

**SUMMARY OF MAJOR CHANGES TO  
DoD 7000.14-R, VOLUME 7B, CHAPTER 22  
“FUNERAL HONORS DETAIL STIPEND FOR RETIREES”**

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*

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	This is a new chapter.	Add

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## CHAPTER 22

FUNERAL HONORS DETAIL STIPEND FOR RETIREES2201 GENERAL

The Secretary of a Military Department is authorized to provide support for persons participating in a funeral honors detail, including retired military members in the form of either transportation (or reimbursement for transportation) and expenses or a daily stipend as prescribed by the Secretary of Defense. The prescribed daily stipend must be set at a single rate that is designed to defray the typical costs of transportation and other miscellaneous expenses for persons participating in a funeral honors detail who are members of the Armed Forces in a retired status or others who are not members of the Armed Forces or employees of the United States. See Volume 9, Chapter 4 for information regarding reimbursement for transportation and expenses.

2202. ENTITLEMENT TO STIPEND

Secretaries of Military Departments are asked to authorize stipend payments for retirees under Section 1491(d) of Title 10, United States Code in lieu of authorizing an allowance under Section 435(a) of Title 37, United States Code, in order to ensure uniform payments to all volunteers who assist in the delivery of military funeral honors. A member of the Armed Forces in a retired status, including a member of the Retired Reserves without pay, may receive a daily stipend payment, in addition to any payment of retired or retainer pay or other compensation to which they are entitled for performing funeral honors duty. Only one daily stipend may be earned and paid for 1 calendar day.

220201. Amount Payable. The Secretary of Defense is required to annually prescribe a flat rate daily stipend for certain individuals who volunteer to assist the active military in the delivery of funeral honors. The daily stipend payable to a member receiving retired or retainer pay or Retired Reserves without pay is currently \$50.

220202. Taxability. The daily stipend payments under 10 U.S.C. 1491(d) are not reported as taxable income.

220203. Funding. Payments under this chapter must be funded by the approving military service from Operation & Maintenance funds for the fiscal year in which the payment is made.

220204. Payments

A. To be considered for the stipend, the retiree must be an authorized provider to participate in the specific honor detail and perform the honors as anticipated. The retirees that perform funeral honors should be a provider under the Authorized Provider Partnership Program (AP3). The AP3 was established by the Department of Defense for the

benefit of commanders who have the responsibility to provide Military Funeral Honors to active duty service members, retirees and veterans.

B. The military service concerned is responsible for processing claims for authorized providers (retirees). Standard Form 1164 (*SF 1164*) "Claim for Reimbursement for Expenditures on Official Business," will be completed by the authorized provider (retiree) and submitted to the parent Service of the honored veteran.

## CHAPTER 22—FUNERAL HONORS DETAIL STIPEND

2201—GENERAL	DoDI 1300.15, October 22, 2007 10 U.S.C. 1491(d)
2202—ENTITLEMENT TO STIPEND	10 U.S.C. 1491(d) OUSD (P&R) memorandum, September 8, 2010
220201—Amount Payable	10 U.S.C. 1491(d)(2) OUSD (P&R) memorandum, September 8, 2010 Public Law 106-398, section 575, October 30, 2000
220202—Taxability	OUSD (P&R) memorandum, September 8, 2010
220203—Funding	OUSD (P&R) memorandum, September 8, 2010
220204—Payments	DoDI 1300.15, October 22, 2007