



Guide to Understanding Your LES

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Review a Sample Military LES



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Entitlements - Pay

How it Appears on Your LES	Type of Entitlement-Pay	Description	Purpose	Eligibility Criteria	Regulatory Authority
ACCESSION BONUS	Engineering Scientific Bonus	Compensation for personnel with engineering or scientific skills.	Bonuses are used by the military service as an incentive to join military service. This is to recruit and retain specific scientific and engineering skills needed by the Department of War.	Military Officers: Typically, O-3 to O-6 who hold a designated engineering or scientific degree and are serving in a designated technical billet Bonus eligibility generally ends due to leaving active duty before completing the obligated service, losing required certifications, voluntarily transferring out of the targeted job specialty, or simply reaching the natural expiration of the agreement.	Title 37, Sections 332 and 353 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapter 3.
ACP	Aviator Continuation Pay	Aviator Continuation Pay (ACP), commonly referred to as an Aviation Bonus (AvB), is compensation for highly trained and experienced pilots, navigators, and other aviation officers.	This is a retention bonus payable to aviators as an incentive to remain in service.	Officers Only: Commissioned and Warrant Officers who are qualified military aviators (Pilots, NFOs, EWOs) and have completed their initial active-duty service obligation (ADSO), who enter into the applicable agreement for the bonus. Eligibility end may end if agreement aviator does not require certification. Bonus eligibility generally ends due to leaving active duty before completing the obligated service, losing required certifications, voluntarily transferring out of the targeted job specialty, or simply reaching the natural expiration of the agreement.	Title 37, Section 334(b) of the U.S.C. and DoD 7000.14-R Volume 7a, Chapter 22
BASE PAY	Basic Pay	Compensation is based on member's rank and total years of service.	Basic Pay is the foundation of military pay compensation. The amount is determined strictly by rank and time in service.	All Military: Every Active-Duty member (Officer, Warrant Officer, and Enlisted) and Reserve/Guard member on active orders. A member who is not in active status is not entitled to basic pay.	Title 37, Sections 201, 203, and 204 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapter 1.
BRD CRT PHYS/DENT, BOARD CERT PAY, BOARD CERT DENTIS	Board Certification (BC) Pay	Compensation for medical professionals who have achieved board certification in their specialty.	Payment for healthcare professionals for going beyond basic licensure that become "Board Certified" in their field. It recognizes officers who have clinical subject matter expertise.	Officers Only: Have a post-baccalaureate degree in a clinical specialty (a post master's certificate acceptable to the Secretary concerned can satisfy this requirement); and Be certified by a professional board in a designated health profession clinical specialty.	Title 37, Sections 335 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapter 5
CAREER SEA PAY	Career Sea Pay	Compensation for members for the greater than normal rigors and hardships of sea duty.	CSP is special pay for recognition of the greater than normal rigors of assignment to sea duty.	All Military (Officer and Enlisted): Primarily utilized by the Navy and Marine Corps, but also applicable to Army and Air Force personnel serving on authorized vessels. Eligibility ends then the member is no longer on sea duty.	Title 37, Section 352 of the U.S.C., DoDI 1340.26 and DoD 7000.14-R Volume 7a, Chapter 18

Entitlements - Pay (continued)

How it Appears on Your LES	Type of Entitlement-Pay	Description	Purpose	Eligibility Criteria	Regulatory Authority
CONTINUATION PAY	Special and Incentive Pay (Retention Bonus)	A mid-career incentive payment offered to Service members enrolled in the Blended Retirement System (BRS). It is typically available when a member reaches between 8 and 12 years of service (moving toward a 7–12-year window starting in 2026) and requires a formal agreement to serve at least four additional years of obligated service.	To serve as a retention and force-shaping tool. It provides a financial incentive for experienced mid-career personnel to remain in the service during a critical career milestone, ensuring the Department retains specialized talent and leadership.	All BRS members (Enlisted and Officer) Strictly between 7 and 12 years of service.	Title 37, Section 356 and DoDI 1304.34 (BRS Continuation Pay)
CSPP	Career Sea Pay Premium	CSP-P is special pay that is in addition to CSP and is paid for unusually long periods of continuous sea duty.	This is an extra payment added on top for those who have spent more than 36 months straight on sea duty without a shore tour in between.	All Military (Officer and Enlisted): Primarily utilized by the Navy and Marine Corps. A member must be entitled to CSP and have served 36 consecutive months of sea duty. Payable for the 37th consecutive month and each subsequent consecutive month of sea duty served. Eligibility ends when extended sea duty ends.	Title 37, Section 352 of the U.S.C., DoDI 1340.26 and DoD 7000.14-R Volume 7a, Chapter 18
CSRB	Critical Skills Retention Bonus (CSRB)	Bonus for enlistment, re-enlistment, and retention in critical roles and demanding assignments.	To encourage retention, recruitment, and attract specialists to maintain a balanced and experienced force.	Eligibility is contingent on DoW and Service policies, entering into an agreement with a service obligation, skill and grade, time in service, pay grade, honorable service and specific programs. Bonus eligibility generally ends due to leaving active duty before completing the obligated service, losing required certifications, transitioning from enlisted to officer status, voluntarily transferring out of the targeted job specialty, or simply reaching the natural expiration of the agreement.	Title 37, Sections 331, and 355 of the U.S.C., DoDI 1304.21 and DoD 7000.14-R Volume 7a, Chapter 9, Applicable Service regulations
CSR	Command at Sea Responsibility Pay	Compensation for officers in command positions at sea.	To provide tangible recognition to enhance the status of the operational commander (OPCDR) by providing additional pay for positions of unusual responsibility.	Officers Only: Specifically commissioned officers (O-3 through O-6) who are officially assigned as the Commanding Officer of a ship or an operational aircraft squadron (generally Navy). Entitlement to the pay begins when the member assumes command and ceases when the member leaves that command position.	Title 37, Section 352 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapter 3, Service Regulations

Entitlements - Pay (continued)

How it Appears on Your LES	Type of Entitlement-Pay	Description	Purpose	Eligibility Criteria	Regulatory Authority
DEMO PAY, DEMOLITION HDIP	Demolition Duty Pay	A form of hazardous duty pay. It is compensation for personnel engaged in demolition duties.	Payment for members who perform duties involving the handling and demolition of explosives.	Members must be under "competent orders" to perform duties involving the demolition of explosives as a "primary duty." Eligibility ends when no longer performing hazardous duty.	Title 37, Section 351 of the U.S.C., DoDI 1340.09 and DoD 7000.14-R Volume 7a, Chapter 24
DISABILITY SEV	Disability Severance	One-time, lump-sum payment to members who are separated from active military service due to certain physical disabilities.	If the military determines that a member can no longer perform their job due to an injury or illness, but the disability does not qualify for a lifetime monthly retirement (under 30%), the government provides a lump-sum payment.	All Military (Officer and Enlisted): Any member with at least 6 months of service who is found "Unfit" by a Physical Evaluation Board (PEB) with a rating of 0%, 10%, or 20%.	Title 10, Sections 1203, 1206, and 1212 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapter 35
DIVE PAY, MARINE DIVING OFF, MASTMEDICALER DIVER DDP, ENTBD 1ST CLASS DIVER, SALVAGE DIVER DDP, 2ND CLASS DIVER, COMBAT DIVER DDP, DIVE/COMB/OFFR SP	Diving Pay	Compensation for members actively engaged in diving assignments.	A form of hazardous duty pay. This is for members who participate in diving duty as part of their primary duty.	All Military (Officer and Enlisted): Any member who has graduated from an authorized diving school and holds a current diving rating (e.g., Combat Diver, Master Diver, Salvage Diver). Diver must be a main certification for diving to retain eligibility.	Title 37, Section 351 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapter 11
FLPP, INCAP PAY FLPP 3, INCAP APY FLPP 4, FLPP RES BNS ANN, FLPP RES BNS MON, LEVEL 3 FLPP, FLPP RES BNS AN, FLPP RES BNS MON, LEVEL 3 FLPP, LEVEL 4 FLPP	Foreign Language Proficiency Bonus	Compensation for personnel proficient in ac critical foreign language.	To incentivize members to acquire, maintain, and enhance skills in foreign languages that are vital to national defense and strategic interests.	All Military: Active-Duty Military (Officer and Enlisted), Reserve/Guard with a certification in a foreign language. Eligibility may be lost if certification is not maintained.	Title 37, Section 353 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapter 19
FLY DECK, FLIGHT DECK HDIP	Flight Deck Pay	A form of hazardous duty pay. It is compensation for duties performed on a flight deck of a ship.	This pay recognizes the high risks associated with frequent and regular participation in flight operations, such as the launching and recovery of aircraft.	All Military (Officer and Enlisted), Service members must be present, during flight operations, at an assigned duty station on the flight deck of an aircraft carrier or a ship other than an aircraft from which aircraft are launched and recovered during flight operations. Primarily utilized by Navy and Marine Corps personnel.	Title 37, Section 351 of the U.S.C., DoDI 1340.09 and DoD 7000.14-R Volume 7a, Chapter 24
FLY PAY, FLY DUTY NRC HDIP, FLY DT WP CN HDIP, FLYCC SDAP	Flying Duty	A form of hazardous duty pay. It is compensation for personnel actively engaged in flying duties.	Payment for members who are in demanding and dangerous flying assignments, both as aircrew and non-aircrew members.	All Military (Officer and Enlisted): Eligibility differs slightly between officers and enlisted personnel, as well as between crew and non-crew members. General Requirements for all including Competent Orders and Active-Duty Status. Potential requirements for flight hours or aviation ratings	Title 37, Sections 334 and 351 of the U.S.C., DoDI 1340.09 and DoD 7000.14-R Volume 7a, Chapter 22

Entitlements - Pay (continued)

How it Appears on Your LES	Type of Entitlement-Pay	Description	Purpose	Eligibility Criteria	Regulatory Authority
HDIP, CREW MEMBER HDIP, NON-CREW MBR HDIP	Hazardous Duty Incentive Pay	Compensation for performing duties that are inherently dangerous.	This is hazardous duty pay.	All Military (Officer and Enlisted): Any member who is qualified and placed on official orders to perform a designated hazardous duty.	Title 37, Section 351 of the U.S.C., DoDI 1340.09 and DoD 7000.14-R Volume 7a, Chapter 24
HDP, HARDSHIP DUTY PAY, HDP/ODP	Hardship Duty Pay	It is compensation for personnel serving in locations or conditions deemed particularly challenging.	This payment is for members who are stationed in a location with extreme weather, lack of medical facilities, poor sanitation, or severe isolation.	All Military (Officer and Enlisted): Any member physically serving in a location designated by the DoW as a hardship area. Upon leaving the hardship area, entitlement ends.	Title 37, Section 352 of the U.S.C., DoDI 1340.26 and DoD 7000.14-R Volume 7a, Chapter 17
HDP-L, SPEC DUTY PAY, SPEC DUTY ASSIGN	Hardship Duty Pay	Hardship Duty Pay - Location (HDP-L), is compensation for members serving in locations where the quality of life is substantially below that in the continental United States. Criteria is determined by Department of War Policy.	This is designed to recognize service at locations where living conditions are substantially below those normally found within the continental United States.	All Military (Officer and Enlisted): All Service members permanently assigned or serving in a temporary additional duty/temporary duty (TAD/TDY), deployed, or attached status for over 30 consecutive days in a designated area, will receive HDP – L. Service members on permanent reassignment to the area are eligible for HDP – L from the day of arrival at the new station.	Title 77, Section 352 of the U.S.C., DoDI 1340.26 and DoD 7000.14-R Volume 7a, Chapter 17
HFP/IDP	Hostile Fire Pay/Imminent Danger Pay	This is a form of hazardous duty pay. It is compensation for performing duties in designated areas determined by the applicable authority to have been subject to hostile fire area or imminent danger pay area	These are special pays provided to service members who are exposed to physical danger.	All Military (Officer and Enlisted): Any member physically present in the designated area or subjected to the hostile event as determined by the applicable authority	Title 37, Section 351 of the U.S.C., DoDI 1340.09 and DoD 7000.14-R Volume 7a, Chapter 10
LUMP SUM LEAVE	Lump Sum Leave	One-time, lump-sum payment to members for their unused accrued leave when they separate, retire, or, in some cases reenlist.	This is a cash payment for unused accrued leave that a service member has at the time of their discharge, retirement, or reenlistment. Cash out is limited to 60 days of leave per career.	Active-Duty (Officer and Enlisted) and Reserve/Guard members who are separating from active-duty orders of 31 days or more. The payment is calculated on basic pay only. A member can only sell back a maximum of 60 days over their entire career with no exceptions.	Title 37, Section 501 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapter 35
MIHA MISC	Move-In Housing Allowance or MIHA	Compensation for members assigned to overseas locations where government housing is not available.	This is a one-time payment designed to help service members cover the initial, non-reimbursable costs associated with moving into privately leased or rented housing at an overseas (OCONUS) location.	All Military (Officer and Enlisted) who are authorized to live in private-sector housing OCONUS and are receiving Overseas Housing Allowance (OHA).	Title 37, Section 403 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapter 26

Entitlements - Pay (continued)

How it Appears on Your LES	Type of Entitlement-Pay	Description	Purpose	Eligibility Criteria	Regulatory Authority
O/S EXTN PAY, OVERSEAS EXT SP	Overseas Extension Incentive Pay (monthly)	Compensation for members who extend their tour of duty at an overseas location.	This is to compensate members who remain on extended overseas assignment.	Enlisted Personnel Only who execute an agreement to extend that tour for a period of not less than 1 year.	Title 37, Section 352 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapter 14
OPTOMETRY SP PAY, DENTAL SPEC PAY, VETERINARIAN SP	Medical Pay	Compensation for healthcare professionals.	To incentivize retention, recruitment, and attract specialists.	Eligibility requirements vary by branch and specialty, but generally include special pay for medical officers, bonuses and educational programs.	Title 37, Section 335 of the U.S.C., DoDI 6000.13 and DoD 7000.14-R Volume 7a, Chapter 5
PARACHUTE PAY, PARACHUTE HDIP	Parachute Duty Pay	A form of hazardous duty pay. Compensation for personnel is required to perform parachute jumps as part of their duties.	This is a payment that compensates personnel for the risk of parachute duty.	All Military (Officer and Enlisted): Any member who has graduated from an authorized basic parachute school and is serving in a designated "Parachute Position" (Jump Billet).	Title 37, Section 351 of the U.S.C., DoDI 1340.09 and DoD 7000.14-R Volume 7a, Chapter 24
SAVE PAY, SAVE PAY ALLOWANC, SAVE PAY BASC PAY	Save Pay	Protects a member's pay rate when they move to a lower paying position, under specific circumstances. If you are not an individual who would be entitled to SAVE PAY, you may see this notation on your LES due to a manual adjustment that had to be made to your account.	To protect a member's basic pay from being reduced if they move to a position or rank with a lower pay rate.	When a service member accepts a new appointment that results in a base pay lower than their previous position, they may be eligible to retain their former, higher rate of pay. This entitlement generally applies to prior-service enlisted members, warrant officers accepting commissions, and certain medical students. Eligibility terminates once the pay for the new position exceeds the retained, older rate. In some instances, Saved Pay may be authorized in lieu of another entitlement. Administrative Note: On a Leave and Earnings Statement (LES), the "Save Pay" field is occasionally utilized as a workaround code for specific pay actions to ensure proper system processing.	Title 37, Section 907, Title 10, Sections 2114 and 2121 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapter 1
SEB	Selective Enlistment Bonus	Bonus or to encourage enlistment in needed fields as determined by military services n	This is a bonus for individuals who enter into agreement to serve and are determined to have special skills and other basis requirements as determined by the Department of War or military service.	Enlisted Personnel Only who enter into an agreement for the bonus. Bonus eligibility generally ends due to leaving active duty before completing the obligated service, losing required certifications, transitioning from enlisted to officer status, voluntarily transferring out of the targeted job specialty, or simply reaching the natural expiration of the agreement.	Title 37, Sections 331 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapter 9

Entitlements - Pay (continued)

How it Appears on Your LES	Type of Entitlement-Pay	Description	Purpose	Eligibility Criteria	Regulatory Authority
SPEC DUTY PAY	Special Duty Assignment Pay	Compensation for members in roles with a greater degree of responsibility or that are exceptionally demanding.	This monthly incentive pay provided to enlisted service members who are assigned to duties that have been designated as extremely difficult or involving an unusual degree of responsibility.	Enlisted Personnel Only may be awarded to Service members for the performance of duty in an assignment, location, or unit designated, where the assigned duties are determined to be extremely demanding, involving an unusual degree of responsibility or difficulty, or requiring special qualifications. Eligibility determined by the military service's determination and assignment of the member. If member is no longer in the assignment, eligibility ends.	Title 37, Section 352 of the U.S.C., DoDI 1340.26 and DoD 7000.14-R Volume 7a, Chapter 8
SRB	Selective Reenlistment Bonus	Bonus or entitlement to encourage enlistment in specific or critically undermanned specialties.	This is a tool to be used by the military to retain talent in the service in needed areas.	Enlisted Personnel Only (E-3 to E-9): The member must hold a designated "Critical Skill" (MOS/NEC/AFSC) and re-enlist for at least 3 additional years. The member must retain the required critical skills if retirement by agreement. Bonus eligibility generally ends due to leaving active duty before completing the obligated service, losing required certifications, transitioning from enlisted to officer status, voluntarily transferring out of the targeted job specialty, or simply reaching the natural expiration of the agreement.	Title 37, Section 331 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapter 9
SUBMARINE PAY	Continuous Submarine Duty Incentive Pay	Compensation for service aboard submarines.	Operational Sub Pay This is an incentive pay program that should recognize the arduous nature of submarine duty assignment.	All Military (Officer and Enlisted): Primarily utilized by Navy personnel (Submariners).	Title 37, Section 301c of the U.S.C. and DoD 7000.14-R Volume 7a, Chapter 23
VETERINARY PAY	Veterinary Duty Pay	Compensation for Military Veterinarians.	This special pay for Health Professionals) is a set of incentives designed to recruit and retain qualified veterinarians in the Department of War (DoW).	Officers Only: Commissioned officers designated as Veterinary Officers. (Note: The U.S. Army is the DoD's executive agent for veterinary services, meaning Army Veterinary Corps officers provide support to all military branches).	Title 37, Section 335 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapter 5
VSI	Voluntary Separation Incentive or Pay	Compensation for service members who voluntarily separate.	It is a payment that in some instances may be authorized by Congress or the Service secretaries to compensate members when they leave service prior to reaching retirement eligibility.	All Military (Officer and Enlisted) as determined by law and Service policies Eligibility, when authorized by law, may also be determined by Service secretaries and may be accompanied with service requirements and limitations.	Title 10, Sections 1175 and 1175a of the U.S.C., DoDI 1332.43 and DoD 7000.14-R Volume 7a, Chapter 35

Entitlements - Allowances

How it Appears on Your LES	Type of Entitlement-Allowance	Description	Purpose	Eligibility Criteria	Regulatory Authority
AIP	Assignment Incentive Pay	Payment designed to encourage Service members to volunteer for difficult-to-fill or less desirable assignments, locations, or units designated by, and under the conditions of service specified by the Secretary of the Military Department concerned.	If the military has a hard time getting people to go to a specific base (like a remote outpost) or stay in a high-demand unit (like certain cyber or special ops teams), they may offer AIP as an incentive to make the assignment more attractive.	All Military (Officer and Enlisted): A member of an Active/Regular or Reserve Component of the uniformed service who is entitled to basic pay under Section 204 of Title 37, U.S.C., or compensation under Section 206 of Title 37, U.S.C.	Title 37, Section 352 of the U.S.C., DoD Instruction 1340.26, and DoD 7000.14-R Volume 7a, Chapter 15
BAH	Basic Allowance for Housing	A non-taxable allowance to help offset the cost of housing when not provided by the military.	This is an allowance that offsets the cost of housing when housing is not provided. The amount you get depends primarily on your rank, your duty station zip code, and whether or not you have dependents.	All Military (Officer and Enlisted): Any member serving on active duty who is not living in government-provided quarters (such as barracks or dorms).	Title 37, Section 403 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapter 26
BAS	Basic Allowance for Subsistence	A non-taxable monthly allowance to offset the cost of meals.	This allowance is provided so service members can purchase their own meals. Because it is meant strictly for the member's subsistence, the amount does not increase if the member has a spouse or children (unlike housing allowances).	All Military (Officer and Enlisted): All active-duty members and Reserve/Guard members on active-duty orders are eligible, except enlisted members attending basic training.	Title 37, Section 402 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapter 25
BASIC NEEDS ALLOW	Basic Needs Allowance	A taxable allowance that is provided to active-duty service members with dependents.	If a service member's total household income (including a spouse's income) is too close to the poverty line for their family size, the BNA provides a monthly payment to bring them up to 200% of the Federal Poverty Guidelines. It is primarily intended to ensure military families do not face food insecurity.	All Military (Officer and Enlisted): Any active-duty member with at least one dependent is technically eligible if their total household income meets the threshold. (Note: Not available for members who have not completed initial entry training).	Title 37, Section 402b of the U.S.C. and DoD 7000.14-R Volume 7a, Chapter 25
CLOTHING, CHARGE CLOTHING	Clothing Maintenance Allowance	An annual allowance for cost of replacing worn-out uniform items, maintaining existing uniforms, and purchasing any newly required items or updated insignia.	This is an annual lump sum allowance so members can buy replacements uniform items without using their basic pay.	Enlisted Only: Only enlisted service members receive a CMA. (Note: Officers are legally expected to maintain their uniforms at their own expense after their one-time initial allowance).	Title 37, Section 418 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapter 29
CMAI	Clothing Monetary Allowance Initial	Initial monetary allowance for clothing.	It ensures every new service member starts their career with the full complement of utility, service, and dress uniforms required by their branch without having to pay for them out of their first paycheck.	Officers: All newly commissioned officers (O-1 to O-4) upon first tour of active duty. Enlisted: All new recruits upon entry into initial entry training (basic training).	Title 37, Sections 415 and 418 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapters 29 and 30

Entitlements - Allowances (continued)

How it Appears on Your LES	Type of Entitlement-Allowance	Description	Purpose	Eligibility Criteria	Regulatory Authority
CMAI INITIAL	Clothing Allowance Special Initial	One-time, lump-sum payment to cover the upfront costs of uniforms when an individual first enters service.	To assist enlisted members with offsetting the significant cost of purchasing uniforms.	Enlisted Only: Applies strictly to enlisted members entering designated special duty assignments or achieving specific promotions. (Note: Officers are generally required to buy specialized uniforms out of pockets).	Title 37, Section 418 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapters 29 a
COLA	Cost of Living Allowance	A non-taxable allowance to help maintain a comparable standard of living and offset higher costs of goods and services in certain locations compared to the U.S. average.	If it costs 15% more to buy groceries and basic supplies at your duty station than the "average" U.S. city, the government gives you COLA to fill that gap. It ensures that an individual serving in a high-cost area has the same standard of living as an individual serving in a lower-cost area.	All Military (Officer and Enlisted): Any member serving on active duty stationed in a DoD-designated high-cost area. Federal Civilians: Eligible for "Post Allowance" in foreign areas or COLA in non-foreign OCONUS areas (e.g., Hawaii/Guam).	Title 37, Sections 403(b) and 405 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapters 67 and 68
COLA DUAL	Dual Cost of Living Allowance	A temporary allowance to prevent financial hardship for members who are responsible for maintaining two residences in separate high-cost locations simultaneously. This typically arises during a Permanent Change of Station (PCS) move.	Intended to help offset increased cost of living when a service member is assigned on an unaccompanied or restricted tour to a high-cost area and the members' dependents are also residing in a high-cost area.	All Military (Officer and Enlisted): Active-duty members with dependents who are executing orders to an Unaccompanied or Restricted tour, or who have an approved Secretarial Waiver to leave dependents in a different location.	Title 37, Sections 403(b) and 405 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapters 67 and 68
DUAL OHA	Dual Overseas Housing Allowance	When a member is stationed OCONUS, the military will pay a housing allowance (BAH or OHA) to help cover the member's family's housing expenses back home, plus a separate OHA to cover the member's housing expenses at the overseas location (if government quarters aren't provided).	An allowance to prevent financial hardship for members who are assigned to an OCONUS duty station on a restricted or unaccompanied tour and are responsible for maintaining two separate residences simultaneously.	All Military (Officer and Enlisted): Active-duty members with dependents who are executing orders on an Unaccompanied or Restricted OCONUS tour.	Title 37, Section 403 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapter 26
EXTRA CLOTHING	Extra Clothing Allowance	Allowance for costs of additional or specialized uniforms required for duties that go beyond normal daily wear.	Think of this as "mission-specific gear money." While every analyst gets a standard set of uniforms, those in special jobs (like Recruiters, Drill Instructors, members of the USAF Honor Guard) have to look a certain way or have extra uniforms for high-frequency events. Extra Clothing Allowance pays for that additional burden, so it doesn't come out of the analyst's pocket	Primarily Enlisted: Most "Extra" allowances (Supplementary) are for enlisted members in specialized billets (e.g., MP, Recruiters, Band members). Officers & Enlisted: Both can qualify for the Civilian Clothing Allowance portion of this category if their mission mandates civilian attire	Title 37, Sections 415 and 418 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapters 29 and 30

Entitlements - Allowances (continued)

How it Appears on Your LES	Type of Entitlement-Allowance	Description	Purpose	Eligibility Criteria	Regulatory Authority
FHDA	Funeral Honors Duty Allowance	A daily compensation for members who perform at least two hours of authorized funeral honors duties.	A specialized allowance paid to non-active-duty personnel who give up their civilian time to fold the flag, sound Taps, or serve on a firing party at a veteran's funeral.	Reserve & National Guard (Officer and Enlisted): Fully eligible when volunteering outside of their normal drill schedule.	Title 37, Section 435 of the U.S.C. and DoD 7000.14-R FMR Volume 7A Chapter 58
FSA	Family Separation Allowance	A non-taxable allowance to compensate members for added expenses incurred because of a military-ordered separation from their dependents.	This is an allowance to help with the added costs of running two households while a member is away. It is meant to offset the cost of extra childcare, lawn services, or communication expenses incurred because the member is not home to help.	All Military (Officer and Enlisted): Any member with dependents who is separated from those dependents by orders.	Title 37, Section 427 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapter 27
GEN OFF PMA	Personal Money Allowance	A taxable allowance paid to select group to offset personal and miscellaneous expenses incurred as part of their official duties and the representational nature of their positions.	PMA helps offset extra costs incurred by members serving in specific high-level positions.	Senior Officers: General and Flag Officers (O-7 through O-10) serving in specific high-level billets (e.g., Service Chiefs, Combatant Commanders). Senior Enlisted (Exception): The absolute highest enlisted positions (e.g., SEAC, SgtMaj of the Marine Corps, etc.) are also explicitly authorized this allowance	Title 37, Sections 413 and 414 of the U.S.C. and DoD 7000.14-R Volume 7a Chapter 31
INITIAL CLOTHING	Civilian Clothing Allowance	The civilian clothing allowance is a tax-free payment for military members required to wear civilian clothes for a significant portion of their official duties.	If the military assigns a member to a mission where the member is required to wear civilian clothing, the government provides a lump sum to buy appropriate civilian business or operational attire.	Active-Duty Military (Officer and Enlisted): Any military member formally directed by a competent authority to wear civilian clothing.	Title 37, Section 419 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapters 29 and 30
MIHA RENT, OHA, INT OHA, DUAL OHA	Overseas Housing Allowance	A non-taxable allowance to offset the cost of housing in the private market when members are assigned to duty stations outside the United States and government-provided quarters are not available.	Rather than paying a set amount, OHA covers the member's rental costs, up to a certain limit. It also includes a flat monthly payment for utilities and a one-time "Move-In" payment to help with the costs of setting up a home in a foreign country.	All Military (Officer and Enlisted): Any active-duty service member authorized to live in private-sector housing at an OCONUS duty station.	Title 37, Section 403 of the U.S.C.; Joint Travel Regulations (JTR) Chapter.5 and DoD 7000.14-R Volume 7a Chapter 26
ODP	Operational Deployment Pay	Special pay at the rate of \$240 per month. This is paid in addition to other allowances.	The purpose of ODP is to provide special pay in recognition of the greater than normal rigors of deployments.	ODP is payable to Soldiers deployed away from their permanent duty station (PDS)/home station on an approved deployment lasting over 60 consecutive calendar days.	Title 37, Section 352 of the U.S.C. and DoD Instruction 1340.26

Entitlements - Allowances (continued)

How it Appears on Your LES	Type of Entitlement-Allowance	Description	Purpose	Eligibility Criteria	Regulatory Authority
PMA	Personal Money Allowance	An allowance provided to high-ranking military officers and senior enlisted members to cover personal expenses incurred in connection with their official duties.	Think of this as a "discretionary fund" or "stipend" for the military's most senior executives. When a General or Admiral hosts official functions, maintains a certain level of social obligation, or manages a major command, they incur costs (like formal attire or personal administrative needs) that the government doesn't pay directly. PMA helps offset these out-of-pocket costs.	Senior Officers: General and Flag Officers (O-7 through O-10) serving in specific high-level billets (e.g., Service Chiefs, Combatant Commanders, or specific Flag Officers at sea). Senior Enlisted (Exception): The most senior enlisted positions (e.g., Senior Enlisted Advisor to the Chairman of the Joint Chiefs of Staff, Sergeant Major of the Army, Chief Master Sergeant of the Air Force, etc.) are also explicitly authorized this allowance under § 414(c).	Title 37, Sections 413-414 of the U.S.C and DoD 7000.14-R Volume 7a, Chapter 31
SCAADL	Special Compensation for Assistance with Activities of Daily Living	Monthly allowance for members who have suffered a permanent and catastrophic injury or illness.	When a service member suffers a severe injury (like a severe Traumatic Brain Injury, loss of limbs, or a debilitating illness) and requires a full-time, non-medical caregiver at home, this stipend pays the service member so they can financially support their caregiver (who often had to quit their job to provide this care).	All Military (Officer and Enlisted): Active-Duty members, as well as National Guard and Reserve members serving on active-duty orders with qualifying injuries or illnesses incurred in the line or duty on or after August 31, 2011, and, therefore, require a caregiver to provide non-medical care, support, and assistance.	Fiscal Year 2010 National Defense Authorization Act, Title 37, Section 439 of the U.S.C. and DoD Instruction 1341.12
SVC REFUND	Stored Value Card Refund	A refund for remaining balance on your Stored Value Card (SVC).	An SVC is a card that is used to provide advance pay for basic trainees or can be loaded with money from a bank account to assist with accessibility to funds in overseas contingency locations. An SVC Refund is simply the process of getting your leftover money back when you leave deployment or if the card expires.	All Deployed Personnel: Active-Duty Military (Officer and Enlisted)	Title 31, Sections 321 and 3332 of the U.S.C. and DoD 7000.14-R Volume 5, Chapter 10
TLA	Temporary Lodging Allowance	Allowance to compensate members for higher-than-normal living expenses incurred when occupying temporary lodging in connection with a Permanent Change of Station (PCS) move to or from an overseas duty station.	To provide financial relief for overseas moves. It pays for hotel rooms and meals when a member arrives at an OCONUS station and hasn't found a house yet, or right before they leave an OCONUS station after they've moved out of their house.	All Military (Officer and Enlisted): Any service member on PCS orders to or from an OCONUS location is eligible. This includes Alaska, Hawaii, and U.S. territories.	Title 37, Section 405 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapter 68

Deductions

How it Appears on Your LES	Type of Deduction-MISC	Description	Purpose	Eligibility Criteria	Regulatory Authority
ADVANCE DEBT	Indebtedness	This is a general term for any debt a member has, often because they were previously overpaid.	Involuntary deduction to recover overpayments (like being overpaid BAH) or travel advances.	All Military: Active-Duty Military (Officer and Enlisted), Reserve/Guard are all subject to government debt collection.	Title 5, Sections 5514, 5584, Title 31, Section 3716, Title 37, Section 1007 and U.S.C. and DoD 7000.14-R Volume 7A, Chapter 52
ADVANCE PAY	Advance Repayment	When a member receives a pay advance, the advance is repaid through collection from subsequent pay.	An advance is essentially a "0% interest loan" from the government to help with the high costs of moving (PCS). "Advance Repayment" is the monthly process of paying that loan back via automatic payroll deductions.	All Military (Officer and Enlisted): Eligible for an advance pay when executing PCS orders.	Title 37, Section 1006 of the U.S.C.
AFRH	Armed Forces Retirement Home	Deduction amount set by the Secretary of Defense, not to exceed \$1 per month.	It is a monthly fee (\$1) paid by service members to ensure the continued operation of the two official Armed Forces Retirement Homes (located in Washington, D.C., and Gulfport, MS) for eligible veterans.	Enlisted & Warrant Officers: Mandatory for all active-duty enlisted members and warrant officers of the Army, Navy, Air Force, and Marine Corps.	Title 24, Section 419 and Title 37, Section 1007(i) of the U.S.C. and DoD 7000.14-R, Volume 7a, Chapter 46
ALLOTMENT	Dependent Allotment	A member can choose to have money automatically taken from their pay and sent to a dependent.	This is money sent directly to the spouse or dependent. It is often used during deployments or unaccompanied tours.	All Military (Officer and Enlisted): Any active-duty or reserve component member on active orders with a legal dependent (spouse, children, or a parent or ward designated as a dependent for BAH purposes) is eligible.	Title 37, Sections 701 and 706 of the U.S.C. and DoD 7000.14-R Volume 7a, Chapter 43
ALLOTMENT	Savings Allotment	A member can choose to have money automatically taken from their pay and put into a savings account.	Voluntary (discretionary) routing of a portion of pay directly to a personal bank account.	All Military: Active-Duty Military (Officer and Enlisted), Reserve/Guard on active orders are all eligible.	Title 37, Section 701 of the U.S.C.
COMB FED CAMPAIGN, LOC/FED CHARITY A	Charity Allotment	A member can choose to have money automatically taken from their pay and sent to a charity.	Instead of writing a check, a service member can choose to have a specific dollar amount taken out of their pay each month and sent to one or more vetted non-profit organizations	All Military: Active-Duty Military (Officer and Enlisted)	Title 5, Section 1101 and Title, 37, Section 701 of the U.S.C.; Executive Order 12353; and 5 C.F.R. Part 950
DCFSA	Dependent Care Flexible Spending Account (DCFSA)	Members can elect to have pre-tax earnings deducted from their pay to pay for dependent care.	Allows members to set aside pre-tax earnings to pay for dependent care expenses (child or adult).	To qualify for this benefit, a member must be in the regular (active) component, or a member of the reserve or National Guard on Active Guard Reserve duty.	Title 26, Sections 125 and 129 of the U.S.C. and FY23 NDAA
DEBT COLLECTION, OTHR GARNISHMENTS	Garnishment	A legal process where a portion of a member's pay is used to pay a non-DoD debt, child support or spousal support obligation.	Court-ordered deduction for child support, alimony, or commercial debt	All Military: Active-Duty Military (Officer and Enlisted), Reserve/Guard are all legally subject to wage garnishment.	5 C.F.R. Part 581 and 582 and DoD 7000.14-R Volume 7a, Chapter 41

Deductions (continued)

How it Appears on Your LES	Type of Deduction-MISC	Description	Purpose	Eligibility Criteria	Regulatory Authority
FEDERAL TAXES	Federal Income Tax Withheld (FITW)	FITW represents the amount of money deducted from your taxable pay and remitted to the IRS to pay your federal income tax obligations.	Mandatory withholding for federal income tax based on the member's W-4 form.	All Military: Active-Duty Military (Officer and Enlisted), Reserve/Guard are subject to FITW on their taxable wages.	Title 26, Sections 3401 - 3403 of the U.S.C.
FEDERAL TAXES, FED INC TAX, FED INC TX WITHLD	Fed Tax	Federal income tax withholdings.	Money withheld from a member's gross income and remitted to the IRS to pay the member's federal income tax liability	All Military: Active-Duty Military (Officer and Enlisted), Reserve/Guard, are subject to FITW on their taxable wages.	Title 26, Sections 3401- 3403 of the U.S.C.
FICAMEDICARE	Medicare	This is a tax required to be withheld from your basic pay to fund the Medicare health insurance program.	Mandatory 1.45% tax to fund federal health insurance for seniors.	All Military: Active-Duty Military (Officer and Enlisted), Reserve/Guard are legally required to pay the Medicare tax on basic pay.	Title 26, Sections 3101(b), 3101(b)(2), 3102, 3111(b), of the U.S.C.
GPLD/ROS	Government Property Lost or Damaged	A person can be required to pay for government property that is lost or damaged due to their carelessness or rule breaking.	To legally recover the financial cost of government equipment (e.g., mission laptops, tactical gear, vehicles, or barracks rooms) that was lost, destroyed, or damaged due to a member's negligence or willful misconduct. It holds personnel financially accountable for the gear they are issued.	All Military: Active-Duty Military (Officers, Warrant Officers, and Enlisted), Reserve/Guard on orders are all subject to financial liability for government property.	Title 5, Section 5514, Title 10, Section 2775, and Title 37, Section 1007 of the U.S.C and DoD 7000.14-R Volume 12, Chapter 7
HCFA	Health Care Flexible Spending Account	This account lets members use pre-tax money from their earnings to pay for healthcare costs.	Allow members to set aside a portion of their earnings on a pre-tax basis to pay for qualified, out-of-pocket medical, dental, and vision expenses.	To be eligible for this benefit, a member must be on active duty or be a Reserve or Guard member on long-term orders (365 days or more) and elect to participate in a HCFA.	Title 5, Section 7901 and Title 26, Sections 105 and 125 of the U.S.C.
HOME ALLOT, HOME LOAN ALLOT, SOLDIER SAIL HOME	Home Loan	A voluntary allotment was established by a service member to make mortgage payments.	Makes managing finances easier by ensuring recurring housing expenses, such as mortgage payments, are paid consistently and on time directly from a member's paycheck.	To be eligible to set up a home loan allotment, a member must be on active duty. The allotment must be voluntary.	Title 38, Sections 3702, 3703, 3729, and 3733 of the U.S.C. and DoD 7000.14-R Volume 7A, Chapter 42
MEAL DEDUCTION, COLLECT MEALS	Meal Deduction	This is a reduction in a member's Basic Allowance for Subsistence (BAS) when the government provides them with meals.	Deduction to recover the cost of government-provided meals (e.g., dining facility, ship, field)	Primarily Enlisted: Most common for junior enlisted members living in unaccompanied housing (barracks) or assigned to a ship. Officers: Typically, only applicable during field exercises or while aboard a ship where "messing" is mandatory.	Title 10 Section 241 and Title 37, Sections 402 and 1011 of the U.S.C. and DoD 7000.14-R Volume 7A, Chapter 25

Deductions (continued)

How it Appears on Your LES	Type of Deduction-MISC	Description	Purpose	Eligibility Criteria	Regulatory Authority
MGIB, MGIBADDITIONAL	Montgomery GI Bill	This is a deduction for an education benefit that helps eligible veterans and members pay for college and other training programs. Eligible active-duty members who fail to disenroll in writing have their "before tax" pay reduced by \$1,200 dollars (\$100 a month for 12 consecutive months).	\$100/month deduction for the first 12 months of service to "buy in" to education benefits.	Primarily Enlisted & Certain Officers: Applies to most enlisted members. Officers are eligible only if they did not commission via a Service Academy or a high-value ROTC scholarship (though there are some exceptions)	Title 38, Sections 3011, 3011(b), 3015 and Title 10, Section 1606 of the U.S.C and DoDI 1322.16
PARTIAL PAY	Casual & Partial Pay Deduction	A member's pay is reduced if they receive a cash advance before their regular payday.	Casual Pay provides a cash advance for immediate needs. Partial Pay releases funds early for reasons like travel expenses.	Partial payments may be authorized by a member's commander for emergencies.	Title 37, Section 1006 and DoD 7000.14-R Volume 7a, Chapter 32
SGLI, SGLI FAM/SPOUSE	Service member Group Life Insurance	This is a low-cost life insurance program for members of the military.	Automatic premium deduction for up to \$500k in military life insurance. Opt-out required via the SGLI Online Enrollment System (SOES)	All Military: Active-Duty Military (Officer and Enlisted), Reserve/Guard on active orders are all eligible.	Title 38, Sections 1965, 1967, 1969, and 1970 and DoD 7000.14-R Volume 7a, Chapter 47
SOC SECURITY, FICASOC SECURIT	Social Security	This is a tax required to be withheld from your basic pay to fund the Social Security program.	Mandatory 6.2% tax to fund the federal Old-Age, Survivors, and Disability Insurance program.	All Military: Active-Duty (Officer and Enlisted) and Reserve/Guard on paid orders.	Title 26, Section 3101, 3102, 3111, and 3121 of the U.S.C.
STATE TAXES, STATE INC TX WITH	State Tax	Money withheld from a member's pay for income taxes remitted to the member's state of legal residence.	Mandatory withholding for state income tax based on the member's state legal of residence.	If the member's state of legal residence collects a state income tax, state taxes will be withheld from the member's pay.	Title 5, Section 5516-5517; Title 10, Section 1045 of the U.S.C. DoD 7000.14-R Volume 7a, Chapter 44
TSP CONTRIBUTION, ROTH TSP, TRADITIONAL TSP	Thrift Savings Plan Contribution	A member can contribute part of their pay to the TSP, a retirement savings account.	Voluntary pre-tax or Roth retirement savings account (similar to a corporate 401k).	All Military: Active-Duty Military (Officer and Enlisted), Reserve/Guard are all eligible to contribute.	Section 658 of the 2000 National Defense Authorization Act and Title 5 of the Code of Federal Regulations, section 1600.12
TUITION DEBT, TUITION ASSISTANC	Service Academy Debt	If a graduate of a military service academy does not complete their required service, they may have to pay back the cost of their education.	Involuntary recoupment of education costs if a member fails to fulfill their service obligation.	Former Service Academy Cadets/Midshipmen.	Title 10, Sections 2005, 7448, 8459, 94488 and Title 37 section 303a(e) of the U.S.C. and DoD Instruction 1322.22

SAMPLE LES – Army, Navy, Air Force, & Space Force

DEFENSE FINANCE AND ACCOUNTING SERVICE MILITARY LEAVE AND EARNINGS STATEMENT																		
ID	NAME (LAST, FIRST, MI)		SOC. SEC. NO.	GRADE	PAY DATE	YRS SVC	ETS	BRANCH	ADSN/DSSN	PERIOD COVERED								
ENTITLEMENTS			DEDUCTIONS			ALLOTMENTS			SUMMARY									
TYPE		AMOUNT	TYPE		AMOUNT	TYPE		AMOUNT	5									
A	BASE PAY		FEDERAL TAXES			BANK ACCT ALLOT			+AMT FWD									
B	BAS		FICA-SOC SECURIT			US DEBT			+TOT ENT									
C	BAH		FICA-MEDICARE															
D			SGLI						-TOT DED									
E			AFRH						-TOT ALMT									
F			TRADITIONAL TSP						-NET AMT									
G			MID-MONTH-PAY						-CR FWD									
H									-EOM PAY									
I																		
J																		
K																		
L																		
M																		
N																		
O	TOTAL		0.00	TOTAL		0.00	TOTAL		0.00	DIEMS 6		RET PLAN 7						
LEAVE																		
BF BAL		EARNED		USED		CR BAL		ETS BAL		LV LOST		LV PAID						
USE/LOSE																		
FED TAXES																		
WAGE PERIOD		WAGE YTD		M/S	MULT JOBS		DEPN UNDER 17		OTHER DEPN		OTHER INCOME		OTHER DEDUCT	ADDL TAX	TAX YTD			
FICA TAXES																		
WAGE PERIOD		SOC WAGE YTD		SOC TAX YTD		MED WAGE YTD		MED TAX YTD		STATE TAXES		ST	WAGE PERIOD		WAGE YTD	M/S	EX	TAX YTD
PAY DATA																		
BAQ TYPE		BAQ DEPN		VHA ZIP	RENT AMT		SHARE	STAT	JFTR	DEPNS	2ND JFTR	BAS TYPE		CHARITY YTD		TPC	PACIDN	
TSP																		
BASE PAY RATE		BASE PAY CURR		SPEC PAY RATE		SPEC PAY CURR		INC PAY RATE		INC PAY CURR		BONUS PAY RATE		BONUS PAY CURR				
ROTH																		
BASE PAY RATE		BASE PAY CURR		SPEC PAY RATE		SPEC PAY CURR		INC PAY RATE		INC PAY CURR		BONUS PAY RATE		BONUS PAY CURR				
AGNCY CNTRB																		
TSP AGENCY AUTO			TSP AGENCY MATCH			TSP YTD AGENCY AUTO			TSP YTD AGENCY MATCH									
YTD																		
TSP YTD DEDUCTIONS		TSP YTD DEFERRED		TSP YTD EXEMPT		ROTH TSP YTD		YTD ENTITLEMENTS		YTD DEDUCTIONS								
REMARKS:																		
IF TSP ELECTION AMT EXCEEDS NET AMT DUE, TSP WILL NOT BE DEDUCTED.																		

For a detailed description of each box on your LES, visit the LES glossary:

- ID:** Contains the identification portion of the LES, including Estimated Termination of Service (ETS), Accounting and Disbursing Station Number (ADSN), and pay period.
- ENTITLEMENTS:** List of the wages, bonuses, incentive, combat pay, special skills pay, and allowances earned during the pay period.
- DEDUCTIONS:** List of amounts that are deducted from your pay, including federal income tax, FICA tax, and Servicemembers Group Life Insurance (SGLI) premiums.
- ALLOTMENTS:** Displays all allotments deducted from pay. This is money that has been direct deposited to non-primary checking or saving accounts.
- SUMMARY:** Summarizes entitlements, deductions and allotments to provide the actual amount of money to be paid.
- DIEMS:** Date initially entered military service.
- RET PLAN:** Type of retirement plan, i.e. Final Pay, High 3, REDUX; or CHOICE
- LEAVE:** You accrue 2.5 days leave for each month of active service.
- FED TAXES:** The amount withheld for federal income tax.
- FICA:** Amount withheld to pay your Medicare tax and Social Security tax, also known as FICA.
- STATE TAXES:** Amount withheld to pay your state income tax. (Not all states have income tax.)
- PAY DATA:** Provides information for local disbursing.
- THRIFT SAVINGS PLAN (TSP):** Summarizes the total of after-tax contributions made to a Roth TSP account.
- ROTH:** Summarizes the total of after-tax contributions made to a Roth TSP account.
- AGNCY CNTRB:** This stands for Agency Contribution. It represents the contributions made by the service (the "agency") to your TSP.
- YTD:** Provides a year-to-date overview of your TSP contributions, categorized by their tax treatment. This helps you understand how TSP contributions are being treated for tax purposes throughout the year.
- REMARKS:** Used to provide you with general notices from varying levels of command, as well as the literal explanation of starts, stops, and changes to pay items in the entries within the "ENTITLEMENTS", "DEDUCTIONS", and "ALLOTMENTS" fields.

LES Glossary - Army, Navy, Air Force, and Space Force

Title - ID	Description - This section details your information.
NAME	Your name in Last, First, Middle Initial format.
SOC. SEC. NO.	Your Social Security Number.
GRADE	Your current pay grade (e.g., E-5, O-3).
PAY DATE	The date you entered active duty for pay purposes, also known as the Pay Entry Base Date (PEBD).
YRS SVC	Years of Service; the total number of creditable years of service for pay.
ETS	Expiration Term of Service; the date your current enlistment or obligated service ends.
BRANCH	Your branch of service.
ADSN/DSSN	Disbursing Station Symbol Number; a code that identifies the finance office that services your account.
PERIOD COVERED	Displays the calendar month the LES covers. Normally it will be for one calendar month. If this is a separation LES, the separation date will appear.

Title - Pay Details	Description - This section details all pay, allowances, and deductions during this period.
ENTITLEMENTS	All pay and allowances you have earned for the period, such as base pay, Basic Allowance for Subsistence (BAS), and Basic Allowance for Housing (BAH). If more than fifteen are present the overflow will be printed in the remarks block.
DEDUCTIONS	All items subtracted from your pay, including taxes, SGLI (Servicemembers' Group Life Insurance), and mid-month pay. If more than fifteen are present the overflow will be printed in the remarks block.
ALLOTMENTS	Discretionary and non-discretionary funds that you have designated to be sent to a specific person or institution, like a savings account or insurance provider. If more than fifteen are present the overflow will be printed in the remarks block.
AMT FWD	Amount Forward; any unpaid pay and allowances from a previous LES.
TOT ENT	Total Entitlements; the sum of all your entitlements.
TOT DED	Total Deductions; the sum of all your deductions.
TOT ALMT	Total Allotments; the sum of all your allotments.
NET AMT	Net Amount; your entitlements minus deductions and allotments.
CR FWD	Credit Forward; the dollar value of unpaid pay that will be reflected on the next LES as the Amount Forward (+AMT FWD).
EOM PAY	End of Month Pay; the actual payment you will receive on the end-of-month payday.
DIEMS	Date Initially Entered Military Service; date used to determine which retirement plan you fall under. Members with a DIEMS date prior to September 8, 1980, are under the FINAL PAY retirement plan. Members with a DIEMS date of September 8, 1980 through July 31, 1986, are under the HIGH-3 retirement plan. Members with a DIEMS date of August 1, 1986 or later, were initially under the REDUX retirement plan. This was changed by law in October 2000, when they were placed under the HIGH-3 plan, with the OPTION to return to the REDUX plan. DFAS is not responsible for the accuracy of this data. If a member feels that the DIEMS date shown in this block is erroneous, they must see their local servicing Personnel Office for corrective action.
RET PLAN	Retirement Plan; the specific plan you are enrolled in. This includes i.e. Final Pay, High 3, REDUX; or CHOICE.

Title - Leave	Description - This section tracks your leave (vacation) days.
BF BAL	Brought Forward Balance; your leave balance at the start of the fiscal year or when active duty began, or the day after the you were paid Lump Sum Leave (LSL).
EARNED	The cumulative amount of leave earned in the current fiscal year or current term of enlistment if you reenlisted/extended since the beginning of the fiscal year (typically 2.5 days per month).
USED	The cumulative amount of leave you have used in the current fiscal year or current term of enlistment if you reenlisted/extended since the beginning of the fiscal year.
CR BAL	Current Balance; your current total leave balance.
ETS BAL	The projected leave balance you will have by your Expiration Term of Service.
LV LOST	Leave Lost; the number of leave days you have lost.

LES Glossary - Army, Navy, Air Force, and Space Force (continued)

LV PAID	Leave Paid; the number of leave days that have been paid to date.
USE/LOSE	The projected number of leave days you will lose if you do not use them by the end of the fiscal year.

Title - Fed Taxes	Description - This section details your federal tax information.
WAGE PERIOD	The amount of money earned during this LES period that is subject to ax withholding .
WAGE YTD	Year to Date Wages; the total money earned this year that is subject to ax withholding .
M/S	Marital Status (e.g., Single, Married) used to calculate your tax withholding.
MULT JOBS	Multiple Jobs; seeing an indicator means you have told payroll that your household has more than one source of income.
DEPN UNDER 17	Refers to the number of dependents under the age of 17 you have claimed for federal tax withholding purposes. This line directly relates to IRS Form W-4.
OTHER DEPN	Refers to other dependents you have claimed on your IRS Form W-4.
OTHER INCOME	Relates to an adjustment you've made on your IRS Form W-4, for any income you expect to receive that won't have federal income tax withheld.
ADD'L TAX	Additional Tax; any extra dollar amount you have specified to be withheld for taxes.
TAX YTD	Year to Date Tax; the total amount of Federal Income Tax withheld so far in the calendar year.

Title - FICA Taxes	Description - This section details your Federal Insurance Contributions Act (FICA) tax information.
WAGE PERIOD	The amount of money earned during this LES period that is subject to ax withholding .
SOC WAGE YTD	Social Security Wage Year-To-Date; represents the total amount of your earnings that are subject to Social Security taxes from the beginning of the calendar year up to the date your LES was issued.
MED WAGE YTD	Medicare Wage Year-To-Date; represents the total amount of your earnings that are subject to Medicare taxes from the beginning of the calendar year up to the date your LES was issued.
MED TAX YTD	Medicare Tax Year-To-Date; represents the cumulative dollar amount of Medicare taxes that have been withheld from your pay from the beginning of the calendar year up to the date your LES was issued.

Title - State Taxes	Description - This section details your State tax information.
ST	State; the two-letter abbreviation for the state you have elected for tax purposes.
WAGE PERIOD	The amount of money earned during this LES period that is subject to ax withholding .
WAGE YTD	Year to Date Wages; the total money earned this year that is subject to ax withholding .
M/S	Marital Status (e.g., Single, Married) used to calculate your tax withholding.
EX	Exemptions; the number of exemptions you claim for tax purposes.
TAX YTD	Year to Date Tax; the total amount of Federal Income Tax withheld so far in the calendar year.

LES Glossary - Army, Navy, Air Force, and Space Force (continued)

Title - Pay Data	Description - This section includes miscellaneous data related to your pay and housing.
BAQ TYPE	The type of Basic Allowance for Quarters being paid.
	A code indicating your type of dependent for housing allowance purposes.
	A - Spouse
	C - Child
	D - Parent
	G Grandfathered
BAQ DEPN	I - Member married to member/own right
	K - Ward of the court
	L - Parents in Law R - Own right
	S - Student (age 21-22)
	T - Handicapped child over age 21
	W - Member married to member, child under 21
VHA ZIP	The ZIP code used to calculate your Variable Housing Allowance (VHA), if applicable.
RENT AMT	The amount of rent you pay for housing, if applicable.
SHARE	The number of people with whom you share housing costs.
STAT	VHA Status; indicates if you are accompanied (with dependents) or unaccompanied.
JFTR	Joint Federal Travel Regulation; a code indicating your location for Cost of Living Allowance (COLA) purposes.
DEPNS	The number of dependents you have for VHA purposes.
2D JFTR	Secondary JFTR code, used for the location of your dependents for COLA purposes if they reside elsewhere.
BAS TYPE	An alpha code indicating the type of Basic Allowance for Subsistence you receive (e.g., Separate Rations). This is often blank for officers.
	C - TDY/PCS/Proceed Time
	H - Rations-in-kind not available
	K - Rations under emergency conditions
CHARITY YTD	The cumulative amount of charitable contributions made for the calendar year.
TPC	Training Program Code; this field is not typically used by the active-duty Army.
	A - Normal pay status code for a regular service member on regular duty.
	C - Funeral Honors Duty.
	M - Annual training tours over 30 days.
	N - Death.
	C - Training for HPSP, ROTC, and Special ADT over 30 days.
	T - ADT over 29 days. (School)
	U - Undergraduate pilot training, in-grade pilot, navigator, and advance flying training officers.
	X - Stipend Tour of HPIP participants or subsistence for ROTC participants.
	Z - Administrative and support training (exclusive of recruiting).
PACIDN	The activity Unit Identification Code (UIC). This field is currently used by the Army only.

LES Glossary - Army, Navy, Air Force, and Space Force (continued)

Title - TSP	Description - This section includes miscellaneous data about your TSP (Thrift Savings Plan).
BASE PAY RATE	The percentage of base pay elected for TSP contributions.
BASE PAY CURR	Specific amount of your current base pay that is being contributed to your TSP during the pay period.
SPEC PAY RATE	The percentage of Specialty Pay elected for TSP contribution
SPEC PAY CURRENT	Specific amount of your current special pay that is being contributed to your TSP during the pay period.
INC PAY RATE	Incentive Pay Rate; percentage of Incentive Pay elected for TSP contribution.
INC PAY CURR	Specific amount of your current incentive pay that is being contributed to your TSP during the pay period.
BONUS PAY RATE	The percentage of Bonus Pay elected towards TSP contribution.
BONUS PAY CURR	Specific amount of your bonus pay that is being contributed to your TSP during the pay period.

Title - ROTH	Description - This section includes miscellaneous data about your ROTH TSP (ROTH - Thrift Savings Plan).
BASE PAY RATE	The percentage of base pay elected for Roth TSP contributions.
BASE PAY CURR	Specific amount of your current base pay that is being contributed to your Roth TSP during the pay period.
SPEC PAY RATE	The percentage of Specialty Pay elected for Roth TSP contribution
SPEC PAY CURRENT	Specific amount of your current special pay that is being contributed to your RothTSP during the pay period.
INC PAY RATE	Incentive Pay Rate; percentage of Incentive Pay elected for Roth TSP contribution.
INC PAY CURR	Specific amount of your current incentive pay that is being contributed to your Roth TSP during the pay period.
BONUS PAY RATE	The percentage of Bonus Pay elected towards Roth TSP contribution.
BONUS PAY CURR	Specific amount of your bonus pay that is being contributed to your Roth TSP during the pay period.

Title - AGENCY CNTRB	Description - This section includes miscellaneous data about your Service's Contribution toward TSP.
TSP AGENCY AUTO	Thrift Savings Plan Agency Automatic Contribution; this is the 1% automatic contribution that the military service makes to your TSP account.
TSP AGENCY MATCH	Thrift Savings Plan Agency Matching Contribution; the additional contributions the servicemakes to your TSP account to match a portion of your contributions.
TSP YTD AGENCY AUTO	Displays the cumulative total of all the 1% agency contributions that the service has deposited into your TSP from the beginning of the current calendar year up to the date the LES was issued.
TSP YTD AGENCY MATCH	Displays the cumulative total of all the agency matching contributions that the service has deposited into your TSP account from the beginning of the current calendar year up to the date the LES was issued.

Title - YTD	Description - This section includes miscellaneous information about your pay.
TSP YTD DEDUCTIONS	Represents the total amount of your own money that has been deducted from your pay and contributed to your TSP account from the beginning of the calendar year up to the date the LES was issued.
TSP YTD DEFERRED	Represents the cumulative total of your own contributions to your Traditional TSP account from the beginning of the calendar year up to the date the LES was issued.
TSP YTD EXEMPT	Represents the cumulative total for the year of your personal contributions that have this special dual tax-exempt status.
YTD ENTITLE	Year to Date Entitlements; the cumulative total of all entitlements for the calendar year.
YTD DEDUCT	Year to Date Deductions; the cumulative total of all deductions for the calendar year.