

**SUMMARY OF MAJOR CHANGES TO  
DoD 7000.14-R, VOLUME 7A, CHAPTER 52  
“PRECEDENCE OF PAY DEDUCTIONS AND COLLECTIONS”**

All changes are denoted by blue font

Substantive revisions are denoted by a \* preceding the section, paragraph, table, or figure that includes the revision

Hyperlinks are denoted by *underlined, bold, italic, blue font*

This updated chapter supersedes the previously published version dated June 2009.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
Table 52-1 Rule 13 Bibliography	Incorporated TSP catch-up contributions and Roth TSP contributions for priority of deductions and collections.	Add
All	Verified accuracy of hyperlinks and references.	Update

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**PRECEDENCE OF PAY DEDUCTIONS AND COLLECTIONS**

Table 52-1 Priority of Deductions and Collections

Bibliography

<b>PRIORITY OF DEDUCTIONS AND COLLECTIONS</b>		
<b>R U L E</b>	<b>When the amounts due a member are not enough to cover authorized deductions or collections, collect applicable amounts shown in the following sequence:</b>	
<b>1</b>	Reduction of pay entitlement	Losses of pay entitlement take precedence over all items for deduction or collection: <ul style="list-style-type: none"> <li>a. Forfeiture. (note 1)</li> <li>b. Reduction for educational benefit under "Montgomery G.I. Bill" (note 1)</li> </ul>
<b>2</b>	Reimbursement to United States	Amounts collected for deposit to the credit of the United States Treasury, in the following order: <ul style="list-style-type: none"> <li>a. Federal Insurance Contribution Act tax</li> <li>b. Deductions for Armed Forces Retirement Homes</li> <li>c. Federal Income Tax Withholding (this includes any amounts voluntarily authorized by member in excess of the minimum withholding required)</li> <li>d. Deductions for Servicemembers' Group Life Insurance (SGLI), Family SGLI, and Traumatic SGLI</li> </ul>
<b>3</b>	State income tax withholding	
<b>4</b>	Involuntary repayment of indebtedness to United States	<ul style="list-style-type: none"> <li>a. Routine pay adjustment as defined in subparagraph <a href="#">500104.A.1.</a></li> <li>b. Repayment of advances of pay/allowances or advances of travel</li> <li>c. Other collections (overpayments of pay or allowances outside the scope of a routine pay adjustment).</li> <li>d. Repayment of public funds entrusted to an accountable member or funds obtained by any member through fraud, larceny, embezzlement, or other unlawful means</li> <li>e. Clothing allowance charges</li> <li>f. Transportation charges</li> <li>g. Subsistence charges</li> <li>h. Government property lost or damaged. (note 2)</li> <li>i. Telephone or telegraph charges</li> <li>j. Damage to assigned housing due to negligence or abuse</li> <li>k. Indebtedness to a Commissary, DoD contracted Military Banking Facility overseas, or other appropriated fund activity for an uncollectable check or defaulted loan</li> <li>l. Unpaid hospital bills for medical services furnished a dependent</li> <li>m. Compensation or stipend payments received by a medical officer from state, county, municipal, or privately owned hospitals for medical services</li> <li>n. Jury duty fees received by a member</li> <li>o. Amounts due other Uniformed Services or departments or agencies outside DoD, including court judgments</li> </ul>
<b>5</b>	Garnishment for alimony and child support payments	

\*Table 52-1. Priority of Deductions and Collections

<b>PRIORITY OF DEDUCTIONS AND COLLECTIONS</b>		
<b>R U L E</b>	<b>When the amounts due a member are not enough to cover authorized deductions or collections, collect applicable amounts shown in the following sequence:</b>	
<b>6</b>	Statutorily-required child and spousal support allotments	
<b>7</b>	Reimbursement to individuals and agencies	Remittances to an individual or agency by disbursing officer making deductions as follows: a. Deductions for rental of premises occupied by dependents b. Deduction for payment for damages to private property
<b>8</b>	Court-ordered bankruptcy payments under Chapter 13 of the revised Bankruptcy Act	(note 3)
<b>9</b>	Indebtedness to a nonappropriated fund activity	
<b>10</b>	Amounts due Service relief society (Army Emergency Relief, Air Force Aid Society, Navy-Marine Corps Relief Society, or Coast Guard Mutual Assistance) only at final separation	
<b>11</b>	Voluntary repayment of indebtedness to United States	In order specified by the Military Service member (note 4)
<b>12</b>	Involuntary allotment for commercial debts	(note 5)
<b>*13</b>	Thrift Saving Plan (TSP)	Payments to TSP in the following order: a. TSP loan repayments b. TSP deductions * c. Roth TSP deductions * d. TSP catch-up deductions

**\*Table 52-1. Priority of Deductions and Collections (Continued)**

PRIORITY OF DEDUCTIONS AND COLLECTIONS		
<b>R U L E</b>	<b>When the amounts due a member are not enough to cover authorized deductions or collections, collect applicable amounts shown in the following sequence:</b>	
<b>14</b>	Allotments	Payments made to an allottee by the United States or when a savings bond has been issued before the date amounts due a member are to be disbursed in the following order: <ol style="list-style-type: none"> <li>a. Emergency support of dependent</li> <li>b. Government insurance (discretionary allotment)</li> <li>c. Repayment of individual indebtedness or for payment to an individual or financial organization for disposition as authorized by the allotter (discretionary allotment)</li> <li>d. Purchase of United States savings bonds</li> <li>e. Donation to charity drives</li> <li>f. Other discretionary allotments (note 5)</li> </ol>
<b>15</b>	Internal Revenue Service levy for delinquent Federal income taxes	(See <a href="#">Chapter 44</a> , section 4402) (note 5)
<b>16</b>	Court-Martial fines	

**NOTES:**

1. Gross pay to which the Military Service member would otherwise be entitled must be reduced by the amount of the forfeiture. The forfeiture is subtracted to determine a new, reduced gross pay amount. Deductions based on gross pay will be computed on the reduced gross pay.
2. This is a voluntary indebtedness for members of the Navy or Marine Corps who fall under [Table 50-3, rule 5](#).
3. In cases where the United States Bankruptcy Court has mandated that a sum be deducted monthly, the court order will be followed as prescribed in Military Service regulations. The above order of precedence will apply unless otherwise specified in the court order in which case the court's order prevails.
4. Upon separation, these become involuntary and fall under rule 4.
5. If the date of a tax levy is earlier than the effective date of a voluntary allotment or an involuntary allotment for commercial debts, then the tax levy should be collected before either allotment.

\*Table 52-1. Priority of Deductions and Collections (Continued)

**\*BIBLIOGRAPHY****CHAPTER 52 – PRECEDENCE OF PAY DEDUCTIONS AND COLLECTIONS**

Table 52-1

Rule 1(a)	36 Comp Gen 79
Rule 1(b)	38 United States Code (U.S.C.) 3011(b)(3)
Rule 2(a)	26 U.S.C 3102 and 3121
Rule 2(b)	37 U.S.C. 1007(i)
Rule 2(c)	26 U.S.C. 3402
Rule 2(d)	38 U.S.C. 1969
Rule 3	5 U.S.C. 5517
Rule 4	37 U.S.C. 1007c
	5 U.S.C. 5514
	31 U.S.C. 3716
Rule 4(n)	5 U.S.C. 5537
Rule 5	42 U.S.C. 659
Rule 6	42 U.S.C. 665
Rule 7(b)	10 U.S.C. 939
Rule 8	11 U.S.C. 1325(c)
Rule 9	37 U.S.C. 1007(c)
Rule 12	5 U.S.C. 5520a
	DoD Directive 1344.9, 27 Oct 1994
	DoD Instruction 1344.12, 18 Nov 1994
Rule 13	37 U.S.C. 701, 703, 704 and 706
*	<a href="#">5 U.S.C. 8432d</a>
Rule 14	26 U.S.C 6331 and 6334
Note 5	Internal Revenue Service Letter, 25 Sep 1978