

The background features a spiral-bound notebook on the left side, with its metal spiral binding visible. On the right side, there are several US dollar bills, including a \$20 bill and a \$100 bill, which are slightly out of focus. The overall color palette is a muted, teal-green.

Understanding Your LES

What it all adds up to!

This presentation covers...

- \$ The basics to reading your LES
- \$ Offers an example to better explain Appendix F of the Personnel & Pay Procedures Manual (3PM)
- \$ Why it is your responsibility to ensure accuracy

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The Basic LES

The Leave and Earnings Statement, (LES), outlines all transactions that occur within a member's pay file.

Items such as Entitlements, Allotments, and Deductions provide specific dollar amounts for each item. These items will be discussed later in more detail.

The Date format is YY-MM-DD. These dates are discussed on the next slide.

U.S. COAST GUARD										MEMBER COPY					
DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-520 (REV. 3-03)						LEAVE AND EARNINGS STATEMENT				NAME/UNIT					
1. Period Covered		2. ID		3. Pay Base Date		4. AD Base Date		5. Exp Ad Term Date		6. Exp Loss Date					
01-31 OCT 08		1234567		02-06-18		02-06-18		12-04-15		12-04-15					
YOUR NET PAY	7. Mid Mo	PAYMENT METHOD				LEAVE INFORMATION									
	1397.49	9. DIRECT DEPOSIT				11. Bal EF	12. Earn	13. Used	14. BoldPd	15. Bal Eom	16. LossPFF	17 Bold Ctd			
	8. End Mo	10. DEPOSIT				585	25	0	0	610	0	0			
	1397.46	19. Name				NEXT MONTH PAY PERIOD ESTIMATES									
13. USCGR Tra/Pay Cat:		BM2 FOREVER A. SEA				22. Date		Amount							
20. Rank/Rate/Grade		22. Mailing Address				08-11-15		1361.77							
E-5		123 SALTY LANE				24. Date		Amount							
21. Cost Code: 47400		ANY HARBOR, CA 95555				08-12-01		1361.76							
SPD: 53-47400-00															
Link ORAC: 53-47400															
25. ENTITLEMENTS				26. ALLOTMENTS				27. DEDUCTIONS							
BASIC PAY		240510		CGMA		0048		500		SGLI/MEMBER		2700			
CLOTHING STD		4190		CFC		0058		600		FEDERAL TAX		29577			
ENL BAS		29443								FICA TAX		18399			
BAH WITHOUT DEP		68900								STATE TAX		11772			
TOTALS				343043				1100				62448			
PAY BREAKDOWN FOR THIS PERIOD								STATE INCOME TAX INFORMATION							
28. Amount EF	29. Entitlements	30. Allotments	31. Deductions	32. Net Earnings	33. Amt to be Cd	34. Income YTD	35. Tax W/4 YTD	36. Exempt	37. Legal Residence						
00	343013	1100	62448	279495	00	2317258	113420	1-00	CA						
FEDERAL TAX INFORMATION										BUY U.S. SAVINGS BONDS					
38. Tax Inv This PD	39. Income YTD	40. Tax W/4 YTD	41. Allowances	42. Add'l W/4	43. FICA Wages	44. FICA Wage YTD	45. FICA Tax YTD								
240510	2317258	282593	500	00	240510	2317258	177270								

Date Fields

3. Pay Base Date	4. AD Base Date	5. Exp AD Term Date	6. Exp Loss Date
02-06-18	02-06-18	12-04-15	12-04-15

3. Pay Base Date – this determines your longevity for pay.

4. AD Base Date – this determines when you are eligible for an Active Duty retirement. For Reserve Personnel: This field might be set to 00 00 00, or contain an invalid date since a Reservist can enter/depart AD frequently. Use your Reserve Points Statement to determine eligibility for retirement upon obtaining 20 Satisfactory years of service.

5. Exp Ad Term Date – this shows your current Active Duty contract expiration date.

6. Exp Loss Date – this shows the date all contracts expire.

Identifying Information

The member is identified in two locations.

Items 9 and 10 used to show your Bank Routing and Account Numbers. Now, these items show the Method of Payment.

The Mailing Address is used for issuing W-2s after the year has been completed.

U.S. COAST GUARD										MEMBER COPY									
DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-520 (REV. 3-03)						LEAVE AND EARNINGS STATEMENT				NAME/UNIT									
1. Period Covered		2. ID		3. Pay Base Date		4. AD Base Date		5. Exp Ad Term Date		6. Exp Loss Date									
01-31 OCT 08		1234567		02-06-18		02-06-18		12-04-15		12-04-15									
7. Mid Mo		8. PAYMENT METHOD				9. LEAVE INFORMATION													
1397.49		DIRECT DEPOSIT				11. Bal EF		12. Earn		13. Used		14. BoldPd		15. Bal Eom		16. LooPrfl		17 Bold Ctd	
1397.46		10. DEPOSIT				585		25		0		0		610		0		0	
13. USCOP/ Pay Cal:		14. Name				15. NEXT MONTH PAY PERIOD ESTIMATES													
30. Rank/Rate/Grade		22. Mailing Address				23. Date		Amount		24. Date		Amount							
E-5		BM2 FOREVER A. SEA				08-11-15		1361.77		08-12-01		1361.76							
21. Cost Code:		21. Cost Code:		21. Cost Code:		21. Cost Code:		21. Cost Code:		21. Cost Code:		21. Cost Code:		21. Cost Code:		21. Cost Code:		21. Cost Code:	
47400		47400		47400		47400		47400		47400		47400		47400		47400		47400	
8PO: 53-47400-00		8PO: 53-47400-00		8PO: 53-47400-00		8PO: 53-47400-00		8PO: 53-47400-00		8PO: 53-47400-00		8PO: 53-47400-00		8PO: 53-47400-00		8PO: 53-47400-00		8PO: 53-47400-00	
Unit OPAC: 53-47400		Unit OPAC: 53-47400		Unit OPAC: 53-47400		Unit OPAC: 53-47400		Unit OPAC: 53-47400		Unit OPAC: 53-47400		Unit OPAC: 53-47400		Unit OPAC: 53-47400		Unit OPAC: 53-47400		Unit OPAC: 53-47400	
25. ENTITLEMENTS					26. ALLOTMENTS					27. DEDUCTIONS									
BASIC PAY		240510		CGMA		004B		500		SGLI/MEMBER		2700							
CLOTHING STD		4190		CFC		006B		600		FEDERAL TAX		29577							
ENL BAS		29443								FICA TAX		18399							
BAH WITHOUT DEP		68900								STATE TAX		11772							
TOTALS		343043						1100				62448							
PAY BREAKDOWN FOR THIS PERIOD										STATE INCOME TAX INFORMATION									
28. Amount EF		29. Entitlements		30. Allotments		31. Deductions		32. Net Earnings		33. Amt to be Cd		34. Income YTD		35. Tax W/ H YTD		36. Exempt		37. Legal Residence	
00		343013		1100		62448		279495		00		2317258		113420		1-00		CA	
FEDERAL TAX INFORMATION										BUY U.S. SAVINGS BONDS									
38. Tax Inv This PD		39. Income YTD		40. Tax W/ H YTD		41. Allowances		42. Add'l W/ H		43. FICA Wages		44. FICA Wage YTD		45. FICA Tax YTD					
240510		2317258		282593		S00		00		240510		2317258		177270					

Leave Overview

The Leave Information section provides an overview of your leave as submitted by the "End-Month" payroll cutoff date.

A breakdown of the blocks appears on the next slide.

U.S. COAST GUARD						MEMBER COPY							
DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-520 (REV. 3-03)				LEAVE AND EARNINGS STATEMENT		NAME/UNIT							
1. Period Covered	2. ID	3. Pay Base Date	4. AD Base Date	5. Exp Ad Term Date	6. Exp Loss Date								
01-31-08T-08	1234567	02-06-18	02-06-18	12-04-15	12-04-15								
YOUR NET PAY	7. Mid Mo	PAYMENT METHOD		LEAVE INFORMATION									
	8. End Mo	9. DIRECT DEPOSIT	11. Bal EF	12. Earn	13. Used	14. BoldPd	15. Bal Eom	16. LossPct	17. Bold Ctd				
	1397.49	10. DEPOSIT	585	25	0	0	610	0	0				
18. USOR Tr/Pay Cat:	19. Name		20. Rank/Rate/Grade		21. Cost Code:		22. Mailing Address		23. Date				
	BM2 FOREVER A. SEA		E-5		47400		123 SALTY LANE		08-11-15				
SPD: 53-47400-00	ANY HARBOR, CA 95555		Unit OFFAC: 53-47400						Amount				
									1361.77				
									08-12-01				
									1361.76				
25. ENTITLEMENTS			26. ALLOTMENTS			27. DEDUCTIONS							
BASIC PAY	2405	10	CGMA	004B	5	00	SGLI/MEMBER	27	00				
CLOTHING STD	41	90	CFC	006B	6	00	FEDERAL TAX	295	77				
ENL BAS	294	43					FICA TAX	183	99				
BAH WITHOUT DEP	689	00					STATE TAX	117	72				
TOTALS	3430	43			11	00				624.48			
PAY BREAKDOWN FOR THIS PERIOD						STATE INCOME TAX INFORMATION							
28. Amount EF	29. Entitlements	30. Allotments	31. Deductions	32. Net Earnings	33. Amt to be Ctd	34. Income YTD	35. Tax W/H YTD	36. Exempt	37. Legal Residence				
00	3430	13	11	00	624	2794	95	00	CA				
FEDERAL TAX INFORMATION						BUY U.S. SAVINGS BONDS							
38. Tax Inv This PD	39. Income YTD	40. Tax W/H YTD	41. Allowances	42. Add'l W/H	43. FICA Wages	44. FICA Wage YTD	45. FICA Tax YTD						
2405	10	23172	58	2825	93	00	00	2405	10	23172	58	1772	70

Leave Breakdown

LEAVE INFORMATION													
11. Bal BF		12. Earn		13. Used		14. Sold PD		15. Bal Eom		16. LosPrFY		17. Sold CTD	
58	5	2	5	0	0	61	0	0	0	0	0		
11. Bal BF – Amount carried into current month.													
12. Earn – Amount earned during current month (can range from 0.5 to 3.0)													
13. Used – Amount used during current month.													
14. Sold Pd – Amount sold during current month.													
15. Bal Eom – Balance at the end of the month.													
16. LosPrFY – Amount lost during the previous Fiscal Year.													
17. Sold Ctd – Amount sold career to date (includes prior service).													

Miscellaneous Identifiers

18. USCGR Tra/Pay Cat – This is specifically for Reserve Members. It identifies the assigned Training Pay Category.

20. Rank/Rate/Grade – This is the member's Pay Grade.

21. Cost Code, SPO, and Unit OPFAC – These items identify the member's Permanent Unit and Servicing Personnel Office

U.S. COAST GUARD										MEMBER COPY			
DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-520 (REV. 3-03)					LEAVE AND EARNINGS STATEMENT					NAME/UNIT			
1. Period Covered		2. ID		3. Pay Base Date		4. AD Base Date		5. Exp Ad Term Date		6. Exp Loss Date			
01-31 OCT 08		1234567		02-06-18		02-06-18		12-04-15		12-04-15			
YOUR NET PAY	7. Mid Mo	PAYMENT METHOD			LEAVE INFORMATION								
	8. End Mo	9. DIRECT DEPOSIT			11. Bal BF	12. Earn	13. Used	14. BoldPd	15. Bal Eom	16. LooPrfl	17 Bold Ctd		
	1397.49				585	25	0	0	610	0	0		
	1397.46	19. Name			20. Mailing Address		NEXT MONTH PAY PERIOD ESTIMATES						
		BM2 FOREVER A. SEA			123 SALTY LANE ANY HARBOR, CA 95555		22. Date		Amount				
		13. USCGR Tra/Pay Cat:					08-11-15		1361.77				
		14. Rank/Rate/Grade:					24. Date		Amount				
		E-5					08-12-01		1361.76				
		15. Cost Code:											
		47400											
		SPO:											
		53-47400-00											
		Unit OPFAC:											
		53-47400											
25. ENTITLEMENTS				26. ALLOTMENTS				27. DEDUCTIONS					
BASIC PAY		240510		CGMA		004B		500		SGLI/MEMBER		2700	
CLOTHING STD		4190		CFC		006B		600		FEDERAL TAX		29577	
ENL BAS		29443								FICA TAX		18399	
BAH WITHOUT DEP		68900								STATE TAX		11772	
TOTALS		343043						1100				62448	
PAY BREAKDOWN FOR THIS PERIOD								STATE INCOME TAX INFORMATION					
28. Amount BF	29. Entitlements	30. Allotments	31. Deductions	32. Net Earnings	33. Amt to be Cd	34. Income YTD	35. Tax W/ H YTD	36. Exempt	37. Legal Residence				
00	343013	1100	62448	279495	00	2317258	113420	1-00	CA				
FEDERAL TAX INFORMATION										BUY U.S. SAVINGS BONDS			
38. Tax Inv This PD	39. Income YTD	40. Tax W/ H YTD	41. Allowances	42. Add'l W/ H	43. FICA Wages	44. FICA Wage YTD	45. FICA Tax YTD						
240510	2317258	282593	500	00	240510	2317258	177270						

Payday Amounts

Items 7 and 8 show the amount processed for payment (your actual deposit amount).

These two amounts combined equal the Net Earnings amount.

Taking the information available in the pay system, your next months paychecks are estimated.

U.S. COAST GUARD										MEMBER COPY									
DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-520 (REV. 3-03)						LEAVE AND EARNINGS STATEMENT				NAME/UNIT									
1. Period Covered		2. ID		3. Pay Base Date		4. AD Base Date		5. Exp Ad Term Date		6. Exp Loss Date									
01-31 OCT 08		1234567		02-06-18		02-06-18		12-04-15		12-04-15									
YOUR NET PAY	7. Mid Mo		PAYMENT METHOD				LEAVE INFORMATION												
	1397.49		DIRECT DEPOSIT																
	8. End Mo		11. Bal EF		12. Earn		13. Used		14. BoldPd		15. Bal Eom								
	1397.46		585		25		0		0		61.0								
17. USCGC You/My Call			19. Name			16. Leave Code			18. Leave Type			NEXT MONTH PAY PERIOD ESTIMATES							
			BM2 FOREVER A. SEA									23. Date							
												08-11-15							
												Amount							
												1361.77							
												24. Date							
												08-12-01							
												Amount							
												1361.76							
20. Rank/Rate/Grade				22. Mailing Address															
E-5				123 SALTY LANE															
21. Cost Code: 47400				ANY HARBOR, CA 95555															
SPC: 53-47400-00																			
Unit OPAC: 53-47400																			
25. ENTITLEMENTS				26. ALLOTMENTS				27. DEDUCTIONS											
BASIC PAY 2105.10				OSMA 004B 5.00				SGLI/MEMBER 27.00											
CLOTHING STD 11.90				CFC 006B 6.00				FEDERAL TAX 295.77											
ENL BAS 294.43								FICA TAX 183.99											
BAW WITHOUT DEP 689.00								STATE TAX 117.72											
TOTALS 3430.43				11.00				624.48											
PAY BREAKDOWN FOR THIS PERIOD						STATE INCOME TAX INFORMATION													
28. Amount EF		29. Entitlements		30. Allotments		31. Deductions		32. Net Earnings		33. Amt to be Cd		34. Income YTD		35. Tax With YTD		36. Exempt		37. Legal Residence	
.00		3430.13		11.00		624.48		2794.95		.00		23172.58		1134.20		1-00		CA	
FEDERAL TAX INFORMATION						BUY U.S. SAVINGS BONDS													
38. Tax Inv This PD		39. Income YTD		40. Tax With YTD		41. Allowances		42. Add'l With		43. FICA Wages		44. FICA Wage YTD		45. FICA Tax YTD					
2405.10		23172.58		2825.93		S.00		.00		2405.10		23172.58		1772.70					

Entitlements

Entitlements reflect amounts paid to a member during the period covered. This may also include amounts being credited for previous periods.

For example, if a member terminated leased housing on the 27th of the previous month, the appropriate BAH would include those days payable during the previous month.

U.S. COAST GUARD										MEMBER COPY				
DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-520 (REV. 3-03)						LEAVE AND EARNINGS STATEMENT				NAME/UNIT				
1. Period Covered		2. ID		3. Pay Base Date		4. AD Base Date		5. Exp Ad Term Date		6. Exp Loss Date				
01-31 OCT 08		1234567		02-06-18		02-06-18		12-04-15		12-04-15				
YOUR NET PAY	7. Mid Mo	PAYMENT METHOD				LEAVE INFORMATION								
	8. End Mo	9. DIRECT DEPOSIT				11. Bal EF	12. Earn	13. Used	14. BoldPd	15. Bal Eom	16. LooPrfl	17 Bold Ctd		
1397.49	1397.46	19. Name				585	25	0	0	610	0	0		
12. USORR Tra/Pay Cat:		20. Rank/Rate/Grade				22. Mailing Address				NEXT MONTH PAY PERIOD ESTIMATES				
		E-5				BM2 FOREVER A. SEA				23. Date	Amount			
21. Cost Code:		24. Date				123 SALTY LANE				08-11-15	1361.77			
47400		53-47400-00				ANY HARBOR, CA 95555				08-12-01	1361.76			
SPO: 53-47400-00		25. ENTITLEMENTS				26. ALLOTMENTS			27. DEDUCTIONS					
Unit OBBAC: 53-47400		BASIC PAY	2405	10	CGMA	004B	5	00	SGLI/MEMBER	27		00		
		CLOTHING STD	41	90	CFC	006B	6	00	FEDERAL TAX	295		77		
		ENL BAS	294	43					FICA TAX	183		99		
		BAH WITHOUT DEP	689	00					STATE TAX	117		72		
		TOTALS	3430	43			11	00		624		48		
PAY BREAKDOWN FOR THIS PERIOD										STATE INCOME TAX INFORMATION				
28. Amount EF	29. Entitlements	30. Allotments	31. Deductions	32. Net Earnings	33. Amt to be Cd	34. Income YTD	35. Tax W/ H YTD	36. Exempt	37. Legal Residence					
00	3430	13	11	00	624	2794	95	00	23172	58	1134	20	1-00	CA
FEDERAL TAX INFORMATION										BUY U.S. SAVINGS BONDS				
38. Tax Inv This PO	39. Income YTD	40. Tax W/ H YTD	41. Allowances	42. Add'l W/ H	43. FICA Wages	44. FICA Wage YTD	45. FICA Tax YTD							
2405	10	23172	58	2825	93	5	00	00	2405	10	23172	58	1772	70

[Click here to view Pay Entitlements and Tax Information](#)

Allotments

Anyone serving on continuous active duty for a minimum of 140 days is entitled to start an Allotment.

An Allotment is a deduction from your paycheck for a special purpose declared by you.

The examples shown here are contributions for Mutual Assistance (CGMA) and the Combined Federal Campaign (CFC). Savings and Loan allotments are common as well.

U.S. COAST GUARD										MEMBER COPY					
DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-520 (REV. 3-03)						LEAVE AND EARNINGS STATEMENT				NAME/UNIT					
1. Period Covered		2. ID		3. Pay Base Date		4. AD Base Date		5. Exp Ad Term Date		6. Exp Loss Date					
01-31 OCT 08		1234567		02-06-18		02-06-18		12-04-15		12-04-15					
YOUR NET PAY	7. Mid Mo	PAYMENT METHOD				LEAVE INFORMATION									
	8. End Mo	9. DIRECT DEPOSIT				11. Bal BF	12. Earn	13. Used	14. BoldPd	15. Bal Eom	16. LooPrfl	17 Bold Ctd			
1397.49	1397.46	19. Name				585	25	0	0	610	0	0			
12. USOR Tr/Pay Cat:		22. Mailing Address				NEXT MONTH PAY PERIOD ESTIMATES									
20. Bank/Rate/Grade		21. Cost Code				BM2 FOREVER A. SEA		08-11-15		1361.77		08-12-01		1361.76	
E-5		53-47400-00				123 SALTY LANE									
53-47400-00		53-47400				ANY HARBOR, CA 95555									
25. ENTITLEMENTS				26. ALLOTMENTS				27. DEDUCTIONS							
BASIC PAY		240510		CGMA		004B		500		SGLI/MEMBER		2700			
CLOTHING STD		4190		CFC		006B		600		FEDERAL TAX		29577			
ENL BAS		29443								FICA TAX		18399			
BAH WITHOUT DEP		68900								STATE TAX		11772			
TOTALS		343043						1100						62448	
PAY BREAKDOWN FOR THIS PERIOD										STATE INCOME TAX INFORMATION					
28. Amount BF	29. Entitlements	30. Allotments	31. Deductions	32. Net Earnings	33. Amt to be Ctd	34. Income YTD	35. Tax W/ H YTD	36. Exempt	37. Legal Residence						
00	343013	1100	62448	279495	00	2317258	113420	1-00	CA						
FEDERAL TAX INFORMATION										BUY U.S. SAVINGS BONDS					
38. Tax Inv This PO	39. Income YTD	40. Tax W/ H YTD	41. Allowances	42. Add'l W/ H	43. FICA Wages	44. FICA Wage YTD	45. FICA Tax YTD								
240510	2317258	282593	S00	00	240510	2317258	177270								

[Click here for Allotment Information](#)

Deductions

Deductions cover three main aspects:

- Taxes
- SGLI
- Overpayments
 - Initial Deductions
 - Liquidations

U.S. COAST GUARD										MEMBER COPY									
DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-520 (REV. 3-03)						LEAVE AND EARNINGS STATEMENT				NAME/UNIT									
1. Period Covered		2. ID		3. Pay Base Date		4. AD Base Date		5. Exp Ad Term Date		6. Exp Loss Date									
01-31 OCT 08		1234567		02-06-18		02-06-18		12-04-15		12-04-15									
YOUR NET PAY	7. Mid Mo		PAYMENT METHOD				LEAVE INFORMATION												
	1397.49		9. DIRECT DEPOSIT				11. Bal BF 12. Earn 13. Used 14. BoldPd 15. Bal Eom 16. LogPFF 17. Bold Ctd												
1397.46		8. End Mo		10. DEPOSIT				585 25 0 0 610 0 0											
1397.46		19. Name		20. Rank/Rate/Grade				NEXT MONTH PAY PERIOD ESTIMATES											
1397.46		BM2 FOREVER A. SEA		E-5				23. Date Amount											
1397.46		21. Cost Code: 47400		22. Mailing Address				08-11-15 1361.77											
1397.46		SPO: 53-47400-00		123 SALTY LANE				24. Date Amount											
1397.46		Unit OPFAC: 53-47400		ANY HARBOR, CA 95555				08-12-01 1361.76											
25. ENTITLEMENTS				26. ALLOTMENTS				27. DEDUCTIONS											
BASIC PAY 240510				CGMA 004B 500				SGLI/MEMBER 2700											
CLOTHING STD 4190				CFC 006B 600				FEDERAL TAX 29577											
ENL BAS 29443								FICA TAX 18399											
BAH WITHOUT DEP 68900								STATE TAX 11772											
TOTALS 343043				TOTALS 1100				TOTALS 62448											
PAY BREAKDOWN FOR THIS PERIOD						STATE INCOME TAX INFORMATION													
28. Amount BF		29. Entitlements		30. Allotments		31. Deductions		32. Net Earnings		33. Amt to be Ctd		34. Income YTD		35. Tax W/H YTD		36. Exempt		37. Legal Residence	
00		343013		1100		62448		279495		00		2317258		113420		1-00		CA	
FEDERAL TAX INFORMATION						BUY U.S. SAVINGS BONDS													
38. Tax Inv This PD		39. Income YTD		40. Tax W/H YTD		41. Allowances		42. Add'l W/H		43. FICA Wages		44. FICA Wage YTD		45. FICA Tax YTD					
240510		2317258		282593		S00		00		240510		2317258		177270					

[Click here for Tax Information](#)

Pay Breakdown for this Period

The section at the bottom titled Pay Breakdown for this Period defines how the Entitlements, Allotments, and Deductions effect the Net Pay distributions.

State and Federal Tax information is also shown.

A detailed description of these items are on the next several slides.

U.S. COAST GUARD										MEMBER COPY		
DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-520 (REV. 3-03)					LEAVE AND EARNINGS STATEMENT					NAME/UNIT		
1. Period Covered		2. ID		3. Pay Base Date		4. AD Base Date		5. Exp Ad Term Date		6. Exp Loss Date		
01-31 OCT 08		1234567		02-06-18		02-06-18		12-04-15		12-04-15		
YOUR NET PAY	7. Mid Mo	PAYMENT METHOD				LEAVE INFORMATION						
	1397.49	9. DIRECT DEPOSIT				11. Bal EF	12. Earn	13. Used	14. BoldPd	15. Bal Eom	16. LossPff	17 Bold Ctd
	8. End Mo	10. DEPOSIT				585	25	0	0	610	0	0
	1397.46	19. Name				NEXT MONTH PAY PERIOD ESTIMATES						
12. USOR Tr/Pay Cat:		BM2 FOREVER A. SEA				23. Date		Amount				
20. Rank/Rate/Grade		22. Mailing Address				08-11-15		1361.77				
E-5		123 SALTY LANE				24. Date		Amount				
21. Cost Code:		ANY HARBOR, CA 95555				08-12-01		1361.76				
47400		25. ENTITLEMENTS		26. ALLOTMENTS			27. DEDUCTIONS					
SPD: 53-47400-00		BASIC PAY	2405	10	CGMA	004B	5	00	SGLI/MEMBER	27	00	
Unit OFFAC: 53-47400		CLOTHING STD	41	90	CFC	006B	6	00	FEDERAL TAX	295	77	
		ENL BAS	294	43					FICA TAX	183	99	
		BAH WITHOUT DEP	689	00					STATE TAX	117	72	
		TOTALS	3430	43			11	00			624	
											48	
PAY BREAKDOWN FOR THIS PERIOD										STATE INCOME TAX INFORMATION		
28. Amount EF	29. Entitlements	30. Allotments	31. Deductions	32. Net Earnings	33. Amt to be Ctd	34. Income YTD	35. Tax W/H YTD	36. Exempt	37. Legal Residence			
00	3430	11	624	2794	00	23172	1134	1-00	CA			
FEDERAL TAX INFORMATION										BUY U.S. SAVINGS BONDS		
38. Tax Inv This PD	39. Income YTD	40. Tax W/H YTD	41. Allowances	42. Add'l W/H	43. FICA Wages	44. FICA Wage YTD	45. FICA Tax YTD					
2405	23172	2825	5	00	2405	23172	1772					
10	58	93			10	58	70					

Pay Breakdown Defined

PAY BREAKDOWN FOR THIS PERIOD

28. Amount BF	29. Entitlements	30. Allotments	31. Deductions	32. Net Earnings	33. Amt to be CF
00	3430 13	11 00	624 48	2794 95	00

28. Amount BF – this is the amount, in any, that was earned but not paid during the previous period.

29. Entitlements – this is the block 25 total amount.

30. Allotments – this is the block 26 total amount.

31. Deductions – this is the block 27 total amount.

32. Net Earnings – Calculates block: $28 + 29 - 30 - 31$. This amount will equal the total of mid-month and end-month payments.

33. Amt to be CF – any amount earned but not paid during the current period that is being carried forward to the next LES.

State Income Tax Information

STATE INCOME TAX INFORMATION

34. Income YTD	35. Tax W/H YTD	36. Exempt	37. Legal Residence
23172 58	1134 20	1-00	CA

34. Income YTD – this is the State taxable income, year-to-date.

35. Tax W/H YTD – this is the amount of State tax withheld, year-to-date.

36. Exempt – this is the “claimed” exemptions for determining the tax rate.

37. Legal Residence – this is the member’s State of Legal Residence.

Federal Tax Information

FEDERAL TAX INFORMATION

38. Tax Inc This PD		39. Income YTD		40. Tax W/H YTD		41. Allowances		42. Add'l W/H		43. FICA Wages		44. FICA Wages YTD		45. FICA TX YTD	
2405	10	23172	58	2825	93	S	00		00	2405	10	23172	58	1772	70

38. Tax Inc This PD – this is the taxable income for this period.

39. Income YTD – this is the taxable income for the current year-to-date.

40. Tax W/H YTD – this is the amount of Federal Tax withheld for the current year-to-date.

41. Allowances – this is the tax status claimed by the member.

42. Add'l W/H – this is the amount of “additional tax withholding” requested by the member.

43. FICA Wages – this is the amount subject to FICA taxes (Social Security) for this period.

44. FICA Wages YTD – this is the FICA taxable income for the current year-to-date.

45. FICA TX YTD – this is the amount of FICA Tax withheld for the current year-to-date.

Remarks

- \$ The Remarks Section provides:
 - \$ General statements for all members
 - \$ Supporting information regarding:
 - \$ Changes to a member's pay file
 - \$ Debt Liquidations

Special Payments

- \$ If you are authorized a Special Payment, monies will be received off-line. The reason for this Special Payment should appear as an **Entitlement** on the next LES (i.e. BAH).
- \$ To account for these monies, a **deduction** for the amount of the Special Payment will also appear on the LES.
- \$ This balances your LES – the correct item paid and the Special Payment accounted for at the same time.

Why is it Your Responsibility?

- \$ You receive the money!
- \$ You should be aware of the entitlements you are authorized to receive and are required to immediately bring any discrepancies to the attention of your unit administrative personnel.
- \$ You are responsible for reviewing your LES. Not reviewing your LES is not a reason for submitting a waiver or remission.
- \$ For additional training or questions, see your Administrative Support personnel.