAFM-FOM, Assistant Secretary Army Financial Management, 109 Army Pentagon, Washington, DC 20310-0109, to the Defense Finance and Accounting Service-Indianapolis Center (DFAS-IN), ATTN: DFAS-IN/FJA, Mail Stop 58,

8899 East 56th Street, Indianapolis, IN 46249-2250.

Interim changes. Interim changes to this regulation are not official unless they are authenticated by the Administrative Assistant to the Secretary of the Army. Users will destroy interim changes on their expiration dates unless sooner superseded or rescinded.

Suggested Improvements. Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) through the Office of the Assistant Secretary of the Army for Financial Management, ATTN: SAFM-FOM, 109 Army Pentagon, Washington, DC 20310-0109, to the Defense Finance and Accounting Service-Indianapolis Center (DFAS-IN), ATTN: DFAS-IN/FJA, Mail Stop 58, 8899 East 56th Street, Indianapolis, IN 46249-2250

Distribution. Distribution of this publication is made in accordance with the requirements on DA Form 12-09-E, block number 5427 intended for command level B for Active Army, Army National Guard, and U.S. Army Reserve.

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Chapter 1 Introduction

1-1. Purpose

This regulation provides Department of the Army (DA) policies for entitlements and collections of pay and allowances for active duty soldiers. It is used in conjunction with Department of Defense Financial Management Regulation (DoDFMR), Volume 7, Part A (Vol 7A) DOD 7000.14-R.

1-2. References

Required and related publications and prescribed and referenced forms are listed in appendix A.

1-3. Explanation of abbreviations and terms

Abbreviations and special terms used in this regulation are explained in the glossary.

1-4. Responsibilities

a. The Director, Defense Finance and Accounting Service-Indianapolis Center (DFAS-IN) will—

(1) Establish policies and procedures to ensure the prompt payment of soldiers.

(2) Maintain and operate the Defense Joint Military Pay System Active Component(DJMS-AC).

b. Finance officers (FO)/Defense accounting officers (DAO) will—

(1) Ensure pay change data is submitted in a timely manner.

(2) Take action to resolve any pay or administrative discrepancies.

(3) Ensure discrepancies reflected on the bi-monthly pay/personnel match are resolved per instructions received with the report.

(4) Ensure internal controls are maintained at all times.

c. Commanding General, U.S. Total Army Personnel Command (PERSCOM) will—

(1) Report grade change transactions directly to the soldier's Master Military Pay Account (MMPA) for soldiers promoted or reduced on Headquarters, Department of the Army (HQDA) orders.

(2) Verify and certify DA Form 1506 (Statement of Service -For Computation of Length of Service for Pay Purposes) when forwarded from FO/DAO.

d. Commander, Personnel Service Company (PSC)/Military Personnel Office (MILPO) will—

(1) Process pay grade changes for soldiers in pay grades E5, E6, W2, and O2; and when promotion orders are received from the National Guard Bureau (NGB), the U.S. Army Reserve Personnel Center (ARPERCEN), or state orders for enlisted soldiers who are on active duty.

(2) Resolve grade discrepancies between DJMS-AC and the Standard Installation/Division Personnel System (SIDPERS).

(3) Verify and certify DA Forms 1506 (Statement of Service) when information is available to determine that service claimed by the soldier is valid.

(4) Determine each qualified officer's aviation service date (ASD) and officer service date (OSD) based on information in pertinent official records.

(5) Forward pay related documents to the FO/DAO on a daily transmittal memorandum no later than 1000 hours the workday after the document is received or generated.

e. Commanders will—

(1) Ensure pay affecting documents are accurate and forwarded to the FO/DAO promptly.

(2) Review the Unit Commander's Finance Report (UCFR) on a monthly basis and report any discrepancies to the FO/DAO immediately.

(3) Prepare, certify, and forward to the FAO/DAO certificates for soldiers who are incapacitated physically and are in receipt of hazardous duty incentive pay

f. The battalion S1 (Bn S1) will—

(1) Ensure pay grade changes for advancements to pay grades E2 through E4 and all reductions are processed immediately.

(2) Assist soldiers in preparing pay related documents.

(3) Forward pay related documents to the FO/DAO on daily transmittal memorandum no later than 1000 hours the workday after the document is received or generated per DA Pam 600-8, chapter 8.

(4) Respond to soldier's pay inquires when the required information is available.

(5) Ensure the verification of the UCFR and SIDPERS Zero Balance Report (AAC-C27) is accomplished monthly.

(6) Ensure undeliverable leave and earnings statements (LES) are returned to the FO/DAO within 3 working days after pay day with the reason for non-delivery annotated on each LES. Undeliverable LESs are those for soldiers that are no longer in the unit or are in an unauthorized absence status.

g. State adjutants general will—

(1) Verify service claimed by Army National Guard (ARNG) soldiers on active duty.

(2) Process grade changes.

h. The Sea Service Office (SSO), Fort Eustis, VA, will verify sea service for Army personnel.

i. The Surgeon General will determine the ASD and OSD for each flight surgeon or medical officer entitled to aviation career incentive pay (ACIP).

j. Soldiers are responsible for reviewing their LES, and for the prompt and accurate reporting of changes in their personal circumstances that affects their entitlement to pay or the distribution of their pay to their commander and servicing FO/DAO.

1-5. Payment of soldiers

a. Scheduled payday will be per DoDFMR, Vol 7A, paragraph 40107.

b. All payments of entitlements and deductions from military pay appropriations for active duty soldiers will be made through DJMS-AC.

c. All payments due the soldier or deductions due the U.S. Government identified or prepared after transition will be forwarded to DFAS-IN per paragraph 21-6 or AR 37-1 for settlement as applicable.

1-6. Payment options

a. Mid-month (MID-MO) and, or end-of-month (EOM) pay options will be elected by the soldier on DA Form 3685 (DJMS-AC Pay Election). If the MID-MO option is elected, both payments will be to the same address.

b. The soldier will elect that payment to a financial organization, or check to address (may be unit address). Soldiers reenlisting, or entering on active duty after 1 August, 1992 will have direct deposit (SURE-PAY).

c. Soldiers may elect to have a specific amount of pay held during each month. Use the "accrual of pay" portion on the DA Form 3685 to elect held pay.

d. A waiver for SURE-PAY may be granted by the soldier's commander when it is determined to be in the best interest of the individual and the Army. Waivers should be granted for the minimum time required to resolve problems prior to enrollment in SURE-PAY. A waiver will be granted for no more than a 1 year period, but may be renewed if the situation still exists. Counseling or participation in a financial management course offered through the local command is required if the waiver is granted for financial problems.

Chapter 2 Creditable Service

2-1. Policy provisions

Basic pay (BP) rate is established according to the pay grade and the number of years creditable service a soldier has completed.

Creditable service is determined per the DoDFMR Vol 7A, Part One, Chapter 1. Creditable service will be used to establish the soldier's Pay Date (PD), and Total Active Federal Military Service Date (TAFMSD).

2-2. Establishing creditable service-officers

a. Active Component (AC) officers entering active duty and Reserve Component (RC) officers ordered to active duty for a period in excess of 179 days must submit DA Form 1506 to the servicing FO/DAO. Figure 2-1 shows a sample DA Form 1506. This requirement pertains to—

(1) All medical/dental officers who are to be credited with constructive service.

(2) Officers who do not have sufficient documentation in their possession to establish creditable service for pay purposes.

b. The officer will prepare and sign a DA Form 1506 showing all periods of prior service. The PSC, to the extent possible, will verify each period of service shown on the DA Form 1506 from all available records, either in the officer's possession or included in the DA Form 201 (Military Personnel Records Jacket, U.S. Army), (for example, DD Form 214 (Certificate of Release or Discharge From Active Duty), orders, or DA Form 2-1 (Personnel Qualification Record-Part II)). When the statement of service can be verified in this manner, the PSC will authenticate the DA Form 1506. The PSC will send copy 1 of DA Form 1506 to the servicing FO/DAO for service date computation, and copy 3 to the Commander, United States Total Army Personnel Command (PERSCOM), ATTN: TAPC-MSR-S, 200 Stovall Street, Alexandria, VA 22332-0400. The PSC will destroy 2, 4, and 5. The servicing FO/DAO will input the TAFMSD and the pay date entry to DJMS-AC.

c. Where there is reason for doubt, or exact dates are not available, the PSC will, except as provided in *d* and *e* below, annotate DA Form 1506 and submit it through the FO/DAO to PERSCOM for verification, as follows:

(1) Examine copies 1, 3 and 4, of DA Form 1506 to ensure that all copies are legible and that the complete mailing address of the FO/DAO has been annotated. Send copies 1 and 3 to the Commander, Total Army Personnel Command, ATTN: TAPC-OPP-R, 200 Stovall Street, Alexandria, VA 22332-0400, for verification of service stated by the officer.

(2) Annotate copy 4 to show the date copies 1 and 3 were sent to PERSCOM and file in a suspense file pending return of the verified copies.

(3) If the statement of service computation service is correct, indicate verification by PERSCOM on copies 1 and 3 and authenticate the copies in the space provided at the bottom of the DA Form 1506. If the service stated by the officer proves to be incorrect, PERSCOM will enter the correct computation of creditable service for pay purposes in the lower portion of copies 1 and 3 of DA Form 1506, and authenticate the copies in the space provided at the bottom of the form. For officers in the grade of O03 and below, PERSCOM will insert a certificate stating whether or not the officer has had over 4 years of active service as an enlisted soldier or warrant officer. PERSCOM will return copy 1 to the FO/DAO at the address shown on the form. PERSCOM will keep copy 3.

(4) On receipt of the verified copy, the FO/DAO will—

(a) Annotate copy 4 "verified by PERSCOM".

(b) If the data on the officer's MMPA is incorrect, the FAO/DAO will process a TZ05 transaction to correct the TAFMSD, and/or pay date. Use copy 1 as the substantiating document.

(5) If the service stated by the officer was incorrect, provide the corrected statement of service as listed by PERSCOM on copy 1 to the PSC for correction of personnel records. If the officer has been reassigned, copy 1 and 4 will be sent immediately to the gaining FO/DAO.

d. Officers whose sole military status has been under a commission in the U.S. Army Reserves (USAR) and was completed subsequent to 1 July 1958, will submit their statement of service to the PSC for verification. The PSC will verify the creditable service for pay purposes and date stamp a copy of the initial appointment letter

with the acceptance date, and file a copy in the officer's DA Form 201. When the acceptance date cannot be determined, the personnel office will annotate the DA Form 1506 with action taken per *c* above. Copy 1 of DA Form 1506, verified by the PSC, will be returned to the FO/DAO for appropriate action. The PSC may destroy all other copies.

e. Verification by the adjutant general of the State, territory, or district ARNG officers will satisfy the requirements of *a* above and paragraph 2-3.

2-3. Active enlisted and warrant officer service — pay grades O1E, O2E, or O3E

Commissioned officers in the pay grades O1, O2, or O3 are entitled to the special rate of pay if the officer has over 4 years of active enlisted and warrant officer service or a combined total of active enlisted and warrant officer service (DoDFMR, Vol 7A, para 10105).

2-4. Establishing creditable service-enlisted

a. The FO/DAO serving soldiers on active duty and unit commanders of soldiers participating in Reserve training duty are responsible for determining the creditable years of service for enlisted soldiers. The FO/DAO will make this determination using the soldier's DA Form 2-1 or any other official source. When creditable service can be confirmed in this manner, a copy of the official documentation will be used to substantiate the pay transaction.

b. If the PSC cannot verify creditable service from the information available, the PSC—

(1) Initiates a request for an official verified statement of service from the U.S. Army Enlisted Records and Evaluation Center (USAEREC), by an electronically transmitted message or letter, to the Commander, USAEREC, ATTN: PCRE-RR-R, Indianapolis, IN 46249-5301.

(2) Ensures that a copy of the message or letter is filed in a suspense file by the inprocessing clerk, and on receipt of the verified statement of service from USAEREC, ensures that the inprocessing clerk withdraws the suspense copy from the suspense file, and destroy.

(3) Ensures that the statement of service is used to substantiate the input of any corrections to the soldier's MMPA.

c. Verification by the adjutant general of the State, territory, or district will satisfy the requirement in *a* above for ARNG soldiers on active duty.

2-5. Administrative changes to pay date or TAFMSD

a. On receipt of the verified and/or corrected statement of service, the FO/DAO will process the transactions necessary to correct the pay date or TAFMSD. The document received will be the substantiating document for the input. In addition, Finance will furnish to the PSC a copy of the DA Form 1506 from PERSCOM or the statement of service from USAEREC.

b. Accepted changes by DJMS-AC will be used to update the officer master file (OMF) and enlisted master file (EMF), which in turn will update the local SIDPERS file.

c. Adjustments to pay will be made by DFAS-IN, based on the FO/DAO date of correction. DFAS-IN may request a copy of the documentation be forwarded in questionable or difficult cases. In this situation, adjustments will not be made until DFAS-IN receives the requested documents.

Chapter 3 Basic Pay

3-1. Authority

a. Soldiers are paid per DoDFMR, Vol 7A, paragraph 10214, tables 1-2-5 through 1-2-8.

b. The law prescribes the pay of soldiers. Soldiers are entitled to receive pay according to their pay grades and years of service if—

(1) On active duty in a pay status.

(2) Not prohibited by law from receiving such pay.

3-2. Establishing a pay account

Pay accounts will be established and maintained on DJMS-AC MMPAs through input coded by—

- a. The FO/DAO at the soldier's first duty station for officers and enlisted soldiers who do not report through a reception center.
- b. The Reception Battalion Automated Support System (REC-BASS) for soldiers processing through a reception station.

3-3. Advancements/promotions/reductions

a. Responsibilities for reporting grade change transactions are outlined in paragraph 1-4.

b. The PSC will use promotion orders to report grade changes for enlisted pay grades (SGT and SSG), warrant officer pay grade (W2), and commissioned officer pay grade (O2); and when promotion orders are received from the NGB, ARPERCEN, or state orders for enlisted soldiers who are on active duty.

c. The Bn S1 will use DA Forms 4187 (Personnel Action) as the source document to process advancements to pay grades E2 through E4. Enlisted soldiers automatically will be advanced by the EMF from pay grade E1 to pay grade E2 on completion of 6 months active service. The Bn S1 will make pay grade changes for reductions using DA Forms 2627 (Record of Proceedings Under Article 15, UCMJ), and courts-martial orders as the source document.

d. Accepted SIDPERS grade changes generate an OMF or EMF and a DJMS-AC transaction as follows:

(1) DFAS-IN through DJMS, systemically edits, posts, or rejects the system generated transactions. Accepted message numbers and rejected transactions are transmitted systemically to the originating Bn S1/PSC for corrective action.

(2) On receipt of rejected transactions, the Bn S1/PSC researches and attempts to resolve all the discrepancies.

e. The MPO will make all necessary adjustments to the soldier's MMPA when notified that an adjustment is necessary, for a period that is outside immediate access storage (IAS)-current plus 11 prior processing months.

3-4. Saved pay

a. An enlisted soldier or warrant officer who accepts a permanent or temporary appointment as a commissioned or warrant officer in the AC or RC will be paid the greater of the pay and allowance entitled to as an enlisted soldier, warrant officer, or commissioned officer. (See DoDFMR Vol 7A, Part One, Chap 2, Sec C.)

b. When the FO/DAO processes the transaction to convert an account to a commissioned or warrant officer status, DFAS-IN is notified systemically through the automated case control system (ACCS) that the case is being established. The FO/DAO will also send an electronic mail (E-Mail) message to DFAS-IN to notify DFAS-IN that the case has been established on the MMPA. DFAS-IN will then compute the saved pay entitlement, and make the appropriate corrections to the MMPA.

3-5. Stop basic pay upon transition

a. The separations clerk will process a separation transaction against the MMPA of all soldiers transitioning from active duty whether for normal expiration terms of service (ETS), retirement, or an early transition. DJMS-AC will suspend the pay of a soldier upon reaching the ETS reflected on the MMPA, but does not separate the account.

b. Special emphasis must be given to accounts of soldiers who transition prior to the ETS on the MMPA. The FO/DAO must process the separation transaction as soon as possible after notification of the early transition in order to posture the MMPA for the final payment and prevent possible overpayments to the soldier.

Chapter 4 Absence from Duty

4-1. Authority

The conditions of entitlement and effects on pay and allowances for absences are contained in the DoDFMR Vol 7A, Part One, Chapter 3. The procedures for requesting, approving, and administering authorized absences are contained in AR 630-5 and DA Pam 600-8. Procedures for the administration of unauthorized absences are contained in AR 630-10.

4-2. Leave record

The MMPA is the official leave record. All leave periods will be posted to the MMPA and will update the current leave balance.

4-3. Unauthorized absences

Unauthorized absences will adjust pay and allowances, the pay date and the TAFMSD. A transaction must be processed to adjust the date of separation (DOS) and ETS and confirm the pay date and TAFMSD changes for the period of the absence.

4-4. Processing requirements

The FO/DAO maintaining the soldier's pay account will process all transactions required to update the MMPA for all duty status changes. The servicing FO/DAO will maintain the soldier's account until the soldier is transferred by orders to another duty station and will ensure that all transactions affecting the account have been processed prior to the transfer.

4-5. Substantiating documents

a. The DA Form 31 (Request and Authority for Leave) is used for reporting leaves.

b. The DA Form 4187 is used for reporting other duty status changes.

Chapter 5 Special Pays for Health Professionals

5-1. Special pay for optometrists and veterinarians

Optometry and veterinary officers who are on active duty as a result of a call or order to active duty for a period of at least one year are entitled to special pay. For exceptions concerning rates of entitlements, and restrictions, refer to the DoDFMR Vol 7A, Part One, Chap 7.

5-2. Creditable service for medical and dental officers

a. Creditable service determines the health professions pay entry date (HPPED) which is the basis for computation of the amount of medical or dental variable special pay (VSP). The order issuing agent will include the amount of creditable service in the officer's initial active duty orders.

b. The FO/DAO will establish the HPPED upon entry on active duty. It will be computed from the creditable service included in the initial active duty orders.

5-3. Variable special pay

a. For conditions concerning entitlement, rates, and restrictions for VSP for medical officers, see DoDFMR Vol 7A, Part One, Chapter 5, Section A.

b. For conditions concerning entitlement, rate, and restrictions for VSP for dental officers, see DoDFMR, Vol 7A, Part One, Chapter 6, Section A.

c. Dental and Medical officers will be authorized, VSP during initial inprocessing. The VSP will be authorized effective on the date of entry on active duty.

d. The intern training code on the officer's MMPA will be changed automatically based on the ending date input when the officer begins the intern training.

5-4. Board certified pay

a. For conditions concerning entitlement, rates, and restrictions for board certified pay (BCP) for medical officers, see DoDFMR, Vol 7A, Part One,

b. For conditions concerning entitlement, rate, and restrictions for BCP for dental officers, see DoDFMR Vol 7A, Part One, Chapter 6, Section B.

c. BCP is started upon proof of board certification.

5-5. Additional special pay

a. For conditions concerning entitlement, rates, and restrictions for additional special pay (ASP) for medical officers, see DoDFMR, Vol 7A, Part One, Chapter 5, Section C.

b. For conditions concerning entitlement, rate, and restrictions for ASP for dental officers, see DoDFMR Vol 7A, Part One,

c. ASP will be paid on the effective date of the agreement to remain on active duty for at least one additional year.

5-6. Incentive special pay

a. For conditions concerning entitlement, rates, and restrictions for incentive special pay (ISP) for medical officers, see DoDFMR, Vol 7A, Part One, Chapter 5, Section D.

b. ISP will be paid on the effective date of the agreement to remain on active duty for at least one additional year.

5-7. Multi-year special pay

a. For conditions concerning entitlement, rates, and restrictions for multi-year special pay (MSP) for medical officers, see DoDFMR, Vol 7A, Part One, Chapter 5, Section H.

b. The initial MSP installment will be paid on the effective date of the agreement. The remaining annual installments will be paid on the anniversary of the agreement effective date.

5-8. Registered nurse accession bonus

A registered nurse who qualifies for appointment as a nurse corps officer may be eligible for an accession bonus. For conditions concerning entitlement, rates, and restrictions, see DoDFMR, Vol 7A, Part One, Chapter 21, Section A. The lump sum bonus will be paid at the first permanent duty station.

5-9. Incentive special pay for certified registered nurse anesthetists (CRNA)

a. CRNA who are on active duty for at least one year may receive CRNA ISP. For conditions of entitlement, rates, and restrictions, see DoDFMR, Vol 7A, Part One, Chapter 21, Section B.

b. CRNA ISP will be paid on the effective date of the agreement to remain on active duty.

Chapter 6 Special Pay-Diving Duty

6-1. Entitlement and policy provisions

a. Conditions of entitlement and rates payable for special pay for diving duty are contained in the DoDFMR, Vol 7A, Part One, Chapter 11.

b. Special orders, published to authorize or terminate diving duty assignment, will substantiate the commencement and termination of diving duty pay. DA Form 4730-R (Certificate for Performance of Hazardous Duty) will be used as notification of dives performed. DA Form 4730-R will be reproduced locally on 8 1/2- by 11-inch paper. A copy for reproduction purposes is located at the back of this regulation.

c. When a soldier is incapacitated physically, as a result of a diving duty accident and entitlement to incentive pay exists, a statement similar to the following will support the continuation of incentive pay for diving duty:

“(Name, grade, social security number, organization) is incapacitated physically to perform diving duty as a result of

(type) accident and such incapacity resulted from participation in diving duty. The incapacity originated on (date). During the period from (date) to (end of month or termination of entitlement to incentive pay), the soldier continued to be incapacitated.”

d. The appropriate medical officer must date and sign the statement.

Chapter 7 Special Pay-Sea Duty

7-1. Entitlement and policy provisions

a. Conditions of entitlement and rates payable for Special Pay-sea duty (SDP) are contained in the DoDFMR, Vol 7A, Part One, Chapter 18.

b. Sea duty for the purpose of entitlement to career sea pay (CSP) is service performed by a soldier on active duty and under orders issued by a competent authority including RC and ARNG soldiers on active duty.

7-2. Documentation for entitlement of CSP

a. Documentation of entitlement to CSP will be determined by the soldier and the unit commander. The unit commander will forward a memorandum from the unit stating the soldiers CSP qualifications to the SSO for verification. The mailing address is Director, Office of the Chief of Transportation, ATTN: ATZF-OCT-F, Fort Eustis, VA 23604-5407. Upon verification, the SSO will initiate DA Form 2446 (Request for Orders) and send to PERSCOM or the PSC servicing that unit. Upon receipt of the form, the PSC will issue the appropriate orders. A copy of the orders and the memorandum will be sent to the FO/DAO documenting the soldier's entitlement to CSP. The orders will establish that the soldier is assigned currently to a ship and is in a sea duty status. The memorandum will contain the number of days of creditable sea duty and the number of consecutive months of sea duty the soldier currently has completed.

b. The soldier must file DD Form 827 (Application for Arrears in Pay) to claim back entitlements. The form will contain the period of time being claimed and the name, and home port of the ship. The soldier will submit the claim and any appropriate DA Forms 3068-1 (Marine Service Record) to the FO/DAO. The FO/DAO will send this documentation to the SSO for verification. Upon verification, the SSO will send the claim back to the FO/DAO. All claims for SDP by in-service soldiers will be paid by the servicing FO/DAO of the soldier who submitted the claim. The FO/DAO will send claims received from out-of-service soldiers to DFAS-IN, ATTN: DFAS-IN-FJFC-C, Mail Stop 95, 8899 East 56th Street, Indianapolis, IN 46249-0875.

Chapter 8 Other Special Pays

8-1. Entitlement provisions

The conditions of entitlement and rates payable for other special pays are contained in the DoDFMR, Vol 7A, Part One, in the chapter indicated below:

- a.* Proficiency and special duty assignment pay (SDAP)-chapter 8.
- b.* Enlistment and reenlistment bonuses-enlisted soldiers-chapter 9.
- c.* Hostile fire pay (HFP) or imminent danger pay (IDP)-chapter 10.
- d.* Overseas extension incentive pay (OEIP)-chapter 14.
- e.* Engineering and scientific career continuation pay-chapter 16.
- f.* Foreign duty pay (FDP)-chapter 17.
- g.* Foreign language proficiency pay (FLPP)-chapter 19.

h. Special pays for Nurse Corps officers—chapter 21.

8–2. Required documentation

a. Copies of orders assigning the soldier to duty resulting in entitlement or termination of such duty, or documentation supporting entitlement to bonuses, will serve to substantiate commencement and termination of the special pay(s).

b. The gaining unit commander will use DA Form 4187 to substantiate the continued entitlement to SDAP, when a soldier receiving SDAP changes duty stations, and continues to be entitled to SDAP.

8–3. Payment

a. DJMS will credit special pay established on the MMPA each month until action is taken to stop the entitlement. The soldier's unit commander will recertify special pays annually. The commander may use the Unit Commanders Finance Report to identify soldiers who are receiving a special pay.

b. DJMS will generate a pay authorization for bonus entitlements established on the MMPA, for any subsequent, quarterly, or annual installments.

Chapter 9 Aerial Flights

9–1. Hazardous Duty Incentive Pay—Flying Duty for Enlisted Soldiers and Non-Rated/Non-Designated Officers

a. The law prescribes the conditions of entitlement and rates payable for hazardous duty incentive pay (HDIP) for flying duty for enlisted soldiers and non-rated/non-designated officers. Regulatory policies are contained in the DoDFMR, Vol 7A, Part Two, Chapter 1, Section A.

b. Copies of orders assigning the soldier to aerial flight duty, or termination of such duty, will serve to substantiate starting and stopping of flying duty pay. Once the entitlement to flight pay is established on the MMPA. An entitlement will be credited systemically each month until input is made to stop the entitlement. HDIP—Flying duty for enlisted non-crewmembers will stop upon PCS, reenlistment, or at the end of the fiscal year, which ever occurs first. When the soldier fails to meet the performance requirement, the FO/DAO will process a stop or collection transaction to the MMPA for each month the soldier fails to qualify.

c. On completion of the period during which flight requirements are to be met, the commander will review the individual flight records. At that time, the commander will prepare a DA Form 4730–R and submit it to the servicing FO/DAO as follows:

(1) All personnel in an authorized flying status have qualified for flight pay for the month of (month), except the following:

- (a) List by name, pay grade, and SSN; or
- (b) None.

(2) A separate part of the certificate, when applicable, will be used to list any individuals who qualified retroactively for preceding months, as shown below:

(a) Show that personnel have met flight requirements to qualify for flight pay for the month(s).

(b) Show personnel's name, pay grade, SSN, and hours flown by month.

(3) The commanding officer or an official designated by the commander will sign and date the statement with his or her name, grade, organization, and SSN.

d. When a soldier is incapacitated physically as a result of an aviation accident and entitlement to incentive pay exists, a statement similar to the following will support the continuation of incentive pay:

“(Name), (grade), (SSN), (organization) is incapacitated physically to perform flying duty as a result of (type) accident and such incapacity resulted from participation in flying duty. The incapacity originated on (date). During the period from (date)

(to end of month or termination of entitlement to incentive pay), the soldier continued to be incapacitated.”

e. The appropriate medical officer must date and sign the above statement.

9–2. Aviation career incentive pay for rated/designated commissioned officers and warrant officers

a. Conditions of entitlement and rates payable for aviation career incentive pay (ACIP) for rated/designated commissioned and warrant officers are contained in the DoDFMR, Vol 7A, Part Two, Chapter 1, Section B.

b. The PSC will furnish the officer's ASD and OSD to the FO/DAO as a data element in published orders. The PSC will ensure that two copies of the order for each individual are furnished the FO/DAO.

c. The Surgeon General will issue orders for flight surgeons and medical officers entitled to ACIP. Copies will be distributed to each officer's PSC who in turn must provide a copy to the FO/DAO as described above.

d. PERSCOM will use DA letter orders to substantiate continuous entitlement to ACIP based on the 12th and 18th year gate review. PERSCOM will issue appropriate orders if the officer is qualified. The state adjutant general (for ARNG personnel), and the Army Area Headquarters (for USAR(RC) personnel) will issue letter orders for RC personnel. The orders will show the ASD, OSD, gate review period, and the period for which the continuation payment is authorized. The PSC will furnish the orders to the servicing FO/DAO no later than the 1st day of the calendar month of the review period.

e. Officers who fail to attain 12 and 18 year gates remain qualified for aviation service unless and until disqualified for aviation service by DA order, and may be entitled to monthly ACIP. Documents required to substantiate monthly entitlement are:

(1) The latest aviation service order issued by the Commander, U.S. Army Aviation Center (USAAVNC), NGB, or the Commanding General, PERSCOM, as appropriate.

(2) The order assigning the aviator to an operational flying duty position.

(3) Written notification to the servicing FO/DAO by the aviator's commander that minimum flights were performed as required by the DoDFMR, Vol 7A.

f. The commander will send other documents having an impact on ACIP as follows:

(1) Orders announcing suspensions and revocations of suspension.

(2) Certificates of incapacitation.

(3) Monthly exception certificates.

g. Automatic termination of ACIP by DFAS–IN will occur—

(1) On completion of the 12th and 18th year of aviation service.

(2) On completion of the 25th year of total federal officer service by commissioned officers.

h. PERSCOM will stop ACIP for commissioned officers who have been suspended from flying status.

Chapter 10 Other Hazardous Duty Incentive Pays

10–1. Entitlement provisions

a. Conditions of entitlement and rates payable for HDIPs listed in this chapter are contained in the DoDFMR, Vol 7A, Part Two, Chapter 3 include—

(1) Parachute Duty.

(2) Flight Deck Duty.

(3) Demolition Duty.

(4) Experimental Stress Duty.

(5) Toxic Fuels (or Propellants) Duty.

b. In order to start or stop the entitlement to HDIP the FO/DAO

will use orders assigning soldiers to or terminating their assignment from performance of the hazardous duty. Once entitlement is established, HDIP will be credited systemically to the soldier's MMPA each month unless a transaction is processed to stop the entitlement.

c. The commanding officer will furnish the FO/DAO a statement when a soldier is incapacitated physically as a result of a hazardous duty under this chapter and entitlement to incentive pay exists. A statement similar to the following will support the continuation of incentive pay:

“(Name), (grade), (SSN), (organization) is incapacitated physically to perform (type) duty as a result of (type) accident and such incapacity resulted from participation in (type) duty. The incapacity originated on (date). During the period from (date) to (end of month or termination of entitlement to incentive pay), the soldier continued to be incapacitated.”.

d. The appropriate medical officer, will date and sign the above statement. The statement will include his or her name, grade, organization, and SSN.

e. Continued entitlement of HDIP is contingent upon the actual performance of hazardous duty. The unit commander will use DA Form 4730-R to document performance of hazardous duty, or provide a statement signed by the commander or a commissioned officer attesting to the actual performance of such duty in the event blank forms are not available. The body of the form or statement may be modified as follows:

Except for soldiers named below, all personnel assigned to this unit who are authorized to perform (type) duty have met their duty performance for the month of (month),
GRADE
NAME
SSN

f. The FO/DAO will process a stop or collection action of HDIP when a soldier who is entitled to HDIP fails to meet the prescribed performance requirements for a calendar month. If the soldier subsequently meets the performance requirement in a later month, a authorization of the entitlement will be processed.

g. HDIP terminates on the effective date shown in orders relieving a soldier from hazardous duty. Orders will be issued by—

(1) The commander relieving a soldier from such duty.

(2) The commander of the losing organization when a change of station is involved and the new assignment does not include the requirement to perform hazardous duty. For permanent change of station, the termination of the soldier's hazardous duty status will be included on the assignment orders.

(3) The gaining organization commander when a change of station is involved and it is not known until the soldier arrives at the new assignment that the assignment will not include hazardous duty. As soon as practicable issue orders terminating the soldier's hazardous duty status.

(4) The transition activity commander.

(5) The hospital commander for a soldier who is transferred by PCS orders to a hospital for treatment. These orders will relieve the soldier from hazardous duty on the first day of the third month following the month of departure from the old station. If the soldier was injured in a accident performing the duty and had already qualified for that month, orders will be effective on the first day of the fourth month following the month in which the accident occurred. Orders will be effective on the date of release from the hospital when hospitalization terminates before that date and the soldier is not assigned to a hazardous duty position.

10-2. Parachute duty

a. Parachute duty is designated as—

(1) Duty by a parachutist of a unit approved and properly designated as an airborne unit.

(2) Duty while a student at a parachute or airborne school.

(3) Duty by a parachutist in a student status at the John F. Kennedy Center for Military Assistance.

(4) Duty by a parachutist in a non-airborne unit in a position designated as a parachute position, when it has been determined that parachute jumping is an inherent and essential part of the duties of the position such as—

(a) Duty by a parachutist while at an airborne service test section.

(b) Duty by a parachutist while at an approved quartermaster airborne facility concerned with maintenance, testing, and/or parachute packing and rigging or to a pararescue team.

b. Except in cases of emergency or as authorized by AR 215-2, only qualified parachutists on current parachute duty, and parachutist trainees, are authorized to make static line parachute jumps from an aircraft.

c. Except as authorized by AR 215-2, Army personnel may be ordered to participate in free-fall parachute jumps employing body stabilizing techniques only to fulfill bona fide military requirements and provided that—

(1) The individual is a rated parachutist.

(2) The individual is also a graduate of a recognized military free-fall parachute training course or is a student at such a course.

(3) The individual is currently on parachute duty.

(4) The aircraft, parachute assemblies, and allied equipment have been approved by DA for use in free-fall body stabilizing parachute jumps. Exception is made for soldiers of Army test agencies, who may be ordered to test aircraft, parachute assemblies, allied equipment, and techniques to determine suitability.

d. Parachute jumps with a sports parachute club do not qualify an individual for hazardous duty pay. This is regardless of the purpose of the jump or whether or not the individual is on current jump status.

e. When a soldier is unable to make a jump because of military operations or absence of jump equipment or aircraft, the commander will issue a signed certificate attesting to this fact. The commander will furnish the FO/DAO two copies of the statement. When a soldier in the preceding situation completes the fourth jump, the commander will furnish DA Form 4730-R or a signed statement to the FO/DAO at the end of the month during which the jump was completed. If, during a period of less than 12 months, a soldier met the requirement of at least four jumps, but subsequent military operations or absence of jump equipment or aircraft was again the only reason for such soldier being unable to meet the performance requirement, the commander will submit documents of such facts.

f. If the soldier's name appears on DA Form 4730-R or statement attesting to performance of a parachute jump, and the soldier has been in continuous receipt of parachute pay, no input to the MMPA is required.

10-3. Demolition duty

a. For the purpose of qualifying for demolition duty pay an individual must have a primary duty assignment involving the demolition of explosives, including training for that duty, of one or more of the functions listed in DoDFMR, Vol 7A, paragraph 20331b, and assigned by competent orders as follows:

(1) To a unit or section approved and properly designated as an explosive ordnance disposal activity, when qualified in specialty skill identifier (SSI) 75D or military occupational specialty (MOS) 55D.

(2) As a student in the SSI 75D or MOS 55D course, or an instructor with SSI 75D or MOS 55D at the U.S. Naval School Explosive Ordnance Disposal, U.S. Naval Ordnance Station, Indian Head, MD, or at the U.S. Army Missile and Munitions Center and School, Redstone Arsenal, AL.

(3) In SSI 75D or MOS 55D to perform temporary duty (TDY) or temporary additional duty (TAD) involving the demolition of explosives.

b. Authority to issue orders requiring a soldier to perform demolition duty, including training for such duty is delegated to the following:

- (1) Commander, U.S. Army Personnel Center with authority to re-delegate.
- (2) Commanders (Active units only) who maintain personnel records of soldiers having a primary duty assignment requiring the performance of demolition duty.
- (3) The adjutant general of the State, Army National Guard.
- (4) Chief, U.S. Army Reserve.

10-4. Experimental stress duty

a. Authority to issue orders and estimates is as follows:

(1) Authority to issue orders requiring a soldier to perform experimental stress duty (ESD) is delegated to the commanders of laboratories designated to perform thermal stress experiments and to conduct experimental pressure chamber duty.

(2) By 30 April each year, commanders authorized to issue orders will provide HQDA (DAPE-MPD) a man-year estimate for the coming fiscal year of the number of officers and the number of enlisted personnel who will be required to perform ESD.

b. Army laboratories under whose supervision thermal stress experiments with human test subjects may be conducted are—

(1) U.S. Army Natick Research Development and Engineering Center (Natick), Natick, MA.

(2) U.S. Army Chemical Research Development and Engineering Center (Edgewood), Edgewood Arsenal, MD.

c. Under the provisions of Executive Order 11157, 22 June 1964, the following U.S. Army installations have been designated by the Secretary of the Army to conduct experimental pressure chamber experiments with human test subjects:

(1) The U.S. Army Natick Research Development and Engineering Center, Natick, MA.

(2) Armed Forces Institute of Pathology (AFIP), Washington, DC.

(3) U.S. Army School of Aviation Medicine (USASAM), Fort Rucker, AL.

(4) Navy Diving and Salvage Training Center, Panama City, FL.

Chapter 11

Basic Allowance for Subsistence

Section I Officers

11-1. Entitlement provisions

Conditions of entitlement and rates payable for basic allowance for subsistence (BAS) are contained in the DoDFMR, Vol 7A, Part 3, Chapter 1.

11-2. Establishment and continuing entitlement

Entitlement to BAS for officers is established systemically when their account is established on DJMS-AC. Adjustments for field duty status or any non-pay status must be processed manually.

Section II Enlisted

11-3. Entitlement provisions

a. Conditions of entitlement to BAS are contained in the DoDFMR, Vol 7A, Part Three, Chapter 1.

b. Authorizations for BAS will be made per AR 210-10.

11-4. Payment of BAS

a. BAS will be paid automatically by DJMS-AC when the following statuses are posted:

- (1) PCS.
- (2) Leave (except periods of excess leave).
- (3) Permissive TDY.

b. BAS may be authorized at inprocessing for all enlisted soldiers residing with their family members and for soldiers in the grade of SFC and above regardless of dependency status.

c. The unit commander may authorize BAS on a case by case basis using a DA Form 4187 forwarded to the FO/DAO (DA Pam 600-8, chap 8, and Procedure 9-1).

d. When notified by the commander the FO/DAO will adjust BAS of enlisted soldiers under following circumstances:

(1) For periods of field duty when the soldier is receiving BAS.

(2) For periods of TDY when the soldier is not receiving BAS and is paid per diem during the travel.

(3) For periods of TDY when the soldier is receiving rations in kind not available (RNA).

(4) For periods of TDY when the soldier is receiving separate rations (SR) and is not entitled to per diem during the TDY.

(5) For periods of hospitalization when the soldier is receiving RNA or not receiving BAS.

(6) When a soldier is required to purchase one or more meals away from the duty station due to mission requirements (prorated BAS).

Chapter 12

Basic Allowance for Quarters

12-1. Entitlement provisions

The conditions of entitlement and rates payable for basic allowance for quarters (BAQ) are contained in the DoDFMR, Vol 7A, Part Three, Chapter 2.

12-2. Authority to make determinations

The FO/DAO servicing the soldier's account, the FO/DAO's designee, the Director, DFAS-IN, and the Comptroller General of the United States are authorized to make determinations of dependency as indicated below:

a. Determinations may be made by FO/DAOs or their designee for applications for BAQ for a spouse or unmarried children (including children placed in the home pending adoption) under the age of 21 (23 if a full time student) except—

(1) Marriages of questionable validity.

(2) Questionable relationships or support.

b. Determinations for applications for BAQ on behalf of parents or parents-in-law (including loco parentis), children over 21 who are mentally or physically incapable of self support and questionable cases will be submitted to DFAS-IN, ATTN: DFAS-IN-FJFC-D Mail Stop 107, 8899 East 56th Street, Indianapolis, IN 46249-0885.

c. If the Director, DFAS-IN cannot make a determination based on the application, it will be forwarded to the Comptroller General.

12-3. Applications

a. DA Form 5960 (Authorization to Start, Stop, or Change Basic Allowance for Quarters (BAQ), and/or Variable Housing Allowance (VHA)), blocks 1 through 11 and 13 through 16, will be used for determinations by the FO/DAO or designee. Documentary evidence (not required for commissioned and warrant officers) will be produced to substantiate the original application. This may be the marriage certificate, divorce decree or other court order, birth certificate, or the soldier's sworn statement.

b. The FO/DAO will send the DD Form 137 (Application for Basic Allowance for Quarters for Member With Dependents) to DFAS-IN. Supporting documentation to support the dependency determination will be attached to the DD Form 137.

c. Determinations made by an ARNG unit commander or personnel officer on DA Form 5960 for an ARNG soldier will continue in force when that soldier is ordered to active duty. DD Forms 137 approved for ARNG soldiers by the Director, DFAS-IN will continue in force when the soldier is ordered to active duty until the next annual renewal. The State adjutant general or designee will

furnish the servicing FO/DAO with certified copies of the DD Form 137 .

12-4. Recertification requirements

a. Continued entitlement to BAQ at the with dependent rate is based on soldiers recertifying their dependency status annually. The FO/DAO will ensure that a soldier's entitlement to BAQ is terminated when the recertification is not completed within 30 days of the required recertification date. Soldiers will also recertify their dependency status when inprocessing during a PCS.

b. Upon termination of assignment to family type Government quarters the soldier will recertify dependency status prior to starting his or her entitlement to BAQ at the with dependent rate. This will be accomplished using DA Form 5960.

c. When a soldier's BAQ has been terminated under the provisions of *a* above, the soldier must re-establish entitlement to BAQ per paragraph 12-3.

Chapter 13 Family Separation Allowance

13-1. Entitlement provisions

The conditions of entitlement and rates payable for family separation allowance (FSA) are contained in the DoDFMR, Vol 7A, Part Three, Chapter 3.

13-2. Supporting document

A DD Form 1561 (Statement to Substantiate Payment of Family Separation Allowance) with a copy of the travel voucher, indicating the period of entitlement, will serve as the substantiating document for entitlement to FSA.

Chapter 14 Station Allowances

Section I Variable Housing Allowance

14-1. Entitlement provisions

The Joint Federal Travel Regulation (JFTR), Volume 1, Chapter 8 contains the conditions of entitlement and computation of rates payable for VHA.

14-2. Substantiating documents

A DA Form 5960 will be used to support the soldier's entitlement to VHA. A copy of the soldier's lease or mortgage showing the monthly rent/mortgage amount will be attached to support the amounts indicated on the DA Form 5960.

14-3. Annual recertification

Continued entitlement to VHA is based on soldiers recertifying their housing expenses annually. The FO/DAO will establish and maintain controls to verify that all soldiers recertify their housing expenses on an annual basis, and that the soldier's entitlement to VHA is stopped if recertification is not completed within 30 days of the required recertification date. This recertification is done in conjunction with the BAQ recertification under the provision of paragraph 12-4.

Section II Overseas Housing Allowance

14-4. Entitlement provisions

The JFTR, Volume 1, Chapter 9 contains the conditions of entitlement and computation of rates payable for Overseas Housing Allowance (OHA)

14-5. Substantiating documents

The substantiating documents for entitlement to OHA are a DD Form 2367 (Individual Overseas Housing Allowance (OHA) Report), processed through the Housing Referral Office (HRO), and a copy of the soldier's lease. If necessary the HRO will translate the lease.

Section III Cost of Living Allowance

14-6. Entitlement provisions

The JFTR, Volume 1, Chapter 9 contains the conditions of entitlement and computation of rates payable for the Cost of Living Allowance (COLA).

14-7. Substantiating documents

The unit will submit a DA Form 4187 to substantiate the entitlement to COLA.

Section IV Temporary Lodging Allowance

14-8. Entitlement provisions

The JFTR, Volume 1, Chapter 9 contains the conditions of entitlement and computation of rates payable for temporary lodging allowance (TLA).

14-9. Substantiating documents

The housing referral officers's statement that quarters were not available, the soldier's statement that hotel or hotel-like lodgings were occupied and the lodging receipts are required to process the entitlement to TLA.

Chapter 15 Advance and Local Payments

Section I Advance Payments

15-1. Entitlement and policy provisions

a. The DoDFMR, Vol 7A, Part Four, Chapter 1, contains the conditions of entitlement and rates payable for advance pays Section A. The JFTR, Chapters 8 and 9 contains the conditions for authorization of all advances of station allowances. The FO/DAO will process immediately, all advance payments paid under this section against the soldier's MMPA.

b. A soldier may be paid a maximum of one months basic pay less deductions at the old permanent duty station. When justified and approved per paragraph 15-3. A second advance of pay may be paid at the new duty station not to exceed a total of three months basic pay less deductions.

15-2. Requests for advance pay

a. All soldiers requesting an advance of basic pay for a PCS move must prepare DD Form 2560 (Advance Pay Certification/Authorization). The DD Form 2560 with a copy of PCS orders attached will be sent to the servicing FO/DAO or unit commander, when required, for forwarding to the servicing FO/DAO.

b. The unit commander will approve/disapprove all requests for advance of pay for enlisted soldiers in pay grades E1 through E4.

15-3. Justification

Justification is required when any soldier requests a second advance, an advance of more than 1 month's basic pay less deductions, more than a 12-month repayment schedule, payment earlier than 30 days before departure, or payment later than 60 days after arrival at the new duty station. The justification must be in writing and must itemize expenses incurred, extenuating circumstances, or severe

hardship that would be considered exceptions to normal circumstances. The commander or a designated officer or civilian in the chain of-command senior to the requestor must approve the request.

15-4. Responsibility of approving officer and paying officer

a. The officer responsible for approving the request for advance of pay will ensure that there is a definite need for the advance and that the request meets the requirements in paragraph 15-3. The approving official will counsel the soldier concerning the purpose of advances of pay. Counseling will include an emphasis that an advance of pay is intended to provide funds for necessary items only, and that the application may be deferred until arrival at the new duty station. The soldier will also be informed of the liquidation requirements and the financial hardship that may result because of the liquidation period.

b. The responsibility for making payment of an advance of pay is that of the FO/DAO who must also ensure that the provisions of law are observed strictly. The FO/DAO is not required to make payment merely on the justification and evidence presented by the soldier. If the facts do not justify payment, a reasonable explanation or the submission of further evidence may be required. The FO/DAO must use good judgment as to the written justification, and evidence on which payment is made, since payment is made at the financial risk of the FO/DAO.

15-5. Soldiers without dependents

Payment of an advance of pay to soldiers without dependents is authorized. In most instances, however, such soldiers cannot qualify for an advance of pay. If a soldier without dependents requests an advance of pay, the soldier must show justification in writing that extenuating circumstances exist. If the evidence furnished is not questioned and all other requirements are met, an advance of pay may be authorized.

15-6. Advance of BAS

An advance of BAS is authorized only when an enlisted soldier is ordered to a remote location where dining facilities and rations are not readily available and must be purchased prior to departure, or when the unit commander, through an administrative error, fails to send the authorization document to the FO/DAO in a timely manner, causing a delay in the receipt of BAS, or the FO/DAO fails to process the authorization document timely, causing a delay in the receipt of BAS.

15-7. Advance of BAQ and housing allowance

a. Soldiers will use DA Form 4187 to request advances of BAQ and housing allowances.

b. The soldier will attach a copy of the lease, mortgage, or other documentation showing the amount of the soldier's initial expenses.

c. The FO/DAO will pay the lesser of the justified initial expenses or three months entitlement of BAQ and housing allowance. The FO/DAO will consider amounts previously paid as advances for a PCS when computing the amount payable and the liquidation period.

d. Unless justified per paragraph 5-3 the FO/DAO will only allow the soldier to liquidate the advance over a period up to 12-months.

e. If evidence is received that the soldier has terminated the occupancy of the quarters for which the advance was paid, the FO/DAO will recoup any remaining balance due on an advance of BAQ and housing allowance. This will be done in a lump sum from the soldier's pay account or by a cash collection voucher.

15-8. Advance to dependents upon emergency evacuation

a. Payment may be made to the soldier's spouse, child over 16 years of age, or person designated to care for minor children during the evacuation.

b. The soldier will designate the amount of the advance requested on DD Form 1337 (Authorization/Designation for Emergency Pay

and Allowances). The amount requested will not exceed 2-months base pay. The FO/DAO will not consider deductions when computing the maximum amount to be paid. The dependents may elect to repay the advance in a lump sum or in two installments.

c. If the DD Form 1337 is lost during the Evacuation, an affidavit executed by the dependent stating the circumstances surrounding the loss and amounts previously received may be used.

Section II Local Payments

15-9. Policy provisions

a. Local payments may be paid to soldiers in the following situations:

(1) Before departure on PCS or TDY.

(2) When warranted because of emergency conditions.

(3) Local payments (initial) made during reception processing under AR 612-201, not to exceed 8 days of basic pay. Training center commanders may also approve a partial pay for the number of days of pay and allowances earned.

(4) Local payments may be made to prisoners in a pay status who do not have personal funds for use in the purchase of health and comfort supplies that are issued to them per AR 190-47.

(5) Local payments may be made to overseas replacements while processing at overseas replacement stations.

(6) Net amounts due for bonus and transition payments.

b. Payments will not be made under this section after the soldier's DOS.

c. The only payment authorized under this chapter for payment of debts is to settle claims authorized by article 139, UCMJ.

d. The FO/DAO will process payments paid under the provisions of this section immediately to the soldier's MMPA.

15-10. Payment supporting document

The FO/DAO will use a DA Form 7003 (Payment Authorization (JUMPS) signed by the soldier and certified by an official designated by the FO/DAO to support all payments made under this chapter, using the Standard Financial System (STANFINS) redesign subsystem-I (SRD-I) or payments made on a DD Form 115 (Military Payroll Money List)). The DA Form 7003 is not a disbursement voucher in itself, but authorizes the preparation of a payment voucher. The pay clerk will forward the DA Form 7003 to the disbursing branch prior to the payment being made. The cashier will attach DA Form 7003 to the copies of the payment voucher, and give one copy to the soldier. The DA Form 7003 is not required if payment is made using DA Form 2139 (Military Payment Voucher).

Chapter 16 Payment of Air Force Members by Army Finance Offices

16-1. Scope

This chapter covers policy, and instructions for payments made (cross-disbursing service) by Army FO/DAOs to or for members of the U.S. Air Force.

16-2. Air Force central site

Each Air Force member has an individual MMPA that is maintained at the Defense Finance and Accounting Service - Denver Center (DFAS-DE), ATTN: DFAS-DE/JLA, 6760 East Irvington Place, Denver, CO 80279-8000.

16-3. Types of payment

Any Army disbursing officer may make the following types of payment under the provisions of this chapter:

a. One-time casual payment to a member on PCS or TDY.

b. Emergency payments to members on ordinary leave and without funds.

c. TLA.

- d. Death gratuity.
- e. Advance pay for Air Force dependent's evacuation.
- f. Payments to Air National Guard and Air Force Reserve.

16-4. Casual payments

a. Any Army disbursing office may make a casual payment to an Air Force member on PCS or on TDY under the provisions of this paragraph. The member must establish status by presenting their—

(1) DD Form 2A (Armed Forces of the United States Identification Card).

(2) Travel Orders.

(3) AF Form 2572 (Air Force PCS Package Transfer Actions).

b. The status of the AF member's account will be determined by analysis of documents contained in the PCS package. A LES 12-month history print is filed in the PCS package except for basic trainees. Record casual payments made to Air Force personnel on AF Form 2572. FO/DAOs making payment will ensure that payment does not exceed unpaid accrued pay and allowances less normal deductions, to include deduction for any non-routine payments for the accrual period.

c. The payment will be charged to the Air Force accounting classifications that follow:

(1) Officer 57*3500 32*P510 S503725.

(2) Enlisted 57*3500 32*P530 S503725.

Note. * indicates fiscal year.

16-5. Emergency payments to Air Force members

Under emergency conditions, an Air Force member stranded without funds, who is not in possession of a PCS package, DD Form 2A, and/or travel orders, may be paid an emergency payment. The FO/DAO will get verification of the military and pay status from the organization to which the member is to report for duty and from the Air Force central site (DSN 926-7351) respectively. Emergency payments in amounts consistent with their needs for the purchase of health and welfare items may be paid to hospitalized evacuees who are in-transit from combat areas without obtaining verification of the member's pay status.

16-6. TLA

a. Any Army disbursing officer may pay TLA to Air Force members. Payment will be made on SF Form 1034 (Public Voucher for Refunds) and under the conditions and rates prescribed in the JFTR, Volume 1, Chapter 9 and following provisions.

(1) The payment of TLA will be posted to AF Form 2572. The entry posted should identify the type of allowance (TLA), period for which paid, amount paid, voucher number, and disbursing station symbol number (DSSN) of disbursing officer making payment.

(2) Distribute original and copy 1 vouchers per AR 37-103, chapter 7, section II. Copy 2 will be sent daily by Transmittal Letter (TL) to DFAS-DE, ATTN: DFAS-DE/JP, 6760 East Irvington Place, Denver, CO 80279-8000.

b. The payment will be charged to the Air Force accounting classifications that follow:

(1) Officer 57*3500 32*P515 S503725.

(2) Enlisted 57*3500 32*P535 S503725.

Note. * Indicates fiscal year.

16-7. Death gratuity

Army disbursing officers may pay death gratuity to survivors if they are located closest to the survivor's residence and the CAO presents appointment orders. Air Force authorities must furnish the paying disbursing officer the information necessary to make payment.

16-8. Advance pay for Air Force dependents evacuation

a. It may become necessary to evacuate dependents of military personnel from overseas areas with little advance notice and in circumstances when the sponsoring member is not available to provide adequate funds to cover the costs of travel, subsistence, and essential expenses of the dependents during the actual evacuation process.

b. When evacuation of Air Force dependents has been ordered and funds are required as authorized by DoDFMR, Vol 7A, the dependent will present the original DD Form 1337 and proper ID to any disbursing officer available to the dependent during evacuation, including those at ports of debarkation in the United States. The total amount designated in the authorization may be paid in one lump sum or in installments (normally not more than two) at the option of the dependent. Payments will be accomplished on DD Form 115 (Military Payroll Money List) attached to DD Form 117 (Military Pay Voucher). A separate voucher will be used daily for each service. The payment will be charged to the Air Force accounting classifications that follow:

(1) Officer-Dependents 57*3500 32X 5710.0 X 503725.

(2) Enlisted-Dependents 57*3500 32X 5810.0 X 503725.

Note. * Indicates fiscal year.

c. DD Form 117 will be marked plainly "Dependent Evacuation Payment." Care will be exercised to show complete ID of the member and the member's dependent. A record of the payment will be annotated on DD Form 1337. When the maximum amount or final installment has been made, DD Form 1337 will be attached to the duplicate copy of DD Form 117. Send a copy of DD Form 117 with a copy of DD Form 115 attached to DFAS-DE, ATTN: DFAS-DE-JLJ, 6760 East Irvington Place, Denver, CO 80279-8000.

16-9. Payments to members of Air National Guard and Air Force Reserve

a. Any Army disbursing office may make a casual payment to a member of the Air National Guard (ANG) and Air Force Reserve (AFR). The member requesting a casual payment must establish positive ID by presenting:

(1) An Armed Forces ID card.

(2) A copy of active duty orders.

b. The Army disbursing office—

(1) Must contact the member's Air Reserve Pay and Allowance System (ARPAS) payroll office as shown in the member's orders to obtain a payment authorization control number and the amount of money that may be paid to the member.

(2) After payment or check pickup, send a copy of the paid voucher (with copy of active duty orders attached) to DFAS-DE, ATTN: DFAS-DE-JPA, 6760 East Irvington Place, Denver, CO 80279-5000 on the first work day after date of payment.

Chapter 17 Payments to Navy Members by Army Finance Offices

17-1. Payments

a. The provisions of this chapter are applicable only to Navy members on active duty. An Army FO/DAO will make no payments to Navy members for performance of Reserve training duty.

b. In general, entitlement to pay and allowances is the same for all members of the uniformed services; however, some of the procedures differ as shown herein.

c. The FO/DAO will not make payment of advances of pay of any type to Navy members.

d. Requests for pay data in connection with payments to Navy members will be addressed to the DFAS -Cleveland Center, (DFAS-CL) Anthony J. Celebreeze Federal Building, Cleveland, OH 44199-2055, DSN 580-5637.

17-2. Payments to Navy transients

a. Army FO/DAOs may make one-time payments to Navy members on PCS, TDY, or authorized leave, who satisfactorily establish their military pay status, as indicated below. If possible, the FO/DAO, or designated representative, will interview the member in order to determine the validity of the payment. The FO/DAO will not make payment if the member's movement orders or leave orders

indicate that the member cannot report to the duty station on the specified date. In such event, transportation requests (TRs) and meal tickets may be issued.

b. Members who have in their possession bonafide PCS orders, TDY orders, leave orders and/or a copy of an immediate prior month LES, and a valid DD Form 2A (Armed Forces of the United States Identification Card) may be paid. Pay will be computed through date of payment, or through the last day of the previous month or the 15th day of the current month, as appropriate, making all necessary deductions for taxes, allotments and other deductions. However, when making payments, pay and allowances will be subject to the following limitations:

(1) Payment may not exceed accrued pay and allowances.

(2) A copy of the travel orders or leave papers and a photocopy of the military ID card (front and back) will be attached to the duplicate copies of DD Form 115 and DD Form 117. Payments will be posted to block 65 of the LES.

c. The FO/DAO will make all one-time casual payments on DD Forms 115 and vouchered on DD Forms 117. The FO/DAO will assign a payroll (PR) number with a "N" prefix to each DD Form 115 and DD Form 117. This number will identify the member's component and sequential control number beginning with N-1 to identify the first PR prepared. Each PR thereafter will be assigned the next sequential PR number until PR number N-999 has been used, at which time the next PR number will be reset to N-1. Casual pay data will be transmitted by tape daily or as they occur to DFAS-IN-FTCA. The Navy's copy of the payment voucher will be destroyed.

d. Installations that do not have military pay processing capability (Non-JUMPS) will continue to send the Navy's copy of the cross-disbursing voucher to the Director, DFAS-IN, ATTN: DFAS-IN-FJFB-V Mail Stop 111, 8899 East 56th Street, Indianapolis, IN 46249-0865.

e. It is the Department of the Navy's policy that members without valid orders and/or immediate prior month's LES will not be paid simply because of convenience to the member. However, payments may be made without the required ID evidence in the event of a national emergency or emergency declared by an area commander, U.S. Department of State, or other authorized U.S. authority in the area. Any number of payments may be made as long as they do not total more than the following:

(1) For hospitalized evacuees, not more than 1 month's lowest BP of the member's pay grade, or;

(2) For other members, not more than one-half of the lowest BP of the member's pay grade. Payment will be made on DD Form 115 and vouchered and controlled in the same manner as *c* above.

17-3. Payments to Navy members on permanent or temporary assignment at Army installations

a. If there is no Navy disbursing officer available in the vicinity of the Army installation and no interservice agreement exists to provide pay support for Navy members on assignment at the Army installation, DFAS-CL will maintain the pay account of Navy members permanently assigned or temporarily assigned for 30 days or more to the Army activity. For less than 30 days, transient payments only may be made. Except for posting the payment to block 65 of the LES, no pay record action is required.

b. The local Army FO/DAO will pay travel advances, travel and transportation allowances, TLA, dependent travel claims, and emergency payments to Navy members and their dependents. Except for entering the payment, no pay record maintenance is required.

c. When a Navy member reports for duty for 30 days or more at an Army installation the Army FO/DAO may—

(1) Make one initial payment, and post the payment to the member's LES.

(2) Pay the Navy member a one-time payment not to exceed one-half of the lowest BP for the member's pay grade upon request of the member's commanding officer. Payment will be made on DD Form 115 and vouchered on DD Form 117 per paragraph 17-2c.

d. FO/DAOs will send documents received or generated affecting

a Navy member's pay account by airmail to DFAS-CL, Anthony J. Celebreeze Federal Building, ATTN: JUMPS Cross-Disbursing (CR), Cleveland, OH 44199-2055.

17-4. TLA paid to Navy members by Army FO/DAOs

a. TLA is payable to Navy members under the conditions and at the rates prescribed by JFTR, Volume 1, Chapter 9.

b. A two-part statement executed by the member and the commanding officer or designated representative will be used by the FO/DAO to substantiate all credits of TLA.

c. The FO/DAO will make payment on SF Form 1034, prepared in an original and three copies. The voucher will show member's name, SSN, grade, number of dependents (when applicable), type of allowances, and the period involved. Army FO/DAOs will use the two-part certificate to substantiate the payment and attach it to the SF Form 1034.

d. When a member in a restricted area is entitled to TLA for themselves as a member without dependents and also for dependents at a different location per the JFTR, Volume 1, paragraph U9301, separate entries will be made on SF Form 1034.

e. Distribute the original and copy 1 of the SF Form 1034 per AR 37-1, Vol II. Copy 2 will be sent to the DFAS-CL per paragraph 17-3c. Copy 3 will be given to the Navy member.

17-5. Navy accounting classifications

All Army FO/DAOs making payments to Navy personnel will use the accounting classifications below.

a. Officers, Navy on full-time active duty: 17*1453.2201 110271110.

b. Enlisted members, Navy on full-time active duty: 17*1453.2202 110271130.

Note. * Indicates fiscal year.

17-6. Vouchers

The FO/DAO will prepare a separate DD Form 115 and DD Form 117 for officer and enlisted Navy personnel. The DD Forms 117 will show the applicable appropriation symbol and the one-or-two digit pay group number and expenditure number. An extra copy of the completed DD Form 117 (must be legible) will be sent as an advance copy to DFAS-CL, Cleveland, OH 44199. The FO/DAO's money accounts will include the original and two copies of the DD Form 117.

17-7. Emergency evacuation payments

a. In the event of an emergency evacuation of dependents from an overseas area, designated Army FO/DAOs may be requested to make payments to dependents of Navy members. Any FO/DAO overseas or at the port of debarkation in the United States may make payments when presented with a signed DD Form 1337 issued to the dependents by the sponsoring member's Service.

b. The same limitations on payments for dependents of the Army members cited in chapter 15 are equally applicable to dependents of Navy members. FO/DAOs are responsible for ensuring that the amount paid, either initially or in subsequent installments, does not exceed these limitations.

c. Payment will be made on DD Form 115 and vouchered on DD Form 117. DD Form 117 will be marked plainly "Emergency Evacuation Payment" and encircled in red. The PRs will be assigned voucher numbers in the same manner as prescribed for other payments (AR 37-1, Vol II). The accounting data (appropriation, object class, expenditure account, and pay group) used will be that which is applicable to the member at the time payment is made.

d. Obtain the signature of the payee for all payments, both cash and check. The payee will use ball-point pen, pressing hard enough so the signature will appear on all copies of the voucher.

e. The FO/DAO making full or final payment will file the original DD Form 1337 with the retained copy of the PR. If an installment payment is made, the original will be returned to the dependent for use in obtaining additional payments. Copies of the DD Form 1337 will not be submitted with the original PR.

f. The FO/DAO will distribute the DD Forms 115 and DD Forms 117 as follows:

- (1) Original-Finance officers money account papers.
- (2) Copy 1-Retained accounts.
- (3) Copy 2-DFAS-CL, Cleveland, OH 44199.
- (4) Copy 3 and 4-Report of transactions for others or to the servicing accounts office per AR 37-1, Volume II.

Chapter 18

Payments of Marine Corps Members by Army Finance Offices

18-1. Policy provisions

a. The Defense Finance and Accounting Service -Kansas City, Center (DFAS-KC), Kansas City, MO 64197-0001, has primary responsibility for the general administration of pay accounts for Marine Corps personnel who are attached or assigned to installations of the Army, whether for permanent duty, TDY, or for TAD.

b. Unless specifically authorized by the DFAS-KC to respond to unforeseen or unusual circumstances, U.S. Army FO/DAOs will not be assigned nor assume responsibility for regular payment service to Marine Corps personnel.

18-2. Special payment to Marine Corps personnel

a. The term Marine Corps personnel, as used in this paragraph, applies to regular active duty Marine Corps personnel and Marine Corps Reserve personnel assigned to active duty for periods in excess of 30 days. For payment of Marine Corps Reserve personnel assigned to active duty for periods of less than 30 days, see paragraph 18-3.

b. A Marine in a transient, leave, or other authorized duty status is required to possess valid Armed Forces Military ID card at all times. Prior to favorable consideration for special pay (if otherwise entitled) by a FO/DAO of the Army, a Marine should be identified positively. The FO/DAO will examine the Armed Forces ID card, orders, personal financial record (PFR), leave authorization, and any other documents to confirm the member's identity and duty status. This action will preclude payment to a person in a nonpay status.

c. Examine the PFR to establish propriety of payment when a Marine, identified properly, requests a special payment. Section F of the latest LES should have been annotated by the transferring disbursing office to show "PAID ALL MONIES DUE THROUGH (date to which pay computed)" or "LAST PAID (date) (\$ amount) REMAINING AMT DUE (date to which computed) (\$ amount)." This data will be compared with section G of the latest LES to verify the existence, if any, of a previously posted special payment. The calculation of net earnings due will be based on the forecasted amount section D, blocks 29 and 39 plus or minus any known adjustments indicated in section F. The special payment will be posted in section G of the latest LES filed in the marine's PFR.

d. An Army FO/DAO may make a one-time payment to a marine, properly identified, without the member's PFR. The FO/DAO will ensure that the amount of the special payment does not exceed the lowest rate of BP for the prospective payee's pay grade for the number of days since the Marine was last paid. The FO/DAO will verify personal pay account factors, such as deductions for allotments, last regular or special payment, etc., prior to being paid. This is done in order that all reasonable precautions to avoid an overpayment are taken. The special payment will be endorsed on the payee's travel orders or leave authorization, as may be applicable, to show "(date) SPL PMT W/O PFR (\$ amount) (PR#) (DSSN) (signature of finance officer)".

e. All payments made to Marine Corps personnel by a FO/DAO will be charged to the appropriation "Military Personnel, Marine Corps".

- (1) For Marine Corps officer personnel: 17*1105.2702 110 21 71110.
- (2) For Marine Corps enlisted personnel: 17*1105.2702 110 21

71130.

Note. * Indicates fiscal year.

f. The FO/DAO will make all individual payments on DD Forms 117, or multiple payments will be made on DD Forms 115, and vouchered on a DD Form 117. A PR number preceded with the alpha designator "MC" will be assigned to both the DD Form 115 and DD Form 117. The PR numbers will start with "MC1", and continue through PR number "MC999". An attested copy of the payment voucher(s) will be sent by TL with subject "Cross-Disbursing Casual Payments" on a daily basis to DFAS-KC (CPJ3), Kansas City, MO 64197-0001.

18-3. Special payments to individual Marine Corps Reservists

a. The procedures contained in this paragraph apply only to members of the Individual Ready Reserve (IRR) assigned to active duty for a period of 12 through 30 days in duration. Payment will only be made when Marine Corps disbursing facilities are not available.

b. Prior to making payment, the paying FO/DAO must contact DFAS-KC (CPJ-21) by message or telephone (DSN 465-5264/5052; commercial 816-926-5264/5052 (MC-RC) or DSN 465-7652/3/4; commercial 816-926-7652/3/4 (MC-AC)) to confirm the pay status of the reservist, to ensure that partial payment has not already been made, and to be advised of the amount of payment to be made.

c. The FO/DAO will use the procedures listed in paragraph 18-2, except as follows:

(1) All payments must be charged to the pay appropriation data cited in the Marine reservist's orders.

(2) The FO/DAO will endorse the Marine's original order with the amount and date of payment, PR number, period of active duty for which the payment was made, check number (if applicable), DSSN, and the FO/DAO's signature.

(3) The attested copy of the payment voucher(s) will be sent by TL (entitled "Cross-Disbursing Casual Payments") on a daily basis to DFAS-KC (CPJ-21), Kansas City, MO 64197-0001.

Chapter 19

Payment of Coast Guardsmen by Army Finance Offices

19-1. Maintenance of accounts

a. The FO/DAO will follow the procedures prescribed in this chapter when making payments to transient Coast Guardsmen. The FO/DAO will ensure that only pay and allowances are paid.

b. Send written requests for pay information to the Commander (PS), U.S. Coast Guard Pay and Personnel Center, 444 SE Quincy St., Topeka, KS 66683-3591. The FO/DAO will direct all phone calls in connection with payments to Coast Guard members, to the Pay Services Branch at DSN 752-2697 or 2910, or commercial (913) 295-2697 or 2910 between 8:00 and 4:30 CST, Monday through Friday.

19-2. Substantiating documents

The FO/DAO will send all substantiating documents, within 10 days following the end of each month, to the address shown in paragraph 19-1b above.

19-3. Casual payments to Coast Guard members

All one-time casual payments will be made on DD Form 115 and vouchered on DD Form 117. DD Form 115 and DD Form 117 will be assigned a PR number with the prefix CG, and numbered sequentially from 001 through 999. Also prepare a DD Form 139 (Pay Adjustment Authorization). Daily or as it occurs, the FO/DAO will send the original of DD Form 115, DD Form 117, and DD Form 139 by TL (Subject: Cross-Disbursing Casual Payments), to the Coast Guard central site (Commandant (G-FAC), U.S. Coast Guard Headquarters 2100 SW Second St., Washington, DC 20590), and a

copy to the Pay and Personnel Center, address as above. The FO/DAO will retain a copy in the disbursing officer's file.

Chapter 20 Settlement Actions Resulting from Correction of Records by the Army Board for Correction of Military Records

20-1. Settlement actions authority

Only the Director, DFAS-IN may make settlement actions affecting the military pay accounts of soldiers as a result of correction of records by the Army Board for Correction of Military Records (ABCMR) per provisions of AR 15-185. Settlement payments by FO/DAOs are prohibited.

Chapter 21 Separation Payments

21-1. Entitlement provisions

The conditions of entitlement and computation rules for separation payments are contained in the DoDFMR, Vol 7A, Part Four, Chapter 4.

21-2. Payment

a. The FO/DAO will pay soldiers the total amount of their entitlement on the date of separation from the Army except for doubtful or complicated cases. The FO/DAO will ensure that all transactions have been processed with the correct data and processed on the soldier's MMPA prior to the DOS, so that a correct pay computation is made. Payment must be made in a timely manner. Under no circumstances will the FO/DAO make payment to a soldier for any reason after the separation payment is made.

b. The FO/DAO will use the DJMS AC coding procedures to update the MMPA for all payments made under this chapter.

21-3. Documentation

The FO/DAO will use in an original and two copies to make separation, severance, or readjustment payments to soldiers. The will be reproduced locally on 8 1/2- by 11-inch paper. A copy for reproduction purposes is located at the back of this regulation. The FO/DAO will attach the original DA Form 4928-R (Refund of Adjustment/Separation/Severance Pay) to the substantiating documentation, and give one copy to the soldier, and one copy will be filed in the FO/DAO's retained accounts file.

21-4. Special separation benefit

A soldier meeting the requirements contained in the DoDFMR, Vol 7A, paragraph 40461 may elect to be paid a special separation benefit (SSB). The FO/DAO will not make payment prior to, the soldier's DOS.

21-5. Voluntary separation incentive

A soldier meeting the requirements contained in the DoDFMR, Vol 7A, paragraph 40471 may elect to receive a voluntary separation incentive (VSI). Initial increment may be paid on, but in no case prior to, the DOS. Subsequent increments will be paid by DFAS-CL.

21-6. Entitlements or deductions after separation

The FO/DAO will forward any documentation to DFAS-IN that indicates an additional entitlement to the soldier, that is received after the soldier's separation payment. The FO/DAO will mail all documents to DFASIN, ATTN: DFAS-IN-JEC-A Mail Stop 94, 8899 East 56th Street, Indianapolis, IN 46249-0875. Documents reflecting a debt to the U.S. Government will be forwarded to

DFAS-IN, ATTN: DFAS-IN-YC Mail Stop 103B, Indianapolis, IN 46249-1440. The FO/DAO will not make any payment to the soldier after the separation payment has been made.

Chapter 22 Payment of Death Gratuity

22-1. Entitlement provisions

The conditions of entitlement and rates payable for a death gratuity are contained in the DoDFMR, Vol 7A, Part Four, Chapter 5, Section A. The paying FO/DAO will take every precaution to ensure that the Death Gratuity payment is made to only authorized beneficiaries.

22-2. Payment documentation

The FO/DAO will use DD Forms 397 (Claim Certification and Voucher for Death Gratuity Payment) to make death gratuity payments. It is the responsibility of the FO/DAO processing claims for payment of death gratuity to ensure payment is made to the proper beneficiary. Payment will be made to potential beneficiaries by the appointed agent, office, or individual only as authorized in this section. The payment will be reported immediately to DFAS-IN using JDC III input procedures.

22-3. Payment to spouse

a. The FO/DAO servicing the organization to which the soldier was either assigned permanently or temporarily on date of death will make payment of the death gratuity to the spouse, provided the FO/DAO has custody of the soldier's official documentation, and the spouse resides in the immediate vicinity of the soldier's duty station. For this purpose "immediate vicinity" is defined as being within normal commuting distance.

b. If death occurs while a soldier is enroute to a new permanent duty station, the FO/DAO servicing the installation reporting the death may make payment of the death gratuity provided that the official documentation is available and the spouse is accompanying the soldier enroute to the new duty station.

c. When a spouse, claiming payment for the death gratuity, had entered into marriage by proxy, common law, or by any method other than the regular ceremonial marriage, notwithstanding the fact that such marriage was recognized as valid in the jurisdiction in which it occurred and regardless of whether the conditions set forth in paragraphs 22-1 and 22-2 above are met, it is considered doubtful and the claim will be sent to the Director, DFAS-IN, ATTN: DFAS-IN-FJFC-CB Mail Stop 95, 8899 East 56th Street, Indianapolis, IN 46249-0885, for processing, and if appropriate, payment.

d. The FO/DAO will make payment of the death gratuity to the spouse within 24 hours after notification of death, if possible.

22-4. Payment through a casualty assistance officer

a. When the location of the decedent's spouse makes direct payment by the FO/DAO impractical, payment will be made through a casualty assistance officer (CAO) appointed under the provisions of AR 600-8-1. The CAO need not be appointed a class A agent unless the death gratuity payment is to be made in cash. The casualty branch may authorize the CAO to obtain the check for maximum partial death gratuity payment from an FO/DAO who is more readily accessible, even though that FO/DAO does not have access to the decedent's MMPA. When the spouse does not reside in an area serviced by an Army FO/DAO or in an area serviced by the disbursing officer of one of the other services, payment of the death gratuity may be made by the disbursing officer of another service who is servicing the area most convenient to the residence of the decedent's spouse. Payment may be made to the decedent's spouse except when prohibited by paragraph 22-2 above, based on the DD Form 397 prepared and certified by the CAO. The FO/DAO will ensure that Blocks 5 through 11, 13, 14, and the claim certification portion of block 18, of the DD Form 397 contains the information

furnished in the casualty notification message. Block 12 will remain blank except when incentive and special pay is to be included in the death gratuity payment. Blocks 15 through 17 will be used when payment is to be made by DFAS-IN, or the overseas FO/DAO. DD Form 397 will be supported by the following:

(1) Copies of orders appointing and authorizing the CAO to obtain a check for the purpose of making the death gratuity payment to the designated surviving spouse, including, if appropriate, the authority to obtain a check drawn by the disbursing officer of another service.

(2) A copy of telegraphic casualty notification received from The Adjutant General (TAG), CONUS Army commander, overseas commander, or State adjutant general, who submitted the death report containing information for certification of DD Form 397 and authorizing payment of death gratuity.

b. On receipt of DD Form 397, the FO/DAO will—

(1) Verify the pay data; draws a check to the order of the eligible survivor named in block 5; complete blocks 2, 3, 4, and the check payment in block 18. Payment of the amount in block 14 is \$6,000.00.

(2) Deliver the check to the CAO who will receipt for it.

22-5. Payment by designated overseas finance officer

When a soldier dies while on duty outside the continental U.S. (OCONUS), the FO/DAO will prepare and certify the DD Form 397, then pay the authorized beneficiary. This is provided the eligible beneficiary resides in the same overseas area in which the soldier was assigned on date of death.

22-6. Payment by DFAS-IN

The FO/DAO will furnish the eligible beneficiary a blank DD Form 397 with instructions for its completion. The beneficiary will return the completed DD Form 397 to the FO/DAO, who will send the DD Form 397 DFAS-IN for payment. When payment is to be made by DFAS-IN, the FO/DAO will send all available information to DFAS-IN, ATTN: DFAS-IN-FJFC Mail Stop 107, 8899 East 56th Street, Indianapolis, IN 46249-0885, to expedite payment of the death gratuity.

22-7. Finance service furnished to the Army CAO by disbursing officer of another Service

The CONUS Army area or overseas commander is responsible for determining when the use of the services of a Navy, Marine Corps, or Air Force disbursing officer will facilitate payment of a death gratuity to the spouse only of a deceased Army member. When such determination is made, it will be coordinated with the officer selected to make the payment. Casualty Division, Office of TAG, or the appropriate reporting commander, will be informed of the address of the agency to which the authorization will be sent. DD Form 397 with the administrative statement signed and the authorization message from TAG, or the commander who submitted the report, will be required to support payment. Blocks 15 through 17 of DD Form 397 are not required for local payments to the decedent's spouse. However, it is necessary to furnish the accounting classification, beneficiary address, and the factors necessary to compute the payment.

22-8. Submission of copy of paid voucher

Immediately on completion of payment of death gratuity, a copy of the paid voucher, DD Form 397, will be sent to DFAS-IN, ATTN: DFAS-IN-FJFC Mail Stop 107, 8899 East 56th Street, Indianapolis, IN 46249-0885.

22-9. Additional death gratuity to survivors of certain intelligence personnel

a. An additional death gratuity is payable to—

(1) Personnel assigned to duty in which he/she must disguise or conceal their identity.

(2) Who is determined by the Secretary of Defense to be engaged in clandestine intelligence activities.

(3) Who, after 14 October 1980, died as a result of injuries (excluding disease) sustained OCONUS.

(4) Whose death resulted from hostile or terrorist activities.

(5) Whose death occurred in connection with an intelligence activity having a substantial element of risk.

b. Payment will not be processed through the FO/DAO servicing the deceased soldier's account.

c. The head of the intelligence organization to which the deceased was assigned at the time of death will send a written application for payment through channels to the Deputy Chief of Staff for Intelligence (DCSINT), HQDA. Notification of application will be sent simultaneously to the surviving dependent(s). Surviving dependent(s) may initiate an application through the organization to which the deceased was assigned.

d. The application letter must clearly establish the decedents activities and the circumstances surrounding the death and meet the criteria in *a* above. The DCSINT will assign applications the appropriate security classification.

e. DCSINT, HQDA will send a recommendation to the Secretary of the Army for approval and/or disapproval of the application. Approved applications will be sent to the DA Casualty and Memorial Affairs Operations Center, PERSCOM, who will send the approval to the Director, DFAS-IN, ATTN: DFAS-IN-FJFC Mail Stop 107, 8899 East 56th Street, Indianapolis, IN 46249-0885 for payment.

f. If the Secretary of the Army disapproves the application, the head of the organization to which the deceased was assigned, or the dependent potentially eligible to receive the gratuity pay may appeal, in writing, to the General Counsel, DoD, who will make a recommendation to the Secretary of Defense, whose decision will be final.

g. The initial death gratuity payment will be paid under existing conditions even though the application for payment of death gratuity under this paragraph has been or is expected to be submitted.

Chapter 23

Soldiers Missing, Captured, Interned, or Detained

23-1. Policy provisions

The authority for payment of members missing, missing in action, interned, captured, or detained are contained in the DoDFMR, Vol 7A, Part Four, Chapter 3.

23-2. Action by FO/DAOs

a. Immediately on receipt of information that a soldier is reported missing, missing in action, captured by a hostile force, interned in a foreign country, or beleaguered or besieged, the FO/DAO will establish a control file. The control file may be a folder or DA Form 2356 (Payroll Suspense Document Envelope (PSDE)). The status of the soldier will be shown on the front of the control file in large block letters.

b. A search will be made for any documents that have not been processed. This will include the requirement to contact the soldier's unit, PAC or PSC, to ensure that any pending documents are sent immediately to the FO/DAO. Documents that cannot be input to the soldier's MMPA will be enclosed in the control file, along with the soldier's DD Form 93 (Record of Emergency Data) (first tissue copy), and DD Form 1588 (Record of travel payments). In the event the DD Form 93 is not available, a statement by the personnel officer will be enclosed in the control file, as follows:

"The 201 file of the soldier does not contain an executed designation of beneficiary under Pubic Law 84-147."

c. The FO/DAO will review the control file to ensure the proper documents are enclosed. Any documents affecting the pay account of the soldier that are received after the control file has been sent to DFAS-IN, will be sent immediately to DFAS-IN, ATTN:

DFAS-IN-FJFC Mail Stop 95, 8899 East 56th Street, Indianapolis, IN 46249-0885.

d. The control file will be sent to DFAS-IN under a DA Form 200 (Transmittal Record) using a dedicated TL control number to the address above. This regulation does not prescribe a standard TL format; however, the transmittal must contain the effective date and duty status of the soldier. If the soldier had more than one duty status change, the type of duty status and the beginning and ending time and date of each status will be shown on the TL. A copy of each change in duty status document (DA Form 4187, or board finding) to support each duty status change must be included in the control file.

Chapter 24 Allotments

24-1. Authority and provisions

Voluntary allotments are authorized by the DoDFMR, Vol 7A, Part Six. The allotment system is provided primarily as a means to assist military soldiers in meeting their personal and family financial responsibilities. It is a convenience and privilege not to be exploited or abused. To avoid unjustifiable expense to the Government, its use will be limited to the purposes as prescribed in this chapter.

24-2. Control and use of forms

Supplies of allotment forms will not be made available to other than military personnel; except that blank forms may be issued to the Army Emergency Relief (AER), Navy Relief Society (NRS), Air Force Aid Society (AFAS), and American Red Cross (ARC). Allotment documents will be maintained by the PSC, Bn S1, FO/DAO, and the AER, NRS, AFAS, and ARC. Preparation of DD Form 2558 (Authorization to Start, Stop or Change an Allotment for Active Duty or Retired Personnel) and DD Form 2559 (Savings Bond Allotment Authorization/Active Duty or Retired Pay) in the FO/DAO, rather than in the personnel office, is intended to eliminate delays of 1 or more days. When there is a delay near the end of the processing month, the effective date of an allotment may be delayed a full month. However, the installation commander may have the allotment forms prepared in the PSC/Bn S1 if it will conserve time and assure that there will be no delays in transmission to the FO/DAO.

24-3. Preparation of forms

a. The soldier will complete and sign the DD Form 2558 or DD Form 2559. The forms can be completed using either a ball-point pen or a typewriter. A separate DD Form 2558 or DD Form 2559 will be required for each allotment action. When the allotment form is completed and signed by the soldier, it serves as authority to start an allotment deduction from the soldier's MMPA maintained at DFAS-IN. The FO/DAO is responsible for the correctness of all entries on these forms. Forms used by the Combined Federal Campaign (CFC) or Army Emergency Relief (AER) may be used in place of DD Form 2558 for charitable contributions. Any allotment authorization forms received in the FO/DAO, directly from an unauthorized source or that are found to be altered by an unauthorized overprint, will not be processed, but will be returned to the allotter with an appropriate explanation.

b. All allotments, with the exception of Class N and Class S for Veterans Educational Assistance Program (VEAP) allotments, will be effective in the processing month in which the allotment transaction entry is received and accepted by DFAS-IN. An allotment to be effective for a specific calendar month must have the start action processed and accepted by DFAS-IN, prior to the last update for that processing month.

c. Requests for advance effective dates will be accepted provided the effective date is not more than 1 month in advance of the current date except for AER-C and CFC which will be accepted up to 3 months in advance.

d. All term allotments will be established for a definite term. This term will not be less than 3 months unless the finance officer considers it in the best interest of both the Government and the soldier. When unforeseen circumstances develop, that warrant stopping the allotment, a term allotment may be stopped before the end of the established term. A term allotment, except Class F and Class C, will not be established in an amount of less than \$5 per month.

24-4. AER-term allotments (Non-Discretionary)

AER-term allotments are for the purpose of repaying loans to AER and ARC. Loans to soldiers made by the NRS or the AFAS may also be repaid by an AER term allotment to the AER. NRS, AFAS, and AER have a reciprocal agreement for loans made by one Service agency for a member of another Service. Reimbursement to the relief agency that made the loan is made by the relief agency of the Service to which the member belongs.

24-5. AER-contributions (AER-C) and Combined Federal Campaign (CFC) term allotments (Non-Discretionary)

Soldiers may voluntarily contribute to AER and or CFC, by requesting PR deduction. An allotment is established by completing DA Form 4908 for AER-C or the prescribed CFC form authorizing the amount of the deduction and period of allotment. DD Form 2558 may be used instead of DA Form 4908, or CFC form.

24-6. Financial institution allotments (Discretionary)

A soldier may initiate an allotment to a financial organization for any purpose. The soldier must make satisfactory arrangements with the financial organization to accept the deposit of the check prior to initiating the allotment.

24-7. Federal allotments (Non-Discretionary)

Federal allotments are for paying delinquent Federal, State, and local income or employment taxes and/or indebtedness to the United States; debts owed to an organization for funds administered on behalf of the Federal Government and any such debts assigned to a collection agency. A separate allotment is required for each debt or overpayment to be repaid. Allotments will not generally be established for indebtedness to the U.S. Army. Any amounts due the U.S. Army will normally be deducted from the soldier's pay in the normal manner.

24-8. Home allotments (Discretionary)

Home allotments are for payment of rent and repayment of loans or mortgage for a home, mobile home, or house trailer used as a residence by the allotter. The soldier must make satisfactory arrangements with the financial organization to accept the check prior to initiating the allotment. These allotments are not restricted.

24-9. Insurance allotments (Discretionary)

Insurance allotments are for the purpose of paying premiums on commercial insurance policies. This includes Army and Navy Mutual Aid Insurance.

24-10. Voluntary family support allotments (discretionary)

a. Support allotments are voluntary allotments approved by the soldier for the soldier's dependents without regard to whether the soldier is receiving BAQ. They may be made payable to the dependent or to a financial institution for credit to the dependent's account.

b. The initiation or increase of a family support allotment may be requested by a dependent or other person ((1) and (2) below) having knowledge that a financial hardship exists.

(1) When an allotment is requested on behalf of other than primary dependents, the commander will send the request to DFAS-IN, and must include a statement that enough pay accrues to the soldier's account to cover the increased allotment.

(2) When an allotment request is submitted for primary dependents (spouse and child(ren)), the FO/DAO will forward the request by electronically transmitted message to DFAS-IN. A DD Form 2558 will not be prepared in these cases. The commander will include in the electronically transmitted message the name and SSN

of the soldier; name, address, and relationship of the dependent(s); a transcript of the current LES; and the amount of allotment considered to be appropriate. Normally, the amount of the allotment will not exceed 80 percent of the soldier's pay. Address the message to DFAS-IN, ATTN: DFAS-IN-FJEC-R//. When the time element does not permit a request by electronic message, a telephonic request to DSN 699-2795 or commercial (317) 542-2795, will be made and confirmed by electronic message.

c. When a request for establishment or increase of a family support allotment is received from other than the soldier, DFAS-IN determines the—

(1) Propriety of the request.
(2) Amount to be allotted if pay information is not stated in the message.

(3) Effective date to establish the increase. The effective date will be the month in which DFAS-IN receives the request, provided this action can be taken prior to the established processing month cutoff date. If not, it will become effective the following month.

d. The amount of any new or increased allotment must be the minimum required for the purpose and is subject to other allotments in effect. The total of all allotments must not exceed the amount of pay and allowances that may be allotted.

e. When an allotment has been established or modified for the reasons stated in *c* above, the soldier's legal right to terminate or reduce the allotment is absolute. DFAS-IN will honor the request and notify the soldier, through channels, of final action taken. This does not relieve the soldier from providing adequately for the well-being of dependents.

f. Allotments established or modified under *b*(2) above will continue in force until—

- (1) DFAS-IN, considers it inadvisable.
- (2) The soldier takes action to stop or change the allotment.
- (3) The soldier is adjudged mentally incompetent and a legal representative has been appointed or a trustee designated by DFAS-IN.
- (4) Transition from active duty or death of the soldier, or death of the dependent.
- (5) Dependency of the allottee ceases.

24-11. Bond allotments (Non-Discretionary).

a. Bond allotments are for the purpose of purchasing U.S. savings bonds on a monthly and multimonth basis. Bond allotments can be effective any month of the year. A bond will be issued after the appropriate number of deductions have been made. Savings bonds must be made payable to an individual; they cannot be made payable to organizations. The soldier may select any individual to be owner, co-owner, or beneficiary.

b. The soldier may also direct where the bonds are to be mailed or request they be held at DFAS-IN for safekeeping. For release of bonds held in safekeeping, the soldier must submit a written request to DFAS-IN, ATTN: DFAS-IN-FJFAN Mail Stop 101, 8899 East 56th Street, Indianapolis, IN 46249-0833.

c. Bond allotments will be established for an indefinite period using SBD Form 2104 (card) issued by the Treasury Department. The amount of monthly deduction, purchase period, purchase price, and face value of the bonds are indicated on the form.

24-12. National Service Life Insurance Allotment (Non-Discretionary)

a. Application for an allotment to pay the premiums on a soldier's National Service Life Insurance (NSLI) policies will no longer need to be directed to DFAS-IN. On receipt of application for conversion of an existing policy, re-establishment of a lapsed or cash surrendered policy, or renewal of a term policy, the Veterans Administration (VA) will notify DFAS-IN of the correct premium amount, effective dates, and so on. DFAS-IN will then establish or adjust automatically the NSLI allotment.

b. If the soldier prefers to pay the premium directly to the VA, or if the insurance coverage is no longer wanted, a request to stop the allotment must be submitted to the FO/DAO.

c. VA will notify DFAS-IN of decreases in premiums and of any discountenances of premiums. Action will then be taken by DFAS-IN, to change or stop automatically the allotment and make an adjustment as described in *b* above.

d. When, because of a reduction in grade, stoppage of pay, absence without pay, TD Form IRS 668-W (Notice of Levy), or any other reason causing insufficiency of pay, an NSLI allotment must be discontinued. The effective date is the last day of the current month. These discountenances should be approached with care as the allotter's insurance status is involved. Careful review of the allotter's pay status in determining the effective date of discontinuance can prevent many policies from lapsing unnecessarily. The servicing FO/DAO will inform the allotter if an NSLI allotment (of a person other than one who is discharged or transitioned from Active duty) has been involuntarily discontinued when it concerns the following:

(1) The fact that the allotment has been discontinued the effective date, and the reason for the discontinuance.

(2) The effect of such discontinuance on the status of the insurance of the allotter.

(3) The possibility of re-authorizing the allotment.

e. Each start action must have a reason code. The reason codes for start actions are shown below:

(1) *Code C.* Initial establishment (new insurance).

(2) *Code F.* Transfer to or from other Service department.

(3) *Code G.* Transfer to or from U.S. Government Life Insurance.

(4) *Code O.* Miscellaneous.

(5) *Code P.* Split case, reestablishment of part of allotment.

(6) *Code Q.* Current policy change (change from waiver or direct pay and re-establishment of allotment when soldier reenters active duty).

24-13. Retired Serviceman's Family Protection Plan allotments

Retired Serviceman's Family Protection Plan (RSFPP) allotments are for the purpose of payment of RSFPP premiums for retirees serving on active duty. No payee will be shown since all such allotments will be made payable to Director, DFAS-IN, ATTN: DFAS-IN-RC, Indianapolis, IN 46249-1526.

24-14. Educational Savings Allotment (Non-discretionary)

a. The Veterans Educational Assistance Program (VEAP) allotment is authorized to allow soldiers entering Service after 31 December 76 (except soldiers who enlisted in the Service under the Delayed Entry Program) to participate in the VEAP. New enrollments in VEAP ended 30 June 1985. Soldiers who previously contributed to the VEAP whether through allotment, or lump-sum deposit prior to 30 June 1985, may reactivate their accounts at anytime. These soldiers may make lump-sum deposits; may change allotment amounts; or otherwise manage their VEAP accounts as specified in the paragraphs below. VEAP allotments will be made payable to the VA.

b. The VEAP allotment will be established with no discontinuance date. The participant has the option to stop the allotment at any time after 1 year of participation. Participants are also permitted to dis-enroll or suspend participation in less than 12 months in instances of personal hardship, upon approval of the commanding officer or designated representative. A copy of Form 2057 (Contributory Educational Assistance Program-Statement of Understanding) will be sent to DFAS-IN, ATTN: DFAS-IN-FYAS Mail Stop 103B, 8899 East 56th Street, Indianapolis, IN 46249-0426. The amount of the monthly allotment will be not less than \$25 nor more than \$100; however, the amount must be in multiples of \$5. Soldiers who enlist for 3 or more years may contribute a maximum of \$2,700. The maximum amount that can be allotted by a 2-year enlistee is \$2,400. The VEAP allotment will stop automatically when the maximum amount that can be contributed by the soldier is reached.

c. All requests for VEAP refunds will be submitted to the VA as indicated in (4) below. DFAS-IN will process an allotment stop action to the MMPA for active duty participants, before a request for a VEAP refund is submitted to the VA. VA Form 4-5281

(Application for Refund of Educational Contributions) will be used for all VEAP refund requests. VA requests that the form be processed in the following manner for in-service personnel:

(1) The participating soldier will complete (original and one copy) of VA Form 4-5281, Parts I and II. For the participating soldier who has not contributed for 12 consecutive months, the participant's commanding officer (approving official for hardship dis-enrollment and refund) will approve VA Form 4-5281, Parts I and II.

(2) The participant's installation FO/DAO will complete Part III of VA Form 4-5281 when it is received.

(3) The FO/DAO will annotate VA Form 4-5281 with the date of receipt and enter in item 8 on the right side of the form, following "D Other," the month and year of the final VEAP deduction. The FO/DAO will verify that the participant has made 12 consecutive monthly VEAP contributions. If the soldier has not participated for 12 consecutive months, the form will be sent to the participant's commanding officer for verification of the existence of a financial hardship and signature. After completion of Part III, the FO/DAO will sign in item 15. The FO/DAO's name, grade, and military address will be typed in item 19. The copy will be returned to the participant if the VA Form 4-5281 is not signed by the participant's commanding officer.

(4) After the allotment has been stopped, the original VA Form 4-5281 will be mailed to the VA regional office nearest to the FO/DAO. Addresses of VA regional offices are as follows:

(a) VA Regional Office, 235 East 8th Avenue, Anchorage, AK 99501-3681 VA Regional Office, 474 South Court St. Suite 412, Montgomery, AL 36104-4187.

(b) VA Regional Office, 1200 W. 3rd Street, Little Rock, AR 72201-1904.

(c) VA Regional Office, 3225 North Central Avenue Suite 700, Phoenix, AZ 85012-2493.

(d) VA Regional Office, Federal Building 11000 Wilshire Blvd. Suite 3120, Los Angeles, CA 90024-3676.

(e) VA Regional Office, 2022 Camino Del Rio North, San Diego, CA 92108-1576.

(f) VA Regional Office, 211 Main Street, San Francisco, CA 94105-1905.

(g) VA Regional Office, Federal Center, Bldg. 20, Denver, CO 80225.

(h) VA Regional Office, 450 Main Street, Hartford, CT 06103-3077.

(i) VA Regional Office, 941 North Capitol Street, Washington, DC 20421-0002.

(j) VA Center, 1601 Kirkwood Highway, Wilmington, DE 19805-4988.

(k) VA Regional Office, P.O. Box 1437, St. Petersburg, FL 33731-1437.

(l) VA Regional Office, 730 Peachtree Street, Atlanta, GA 30308-1263.

(m) VA Regional Office, P.O. Box 50188, Honolulu, HI 96850-0001.

(n) VA Regional Office, 210 Walnut Street, Des Moines, IA 50309-2198.

(o) VA Regional Office, Federal Building and U.S. Courthouse 550 West Fort Street-Box 044, Boise, ID 83724-0101.

(p) VA Regional Office, P.O. Box 8136, Chicago, IL 60680-8136.

(q) VA Regional Office, 575 North Pennsylvania Street Suite 331, Indianapolis, IN 46204-1581.

(r) VA Center, 901 George Washington Blvd., Wichita, KS 67211-3905.

(s) VA Regional Office, 600 Federal Place Suite 413, Louisville, KY 40202-2261.

(t) VA Regional Office, 701 Loyola Avenue, New Orleans, LA 70113-1912.

(u) VA Regional Office, John F. Kennedy Building, Government Center, Boston, MA 02203.

(v) VA Center, Togus, ME 04330.

(w) VA Regional Office, Federal Building 31 Hopkins Plaza, Baltimore, MD 21201-2825.

(x) VA Regional Office, Patrick V. McNamara Federal Building 477, Michigan Avenue, Rm 1470, Detroit, MI 48226-2583.

(y) VA Center, Federal Building, Fort Snelling, St. Paul, MN 55111.

(z) VA Regional Office, Federal Building, 1520 Market Street, St. Louis, MO 63103-2674.

(aa) VA Center, 100 West Capitol Street, Suite 100, Jackson, MS 39269-0199.

(bb) VA Center, Fort Harrison, MT 59636.

(cc) VA Regional Office, Federal Building 251 North Main Street RM 427, Winston-Salem, NC 27101-3935.

(dd) VA Center, 655 First Avenue N., Fargo, ND 58102-4932.

(ee) VA Regional Office, Federal Building 100 Centennial Mall North, Lincoln, NE 68508-3845.

(ff) VA Regional Office, Norris Cotton Federal Building, 275 Chestnut Street, Manchester, NH 03101-2489.

(gg) VA Regional Office, 20 Washington Place, Newark, NJ 07102-3174.

(hh) VA Regional Office, Dennis Chavez Federal Building U.S. Courthouse 500 Gold Avenue, Albuquerque, NM 87102-0098.

(ii) VA Regional Office, 245 East Liberty Street, Reno, NV 89520-0107.

(jj) VA Regional Office, Federal Building 111 West Huron Street, Buffalo, NY 14202-2367.

(kk) VA Regional Office, 252 Seventh Avenue, at 24th Street 9th Flr, New York, NY 10001-7390.

(ll) VA Regional Office, Anthony J. Celebrezze Federal Building, 1240 East Ninth Street, Floor Range 10-13, Cleveland, OH 44199-2068.

(mm) VA Regional Office, Federal Building 125 South Main Street, Muskogee, OK 74401-7025.

(nn) VA Regional Office, Federal Building, 1220 SW 3rd Avenue, Suite 1200, Portland, OR 97204-2879.

(oo) VA Center, P.O. Box 8079, Philadelphia, PA 19101-8079.

(pp) VA Regional Office, 1000 Liberty Avenue, Suite 624, Pittsburgh, PA 15222-4092.

(qq) VA Center, GPO Box 4867, San Juan, PR 00936.

(rr) VA Regional Office, 380 Westminster Mall, Providence, RI 02903-3244.

(ss) VA Regional Office, 1801 Assembly Street, Columbia, SC 29201-2495 VA Center, P.O. Box 5046, Sioux Falls, SD 57117-5046.

(tt) VA Center, 110 Ninth Avenue South, Nashville, TN 37203-3867.

(uu) VA Regional Office, 2515 Murworth Drive, Houston, TX 77054-1694.

(vv) VA Regional Office, 1400 North Valley Mills Drive, Waco, TX 76799-0001.

(ww) VA Regional Office, 125 South State Street, Suite 5221, Salt Lake City, UT 84138.

(xx) VA Regional Office, 210 Franklin Road SW, Roanoke, VA 24011-2299.

(yy) VA Center, White River Junction, VT 05001.

(zz) VA Regional Office, Federal Building, 915 Second Avenue, RM Range 1000-1499, Seattle, WA 98174.

(ab) VA Regional Office, 342 North Water Street, Milwaukee, WI 53202-5715.

(ac) VA Regional Office, 640 4th Avenue, Huntington, WV 25701-1392.

(ad) VA Center, 2360 East Pershing Blvd., Cheyenne, WY 82001-5392.

(5) FO/DAOs OCONUS will continue to mail the original VA Form 4-5281 to the VA Regional Office, 941 North Capitol Street, WASH DC 20421. The participant's copy of DA Form 4-5281 will be annotated with the mailing date for future reference and verification of completed action.

(6) Individual participants should not contact VA directly. All inquiries concerning non receipt or questioned amount of refund will be sent to the installation FO/DAO for initial review and reply

where possible. Any additional information required will be requested through the liaison representative at the VA Data Processing Center, commercial phone 312-681-6650. The FO/DAO will send written inquiries to the appropriate address listed in (4) above of this regulation.

d. Out-of-service personnel will complete parts I and II of VA Form 4-5281 and mail their request for refund, with a copy of the participant's DD Form 214, to the participant's regional VA office.

24-15. Lump-sum contributions to VEAP

a. Effective 1 October 1980, a soldier is authorized to make a lump-sum payment to the VEAP account. Lump-sum payments are credited to a soldier's VEAP account the same as if the soldier had been making monthly contributions by allotment.

b. The servicing FO/DAO will process a lump-sum VEAP contribution as follows:

(1) Verify that soldier is eligible to participate in the VEAP program by examining a copy of the DD Form 2057. (Soldiers enlisting under educational test programs 901 and 903 are not eligible for VEAP.).

(2) Check the soldier's MMPA, or microfiche for VEAP allotment starts, stops, LES remarks, etc., to determine the total amount contributed to date.

c. Restrictions on lump-sum payments are as follows:

(1) Payments may be credited for past and present months, but not future months.

(2) Payments may be credited at a minimum of \$25 and a maximum of \$100 per month.

(3) The soldier can make lump-sum contributions in the form of cash, cashier's check, certified check, money order, or traveler's check. Personal checks will not be accepted.

d. Prepare DD Form 1131 (Cash Collection Voucher) in an original and five copies. The following information will be shown on DD Form 1131:

(1) Name and SSN. For example, "VEAP contribution for Jones, John A. 999 99 9999".

(2) Calendar month/year and amount per month to be credited as specified by the soldier. For example - Credit May 84 - \$ 50.00 Jun 84 - \$75.00 Jul 84 - \$ 50.00: Total - \$175.00.

(3) When the soldier is within 60 days of ETS, include a forwarding address on DD Form 1131 in case clarification or adjustment is necessary.

e. Provide the soldier with one copy of the DD Form 1131 as a receipt, and keep one copy for FO/DAO records. Deposit the lump sum payment in collection account 21X6875.5001 XX-C SXXXXX.

f. At the end of each week, the FO/DAO will assemble all VEAP collection vouchers and prepare an SF Form 1034 for the combined amount for the total number of VEAP collections made during the period, and issue a check for the total amount of the disbursement, payable to: Finance and Accounting Officer, DSSN 5570. The FO/DAO will use the accounting classification of 21X6875.5002 XX SXXXXX. The check and three copies of each DD Form 1131 will be sent by a consecutively numbered TL to DFAS-IN, ATTN: DFAS-IN/FJFA, Mail Stop 101, 8899 East 56th Street, Indianapolis, IN 46249-0833.

Chapter 25 Federal Income Tax Withholding, Federal Insurance Contributions Act, State Income Tax, and Advanced Earned Income Credit

25-1. Policy provisions

The authority for tax withholding is contained in the DoDFMR, Vol 7A, Part Seven, Chapters 1 and 2. The taxable pay, except for active duty soldiers for any month during which they qualify for combat zone tax exclusion (CZTE) is subject to Federal income tax withholding (FITW), Federal Insurance Contributions Act (FICA) withholding, and state income tax withholding (SITW). When taxable

pay involves multiple months, the amount of taxable income will be divided by the number of months involved and State and Federal tax withheld will be computed separately for each period involved. A period of less than a full month will not be considered a month for the purpose of this computation.

25-2. TD Form IRS W-4 (Employee's Withholding Allowance Certificate)

a. Each soldier is required to prepare a TD Form IRS W-4 during initial processing upon entry on active duty, and when subsequently changing number of exemptions claimed.

b. The soldier will submit a new TD Form IRS W-4, when he or she has any change in the number of exemptions claimed or changes in special or additional withholding.

25-3. FO/DAO responsibilities for TD Forms IRS W-4

The FO/DAO will honor a soldier's TD Form IRS W-4 submission, unless the IRS gives written notification specifically stating that a soldier is not entitled to claim exempt status or is not entitled to the number of withholding allowances claimed on the W-4. When written notice (IRS "Letter XXXX (SC)") is received, the FO/DAO will comply with the IRS determination letter effective with the processing month of receipt. The FO/DAO should process a change to the non-exempt or reduced withholding allowances using the original IRS determination letter as the substantiating document.

25-4. Adjustments to taxes

FOs/DAOs are not authorized to make any tax adjustments. However, adjustments of individual accounts may be made by DFAS-IN, when required. To request an adjustment to either taxable income or Federal, FICA, and/or state withholding tax, submit an electronically transmitted message (E-mail ID MPO.3878) or letter to DFAS-IN, ATTN: DFAS-IN-FJEC-A, Mail Stop 94, 8899 East 56th Street, Indianapolis, IN 46249-0875. The request must include the soldier's complete name, SSN, type of action, and a brief statement explaining why the adjustment is necessary. Adjustments, as used in this paragraph, pertain to current tax year only. DFAS-IN will not honor a request for a prior year adjustment. DFAS-IN may disapprove a request for adjustment or to require additional evidence when the facts presented so warrant.

25-5. Special procedures for TD Form IRS W-4 with more than 10 exemptions or when a soldier claims an exempt status

The FO/DAO will send a copy of any TD Form IRS W-4 received from soldiers who claim more than 10 exemptions or claim to be exempt from withholding, and usually earn more than \$200.00 a week at the time the TD Form IRS W-4 is filed, to DFAS-IN, ATTN: DFAS-IN-FJEA, Mail Stop 103, 8899 East 56th Street, Indianapolis, IN 46249-0855.

25-6. Social Security Coverage inquiry

For advice and assistance regarding social security benefits and claims, the soldier may call commercial 800-234-5772, or contact the nearest social security field office, except—

a. For soldiers assigned outside CONUS, the social security representative at the nearest U.S. Consulate will provide assistance.

b. Soldiers who desire a copy of their employee wage record should address their request to Wilkes-Barre Data Operations Center, PO Box 20, Wilkes-Barre, PA, 18711-2030.

25-7. State Income Tax, Declaration or Change of State of Legal Residence

a. Each soldier is required to prepare a DD Form 2058 (State of Legal Residence Certificate) to declare state of legal residence during initial processing upon entry on active duty, and when subsequently changing the state of legal residence.

b. SITW is withheld from the pay of members whose states of legal residence have qualified by agreement with the United States Treasury Department for SITW. Items of pay or allowances will be subject to SITW if they are subject to FITW.

c. Soldiers with a legal residence located in a U.S. Territory (American Samoa, Guam, Virgin Islands, Panama Canal Zone, and Saipan) will not be subject to a state or territorial tax unless the IRS so directs. Soldiers with a legal residence of Puerto Rico are subject to the Puerto Rico withholding tax.

d. DFAS-IN has no capability to correct state income taxes erroneously withheld for prior years and posted erroneously to the MMPA or 5-year tax history once closed by year end restructure. Inform the soldier that he or she should contact the appropriate state taxing authority for resolution when encountering this situation.

25-8. Advance payment earned income credit

a. Payment of advanced earned income credit (APEIC) will be made only through DJMS-AC. Field manual payments will not show this credit. The payment, if otherwise authorized, is applicable to any soldier paid by DJMS-AC.

b. Payment of APEIC will be made only after TD Form IRS W-5 (Earned Income Credit Advance Payment Certificate) has been completed and the change posted to the MMPA. Only one certificate may be in effect with the current employer at one time.

c. No retroactive payment will be made.

d. The monthly payment will be shown in block 6 of the LES. Year-to-date amounts will not be accumulated or shown on the LES.

e. At the end of the tax year, the annual amount of the APEIC payment received will be shown in block 9 of TD Form IRS W-2 (Wage and Tax Statement).

f. Priority processing should be given each request for the APEIC because the credit is effective with the processing month that the input entry is posted to the MMPA.

25-9. TD Form IRS W-5

a. All eligible soldiers who elect to receive APEIC must complete a TD Form IRS W-5. This form must be prepared (in an original and one copy) per the attached instructions. The servicing FO/DAO should receive one copy of the completed TD Form IRS W-5. The other copy will be kept by the soldier.

b. TD Form IRS W-5 expires at the end of each calendar year. If a soldier desires to continue to receive APEIC payments, a new TD Form IRS W-5 must be filed.

c. If the soldier's status changes, the soldier should check the "NO" box in question 1 on the new certificate to show that eligibility for advance income credit payment no longer exists.

d. Particular attention must be given to question 4 as it appears on TD Form IRS W-5. If a soldier is married, the answer to question 4 depends on whether or not the spouse has a current TD Form IRS W-5 in effect with any employer. If the spouse has a TD Form IRS W-5 in effect, the answer to question 4 is "YES." If the spouse does not have a TD Form IRS W-5 in effect, the answer is "NO".

e. A TD Form IRS W-5 prepared by the soldier is for the purpose of establishing entitlement to APEIC. The FO/DAO will process the transaction to update the MMPA.

Chapter 26 Servicemember's Group Life Insurance and Dependent Dental Insurance

Section I Servicemember's Group Life Insurance

26-1. Entitlement Provisions and policy

For entitlement, elections by the soldier, deductions from pay for coverage, and termination of coverage for Servicemember's Group Life Insurance (SGLI) (see DoDFMR, Vol 7A, Part Seven, Chap 4, and AR 608-2).

26-2. Coverage

All soldiers will automatically receive maximum basic SGLI coverage (\$100,000) upon accession to DJMS-AC. If the soldier waives the right to be insured, elects reduced coverage, or elects supplemental coverage (coverage is available up to \$200,000 in multiples of \$10,000), input must be made to the soldier's MMPA to change the monthly deduction. A copy of VA Form SGLV 29-8286 (Servicemen's Group Life Insurance Election) will be used as the substantiating document. A waiver or reduction terminates on discharge and immediate reenlistment, or when discharged to accept appointment as a commissioned or warrant officer. Input will be necessary to properly adjust the account when the soldier desires reduced or no coverage.

26-3. Changing amount of coverage

Soldiers desiring to increase the amount of coverage must complete VA Form SGLV 29-8285 (Request for Insurance-Servicemen's Group Life Insurance) and submit it to the PSC. Upon approval, if required, a new VA Form SGLV 29-8286 indicating the new coverage amount will be completed by the soldier and sent to the servicing finance office. The FO/DAO will process the new election.

Section II Dependent Dental Insurance

26-4. Entitlement provisions and policy

For entitlement provisions, elections by the soldier, deduction amounts for coverage, and termination of coverage for Dependent Dental Insurance (DDI) (see DoDFMR, Vol 7A, Part Seven, Chap 11).

26-5. Election of coverage

Soldiers who elect to be covered by DDI must complete DD Form 2494 (Uniformed Services Active Duty Dependent Dental Plan (DDP) Enrollment Election) upon entering active duty or returning from overseas to enroll in the program, and are required to participate for a minimum of 24 months. Exceptions to this requirement are allowed when the spouse obtains dental coverage under another dental plan, or a change occurs in the soldiers' family member status due to death or divorce.

26-6. Termination

a. If the soldier elects to terminate enrollment because of a PCS move, the soldier must do so within 90 days following the reporting date to the new permanent duty station.

b. Soldiers already enrolled in the program who wish to change from one premium amount to another or dis-enroll, after participating for the initial enrollment period or meeting the exception requirement, must complete a new DD Form 2494.

c. DDI terminates—

(1) At transition or release from active duty.

(2) At the end of the 31st day of a continuous period of AWOL, confinement by military authorities under Courts-Martial sentence involving total forfeiture of pay and allowances, or confinement by civilian authorities under sentence adjudicated by a civilian court.

(3) For a subsequent PCS to a duty station where the soldier's family members elect another prepaid dental coverage, or dental care on a space available from a military treatment facility.

(4) Automatically due to changes in eligibility for benefits as determined by the Defense Enrollment Eligibility Reporting System (DEERS).

Chapter 27 Courts-Martial Sentences and Non judicial Punishment

27-1. Policy provisions

The effects of Courts-Martial sentences and non judicial punishment

on pay and allowances are contained in the DoDFMR, Vol 7A, part Seven, chapters 5 and 6.

27-2. Documentation

Courts-Martial orders for general and special Courts-Martial, DD Form 2329 (Record of Trial by Summary Courts-Martial), and DA Form 2627 (Record of Proceedings Under Article 15, UCMJ) are the substantiating documents for input to DJMS-AC.

27-3. Concurrent forfeitures

Care must be taken when processing a forfeiture against a soldier's account that currently has a forfeiture being deducted to ensure that the legal maximum for forfeitures is not exceeded. DJMS-AC does not edit for forfeitures exceeding the legal maximum.

Chapter 28 Stoppages and Collections Other than Courts-Martial Forfeitures

28-1. Policy provisions

The policies, provisions and limitations for deductions from a soldier's pay of other than Courts-Martial forfeitures are contained in the DODFMR, Vol 7A, Part Seven, Chapter 7.

28-2. General provisions

a. Local payments received in excess of earned entitlements have the effect of reducing all subsequent entitlements to both pay and allowances.

b. When the Secretary of Defense or any designee determines that a soldier is indebted to the U.S. Government as a result of an erroneous payment made to or on behalf of the soldier by an agency of the U.S. Government, the amount of the debt may be collected from the soldier's pay.

c. If a soldier's transition is imminent, the liquidation of the indebtedness will be accelerated by stopping payments and allotments to the extent necessary to liquidate the indebtedness to the maximum amount possible. Soldiers who are indebted to the U.S. Government at the time of retirement may agree to partial collection from retired pay.

28-3. Use of DD Form 139

a. Amounts due the U.S. Government or credits due soldiers as the result of initiation of DD Form 139 will be input to the MMPA for deduction from the soldier's pay or credit to the account unless available records indicate that adjustment action has previously been taken for the same purpose and period specified on DD Form 139.

b. A DD Form 139 will be initiated by a FO/DAO when an error is discovered in the pay account of a soldier who has been reassigned and is under the paying jurisdiction of another FO/DAO. Prepare DD Form 139 in an original and three copies. The FO/DAO should receive the original and two copies. A copy of the DD Form 139 will be retained in suspense pending receipt of a reply.

c. The FO/DAO may use a DD Form 139 or any other method considered appropriate to correct monetary errors discovered in the pay account of a soldier whose account is maintained by that FO/DAO. When the DD Form 139 is used for this purpose, controls will be established within the FO/DAO to ensure that appropriate action is taken to process the document on a timely basis.

d. A DD Form 139 will be initiated by a Magistrate court for voluntary deduction of traffic fines, imposed by the U.S. Magistrate, at any installation when agreeable to the Magistrate's Court. The DD Form 139 initiated by the court will be delivered to the local FO/DAO. The DD Form 139 will have a signed voluntary statement from the soldier stating that the deduction from current pay and allowance is authorized. The amount of the traffic fine must also appear on the DD Form 139. The FO/DAO will input the transaction for deduction of the amount of the fine from the soldier's pay.

After the DD Form has been processed, a copy of DD Form 139 will be returned to the initiator.

28-4. Clothing Charge Sales

Clothing charge sales are authorized only to cover emergency needs of an enlisted soldier, as identified by AR 700-84, who is without funds to purchase items of personal clothing necessary for health, comfort, and/or appearance. All charge sales are liquidated by a one time deduction from the soldier's pay. However, if such action would cause undue financial hardship on the soldier, liquidation may be effected by a monthly deduction in an amount not less than the monthly clothing replacement allowance (CRA) accruing to the soldier. Charge sales will not be used for personnel facing imminent discharge (less than 60 days) or in a no pay status or used to replace items of issue individuals are missing at time of discharge or transfer.

28-5. Government laundry and drycleaning service

a. DA Form 3799 (Laundry Payroll Deduction/Discontinuance Authorization (Laundry Service)) is used to authorize PR deduction for Government laundry and drycleaning (GLDC).

b. PR deduction is authorized only for soldiers undergoing initial entry training. Based on DA Form 3799 deductions for laundry and drycleaning service a one-time deduction for this service will be made. For periods of schooling or training in excess of 10 weeks, local commanders may authorize the deduction to be made in two or more increments.

c. All other GLDC services will be on a cash-and-carry basis.

28-6. Health and Comfort Supplies

a. General supplies necessary for the personal hygiene, health, and comfort of prisoners will be furnished by the confinement facility on either a reimbursable or gratuitous basis. Those prisoners in a pay status will be charged for such supplies; those not in a pay status will be furnished the supplies on a gratuitous basis.

b. All prisoners committed to Army confinement facilities will be issued, as necessary, the health and comfort items as specified in AR 190-47, chapter 5.

c. Soldiers confined in foreign civil facilities will be issued health and comfort items or paid an amount not to exceed the amount specified in AR 190-47, chapter 5.

d. The accounting division will provide assistance when the accounting classification on DD Form 504 (Request and Receipt for Health and Comfort Supplies) is incomplete or otherwise questionable.

28-7. Government property lost, damaged or destroyed

For property accountability and responsibility, see AR 735-5. The accounting procedures to be used when Government property is lost, damaged, or otherwise rendered unserviceable or is destroyed, and the authorized methods by which responsible individuals may obtain relief from property responsibility are contained in AR 735-11.

28-8. Damage to family housing and furnishings

Damage to assigned family housing or damage to or loss of equipment or furnishing of such housing is the responsibility of the soldier assigned to those quarters. Costs of repairs and/or replacement may be paid in cash or a DD Form 139, citing the family housing accounting classification, will be attached to the GPLD charge document and sent to the FO/DAO for deduction from the soldier's pay.

28-9. Expenses chargeable to the soldier

a. Costs incurred in the apprehension and return of an absentee, deserter, or escaped military prisoner that are chargeable to the soldier's pay account are cost of—

(1) Transportation requests (TRs) and/or Army meal tickets (AMTs) issued to the soldier.

(2) Subsistence furnished an officer prisoner.

b. In the case of issuance of TRs or AMTs, or both, on a cost charge basis, to an absentee, deserter, or escaped military prisoner,

the transportation officer (TO) is authorized to submit the charge directly to DFAS-IN, ATTN: DFAS-IN-FTFA, Mail Stop 31, 8899 East 56th Street, Indianapolis, IN 46249-0621 for deduction. See AR 55-355.

28-10. Cost charge billeting and liquidating an indebtedness

a. In order to provide administrative support and service for in-transit soldiers and their families, military personnel and transportation assistance offices (MPTAOs) have been established at all major military airlift command gateways. The MPTAOs will assist in-transit soldiers with administrative, logistical, medical, and financial support.

b. When billeting is furnished the soldier, the MPTAO commander will prepare a DD Form 139 for deduction against the soldier's pay account. Both the MPTAO commander and the soldier will sign DD Form 139. The MPTAO commander will sign as the certifying officer. The soldier will sign a prepared statement authorizing deduction from his or her pay account to reimburse the U.S. Government for lodging furnished.

c. MPTAO will accumulate the DD Forms 139 monthly. The designated FO/DAO should receive the DD Forms 139 on consecutively numbered TLs on the first workday of the month.

d. Designated FO/DAO for each location are as follows:

(1) ADSN 5003, DAO, Fort Leonard Wood, MO (St. Louis International).

(2) ADSN 5053, DAO, Fort Benjamin Harrison, In, 8899 E. 56th, St, Indianapolis, IN, 46249-1201 (John F. Kennedy International, San Francisco International, Los Angeles, International).

(3) DSSN 5062, DAO, Fort Meade, MD (Philadelphia International).

(4) DSSN 5052, DAO, Ft Lewis, WA (Seattle-Tacoma International).

e. The FO/DAO serving the specific commercial airport will prepare a check to reimburse the hotel/motel for services rendered and process the deduction from the soldier's pay account.

Chapter 29 Savings Deposit Program

29-1. Policy provisions

The provisions of entitlement for and limitations for the savings deposit program are contained in the DoDFMR, Vol 7A, Part Seven, Chapter 8.

29-2. Withdrawals

a. Soldiers desiring to withdraw monies from the saving deposit program after their entitlement period must write to DFAS-CL, ATTN: Code JJC, 1240 East 9th Street, Cleveland, OH 44199-2055. Telephone inquiries can be made to DSN 580-6545 or commercial (216) 522-6545 or toll-free at (800) 624-7368.

b. Emergency withdrawals must be in writing and approved by the soldier's commander. The FO/DAO will then contact DFAS-CL by electronic message with the soldier's name, SSN, amount of the withdrawal, and either the mailing address for a check, or the account number and bank routing number for an electronic fund transfer deposit to the soldier's account.

c. In extreme cases, the FO/DAO must contact DFAS-CL for authority to make the payment. Once the authority is received, payment is made on an SF Form 1049 (Public Voucher for Refund) citing accounting classification 21X6010 19 12120. The FO/DAO must send the payment date, amount, and voucher number to DFAS-CL by electronic message.

Chapter 30 The All Volunteer Force Educational Assistance Program (New GI Bill), or Montgomery GI Bill, (MGIB)

30-1. Policy provisions

The Defense Appropriation Act of 1984 created this program under which all soldiers initially entering active duty on or after 1 July 1985, must participate in the new GI Bill Educational Benefit Program, unless they disenroll in writing. Soldiers' eligibility for benefits in this program will be determined by the recruiter or PSC or at the military entrance processing station. Soldiers, to include ARNG and USAR personnel serving on Active duty (AGR) will complete DD Form 2366 (Veteran's Educational Assistance Act of 1984 (GI Bill) upon entering active duty, either accepting or declining participation in the program. A GI Bill monthly deduction of \$100 will be started automatically for each enlisted regular army accession with an entered active duty date of 1 July 1985 and later unless the soldier elects to waive benefits. The deduction will be withheld from the participant's BP for the first 12 full months of active duty or until \$1,200 is withheld. Only one such deduction will be established per account. Participants may not elect to disenroll from the program after the initial acceptance, nor are deductions refundable. The FO/DAO is responsible for reviewing and processing DD Forms 2366 received with the accession documents.

30-2. Stopping new GI Bill deductions

a. The GI Bill deduction may only be stopped if the original choice made by the soldier was to decline benefits, or if an administrative error resulted in a deduction for an ineligible soldier.

b. Officer graduates of service academies and Reserve Officer Training Corps (ROTC) scholarship graduates are not eligible for participation in this program; however, members of the Selected Reserve are eligible for reduced benefits with no participation fee. Entries to start deductions for direct commissioned and ROTC (non scholarship) officers and AGR personnel electing to participate in the program are not made automatically by DFAS-IN, and must be input.

30-3. Refunds

GI Bill contributions are not refundable. However, in cases when deductions were established erroneously through administrative error it may be necessary to credit the deducted amount to the soldier. Refunds are currently being made by DFAS-IN-JEC-R. The DD Form 2366 must be forwarded or an E-Mail message sent to MPO.3880 stating the facts in the case and requesting the refund.

Chapter 31 Recoupment of Advanced Civilian Education Expenses

31-1. Applicable education programs

Recoupment will apply to the following education programs:

- a.* Advanced Civil Schooling Program (ACSP).
- b.* Chaplain Advanced Education Program (CAEP).
- c.* Health Professions Scholarship Program (HPSP).
- d.* Judge Advocate Advanced Education Program (JAAEP).
- e.* Long-term Civilian Training (LTCT) Program.
- f.* Senior Reserve Officers' Training Corps (SROTC).
- g.* Uniform Services University of the Health Sciences (USUHS).
- h.* United States Military Academy (USMA).

31-2. Recoupment

Recoupment applies to those individuals who have signed an agreement that contains recoupment provisions. Recoupment action will be taken at transition when the personnel and finance communities identify a soldier or cadet as being eligible for recoupment action. The FO/DAO will offset all final pay and allowances due the soldier on transition against the amount of the cost of advanced education

due the U.S. Government. It should be noted that if the soldier's net entitlements are not sufficient to totally offset the indebtedness, the soldier should be encouraged to use personal funds to liquidate the debt.

31-3. Computation

a. Computation of the recoupment amount is based on the total education cost and the unserved portion of the officer's remaining active duty service obligation (ADSO). For Advanced Civil Schooling Programs, the ADSO is three times total period of the schooling. Each program has different rules that apply. Questions concerning the ADSO should be referred to the officer's personnel services branch. The number of days the soldier has served of the ADSO can be determined by subtracting the last day of schooling from the date of separation. The time not served is the ADSO minus the time served. To determine the recoupment amount, divide the total number of days the soldier did not serve by the ADSO and multiplying that figure by the total education cost. For example, the soldier's total education cost was \$10,000 and the total period of schooling was 365 days. ADSO is 1095 days (3 times 365 days). The time not served is 800 days. To determine the amount to be recouped, perform the following calculation:

- (1) 800 divided by 1095 equals .73059
- (2) .73059 times \$10,000 equals \$7,305.90.

b. The amount of the recoupment in (1) and (2) above is \$7,305.90. This deduction must be entered into the soldier's MMPA prior to the separation to ensure that any entitlements are applied toward the recoupment amount.

Chapter 32 Waiver of United States Claims for Erroneous Payments of Pay and Allowances

32-1. Waiver

a. The Secretary of the Defense may waive U.S. claims for erroneous payments of pay and allowances, including travel and transportation allowances, totaling less than \$1500.00 or deny waivers in any amount. Waiver requests exceeding \$1,500 will be referred to the Comptroller General of the United States together with recommendation of the Director, DFAS. A claim of the United States against a soldier or former soldier, arising out of an erroneous payment of pay and allowances including travel and transportation allowances may be considered for waiver within 3 years from the date of discovery, when collection of the erroneous payment would be against equity and good conscience, and not in the best interest of the United States. However a claim may not be waived if it has been—

- (1) Made the subject of an exception by the Comptroller General in the account of any accountable official.
- (2) Sent to the General Accounting Office (GAO) for collection.
- (3) Sent to the Attorney General for litigation.

b. Waiver of claims for erroneous payments of pay and allowances, including travel and transportation allowances, do not apply to claims for overpayments made during employment by a non-appropriated fund activity.

c. The Comptroller General may waive claims—

- (1) That total more than \$1500.
- (2) In any amount accepted by the Comptroller General in the account of any accountable official.
- (3) Sent to GAO as an uncollectable debt.

d. For ARNG soldiers not on DJMS-AC and ARNG civilian employees, the U.S. Property and Fiscal Officer (USPFO) of the state will perform the functions of the FO/DAO as shown in this chapter.

32-2. Delegation of waiver authority

The Secretary of Defense has delegated waiver authority to the, Director, DFAS, who may grant waivers up to \$1500 and deny

waivers in any amount for the soldiers of active or reserve components. This authority has been further delegated to the directors of the DFAS centers.

32-3. Time limitation for waivers

a. Application for waiver of U.S. claims for erroneous payments must be received by the responsible official within DFAS or GAO within 3 years after date of discovery.

b. On discovery of the erroneous payment, a responsible person such as the personnel officer or DAO, will issue to the payee an official notice of debt, under due process, according to AR 37-1, chapter 15, and the right to apply for waiver under this chapter. The term "payee" includes the following:

- (1) The person in whose name payments were made.
- (2) The actual recipient of payments.
- (3) A person liable for the recipient's payment.
- (4) Any combination of (1) through (3) above.

c. The date on the official document (any form used by DOD, DA, or GAO) is the date of discovery.

32-4. Standard notice of waiver rights

a. The requirement for a notice of waiver rights applies only to U.S. claims for erroneous payments of pay and allowances, to include erroneous payments of travel and transportation allowances, to or on behalf of a soldier or former soldier. The following standard notice of waiver rights will be used to stress that a waiver is not automatic when an erroneous payment results from administrative error: "This claim is subject to waiver under Public Law 92-453 if there is no evidence of fraud, misrepresentation, fault, or lack of good faith." However, the claim may not be waived merely because it resulted from administrative error. Any significant unexplained increase in pay or allowances that would prompt an inquiry concerning the correctness of the payment ordinarily would preclude a waiver when the employee or soldier fails to bring the matter to the attention of the appropriate officials. No one is entitled to unearned compensation, and only in very unusual circumstances would equity and good conscience suggest that an individual should keep an overpayment. Before a claim can be waived, the facts must clearly establish that collection would not serve the best interests of the United States.

b. The standard notice must be according to AR 37-1, chapter 15. The notice will show the following:

- (1) The payee's name and SSN.
- (2) Gross amount of erroneous payment.
- (3) A written statement by the payee admitting to or denying any knowledge of the erroneous payment.
- (4) A written statement by the payee of any efforts to question the erroneous payments.

c. Use care to determine that the claim did result from notification of an erroneous payment of pay and/or allowances to include travel and transportation allowances before notifying the payee of waiver rights. Waiver rights do not apply to other types of debts.

32-5. Application for waiver

a. The application for waiver will be submitted on DA Form 4943-R (Application for Waiver of Erroneous Payments). DA Form 4943-R will be reproduced locally on 8 1/2- by 11-inch paper. A copy for reproduction purposes is located at the back of this regulation. The payee or someone acting on behalf of the payee will initiate the application for waiver. An application by letter will be accepted for former payees not now employed by DA. The designated FO/DAO may initiate the application under certain conditions. The applicant will sign each application. It will contain all known pertinent information, including but not limited to the following:

- (1) The payee's name and SSN.
- (2) Name and location of the installation, activity, or staff agency at which the payee was employed or stationed at the time of the erroneous payment.
- (3) Date of application.
- (4) Gross amount of erroneous payment (to obtain full benefit of this chapter).

(5) The circumstances that caused the erroneous payment (include the type of pay or allowances involved and the period covered).

(6) When and how the payee discovered the erroneous payment.

(7) Efforts by the payee to report possible erroneous payments to the proper official(s).

(8) Amount of erroneous payment that has been repaid to the Government by or for the payee.

(9) Whether the payee requests refund of the amount repaid to the Government if the U.S. claim is waived. Soldiers must apply for refund of amount collected within 2 years from the date of waiver approval.

(10) If application is on behalf of the payee, the agent's name and address. Also, include the reason for applying.

b. In the absence of an application, the FO/DAO or the Director, DFAS-IN, may initiate the application when it appears that this chapter covers the erroneous payment. An application may be initiated under the three conditions listed below.

(1) No application was submitted.

(2) The payee acted in apparent good faith.

(3) Any one of the following:

(a) The payee has died.

(b) The payee cannot be located.

(c) The time remaining for suit within the 6-year period of limitations does not permit application by some other person.

c. Apply for waiver of claims as follows:

(1) AC, ARNG, or USAR personnel will apply to the commander of the unit to which now assigned.

(2) IRR and standby Reserve personnel will apply to the Commander, ARPERCEN, 9700 Page Blvd., St. Louis, MO 63132-5200.

(3) Former and retired soldiers of the AC, ARNG, USAR, or their agents will apply directly to the Director, DFAS-IN, ATTN: DFAS-IN-FJFC-W Mail Stop 91, 8899 East 56th Street, Indianapolis, IN 46249-0875.

32-6. Procedures

a. All applications for waiver will receive prompt attention. Any payment that was legal and proper when made normally will not be considered for waiver. Payments listed in (1) through (6) below are authorized when made and may not be considered for waiver. Any payee who applies for waiver of these claims will be informed promptly by the receiving official that these payments may not be waived by law.

(1) Lump-sum leave payments required to be refunded upon re-employment in Federal service.

(2) Regular or supplemental payments in excess of known earned entitlements caused by delays in pay actions.

(3) Advance leave unliquidated at separation.

(4) End-of-month payments in excess of earned entitlements caused by delays in pay actions. Examples are as follows:

(a) Orders terminating entitlements to special or incentive pays.

(b) Demotion orders.

(c) Copies of DA Forms 4187 showing periods of unauthorized absence.

(d) Orders showing assignment to Government quarters.

(e) Computer output rejects of pay actions.

(5) End-of-month payments in excess of earned entitlements caused by casual payments made when it is known at the time of payment that they cannot be included in end-of-month payments.

(6) Amounts owed the U.S. Government due to developments after a legal and proper payment. Examples are—

(a) Enlistment bonus.

(b) Regular reenlistment bonus.

(c) Selective reenlistment bonus.

(d) MSP.

(e) Conversion of advance leave to excess leave because of early transition.

b. All applications for waiver must show that the applicant—

(1) Did not know and could not reasonably have known of the error.

(2) Having knowledge of a probable error, made inquiry to the proper authority and was informed that payment was correct.

c. If there is reasonable doubt that the payee meets the criteria in *a*(6) above, the applicant may be required to show evidence that an inquiry was made to proper officials to confirm correctness of the payment.

d. When there is reasonable doubt about an application for waiver, refer the application to the FO/DAO for guidance. Unless ruled out at this point, the application should be considered.

e. All claims considered for waiver (except as provided in *h* below) will be investigated as follows:

(1) The commanding officer of the unit to which Army personnel are assigned will appoint an investigation officer. The report of investigation will be sent to the commander of the unit that appointed the investigating officer. The investigating officer should be a commissioned or warrant officer or a civilian employee of equivalent grade; and in no case will the officer be a FO, DAO, or an employee of either the FO/DAO or personnel office. The State adjutant general will appoint the investigating officer for ARNG personnel.

(2) The commander of the installation, activity, or staff agency who made the erroneous payment to an ex-soldier or civilian employee will appoint an investigating officer. The report of investigation will be sent to the commander of the installation, activity or staff agency where the employee was employed when the erroneous payment was made. The investigating officer should be a commissioned or warrant officer or a civilian employee of equivalent grade; and in no case will the officer be a FO/DAO or an employee of either the finance or personnel office. The State adjutant general will appoint the investigating officer for ARNG personnel.

(3) The Director, DFAS-IN, will designate the appropriate director within DFAS-IN to compile the necessary information for processing waiver requests of retired, or former Army personnel, civilian personnel, and other eligible persons.

f. An investigation is not required for erroneous payments involving \$100 or less if there is no record of fraud, misrepresentation, fault, or lack of good faith on the part of the payee.

g. The investigating officer will submit the report of investigation on DA Form 4943-R, Part II, including the following:

(1) A statement of the full amount of erroneous payment supported by a citation to the pay record or vouchers on which the erroneous payment was made. Also, an analysis to show the amount of erroneous payment on each pay record or voucher.

(2) A statement showing the circumstances under which erroneous payment was made, the date discovered, and whether a notice of exception was issued by the Comptroller General.

(3) A statement as to whether there is any evidence of fraud, misrepresentation, fault, or lack of good faith by the payee or other applicant.

(4) A statement of the applicant's knowledge of erroneous payment and steps to correct the error.

(5) Any other factual information such as pay vouchers, personnel action forms, LESs, PR change slips, indoctrination, or other instructions showing the payee's knowledge of the erroneous payment.

(6) A separate detailed report of the investigation, with supporting documents, when required. If any information needed to complete the report is not available at the installation or activity, the report of investigation must include an explanation.

h. The application (with the report of investigation, when required (see *f* above)) will go to the servicing FO/DAO. The DA Form 4943-R will be used to submit the application even though the amount is \$100 or less and a report of investigation is not required. The FO/DAO will prepare a detailed computation of the debt for both military and civilian personnel.

i. The FO/DAO will determine whether the waiver application should be considered under this chapter. If so, the FO/DAO will complete the DA Form 4943-R, Part III, and send the application to the Director, DFAS-IN, ATTN: DFAS-IN-JFC-W. Applications involving funds for civil functions, USACE, will go to Headquarters USACE, (CERM-F), Washington, DC 20314-1000. Any application

that should not be processed under this chapter will be returned to the applicant through the commander with an explanation.

32-7. Collection action pending waiver

DJMS will continue collection action until the notice of waiver has been received, or until suspension of the collection is approved by DFAS-IN, or Headquarters USACE, (CERM-F). Suspension of collection is not automatic; the application must show that collection of the debt will cause undue hardship. If the payee is transitioned for any reason other than immediate reenlistment, retirement, or immediate transfer to another place of Federal employment before a waiver is granted, the collection of the overpayment will be made. When a U.S. claim for erroneous payment is waived and all or part of the amount has been repaid, refund will be made.

32-8. Notice of waiver action

a. The Dir, DFAS-IN or Commander USACE, will send written notice of final action on the application for waiver to the submitting office. Notice of a denial will inform of appeal rights. A denial may be appealed to the Director, DFAS-IN, or Commander USACE through the payee's unit or installation commander. The appeal must point to a material mistake of fact or law in the original ruling.

b. For military payees, the notice will go to the FO/DAO who sent the application for waiver. The FO/DAO will send the notice to the applicant through the commander. For persons not now with DA, the notice will go directly to the applicant.

32-9. Refund

When a refund is due for an amount waived, refund of the amount repaid will be made without further action by the applicant if a claim for refund was included in the application for waiver. If the application for waiver did not request refund, the applicant will be informed of the right to request refund. The request must be made within 2 years following the date of waiver action.

32-10. Withholding taxes

An amount waived is deemed a valid payment for all purposes. Therefore, this amount is subject to the same deductions as any other item of pay to the same person. Federal and State income tax and FICA taxes, if required, will be withheld from the amount waived and refunded.

32-11. Appeals

A denial of a waiver application may be appealed if a material mistake of law or fact in the original ruling can be shown, or appeal the validity of the debt, the amount, or the liability for it. The applicant must sign the appeal and send it through the unit or installation commander to the Director, DFAS-IN, ATTN: DFAS-IN-FJFC-W, Mail Stop 91, 8899 East 56th Street, Indianapolis, IN 46249-0875. For appeals, see DoDFMR, Vol 7A, Part Seven, Section D, Paragraphs 70731 through 70733.

Chapter 33 Mobilization Procedures

33-1. Scope

This chapter provides standard procedures for finance inprocessing of RC troop program unit (TPU), IRR, individual mobilization augmentee (IMA), individual standby reserve (ISR), ARNG, and retired soldiers being ordered or recalled to active duty during a mobilization. It includes guidance for handling miscellaneous pay procedures that may be required to service inprocessing RC soldiers and retirees during rapid mobilization.

33-2. FO/DAOs processing persons from Reserve to Active status

This chapter is applicable to FO/DAOs processing mobilized RC soldiers and recalled retirees from reserve to active status. Furnishes

guidance for MACOM and installation commanders, RC commanders at all levels, and ARNG State adjutants general to use in mobilization planning.

33-3. Policy provisions

a. Orders will be issued mobilizing RC soldiers and recalling retired soldiers to active duty when preparing for war or other national emergency.

b. RC soldiers that are currently being paid by (DJMS-RC) will be accessed automatically to DJMS-AC based on input by the Reserve Component pay support office (RCPSO) to DJMS-RC. Soldiers that are not paid by DJMS-RC and retirees recalled to active duty will be accessed to DJMS-AC as outlined in paragraph 3-2*a.*

c. Retired pay for retirees stops the day prior to the day the retiree begins travel to the place ordered to active duty. The soldier's active duty pay begins the day on which travel commences. Coverage for the Survivor Benefit Plan (SBP) is automatic. No premium payments are required.

d. All mobilized RC soldiers and retirees recalled to active duty must be paid by SURE-PAY unless a waiver is approved per paragraph 1-6*d* or *e* of this regulation.

33-4. Inprocessing soldiers converted from DJMS-RC

a. Inprocessing soldiers will have a basic MMPA already established by the accession created by the RCPSO input. This will include administrative information, the soldier's service dates, basic pay, tax withholding marital status, number of exemptions claimed, BAQ with or without dependents (or rebate), flight pay, medical pay data, and BAS for officers. Deductions for federal and state taxes, and SGLI will start automatically. If required, a class I allotment for National Guard Life Insurance (NGLI) will be started automatically.

b. Additional data may be converted, if previously "prepositioned" on DJMS-RC. This includes—

(1) Authorized allotments.

(2) SURE-PAY pay option the soldier desires during mobilization.

(3) Tax withholding information if different than claimed for reserve pay including state of legal residence.

c. The FO/DAO will interview the soldier and review the pay account to ensure that all data is correct. The transactions will be processed by the FO/DAO to post any changes to the soldier's MMPA. The soldier will complete the required substantiating documents for these changes.

d. If the soldier is ordered to a station different than the designated mobilization station, transactions must be processed to arrive the soldier at the assigned station.

33-5. Inprocessing soldiers not converted from DJMS-RC

a. The FO/DAO will process accession, and related transactions to establish an MMPA for all soldiers whose record did not convert from DJMS-RC. All entitlements, allotments, and deductions will be processed to include obtaining all required substantiating documents.

b. If the DA Form 3716 (JUMPS-Army Personal Financial Record (PFR)) is available either from the unit or the soldier, copies may be made of appropriate documents instead of preparing new forms. Once copies are made, the PFR will be returned to the unit or the soldier as directed by MACOM.

Appendix A References

Section I Required Publications

AR 15-185

Army Board for Correction of Military Records. (Cited in para 20-1.)

AR 37-1

Army Accounting and Fund Control. (Cited in paras 1-5, 32-3, and 32-4.)

AR 37-103

Disbursing Operations for Finance and Accounting Offices. (Cited in paras 16-6, 17-4, and 17-7.)

AR 55-355

Defense Traffic Management Regulation. (Cited in para 28-9.)

AR 190-47

The U.S. Army Correctional System. (Cited in paras 15-9 and 28-6.)

AR 210-10

Administration. (Cited in para 11-3.)

AR 215-2

The Management and Operation of Army Morale, Welfare and Recreation Activities and Non-appropriated Fund Instrumentalities. (Cited in para 10-2.)

AR 608-2

Government Life Insurance: Servicemen's Group Life Insurance (SGLI); Veterans' Group Life Insurance (VGLI); United States Government Life Insurance (USGLI) and National Services Life Insurance (NSLI)). (Cited in para 26-1.)

AR 600-8-1

Army Casualty and Memorial Affairs and Line of Duty Investigations. (Cited in para 22-4.)

AR 612-201

Processing Control and Distribution of Personnel at U.S. Army Reception Battalions and Training Centers. (Cited in para 15-9.)

AR 630-5

Leaves and Passes. (Cited in para 4-1.)

AR 630-10

Absence without Leave and Desertion. (Cited in para 4-1.)

AR 700-84

Issue and Sale of Personal Clothing. (Cited in para 28-4.)

AR 735-5

Policies and Procedures for Property Accounting. (Cited in para 28-7.)

AR 735-11

Accounting for Lost, Damaged, and Destroyed Property. (Cited in para 28-7.)

DA Pam 600-8

Military Personnel Management and Administrative Procedures. (Cited in paras 1-4, 4-1, and 11-4.)

DOD 7000.14-R, Volume 7, Part A

Department of Defense Financial Management Regulation. (Cited in paras 1-1, 1-5, 2-1, 2-3, 3-1, 3-4, 4-1, 5-1, 5-3, 5-4, 5-5, 5-6, 5-7, 5-8, 5-9, 6-1, 7-1, 8-1, 9-1, 9-2, 10-1, 10-3, 11-1, 11-3, 12-1, 13-1, 15-1, 16-8, 21-1, 21-4, 21-5, 22-1, 23-1, 24-1, 25-1, 26-1, 26-4, 27-1, 28-1, 29-1, and 32-11.)

JFTR, Volume I

Joint Federal Travel Regulations. (Cited in paras 14-1, 14-4, 14-6, 14-8, 15-1, 16-6, and 17-4.)

Section II Related Publications

A related publication is merely a source of additional information. The user does not have to read it to understand this pamphlet.

AR 37-104-10

Military Pay and Allowance Procedures for Reserve Components of the Army

NGR (AR) 37-104-3

Military Pay and Allowances-Army National Guard

Section III Prescribed Forms

DA Form 4730-R

Certificate for Performance of Hazardous Duty. (Prescribed in paras 6-1.)

DA Form 4928-R

Refund of Readjustment/Separation/Severance Pay. (Prescribed in para 21-3.)

DA Form 4943-R

Application for Waiver of Erroneous Payment. (Prescribed in paras 32-5.)

Section IV Referenced Forms

AER Form 52

AER Loan Repayment

AF Form 2572

Air Force PCS Package Transfer Actions

CFC Form 804

Combined Federal Campaign Pledge

DA Form 2-1

Personnel Qualification Record—Part II

DA Form 31

Request and Authority for Leave

DA Form 200

Transmittal Record

DA Form 201

Military Personnel Records Jacket, U.S. Army

DA Form 1506

Statement of Service for Computation of Length of Service for Pay Purposes

DA Form 2139

Military Payment Voucher

DA Form 2356

Payroll Suspense Document Envelope

DA Form 2446
Request for Orders

DA Form 2627
Record of Proceedings Under Article 15, UCMJ

DA Form 3068-1
Marine Service Record

DA Form 3685
DJMS-AC Pay Elections

DA Form 3716
JUMPS-Army Personal Financial Record

DA Form 3799
Laundry Payroll Deduction/Discontinuance Authorization (Laundry Service)

DA Form 4187
Personnel Action

DA Form 4908
AER-C Allotment for Contribution to Army Emergency Relief

DA Form 5960
Authorization to Start, Stop, or Change Basic Allowance for Quarters (BAQ), and/or Variable Housing Allowance (VHA)

DA Form 7003
Payment Authorization (JUMPS)

DD Form 2A
Armed Forces of the United States Identification Card

DD Form 2N
Armed Forces of the United States Identification Card

DD Form 93
Record of Emergency Data

DD Form 115
Military Payroll Money List

DD Form 117
Military Pay Voucher

DD Form 137
Application for Basic Allowance for Quarters for Member With Dependents

DD Form 139
Pay Adjustment Authorizations

DD Form 214
Certificate of Release or Discharge from Active Duty

DD Form 397
Claim Certification and Voucher for Death Gratuity Payments

DD Form 504
Request and Receipt for Health and Comfort Supplies

DD Form 827
Application for Arrears in Pay

DD Form 1131
Cash Collection Voucher

DD Form 1337
Authorization/Designation for Emergency Pay and Allowances

DD Form 1561
Statement to Substantiate Payment of Family Separation Allowance

DD Form 1588
Record of Travel Payments

DD Form 2057
Contributory Educational Assistance Program Statement of Understanding

DD Form 2058
State of Legal Residence Certificate

DD Form 2329
Record of Trial by Summary Court-martial

DD Form 2366
Montgomery GI Bill Act of 1984

DD Form 2367
Individual Overseas Housing Allowance (OHA) Report

DD Form 2494
Uniformed Services Active Duty Dependents Dental Plan (DDP) Enrollment Election

DD Form 2558
Authorization to Start, Stop or Change an Allotment for Active Duty or Retired Personnel

DD Form 2559
Savings Bond Allotment Authorization/Active Duty or Retired Pay

DD Form 2560
Advance Pay Certification/Authorization

SF Form 1034
Public Voucher for Purchases and Services Other than Personal

SF Form 1049
Public Voucher for Refund

TD Form IRS 668-W
Notice of Levy of Salary and Wages

TD Form IRS W-2
Wage and Tax Statement

TD Form IRS W-4
Employee's Withholding Allowance Certificate

TD Form IRS W-5
Earned Income Credit Advance Payment Certificate

VA Form 4-5281
Notice of Dis-enrollment and Application for Funds Deposited in Post-Vietnam Era Veterans Educational Assistance Program

VA Form SGLV 29-8285
Request for Insurance-Servicemen's Group Life Insurance

VA Form SGLV 29-8286
Servicemen's Group Life Insurance Election

Glossary

Section I Abbreviations

AA Active Army	BAS basic allowance for subsistence	DJMS Defense Joint Military Pay System
ABCMR Army Board for Correction of Military Records	BCP board certified pay for medical officers	DoDFMR Department of Defense Financial Management Regulation, Volume 7, Part A
AC Active Component	Bn S1 battalion S1	DOS date of separation
ACCS Automated Case Control System	BP basic pay	DSSN disbursing station symbol number
ACIP aviation career incentive pay	CAEP Chaplain Advanced Education Program	E-mail electronic mail
ACSP Advanced Civil Schooling Program	CAO casualty assistance officer	EMF enlisted master file
ADSO active duty service obligation Advance payment earned income credit	CFC Combined Federal Campaign	EOM end of month
AER Army Emergency Relief	COLA cost of living allowance	ESD experimental stress duty
AFAS Air Force Aid Society	CONUS continental United States	ETS expiration term of service
AFIP Armed Forces Institute of Pathology	CRA clothing replacement allowance	FDP foreign duty pay
AFR Air Force Reserve	CRNA certified registered nurse anesthetists	FICA Federal Insurance Contributions Act
AGR Active Guard and Reserve	CSP career sea pay	FITW Federal Income tax withholding
AMT Army Meal Tickets	CZTE combat zone tax exclusion	FLPP foreign language proficiency pay
ANG Air National Guard	DA Department of the Army	FO finance office(r)
ARC American Red Cross	DAO Defense Accounting Office(r)	FSA family separation allowance
ARNG Army National Guard	DCSI Deputy Chief of Staff for Intelligence	GAO General Accounting Office
ARPAS Air Reserve Pay and Allowance System	DDI dependent dental insurance	GLDC Government laundry and drycleaning
ARPERCEN United States Army Reserve Personnel Center	DEERS Defense Enrollment Eligibility Reporting System	GPLD Government property loss, damaged or destroyed
ASD aviation service date	DFAS-CL Defense Finance and Accounting Service-Cleveland Center	HDIP hazardous duty incentive pay
ASP additional special pay	DFAS-DE Defense Finance and Accounting Service-Denver Center	HFP hostile fire pay
BAQ basic allowance for quarters	DFAS-IN Defense Finance and Accounting Service-Indianapolis Center	HPPED health professions pay entry date
	DFAS-KC Defense Finance and Accounting Service-Kansas City Center	HPSP Health Professions Scholarship Program
		HQDA Headquarters, Department of the Army

HRO housing referral office	NSLI National Service Life Insurance	SIDPERS Standard Installation/Division Personnel System
IAS immediate access storage	OCONUS outside of the continental United States	SITW State income tax withholding
IDP imminent danger pay	OEIP overseas extension incentive pay	SR separate rations
IMA individual mobilization augmentee	OHA overseas housing allowance	SRD I STANFINS Redesign Subsystem I
IRR Individual Ready Reserve	OMF officer master file	SROTC Senior Reserve Officers' Training Corps
IRS Internal Revenue Service	OSD officer service date	SSB special separation benefit
ISP incentive special pay	PCS permanent change of station	SSI specialty skill identifier
ISR Individual Standby Reserve	PERSCOM United States Total Army Personnel Command	SSN social security number
JAAEP Judge Advocate General Advanced Education Program	PFR personal financial record	SSO sea service office
JDC III JUMPS data collection III	PR payroll	STANFINS Standard Financial System
JFTR Joint Federal Travel Regulations	PSC personnel service center	TAD temporary additional duty
JUMPS Joint Uniform Military Pay System (See DJMS)	PSDE payroll suspense document envelope	TAFMSD Total Active Federal Military Service Date
LES leave and earnings statement	RC Reserve Component	TAG The Adjutant General
LTCT long-term civilian training	RCPSO Reserve Component Pay Support Office	TL transmittal letter
MID-MO mid-month	RECBASS Reception Battalion Automated Support System	TLA temporary lodging allowance
MILPO military personnel office	RNA rations-in-kind not available	TDY temporary duty
MMPA Master Military Pay Account	ROTC Reserve Officers' Training Corps	TO transportation officer
MOS military occupational specialty	RSFPP Retired Servicemember's Family Protection Plan	TPU troop program unit
MPTAO military personnel and transportation assistance offices	SBP Survivor Benefit Plan	TR transportation request
MSP multi-year special pay for medical officers	SDAP special duty assignment pay	UCFR Unit Commander's Finance Report
NGB National Guard Bureau	SDP special pay-sea duty	USAAVNC U.S. Army Aviation Center
NGLI National Guard Life Insurance	SGLI Servicemember's Group Life Insurance	USACE U.S. Army Corps of Engineers
NRS Navy Relief Society		USAR U.S. Army Reserves

USAREREC

U.S. Army Enlisted Records and Evaluation Center

USASAM

U.S. Army School of Aviation Medicine

USMA

United States Military Academy

USPFO

U.S. Property and Fiscal Office

USUHS

Uniform Services University of the Health Sciences

VA

Veteran's Administration

VEAP

Veterans Educational Assistance Program

VHA

variable housing allowance

VSI

voluntary separation incentive

VSP

variable special pay

Section II**Terms****Accounting classification**

A series of alpha and numeric characters appearing on all obligating and disbursing documents to classify transactions as to funds used, agencies and institutions involved, project accounts, elements of expense, and geographical areas.

Advance pay

An advance in pay providing a soldier with funds for expenses such as transportation, temporary storage of household goods, packing and shipping costs, and the expenses incurred in securing new living quarters.

AER allotment

A definite term voluntary allotment used to repay loans or make charitable donations to the Army Emergency Relief.

Allotment

A definite portion of the pay and allowances of a person in the military service, that is voluntarily authorized to be paid to an allottee.

BOND allotment

A voluntary allotment used to purchase U.S. Government savings bonds.

CFC allotment

A voluntary allotment used to make charitable definite term contributions to authorized agencies (Combined Federal Campaign). This allotment is a definite term allotment for the period January-December.

Cross-disbursing

Payment by one of the armed services to a member of another armed service and subsequent reimbursement of the paying activity.

DSSN

A unique set of four digits assigned to a station with authority to disburse funds of the Treasury of the United States. May also be referred to as ADSN (Accounting Disbursing Station Number).

Election of pay option

The prerogatives of soldiers to choose the manner in which they receive payment for net pay; i.e., MID-MO and EOM, or EOM only. All options will be by electronic funds transfer to an account with a financial institution.

Emergency payments to family members

An allotment that is paid locally and authorized in emergency circumstances that prevents the soldier from providing for the support of his or her family members by the usual means, e.g., evacuation of family members.

End of month pay

Pay elected by the soldier to be received on the EOM payday. EOM is a general term, not for pay only.

Entitlement

To have the legal right to receive items of pay and/or allowances. A term normally applied to the items of pay and allowances earned within a specific period. Included are base pay, incentive or special pays, etc.

Expiration of term of service

The end of a required or contracted period of service. The date on which a soldier is to be released from active duty.

Federal Insurance Contributions Act (FICA)

The Federal statute that requires the withholding of tax from salaries of employees covered by the Social Security Act and the payment of employer's tax by Federal agencies.

Federal Insurance Contributions Act tax

The percentage of an employee's FICA wages that he or she contributes, along with a matching contribution made by the employer, in support of the Social Security Program. The percentage is established by law and is changed periodically.

Federal Insurance Contributions Act wages

The amount of earned wages that are taxable under the Social Security Act. In the case of military, only BP is considered as FICA wages.

Fiscal year

The accounting year for the Federal Government (1 October through 30 September). The

fiscal year is designated by the calendar year in which it ends.

Held pay

The amount of net pay and allowances due the soldier as a result of the monthly computation of pay that is unpaid and carried forward in his or her pay account. This may be elected by the soldier or as a result of a status on the soldier's MMPA.

Input

Data transmitted to the DJMS-AC computer to add, change, query or delete all or part of a Master Military Pay Account (MMPA).

Local payment

Any payment made by a field disbursing officer. A payment made to a soldier while in an in-transit status (casual payment), separation related payments, enlistment and reenlistment bonus payments, initial payments to enlistees, and inductees, and any other form of payment not made by the central DJMS site.

Master Military Pay Account (MMPA)

The soldier's pay account maintained on the computer system at DFAS-IN. The account contains the identifying data and the pay and leave account of the soldier for the current and 11 prior months, or for the period the soldier has been on active duty if less than one year.

Mid-month pay (MID-MO)

Pay elected by the soldier not to exceed 15 days net pay. Pay is to be received by the soldier or other authorized payee on the 15th day of the month or the last working day prior to the 15th. Missing in action (MIA) account the MMPA of every soldiers officially declared to be missing in action or missing. Each account is maintained by DFAS-IN until the soldier is returned to military control or is officially declared to be dead. National Guard State adjutant general The designated commanding National Guard officer in each State regardless of title such as Commanding General or Chief of Staff.

National service life insurance (NSLI)

Government life insurance available upon application to all persons in active military service between 8 October 1940 and 25 April 1951. Also available at later dates under specific conditions.

Nonpay status

A non-duty status for which the soldier is not entitled to receive pay. (For example, the soldier is not available for duty because of his or her own fault or negligence.)

Notice of levy (TD Form IRS 668A)

Forms issued by district directors of the IRS on members of the Armed Forces, civilian employees, and carriers receiving remuneration from the U.S. Government. They are issued on those persons who have not paid their income tax, or neglect or refuse to pay after notice of demand. District directors are

authorized to collect such taxes by levy upon accrued salary, wages, or other payments. District directors serve them on FOs. FOs are responsible for making the collection from the soldier.

NSLI allotment

An allotment used to pay premiums on the National Service Life Insurance that was in effect after 1940.

Pay date

The date from which a soldier's creditable service is computed for BP purposes. It is the initial date of continuous service or the date adjusted to exclude lost time or breaks in service.

Pay option

See election of pay option.

Processing month

The time period between the computation of pay in each succeeding calendar month

Reassignment

The transfer of a soldier between stations.

Reserve Components

The Reserve components of the Army are the Army Reserve and the Army National Guard of the United States.

RSFPP allotment

An allotment for payment of premiums on Retired Serviceman's Family Protection Plan. This allotment is only authorized for retired soldiers who have been recalled to active duty.

Servicemen's Group Life Insurance

A Veterans Administration insurance program for military personnel.

SURE-PAY/direct deposit

A pay option by which MID-MO and/or EOM payments are automatically sent directly to a financial organization for credit to a checking or savings account. A financial organization is any bank, savings bank, savings and loan association, or Federal or State chartered credit union.

Unit commander

An officer in command of a company, detachment, or a unit of equivalent size.

Update

A process whereby input transactions are edited and processed by document number, to post the additions, deletions, or changes to a soldiers account on DJMS-AC MMPA.

Year gate review

A review of a rated aviation officer's flight qualifications at the time the officer completes 12 and 18 years of active officer service to ensure continued entitlement to ACIP.

**Section III
Special Abbreviations and Terms**

This section contains no entries.

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CERTIFICATE FOR PERFORMANCE OF HAZARDOUS DUTY

For use of this form, see AR 37-104-4/AR 37-104 10; the proponent agency is ASA(FM)

PRIVACY ACT STATEMENT

Authority: 37 USC, Section 1006; Executive Order 9397

Purpose: This form is used to document a members entitlement to hazardous duty pay. It is also used to adjust a soldiers entitlement to hazardous duty pay due to nonqualification of hazardous duty requirements.

Routine Uses: Information collected on this form becomes part of the Joint Uniform Military Pay System (JUMPS) and is subject to all the routine disclosures made by that system. Routine recipients of JUMPS disclosures include, but are not limited to the Red Cross and State and local government for tax and welfare purposes.

Disclosure: Voluntary; however, nondisclosure may result in nonverification of service. Disclosure of your social security number (SSN) is voluntary; however, this form will not be processed without your SSN because it is used to identify you for pay purposes.

1. ORGANIZATION	2. PERIOD
3. LOCATION	TO FROM

TO Finance and Accounting Officer:

This certificate is furnished pursuant to AR 37-104-4 and/or AR 37-104-10. It is applicable to all soldiers named hereon and for the period stated above unless otherwise indicated below.

4. NAME (Last, First, MI)	5. SSN	6. TYPE OF PAY	7. PERIOD (if other than above)

COMMANDER'S STATEMENT

For the period for which additional pay may be due, each soldier whose name appears hereon, has while in duty status performed hazardous duty as shown above, by orders of competent authority, sufficient to meet the requirements of DODFMR for part two, chapter 3 or part eight, in accordance with applicable service regulations.

8. TYPED NAME AND GRADE OF COMMANDER	9. SIGNATURE OF COMMANDER	10. DATE
--------------------------------------	---------------------------	----------

REFUND OF READJUSTMENT/SEPARATION/SEVERANCE PAY

For use of this form, see AR 37-104-4; the proponent agency is ASA(FM)

(DATA REQUIRED BY THE PRIVACY ACT OF 1974)

AUTHORITY: Title 10, USC 1174.

PRINCIPAL PURPOSE: To identify soldiers who are being paid readjustment/separation/severance pay after 14 September 1981.

ROUTINE USES: The information is used to inform soldiers of their liability to repay this readjustment/separation/severance pay.

DISCLOSURE: Disclosure is voluntary, but without this information, an undue financial hardship for the soldier may result.

Because I am entitled to receive readjustment/separation/severance pay in connection with my involuntary release from active duty and I have elected to receive rather than waive payment, I hereby acknowledge that I understand I will be required by law to refund the pay under the conditions outlined below.

a. If, at a future date, I qualify for receipt of length of service (20 years or more active duty) retired pay, I will be required to refund from such retired or retainer pay so much of such pay as is based on the service for which readjustment/separation/severance pay was received, until the total amount of readjustment/separation/severance pay is repaid. I will not be entitled to receive any retired pay until the required amount of readjustment/separation/severance pay to be refunded has been collected.

b. If I am entitled to receive VA disability compensation in connection with my current release from active duty, the VA will deduct the amount of readjustment/separation/severance pay received from future VA compensation. VA will not make this deduction if I become entitled to VA disability compensation that is based on a period of active duty which is later than the period for which payment of readjustment/separation/severance pay was made.

(signature)

(typed name, rank)

(date)

MILITARY

APPLICATION FOR WAIVER OF ERRONEOUS PAYMENT (EPMT)

CIVILIAN EMPLOYEE For use of this form, see AR 37-104-4/AR 37-104-10; the proponent agency is ASA(FM)

PART I (TO BE COMPLETED BY PAYEE)

1 TO (Commander)	2 FROM (Payee)	3 SSN	4 DATE
		5 GRADE	6 GROSS AMOUNT OF EPMT
7 PRESENT ORGN OR AGENCY	8 TYPE OF EPMT		9 AMT OF EPMT REPAID
10 CAUSE OF EPMT			9a. REFUND REQUESTED <input type="checkbox"/> YES <input type="checkbox"/> NO
11 WHEN AND HOW EPMT WAS FIRST DISCOVERED			

12 EFFORT MADE BY PAYEE TO REPORT EPMT

13 SIGNATURE OF PAYEE

PERSON INITIATING APPLICATION (OTHER THAN PAYEE)

14 TYPED NAME	15 REASON
16 ADDRESS	17 SIGNATURE OF PERSON INITIATING APPLICATION

APPLICATION RECEIVED

18 NAME AND TITLE (TYPE OR PRINT)	18a SIGNATURE	19 DATE
-----------------------------------	---------------	---------

PART II (TO BE COMPLETED BY INVESTIGATING OFFICER)

20 TO: FAO	21 FROM	22 DATE	
23 DATE EPMT DISCOVERED		24 AMOUNT DETERMINED	
25 DO YOU NO.	26 OSSH	27 AMOUNT OF EPMT	28 DATE PAID

29 CIRCUMSTANCES UNDER WHICH EPMT WAS MADE

30 INFORMATION AS TO INDICATION OF FRAUD, MISREPRESENTATION, FAULT, OR LACK OF GOOD FAITH

32. CORRECTIVE ACTION RECOMMENDED TO PREVENT SIMILAR EPMT

33. NAME, GRADE, AND TITLE (Typed)

33a. SIGNATURE

PART III (TO BE COMPLETED BY THE FAO)

34. HAS A NOTICE OF EXCEPTION BEEN ISSUED BY THE COMPTROLLER OF THE U.S.

YES NO

35. COLLECTION OF EPMT

36. AMOUNT COLLECTED

CURRENT MONTHLY COLLECTION \$

37. TYPED NAME, GRADE AND TITLE

37a. SIGNATURE

38.

DATA REQUIRED BY THE PRIVACY ACT OF 1974
(5 U.S.C. 552a)

AUTHORITY: Public Law 90-616 as amended by PL92-453

PRINCIPAL PURPOSE(S): To obtain information for the processing of an Application for Waiver of Erroneous Payment

ROUTINE USES: To determine the amount of erroneous payment applicable for waiver consideration, whether the person charged with the erroneous payment had knowledge of the erroneous payment prior to being officially notified, to determine the circumstances that caused the erroneous payment, amount in detail, and any amounts repaid. The form is also used to furnish information to USAFAC and GAO recommending approval and/or disapproval of waiver, in full or in part.

DISCLOSURE: Mandatory. If the information is not received waiver application cannot be processed.

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