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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- \$ <u>Identifying</u>Information
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- \$ Payday Amounts

- \$ Entitlements,
 Allotments, and
 Deductions
- Pay Breakdown for this Period
- \$ Taxes (State, Federal, and FICA)
- **Your Responsibilities**

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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.

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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.

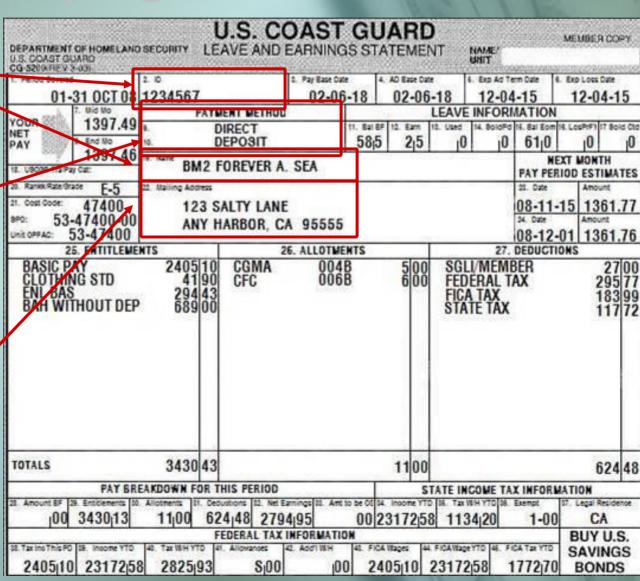
- 4. AD Base Date this determines when you are retirement. For Reserve Personnel: This field might be set to 00 00 00, or contain an invalid date since a Reservist can enter/depart AD frequently. Use your Reserve Points Statement to determine eligibility for retirement upon obtaining 20 Satisfactory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



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.

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Leave Breakdown

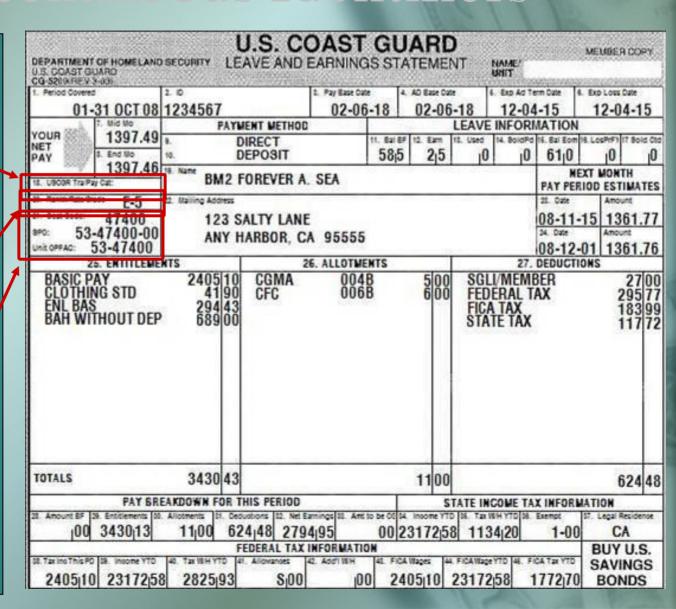


Miscellaneous Identifiers

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

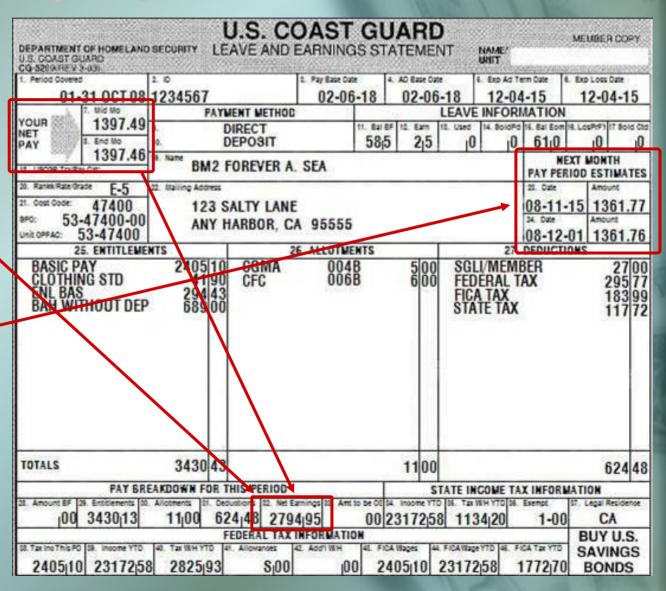


Payday Amounts

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.



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.

Entitlements

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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.

Allotments

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Deductions cover three main aspects:

- Taxes
- SGLI
- Overpayments
 - Initial Deductions
 - Liquidations

Deductions

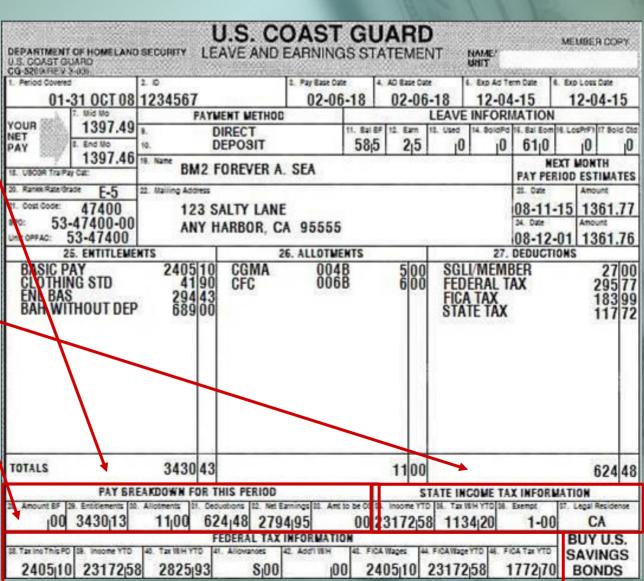
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Pay Breakdown for this Period

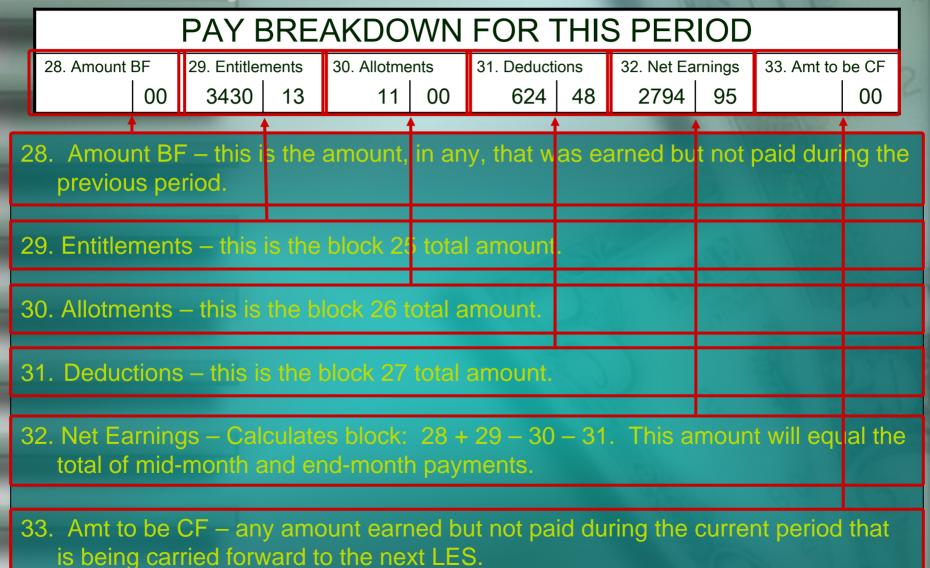
The section at the bottom titled Pay Breakdown for this Period defines how the Entitlements, Allotments, and Deductions effect the Net Pay distributions.

State and Federal Tax information is also shown.

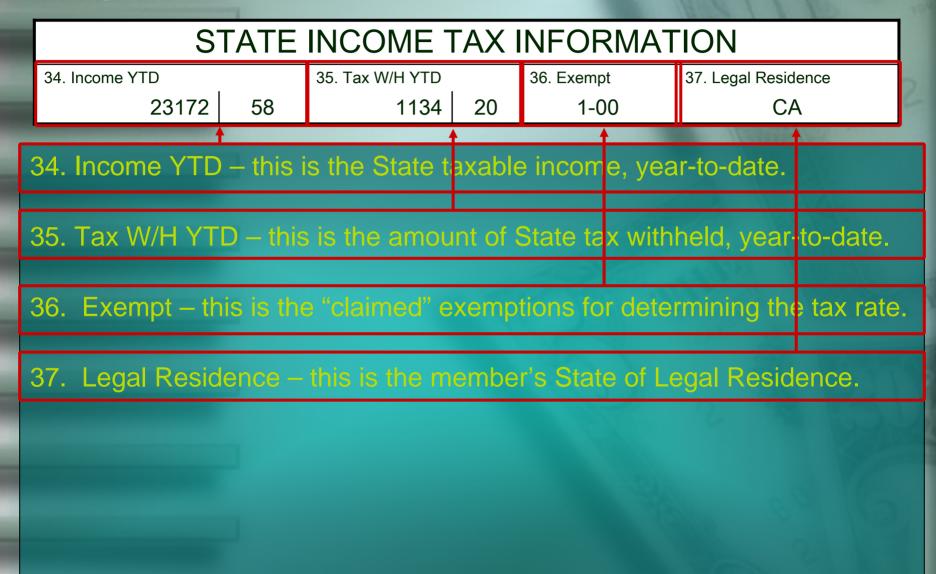
A detailed description of these items are on the next several slides.



Pay Breakdown Defined



State Income Tax Information



Federal Tax Information

	FEDERAL TAX INFORMATION															
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4	4. FICA	Wag	jes YTD	– th	is is th	e FIC	A taxa	able	incom	e foi	the cur	rent	year-to-c	late.		
4	5. FICA	TX Y	$\sqrt{TD} - th$	is is	the an	nount	of FIC	CAT	ax wit	hhel	d for the	curr	ent year	-to-d	ate.	

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.