

## **Overview**

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**Introduction**      The objective of this appendix is to establish requirements for reviewing leave and earnings statements and to assist in the verification process.

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**In this  
appendix**

<b>Description</b>	<b>See Page</b>
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The background features a spiral-bound notebook on the left side, with its pages slightly blurred. On the right side, there are several US dollar bills, including a \$20 bill and a \$100 bill, also blurred. The overall color palette is a soft, muted green and blue.

# 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. Lsd PFF	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			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										
SPD: 53-47400-00					26. ALLOTMENTS			27. DEDUCTIONS							
Link ORAC: 53-47400					BASIC PAY	2405	10	CGMA	0048	5	00	SGLI/MEMBER	27	00	
					CLOTHING STD	41	90	CFC	0058	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	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								



# 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 BF		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 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 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					



# 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 <b>01-31-08T-08</b>		2. ID <b>1234567</b>		3. Pay Base Date <b>02-06-18</b>		4. AD Base Date <b>02-06-18</b>		5. Exp Ad Term Date <b>12-04-15</b>		6. Exp Loss Date <b>12-04-15</b>			
YOUR NET PAY	7. Mid Mo <b>1397.49</b>	8. PAYMENT METHOD <b>DIRECT DEPOSIT</b>				9. LEAVE INFORMATION							
	8. End Mo <b>1397.46</b>	10. <b>DEPOSIT</b>		11. Bal BF <b>585</b>	12. Earn <b>25</b>	13. Used <b>0</b>	14. BoldPd <b>0</b>	15. Bal Eom <b>610</b>	16. LooPrFf <b>0</b>	17. Bold Ctd <b>0</b>			
18. USORR Tra/Pay Cat:		19. Name <b>BM2 FOREVER A. SEA</b>				20. NEXT MONTH PAY PERIOD ESTIMATES							
20. Rank/Rate/Grade <b>E-5</b>		22. Mailing Address <b>123 SALTY LANE ANY HARBOR, CA 95555</b>				23. Date <b>08-11-15</b>		Amount <b>1361.77</b>					
21. Cost Code: <b>47400</b>						24. Date <b>08-12-01</b>		Amount <b>1361.76</b>					
SPD: <b>53-47400-00</b>													
Unit OFFAC: <b>53-47400</b>													
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	
<b>TOTALS</b>		<b>343043</b>						<b>1100</b>				<b>62448</b>	
PAY BREAKDOWN FOR THIS PERIOD								STATE INCOME TAX INFORMATION					
28. Amount BF <b>00</b>	29. Entitlements <b>343013</b>	30. Allotments <b>1100</b>	31. Deductions <b>62448</b>	32. Net Earnings <b>279495</b>	33. Amt to be Cd <b>00</b>	34. Income YTD <b>2317258</b>	35. Tax W/H YTD <b>113420</b>	36. Exempt <b>1-00</b>	37. Legal Residence <b>CA</b>				
FEDERAL TAX INFORMATION								BUY U.S. SAVINGS BONDS					
38. Tax Inv This PD <b>240510</b>	39. Income YTD <b>2317258</b>	40. Tax W/H YTD <b>282593</b>	41. Allowances <b>S00</b>	42. Add'l W/H <b>00</b>	43. FICA Wages <b>240510</b>	44. FICA Wage YTD <b>2317258</b>	45. FICA Tax YTD <b>177270</b>						



# 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		
<p>11. Bal BF – Amount carried into current month.</p>													
<p>12. Earn – Amount earned during current month (can range from 0.5 to 3.0)</p>													
<p>13. Used – Amount used during current month.</p>													
<p>14. Sold Pd – Amount sold during current month.</p>													
<p>15. Bal Eom – Balance at the end of the month.</p>													
<p>16. LosPrFY – Amount lost during the previous Fiscal Year.</p>													
<p>17. Sold Ctd – Amount sold career to date (includes prior service).</p>													

# 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						
	1397.49	9. DIRECT DEPOSIT			11. Bal BF	12. Earn	13. Used	14. BoldPd	15. Bal Eom	16. LooPrfl	17 Bold Ctd
	8. End Mo	10. DEPOSIT			585	25	0	0	610	0	0
	1397.46	19. Name			NEXT MONTH PAY PERIOD ESTIMATES						
		BM2 FOREVER A. SEA			23. Date		Amount				
		22. Mailing Address			08-11-15		1361.77				
		123 SALTY LANE			24. Date		Amount				
		ANY HARBOR, CA 95555			08-12-01		1361.76				
13. USCGR Tra/Pay Cat:			25. ENTITLEMENTS			26. ALLOTMENTS			27. DEDUCTIONS		
E-5			BASIC PAY 2405 10			CGMA 004B 5 00			SGLI/MEMBER 27 00		
47400			CLOTHING STD 41 90			CFC 006B 6 00			FEDERAL TAX 295 77		
SPO: 53-47400-00			ENL BAS 294 43						FICA TAX 183 99		
Unit OPFAC: 53-47400			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 BF	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	5 00	00	2405 10	23172 58	1772 70				



# 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		610								
17. USCGR Pay/Bonus Cat			19. Name			16. LooPrfl		17. Bold Ctd											
			BM2 FOREVER A. SEA			0		0											
20. Rank/Rate/Grade			22. Mailing Address																
E-5			123 SALTY LANE																
21. Cost Code			ANY HARBOR, CA 95555																
47400																			
SPC: 53-47400-00																			
Unit OPAC: 53-47400																			
25. ENTITLEMENTS				26. ALLOTMENTS				27. DEDUCTIONS											
BASIC PAY 210510				OSMA 004B 500				SGLI/MEMBER 2700											
CLOTHING STD 1190				CFC 006B 600				FEDERAL TAX 29577											
ENL BAS 29443								FICA TAX 18399											
BAW 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					





# 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 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. USOR Tr/Pay Cat:		22. Mailing Address				NEXT MONTH PAY PERIOD ESTIMATES						
21. Cost Code		20. Bank/Rate/Grade				123 SALTY LANE		08-11-15		1361.77		
47400		E-5				ANY HARBOR, CA 95555		08-12-01		1361.76		
53-47400-00		25. ENTITLEMENTS				26. ALLOTMENTS			27. DEDUCTIONS			
53-47400		BASIC PAY		CGMA		004B		SGLI/MEMBER		2700		
53-47400		CLOTHING STD		CFC		006B		FEDERAL TAX		29577		
53-47400		ENL BAS						FICA TAX		18399		
53-47400		BAH WITHOUT DEP						STATE TAX		11772		
53-47400		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	624.48	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 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	S.00	.00	2405.10	23172.58	1772.70					

[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					
8. End Mo		1397.46		10. DEPOSIT				585 25 0 0 610 0 0				
12. USOR Tr/Pay Cat:		19. Name				NEXT MONTH PAY PERIOD ESTIMATES						
20. Rank/Rate/Grade		22. Mailing Address				08-11-15		1361.77				
E-5		123 SALTY LANE				08-12-01		1361.76				
21. Cost Code:		24. Date										
47400		ANY HARBOR, CA 95555										
SPD: 53-47400-00		25. ENTITLEMENTS		26. ALLOTMENTS			27. DEDUCTIONS					
Unit OPAC: 53-47400		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 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: 47400		ANY HARBOR, CA 95555				08-12-01		1361.76					
23. Unit: 53-47400-00													
24. Unit OFFAC: 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 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	500	00	240510	2317258	177270						

# 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.

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## YOU AND YOUR LES

### (Leave and Earnings Statement)

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#### Introduction

The LES contains a monthly accounting of your leave and earnings. This information originates from paperwork submitted by your unit's yeoman at your unit's personnel reporting unit (SPO), and updates the pay and personnel computer system (PMIS/JUMPS). The following is an item-by-item explanation of the more common entitlements, allotments, deductions, etc., which may appear on your LES. If you do not receive a LES on or before the end of the month payday, or if there is an error on your LES, report it to your unit's administration/personnel office immediately. It is also a good idea to let your supervisor know when you have a pay or leave accounting problem.

**REMEMBER, YOU ARE RESPONSIBLE FOR ADVISING APPROPRIATE OFFICIALS OF ANY SUSPECTED ERRORS ON YOUR LES.** Interest will be assessed on debts to the Government other than routine adjustments unless paid within 30 days or waived by CO, PSC. Failure to report known overpayments could result in administrative and/or disciplinary action being initiated against you.

---

**Block-by-Block Description** Here is a brief description of each block on the LES. Use a copy of one of your recent LESs as an example.

Block	Title	Description
1	PERIOD COVERED	Normally a period of one month.
2	SSN	Your social security number. <b>Make sure this is correct.</b>
3	PAY BASE DATE	This is your pay base date, which is your actual or constructive date (adjusted for non-continuous service) of original entry into service on active or inactive duty. This date is extremely important. It is used to determine longevity increases in basic pay.
4	AD BASE DATE	This is your active duty base date, which is your actual or constructive date (adjusted for non-continuous service) of entry onto active duty.

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*Continued on next page*

**APPENDIX F  
LES INFORMATION**

**YOU AND YOUR LES, Continued**

**Block-by-Block  
Description  
(continued)**

<b>Block</b>	<b>Title</b>	<b>Description</b>
5	EXP AD TERM DATE	This is your expected active duty termination date. For regular enlisted members, reserve members on active duty, and recalled retirees, this is the date you are expected to fulfill your active duty obligation. For regular officer and reserve officers on extended active duty, this is mandatory retirement date, or date of completion of contracted or obligated service. For reserve officers and enlisted members not on extended active duty, this is the date you were expected to be released from your last active duty period.
6	EXP LOSS DATE	For regular enlisted members, this will be the date you will have no further active duty or reserve military obligation. For regular officers and recalled retirees, this will be equal to block 5. For reserve enlisted members, this is your expiration of enlistment. For reserve officers, this should be your 30-year commissioned-service date.
7	MID-MO	The amount paid on mid-month payday for this period.
8	END-MO	The amount paid on end-month payday for this period.
9	ACCT NR	Your savings or checking account number at the financial institution where your net pay is being deposited.
10	ROUTE NR	Your financial institution's routing number for receiving direct deposit payments.
11	BAL BF	The number of leave days to your credit at the beginning of the PERIOD COVERED. The amount of leave days will be identical to the amount in block 15 of your last month's LES, unless leave days are lost on 1 October (due to excess of 60 days leave).
12	EARN	The amount of leave days you earned during the PERIOD COVERED (normally 2 ½ days per period).
13	USED	The number of leave days processed between last month's document processing cutoff date and this month's cutoff date. The actual days recorded are shown in the "Remarks" section.
14	SOLD-PD	The amount of leave sold during the PERIOD COVERED.

*Continued on next page*



**APPENDIX F  
LES INFORMATION**

**YOU AND YOUR LES, Continued**

**Block-by-Block  
Description  
(continued)**

<b>Block</b>	<b>Title</b>	<b>Description</b>
15	BAL EOM	Your leave balance at the end of the PERIOD COVERED. This amount will be identical to block 11 on your next month's LES, unless leave days are lost on 1 October (due to excess of 60 days leave).
16	LOS PR FY	The amount of leave in excess of 60 days that was lost at the end of the prior fiscal year (1 October).
17	SOLDCTD	The total number of days sold during your military career (after 9 February 1976).
18	USCGR TRA/PAY CAT	A three-character code indicating the reserve member's classification, class and training/pay category.
19	NAME	<b>MAKE SURE THIS IS CORRECT.</b>
20	RANK/ RATE/ GRADE	Your pay grade (e.g., W-2, E-5, O-3, etc.) <b>MAKE SURE THIS IS CORRECT.</b>
21	COST CODE	This number identifies the unit to which the member is assigned and is used for accounting purposes. Normally only HQ units and district offices have cost codes that differ from unit OPFAC's.
	SPO	Identifies the SPO that maintains the member's records.
	UNIT OPFAC	Identifies the permanent unit to which the member is assigned.
22	MAILING ADDRESS	This is your mailing address. <b>MAKE SURE THIS IS CORRECT.</b> <b>NOTE: This is where your IRS Form W-2 will be sent.</b>
23	DATE/ AMOUNT	The date and estimated amount of your next month's mid-month payment based on PMIS documents processed to date.
24	DATE/ AMOUNT	The date and estimated amount of your next month's end-month payment based on PMIS documents processed to date.

*Continued on next page*

**APPENDIX F  
LES INFORMATION**

**YOU AND YOUR LES, Continued**

**Block-by-Block  
Description  
(continued)**

Block	Title	Description
25	ENTITLE- MENTS	<p>Entitlements are amounts earned during the PERIOD COVERED. Some of the most common types of entitlements are:</p> <ul style="list-style-type: none"> <li>• <b>BASIC PAY</b>; Amount per LES period (usually 1 month) based on your grade and years of service. This income is taxable.</li> <li>• <b>BAH WITH DEP</b>; Basic Allowance for Housing, members with dependents: Paid to members who are on active duty for more than 139 days, and the dependents are not assigned/occupying Government-owned or Government-leased quarters.</li> <li>• <b>BAH II WITH DEP</b>; Basic Allowance for Housing Type II, member with dependents. This entitlement appears in two instances: (1) a member with dependents is on active duty for more than 139 days, and the dependents are assigned to Government-owned or Government-leased quarters (a deduction in the same amount will be shown in block 27, itemized as ADEQUATE QTRS); (2) a reservist, with dependents, is on active duty for less than 140 days.</li> <li>• <b>BAH WITHOUT DEP</b>; Basic Allowance for Housing, members without dependents: Paid to members without dependents when the member is not assigned/occupying Government-owned or Government-leased quarters. Also paid to members married to another service member when the member does not qualify for BAH WITH DEP.</li> <li>• <b>BAH II WITHOUT DEP</b>; Basic Allowance for Housing Type II, member without dependents. This entitlement appears in two instances: (1) a member without dependents is on active duty for more than 139 days and the member is assigned to Government-leased quarters (a deduction in the same amount will be shown in block 27, itemized as ADEQUATE QTRS); (2) a reservist without dependents is on active duty for less than 140 days.</li> <li>• <b>BAH DIFF</b>; Basic Allowance for Housing Difference. This entitlement is paid to members authorized a basic allowance for housing solely by reason the member's payment of child support. It is an amount equal to the difference between BAH II WITH DEP and BAH II WITHOUT DEP.</li> <li>• <b>BAH PARTIAL</b>; Basic Allowance for Housing, partial: Paid to members without dependents who are assigned to shipboard quarters or unit barracks. This allowance is not paid if assigned/occupying Government-leased quarters.</li> </ul>

*Continued on next page*

**APPENDIX F  
LES INFORMATION**

**YOU AND YOUR LES, Continued**

**Block-by-Block  
Description  
(continued)**

<b>Block</b>	<b>Title</b>	<b>Description</b>
25 (cont)	ENTITLE- MEMTS (con't)	<ul style="list-style-type: none"> <li>• CLOTHING BMA and STD; Basic Maintenance Allowance and Standard Maintenance Allowance (Clothing Allowance): Paid only to enlisted members for the purchase/ maintenance of uniform items.</li> <li>• REG BAS and OFF BAS; Basic Allowance for Subsistence: Paid to members assigned to a unit without a Government dining facility. Officers always receive BAS since the Government does not provide meals to officers.</li> <li>• ENL BAS; Enlisted Basic Allowance for Subsistence: A type of BAS paid to enlisted members assigned to a duty station that has a government dining facility. If the member is required to eat meals at the dining facility, there will be a deduction shown in block 27, itemized as DISC MEAL RATE, which partially offsets the ENL BAS entitlement.</li> <li>• CAREER SEA PAY; Career Sea Pay: Paid to eligible members serving onboard a career sea pay eligible vessel. This income is taxable.</li> <li>• CAREER SEA PREM; Career Sea Pay Premium: An additional amount of sea pay paid each month beyond 36 consecutive months of sea duty. This income is taxable.</li> </ul>
26	ALLOT- MENTS	<p>Allotments are monthly deductions for direct payments to payees as requested by the member. Some of the most common types of allotments are:</p> <p style="padding-left: 40px;">BOND - U. S. Savings Bonds            CFC - Combined Federal Campaign            CGA ASSOC - CG association dues            CGMA - CG Mutual Assistance            DEPENDENT - support to dependents            INSURANCE - insurance premium            LOAN - loan payment            SAVINGS - savings            NAVY M-AID - Navy Mutual Aid Insurance premium            HOME MORT - home loan payment            VEAP - enrolled in Veteran's Education Assistance Program</p> <p><b>NOTE:</b> If you have enrolled in an educational program under the GI Bill of 1984 or Montgomery GI Bill, you will see "GI BILL" or "MGIB" in this block, even though they are not allotments. They actually reduce your entitlement to base pay and taxable income by the amount contributed during that year. Enrollment in the Reserve Montgomery GI Bill will not be displayed since there is no contribution by the member.</p>

*Continued on next page*



**APPENDIX F  
LES INFORMATION**

**YOU AND YOUR LES, Continued**

**Block-by-Block  
Description  
(continued)**

<b>Block</b>	<b>Title</b>	<b>Description</b>
27	DEDUC-TIONS	<p>Deductions are administrative reductions from your gross pay in compliance with law and regulations. Some of the most common types of deductions are:</p> <ul style="list-style-type: none"> <li>* ADEQUATE QTRS; Adequate quarters. Members assigned to government family quarters (leased or owned), or single government leased quarters, will have BAH II WITH DEP shown in block 25, and an identical ADEQUATE QTRS amount in block 27.</li> <li>* FEDERAL TAX; Federal tax withholding. The amount withheld is based on your marital status and the number of exemptions shown in block 41, which you claimed when you filed your most recent IRS Form W4.</li> <li>* STATE TAX; State tax withholding. Not every state requires withholding. The amount withheld is based on your marital status and the number of exemptions (or dollar amount) in block 36, which you requested when you filed your applicable state form.</li> <li>* FICA TAX; Federal Insurance Contribution Act withholding, also known as Social Security tax. Only basic pay is subject to this deduction, at a rate determined annually by Congress.</li> <li>* SGLI; Servicemembers' Group Life Insurance. The monthly premium cost of your Government life insurance coverage if you have coverage for yourself only.</li> <li>* SGLI/FAMILY; Family Servicemembers' Group Life Insurance. The monthly premium for member and spouse government life insurance.</li> <li>* TSP-BASE-DEF; Amount contributed to TSP from Base Pay.</li> <li>* TSP-SPEC-DEF; Amount contributed to TSP from Special Pay.</li> <li>* TSP-INCENT-DEF; Amount contributed to TSP from Incentive Pay.</li> <li>* TSP-BONUS-DEF; Amount contributed to TSP from Bonus Pay.</li> <li>* DISC MEAL RATE; Discount Meal Rate. Meal charge for meals provided at a government dining facility.</li> <li>* OVERPAYMENT; The deductions block will also indicate amounts withheld for repayment of overpayments or debts to the Government.</li> </ul> <p><b>NOTE:</b> The "Remarks" section at the bottom of the LES will explain the situation; the amount of the original debt, the amount collected this period and the balance due.</p>

*Continued on next page*

**APPENDIX F  
LES INFORMATION**

**YOU AND YOUR LES, Continued**

**Block-by-Block  
Description  
(continued)**

<b>Block</b>	<b>Title</b>	<b>Description</b>
28	AMOUNT BF	The amount brought forward (unpaid balance) from the previous month. It should be identical to the amount in block 33 of the previous month's LES.
29	ENTITL- MENTS	The total sum of block 25 amounts.
30	ALLOT- MENTS	The total sum of block 26 amounts.
31	DEDUC- TIONS	The total sum of block 27 amounts.
32	NET EARNINGS	Block 28 plus block 29 minus blocks 30 and 31. This is your total take home pay for the PERIOD COVERED by the LES.
33	AMT TO BE CF	Any amount unpaid this period. This amount should be identical to the amount in block 28 on your next month's LES.
34	INCOME YTD	Total income subject to state tax withholding this calendar year including this period.
35	TAX W/H YTD	Total state income tax withheld this calendar year including this period.
36	EXEMPT	Your marital status and number of allowances claimed or the dollar amount of exemption claimed.
37	LEGAL RESIDENC E	The state you claim as your legal residence for state tax purposes.
38	TAX INC THIS PD	Income subject to federal income tax withholding for this period.
39	INCOME YTD	Total income subject to federal income tax withholding this calendar year including this period.
40	TAX W/H YTD	Total federal income tax withheld this calendar year including this period.
41	ALLOW- ANCES	Your marital status and number of allowances claimed for federal income tax withholding purposes.
42	ADD'L W/H	Additional federal tax withheld for PERIOD COVERED as requested on your most recently filed IRS Form W-4.

*Continued on next page*

**APPENDIX F  
LES INFORMATION**

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**YOU AND YOUR LES, Continued**

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**Block-by-Block  
Description  
(continued)**

<b>Block</b>	<b>Title</b>	<b>Description</b>
43	FICA WAGES	Wages subject to FICA (Social Security) tax withholding for this period.
44	FICA WAGES YTD	Total wages subject to FICA (Social Security) tax this calendar year including this period.
45	FICA TX YTD	Total FICA (Social Security) tax withheld this calendar year including this period.
	REMARKS	This section frequently contains items of importance as well as additional information about your leave and earnings. It may simply call your attention to one of the amounts shown on the LES or it may address other PMIS/JUMPS issues. In any case, the remarks are important, and if you don't understand them, or any other area of your LES, you should get an explanation as soon as possible from your unit's SPO or administrative officer, executive petty officer, or executive officer as appropriate. Don't forget to let your supervisor know as well.

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## Review and Validation

**Purpose** The Review and Validation of the Leave and Earnings Statement is conducted as a cross check to determine if information submitted via the SPO is correct with respect to the related entries on the LES.

**Monthly Validation** The SPO shall verify correct posting of documents input to PMIS/JUMPS by reviewing each member’s monthly Leave and Earnings Statement (LES). The review shall consist of matching each document submitted (between the last end-month compute cycle cut-off and the current end-month compute cycle cutoff) with related Entitlement, Deduction, and remarks entries on the LES.

<b>If</b>	<b>Then</b>
All documents input during the month have correctly posted to the LES	The entry “Posting Verified Correct” shall be made on the LES and shall be initialed and dated.
One or more documents have not correctly posted to the LES	<p>Conduct research to determine why:</p> <ul style="list-style-type: none"> <li>• See if document is on the current PMIS/JUMPS Feedback Report.</li> <li>• Research the Recents file and Segments.</li> <li>• Contact PSC (MAS) if these attempts fail.</li> <li>• Enter on the LES “Posting Verified Correct Except _____” with date and initials when cause has been determined.</li> <li>• Track un-posted documents on next month’s LES.</li> </ul>
A member’s LES is missing	<p>Take the following action:</p> <ul style="list-style-type: none"> <li>• Review the Reporting Endorsement on Orders to ensure that the OPFAC and Cost Center Code are correct for the member.</li> <li>• Contact member’s prior unit if member is new, to see if it was forwarded there.</li> <li>• Send an E-mail request to PSC (MAS) for a replacement copy if it's not found.</li> </ul>
An entire unit’s LES’s are not received	Contact PSC (MAS).

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## Review and Validation, Continued

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**Audit of LES  
Upon Transfer**

When a new member reports aboard, the SPO shall:

- Audit the member's first LES at the new duty station and input appropriate documents to stop/start necessary entitlements.
  - The entry "Audit of LES Completed" shall be made on the LES with the entry dated and initialed.
-

## Leave Errors on the LES

---

**Purpose** This section denotes procedures if errors in a member's leave balance are discovered during a monthly LES review.

**Requests for Audits** PSC (mas) will perform leave audits for discrepancies involving periods over three days. Requests should be researched by the SPO to ensure that the request involves a clear period of leave charged but not taken, or clear discontinuity in the balance shown on the LES.

**PSC Action** PSC will take the following action upon receipt of inquiries from SPOs.

<b>If</b>	<b>Then</b>
Member's LES, leave segments (62 & 72), SOI segment (70), and current PMIS documents balance	No further action will be taken.
Member's LES, leave segments (62 & 70), SOI segment (70), and current PMIS documents do not balance	A leave audit will be performed consisting of documents processed during the current and prior fiscal year.

---

## Explanation of Complex Areas on the LES

**Purpose** The use of this section is to familiarize the user at a SPO with some of the trouble spots involved with an LES and show methods of resolution.

**Computation of Rates of Pay in Items 25 and 27 of the LES** The LES reflects all pay and allowances credited to the member for the period covered by the LES. Rates of pay and allowances are provided in the Coast Guard Pay Manual, COMDTINST M7220.29 (series).

The following pay and allowances are based on a 30 day month:

- Basic Pay
- Officer Basic Allowance for Subsistence
- Basic Allowance for Housing
- Family Separation Housing
- Clothing Maintenance Allowance
- Personal Money Allowance
- Hardship Duty Pay-Location
- Career Sea Pay
- Career Sea Pay Premium
- Responsibility Pay
- Diving Pay
- Special Duty Assignment Pay
- Aviation Career Incentive Pay
- Flight Pay

The following rules apply to pay and allowances which are based on a 30 day month:

Item	Rule	Exception
1	No payment is made for the 31 <sup>st</sup> day of the month	When members serve less than 30 days of active duty. Pay is computed on the actual number of days served (including the 31 <sup>st</sup> day of the month).
2	When a member serves only a portion of a month, pay for that month will be computed at a daily rate of one-thirtieth of the monthly rate.	
3	When service begins during a 31 day month and continues through the end of the month, pay will be credited through the 30 <sup>th</sup> day	As provided in Item 1 listed above.

*Continued on next page*



## Explanation of Complex Areas on the LES, Continued

**Computation of Rates of Pay in Items 25 and 27 of the LES, Continued**      The LES reflects all pay and allowances credited to the member for the period covered by the LES. Rates of pay and allowances are provided in the Coast Guard Pay Manual, COMDTINST M7220.29 (series), continued:

Item	Rule	Exception
4	When service begins on the 31 <sup>st</sup> day of the month, pay will not be credited for that day.	As provided in Item 1 listed above.
5	Pay is deducted when an enlisted member is on an unauthorized absence or other nonpay status. One thirtieth of one month's pay will be deducted for each day of absence in a nonpay status. No pay is lost for unauthorized absence on the 31 <sup>st</sup> day of the month.	<ul style="list-style-type: none"> <li>• When it is the first day of absence.</li> <li>• When the member was credited with pay for the 31<sup>st</sup> day as stated in Item 1.</li> </ul>
6	Any member who enters active service during February and serves at least 30 consecutive days active duty, is entitled to 1 months pay, less the number of days expired before entry on active duty.	

The following table illustrates how pay will be computed for members serving at least 30 consecutive days which begin or end in February:

Period Served in Feb	Number of Days Pay
1-28            (28-day month)	30
1-28            (29-day month)	28
1-29            (29-day month)	30
28 <sup>th</sup> (28-day month)	3
29 <sup>th</sup> (29-day month)	2
21-28           (28-day month)	10
21-29           (29-day month)	10

*Continued on next page*

## Explanation of Complex Areas on the LES, Continued

**Saved Leave Balance (SLB) Statement in Remarks Block**

Members on Active Duty on 31 August 1976 will have a SLB statement in the remarks block of the LES.

Under 37 USC 501, Public Law 94-361, effective 1 September 1976 leave accrued and later sold would be paid based solely on a member's basic pay.

The following table gives related information as it occurs in date order.

Date	Saved Leave Balance Effect
31 August 1976	<p>A member's accrued leave balance as of this date became the Saved Leave Balance (SLB) to which the "Saved Leave" provisions apply.</p> <ul style="list-style-type: none"> <li>• Saved Leave Balance cannot exceed 60 days.</li> <li>• Saved Leave Balance is subject to reduction when leave is taken or sold, and once reduced cannot be restored.</li> <li>• Saved Leave Balance can never be greater than a member's regular leave balance.</li> </ul>
Prior to 1 September 1976	<p>Leave accrued prior to this date could be sold based on Basic Pay, plus standard rates for housing and subsistence. Leave accrued on or after this date can be sold based solely on Basic Pay. SLB is "grandfathered", and can be sold based on the pre-1 September 1976 rules.</p>
After 1 September 1976	<p>Following each period of leave taken, or when leave is sold, SLB must be recalculated. To determine if there has been a change in SLB, the following steps must be taken:</p> <ul style="list-style-type: none"> <li>▪ Determine the regular leave balance at the end of the month <u>prior</u> to the month in which leave was taken or sold.</li> <li>▪ Add the number of days that were earned <u>through the day of return from leave/date leave sold</u>.</li> <li>▪ Subtract the number of days leave taken sold.</li> <li>▪ If the resulting leave balance is equal to or greater than SLB, SLB remains unchanged. If the resulting leave balance is less than SLB, then SLB is reduced to the newly calculated balance.</li> </ul>

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## Explanation of Complex Areas on the LES, Continued

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**Special Accrual of Leave in Excess of 60 Days**

Members assigned to certain types of duty may carry forward up to 90 days of accrued leave into a new fiscal year provided the duty meets the criteria set forth in Article 7-A-15 of the CG Personnel Manual, COMDTINST M1000.6 (series). All such leave in excess of 60 days must be used by the end of the third year following the fiscal year in which the authorizing duty occurred.

**(Items 11 and 16 of the LES)**

Unit commanding officers shall notify PSC (mas) at the end of each fiscal year of those members that they believe qualify for accumulation of leave in excess of 60 days. PSC (mas) will verify each member's entitlement, and make appropriate adjustments. These adjustments will not be made until after the **March** end-month compute cycle, and will be reflected on the **April** LES of qualifying members.

Any member identified by the unit commanding officer who does not qualify for leave carry over under the established criteria will be notified by PSC (mas) in writing (either letter, message, or email as appropriate).

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**Sold leave in Items 14 and 17 of the LES**

Effects of sold leave are as follows:

- Item 14 will show leave sold this pay period.
- Item 17 will show the cumulative amount of leave sold during the member's career.
- The maximum amount of leave sold on or after 9 February 1976 is 60 days.
- SPOs must verify that leave sold is properly recorded in PMIS/JUMPS and reflected in Item 17 of the LES. If the SPO discovers an error in Item 17, they shall notify [PSC-CustomerCare@uscg.mil](mailto:PSC-CustomerCare@uscg.mil).

**Excess Leave (Items 11 and 12 of the LES)**

Specific instructions on computation and checkage of excess leave are contained in Section 2-I, Coast Guard Pay Manual, COMDTINST M7220.29 (series). Items 11, 12 and the Remarks block will indicate when a member enters an excess leave status.

When excess leave situations occur and are not properly reflected on the LES, the SPO shall notify [PSC-CustomerCare@uscg.mil](mailto:PSC-CustomerCare@uscg.mil) or submit an online trouble ticket.

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## Explanation of Complex Areas on the LES, Continued

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**Reserve Leave**

The PMIS/JUMPS system will accrue leave for reserve members while performing active duty with pay for 30 consecutive days or more until there has been a break in the continuous active duty period (e.g., performs a day of IDT, appropriate duty, active duty without pay, or no duty).

The following illustrates various types of Reserve Leave and its effect on the LES.

If	Then
Reserve members earn leave when performing active duty with pay for a period of 30 consecutive days or more	Their leave is accounted for in items 11 through 17 of the LES.
The member is entitled to lump sum leave upon break in continuous active duty with pay	<p>The SPO shall submit Action Code R975.</p> <p>The system allows 30 days for the member's SPO to indicate leave sold on Action Code R 975 and will zero out the leave balance if a R 975 is not submitted.</p> <p><b>Note:</b> If, at the end of an ADT period, the member continues on ADT with no break in active service (ie, "back-to-back" orders), leave may be carried forward or sold at the member's option. Should sale be elected, leave may be sold in half-day increments up to the member's leave balance at the time of entitlement.</p>
Leave errors are detected on a reserve member's LES	Errors shall be handled the same way as for active duty members. Refer back to the section on leave errors in this chapter.

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## Explanation of Complex Areas on the LES, Continued

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**Leave  
Nonaccrual**

A member does not earn (accrue) leave under the following circumstances:

**(Items 11 and  
12, and  
Remarks Block  
of the LES)**

- Unauthorized absence (more than 24 hours).
- Custody by civil authorities.
- Sickness due to misconduct.
- Confinement adjudged by a court-martial.
- Excess leave.
- Leave without pay.
- Indefinite leave granted personnel awaiting appellate review of courts-martial.
- Active duty of less than 30 days.

**General Leave  
Non-accrual  
Rules**

The following are general rules for computing leave non-accrual:

- No more than 2.5 days leave accrual can be deducted for any full calendar month.
- For partial calendar months, the number of days of non-accrual may not exceed the number of days that could have been accrued during that period.
- The number of days of leave non-accrual will be computed on a day-for-day, month-for-month basis, including the 31st day of a 31-day month and counting February as 28 days (29 in a leap year). See examples on the following pages.
- Any group of consecutive leave days that occur in one month will be treated as a single period. Any groups of non-consecutive leave days that occur in one month will be considered separate periods when determining the amount of leave non-accrual (not to exceed 2.5 days per month). See examples on the following pages.
- Per the provisions of Chapter 7 of the CG Personnel Manual, COMDTINST M1000.6 (series), leave non-accrual is considered deductible time for which pay and allowances will be forfeited. PSC (mas) will take the necessary actions to debit a member's account for non-accrued time as soon as it is identified. Debits for leave non-accrual are to be made at the rates that were in effect during the last good leave period(s) in the member's record. Note: Leave non-accrual debits are always manually computed since the last good leave period(s) is(are) often "out of range" (ie, more than three months in the past).

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## Explanation of Complex Areas on the LES, Continued

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**Computation of Leave  
Non-accrual for Periods  
Within the Same Month**

The following tables provide three scenarios involving leave non-accrual periods within a single month.

**Scenario #1:**

<b>Period Subject to Non-Accrual</b>	<b>No. of Days in Period</b>	<b>No. of Days Non-Accrual</b>
89May01 - 89May02	2 Days	0.5 Day
89May04 - 89May10	7 Days	0.5 Day
89May12 - 89May24	13 Days	1.0 Day
Total	22 Days	2.0 Days

**Note:** Member could accrue only 1.0 day of leave from 5/1 through 5/10 and a total of 2.0 days up to 5/24.

**Scenario #2:**

<b>Period Subject to Non-Accrual</b>	<b>No. of Days in Period</b>	<b>No. of Days Non-Accrual</b>
89May04 - 89May10	7 Days	1.0 Day
89May15 - 89May27	13 Days	1.5 Days
Total	20 Days	2.5 Days

**Note:** Member has lost all leave accrual as the periods of non-accrual covered periods that could have earned leave during the month.

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## Explanation of Complex Areas on the LES, Continued

### Computation of Leave Non-accrual For Periods Within the Same Month,(Continued)

**Scenario #3:**

Period Subject to Non-Accrual	No. of Days in Period	No. of Days Non-Accrual
89May01 - 89May02	2 Days	0.5 Day
89May15 - 89May20	6 Days	0.5 Day
89May25 - 89May31	7 Days	1.0 Day
Total	15 Days	2.0 Days

<p><b>Note:</b> This is different from scenario 1 as the total days are less, but leave days non-accrued are the same based on the periods of leave covered.</p>
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**Computation of  
Leave Non-  
accrual when  
Period Bridges  
Two Months**

When the leave non-accrual period bridges two months, the leave forfeited for each month is calculated separately. Two scenarios are presented below.

**Scenario #1:** Member in non-accrual status 89Feb27 - 89Mar02

Period Subject to Non-Accrual	No. of Days in Period	No. of Days Non-Accrual
89Feb27 - 89Feb28	2 Days	0.5 Day
89Mar01 - 89Mar02	2 Days	0.5 Day
Total	4 Days	1.0 Day

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## Explanation of Complex Areas on the LES, Continued

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**Computation of Leave Non-accrual when  
Period Bridges Two Months (Continued):**

**Scenario #2:** Member in non-accrual status 89Jul11 - 89Aug02

Period Subject to Non-Accrual	No. of Days in Period	No. of Days Non-Accrual
89Jul11 - 89Jul31	21 Days	2.0 Days
89Aug01 - 89Aug02	2.0 Days	0.5 Day
<b>Total</b>	<b>23 Days</b>	<b>2.5 Days</b>

<b>Note:</b> Deductible days are counted day-for-day based on the calendar month.
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**Computation of  
Leave Non-accrual  
When the Period  
Extends More Than  
Two Months**

Two and one half days leave will be forfeited for each whole calendar month involved. Days in the beginning and ending months will be treated as a period bridging two months. The following three scenarios represent leave non-accrual for periods extending more than two months.

**Scenario #1:** Member in non-accrual status 89Feb26 - 89May02

Period Subject to Non-Accrual	No. of Days in Period	No. of Days Non-Accrual
89Feb26 - 89Feb28	3 Days	0.5 Day
89Mar01 - 89Mar31	31 Days	2.5 Days
89Apr01 - 89Apr30	30 Days	2.5 Days
89May01 - 89May02	2 Days	0.5 Days
<b>Total</b>	<b>66 Days</b>	<b>6.0 Days</b>

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## Explanation of Complex Areas on the LES, Continued

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### Computation of Leave Non-Accrual When the Period Extends More Than Two Months, (Continued)

**Scenario #2:** Member in non-accrual status 89Jan18 - 89Mar31

<b>Period Subject to Non-Accrual</b>	<b>No. of Days in Period</b>	<b>No. of Days Non-Accrual</b>
89Jan18 - 89Jan31	14 Days	1.5 Days
89Feb01 - 89Feb28	28 Days	2.5 Days
89Mar01 - 89Mar31	31 Days	2.5 Days
Total	73 Days	6.5 Days

**Scenario #3:** Member in non-accrual status 89Jul27 - 89Sep13

<b>Period Subject to Non-Accrual</b>	<b>No. of Days in Period</b>	<b>No. of Days Non-Accrual</b>
89Jul27 - 89Jul31	5 Days	0.5 Day
89Aug01 - 89Aug31	31 Days	2.5 Days
89Sep01 - 89Sep13	13 Days	1.5 Days
Total	49 Days	4.5 Days

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## Explanation of Complex Areas on the LES, Continued

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**Effect of Leave Non-Accrual on Pay & Allowances**      The following two scenarios illustrate the effect of leave non-accrual on pay and allowances.

### Scenario #1

Leave Dates	No. of Days of Non-Accrual
97Feb15 – 97Feb19 (5 days annual leave)	None
97Jun20 (1 day excess leave)	0.5 non-accrued

**Note:** Since leave non-accrual is time for which pay and allowances are not due nor payable, PSC (mas) would in the above scenario debit one-half day of the pay and allowances to which the member was otherwise entitled on 97Feb19, the last good leave period in the member's record. PSC (mas) generates debits based on a report of leave non-accrual that is run with each end-month compute cycle. Members who have non-accrued time for any reason (excess leave, etc.) can expect to see their pay debited for the non-accrued period(s) in the month immediately following the month in which the non-accrued time posted to their LES.

### Scenario #2

Leave Dates	No. of Days of Non-Accrual
97Mar31 – 97Apr01 (2 days annual leave)	None
97Apr05 (1 day excess leave)	0.5 non-accrued
97Apr12 – 97Apr18 (7 days excess leave)	1.0 non-accrued

**Note:** In this scenario PSC (mas) would debit one-half day of the pay and allowances to which the member was otherwise entitled on 97Apr01 for the non-accrual chargeable for the 1 day of excess leave on 97Apr05 and one-half day of the pay and allowances to which the member was otherwise entitled on both 97mar31 and 97Apr01 for the non-accrual chargeable for the 7 days of excess leave on 97Apr12-97Apr18. Note that the member would only be debited on 97Mar31 in this scenario for daily rate items such as Leave Rations as he/she had no entitlement to monthly rate items (Basic Pay, BAH, etc.) on that date.

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## Explanation of Complex Areas on the LES, Continued

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**SLB Reduction Example** The following are examples of how Saved Leave Balance is reduced and the end result as posted on the LES.

On 31 August 1976, member's leave balance was 50 days. All 50 days became SLB. August 1976 end-month LES would show BALANCE EOM 50.0, SAV LV BAL 50.0

On 23 May 1977, the member returned from 20 days leave. At this time, the member had a 72 day leave balance prior to charging the 20 days leave. Subtracting the 20 days leave reduced the leave balance to 52 days. Since this 52 day leave balance exceeded the 50 day SLB balance, no SLB reduction resulted. May 1977 end-month LES would show BALANCE EOM 52.5, SAV LV BAL 50.0.

On 30 August 1977, the member returned from 13 days leave. Leave balance prior to charging leave was 60 days. Subtracting the 13 days leave taken reduced the leave balance to 47 days. Since this 47 day leave balance was less than the 50 day SLB balance, SLB was reduced from 50 to 47 days. August 1977 end-month LES would show BALANCE EOM 47.0, SAV LV BAL 47.0

On 5 October 1977, the member returned from 10 days leave. Subtracting this 10 days leave from a leave balance of 50.0 equals 40.0 October 1977 end-month LES would show BALANCE EOM 42.0, SAV LV BAL 40.0

On 11 January 1978, the member reenlisted and wanted to sell 10 days leave. The member should be advised that sale of 10 days leave would result in an SLB reduction. This is because on 11 January 1978, the member has a total leave balance of 48.0, composed of 40 days SLB and 8 days non-SLB. If the member does not want to reduce the SLB balance, he/she should sell no more than 8 days leave. Should the member at this point elect to sell 8 days non-SLB leave, his/her remaining lump sum leave entitlement will be: 52 days total leave, of which 40 days are worth the higher SLB rate.

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