

View other LESs

DEFENSE FINANCE AND ACCOUNTING SERVICE MILITARY LEAVE AND EARNINGS STATEMENT													
ID	NAME (Last, First, MI)	SOC. SEC. NO.	GRADE	PAY DATE	YRS SVC	ETS	BRANCH ARNG	ADSN/DSS N	PERIOD COVERED	CHK DT			
ENTITLEMENTS		DEDUCTIONS				ALLOTMENTS				SUMMARY			
Type	Amount	Type	Amount	Type	Amount	+Amt Fwd							
A	BASIC PAY	999	FED INC TAX						+Tot Ent	999			
B	HARDSHIP DUTY		FICA TAX	100.00					-Tot Ded				
C	PAY		STATE INC TAX						-Tot Allt				
D	SUBSISTENCE ALWS		DEBT PAYMENT						=Net Amt				
E	BAH								-Cr Fwd				
F	FAM SEP ALWS								=EOM Pay				
G	WITHHELD TAX REF												
H	OTHER CREDITS												
I													
J													
K													
L													
M													
N													
O													
	TOTAL												

LEAVE	BF Bal	Ernd	Used	Cr Bal	ETS Bal	Lv Lost	Lv Paid	Use/Lose	FED TAXES	Wage Period	Wage YTD	M/S	Ex	Add'l Tax	Tax YTD
			0			.0	.0					M	01	.00	

FICA TAXES	Wage Period	Soc Wage YTD	Soc Tax YTD	Med Wage YTD	Med Tax YTD	STATE TAXES	St ID	Wage Period	Wage YTD	M/S	Ex	Tax YTD
										M	01	

PAY DATA	BAQ Type	BAQ Depn	VHA Zip	Rent Amt	Share	Stat	JFTR	Depns	2D JFTR	BAS Type	Charity YTD	TP C	PACIDN
	W DEP	SPOUSE										A	

THRIFT SAVINGS PLAN (TSP)	Base Pay Rate	Base Pay Current	Spec Pay Rate	Spec Pay Current	Inc Pay Rate	Inc Pay Current	Bonus Pay Rate	Bonus Pay Current
	0	.00	0	.00	0	.00	0	.00
	TSP YTD Deductions		Deferred		Exempt			
	.00		.00		.00			

UNDERSTANDING YOUR DJMS LEAVE AND EARNINGS STATEMENT

DEFENSE FINANCE AND ACCOUNTING SERVICE MILITARY LEAVE AND EARNINGS STATEMENT																	
ID	NAME (LAST, FIRST, MI)	SOC. SEC. NO.	GRADE	PAY DATE	YRS SVC	ETS	BRANCH	ADSN/DSSN	PERIOD COVERED								
ENTITLEMENTS				DEDUCTIONS				ALLOTMENTS				SUMMARY					
TYPE		AMOUNT		TYPE		AMOUNT		TYPE		AMOUNT							
A B C D E F G H I J K L M N O													+ AMT FWD				
													+ TOT ENT				
													- TOT DED				
													- TOT ALMT				
													= NET AMT				
													- CR FWD				
												= EOM PAY					
TOTAL																	
LEAVE		BF BAL	ERND	USED	CR BAL	ETS BAL	LV LOST	LV PAID	USE/LOSE	FED TAXES	WAGE PERIOD	WAGE YTD	M/S	EX	ADD'L TAX	TAX YTD	
FICA TAXES		WAGE PERIOD	SOC WAGE YTD	SOC TAX YTD	MED WAGE YTD	MED TAX YTD	STATE TAXES	ST	WAGE PERIOD	WAGE YTD	M/S	EX	TAX YTD				
PAY DATA		BAQ TYPE	BAQ DEPN	VHA ZIP	RANT AMT	SHARE	STAT	JFTR	DEPNS	2D JFTR	BAS TYPE	CHARITY YTD	TPC	PACIDN			
REMARKS		YTD ENTITLE _____					YTD DEDUCT _____										

DFAS Form 702, May 92

**Defense Finance and Accounting Service
Cleveland Center
Code FFS
October 1997**

Your pay is your responsibility. This publication is intended to be used as a guide to aid you in understanding the DJMS Leave and Earnings Statement (LES) DFAS Form 702. Every month you will receive an LES showing entitlements, deductions and allotments. Besides obvious format differences, there are also differences in the content of the LES. The Sea Service Counter will now be displayed in the remarks portion of the LES and the Other Pay Date (OPED) is no longer present on the LES. The LES will now be one page in length.

Verify and keep your LES each month. If your pay varies significantly and you don't understand why, or if you have any questions after reading this publication, consult with your disbursing office.

Fields 1 - 9 contain the identification portion of the LES.

DEFENSE FINANCE AND ACCOUNTING SERVICE MILITARY LEAVE AND EARNINGS STATEMENT									
ID	NAME (LAST, FIRST, MI)	SOC. SEC. NO.	GRADE	PAY DATE	YRS SVC	ETS	BRANCH	ADSN/DSSN	PERIOD COVERED
	1	2	3	4	5	6	7	8	9

- Field 1 **NAME.** The member's name in last, first, middle initial format.
- Field 2 **SOC. SEC. NO.** The member's Social Security Number.
- Field 3 **GRADE.** The member's current pay grade.
- Field 4 **PAY DATE.** The date the member entered active duty for pay purposes in YYMMDD format. This is synonymous with the Pay Entry Base Date (PEBD).
- Field 5 **YRS SVC.** In two digits, the actual years of creditable service.
- Field 6 **ETS.** The Expiration Term of Service in YYMMDD format. This is synonymous with the Expiration of Active Obligated Service (EAOS).
- Field 7 **BRANCH.** The branch of service, i.e., Navy.
- Field 8 **ADSN/DSSN.** The Disbursing Station Symbol Number used to identify each disbursing office.
- Field 9 **PERIOD COVERED.** This is the period covered by the individual LES. Normally it will be for one calendar month. If this is a separation LES, the separation date will appear in this field.

Fields 10 through 22 contain the entitlements, deductions, allotments, their respective totals and a mathematical summary portion.

ENTITLEMENTS		DEDUCTIONS		ALLOTMENTS		SUMMARY	
	TYPE	AMOUNT	TYPE	AMOUNT	TYPE	AMOUNT	
							+ AMT FWD 13
							+ TOT ENT 14
							- TOT DED 15
							- TOT ALMT 16
							= NET AMT 17
							- CR FWD 18
							= EOM PAY 19
	TOTAL	20		21		22	

- Field 10 **ENTITLEMENTS.** In columnar style the names of the entitlements and allowances being paid. Space is allocated for fifteen entitlements and/or allowances. If more than fifteen are present the overflow will be printed in the

remarks block. Any retroactive entitlements and/or allowances will be added to like entitlements and/or allowances.

- Field 11 **DEDUCTIONS.** The description of the deductions are listed in columnar style. This includes items such as taxes, SGLI, Mid-month pay and dependent dental plan. Space is allocated for fifteen deductions. If more than fifteen are present the overflow will be printed in the remarks block. Any retroactive deductions will be added to like deductions.
- Field 12 **ALLOTMENTS.** In columnar style the type of the actual allotments being deducted. This includes discretionary and nondiscretionary allotments for savings and/or checking accounts, insurance, bonds, etc. Space is allocated for fifteen allotments. If a member has more than one of the same type of allotment, the only differentiation may be that of the dollar amount.
- Field 13 **+AMT FWD.** The amount of all unpaid pay and allowances due from the prior LES.
- Field 14 **+ TOT ENT.** The figure from Field 20 that is the total of all entitlements and/or allowances listed.
- Field 15 **- TOT DED.** The figure from Field 21 that is the total of all deductions.
- Field 16 **- TOT ALMT.** The figure from Field 22 that is the total of all allotments.
- Field 17 **= NET AMT.** The dollar value of all unpaid pay and allowances, plus total entitlements and/or allowances, minus deductions and allotments due on the current LES.
- Field 18 **- CR FWD.** The dollar value of all unpaid pay and allowances due to reflect on the next LES as the +AMT FWD.
- Field 19 **= EOM PAY.** The actual amount of the payment to be paid to the member on payday.
- Fields 20 - 22 **TOTAL.** The total amounts for the entitlements and/or allowances, deductions and allotments respectively.

Fields 23 through 30 contain leave information.

LEAVE	BF BAL	ERND	USED	CR BAL	ETS BAL	LV LOST	LV PAID	USE/LOSE
	23	24	25	26	27	28	29	30

- Field 23 **BF BAL.** The brought forward leave balance. Balance may be at the beginning of the fiscal year, or when active duty began, or the day after the member was paid Lump Sum Leave (LSL).
- Field 24 **ERND.** The cumulative amount of leave earned in the current fiscal year or current term of enlistment if the member reenlisted/extended since the beginning of the fiscal year. Normally increases by 2.5 days each month.
- Field 25 **USED.** The cumulative amount of leave used in the current fiscal year or current term of enlistment if member reenlisted/extended since the beginning of the fiscal year.
- Field 26 **CR BAL.** The current leave balance as of the end of the period covered by the LES.
- Field 27 **ETS BAL.** The projected leave balance to the member's Expiration Term of Service (ETS).
- Field 28 **LV LOST.** The number of days of leave that has been lost.
- Field 29 **LV PAID.** The number of days of leave paid to date.

Field 30 **USE/LOSE.** The projected number of days of leave that will be lost if not taken in the current fiscal year on a monthly basis. The number of days of leave in this block will decrease with any leave usage.

Fields 31 through 36 contain Federal Tax withholding information.

FED TAXES	WAGE PERIOD	WAGE YTD	M/S	EX	ADD'L TAX	TAX YTD
	31	32	33	34	35	36

Field 31 **WAGE PERIOD.** The amount of money earned this LES period that is subject to Federal Income Tax Withholding (FITW).

Field 32 **WAGE YTD.** The money earned year-to-date that is subject to FITW.

Field 33 **M/S.** The marital status used to compute the FITW.

Field 34 **EX.** The number of exemptions used to compute the FITW.

Field 35 **ADD'L TAX.** The member specified additional dollar amount to be withheld in addition to the amount computed by the Marital Status and Exemptions.

Field 36 **TAX YTD.** The cumulative total of FITW withheld throughout the calendar year.

Fields 37 through 41 contain Federal Insurance Contributions Act (FICA) information.

FICA TAXES	WAGE PERIOD	SOC WAGE YTD	SOC TAX YTD	MED WAGE YTD	MED TAX YTD
	37	38	39	40	41

Field 37 **WAGE PERIOD.** The amount of money earned this LES period that is subject to FICA.

Field 38 **SOC WAGE YTD.** The wages earned year-to-date that are subject to FICA.

Field 39 **SOC TAX YTD.** Cumulative total of FICA withheld throughout the calendar year.

Field 40 **MED WAGE YTD.** The wages earned year-to-date that are subject to Medicare.

Field 41 **MED TAX YTD.** Cumulative total of Medicare taxes paid year-to-date.

Fields 42 through 47 contain State Tax information.

STATE TAXES	ST	WAGE PERIOD	WAGE YTD	M/S	EX	TAX YTD
	42	43	44	45	46	47

Field 42 **ST.** The two digit postal abbreviation for the state the member elected.

Field 43 **WAGE PERIOD.** The amount of money earned this LES period that is subject to State Income Tax Withholding (SITW).

Field 44 **WAGE YTD.** The money earned year-to-date that is subject to SITW.

Field 45 **M/S.** The marital status used to compute the SITW.

Field 46 **EX.** The number of exemptions used to compute the SITW.

Field 47 **TAX YTD.** The cumulative total of SITW withheld throughout the calendar year.

Fields 48 through 60 contain additional Pay Data.

PAY DATA	BAQ TYPE 48	BAQ DEPN 49	VHA ZIP 50	RENT AMT 51	SHARE 52	STAT 53	JFTR 54	DEPNS 55	2D JFTR 56	BAS TYPE 57	CHARITY YTD 58	TPC 59	PACIDN 60
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- Field 48 **BAQ TYPE.** The type of Basic Allowance for Quarters being paid.
- Field 49 **BAQ DEPN.** A code that indicates the type of dependent.
 I - Member married to member/own right
 R - Own right
 A - Spouse
 C - Child
 W - Member married to member, child under 21
 G - Grandfathered
 D - Parent
 K - Ward of the court
 L - Parents in Law
 S - Student (age 21-22)
 T - Handicapped child over age 21
- Field 50 **VHA ZIP.** The zip code used in the computation of Variable Housing Allowance (VHA) if entitlement exists.
- Field 51 **RENT AMT.** The amount of rent paid for housing if applicable.
- Field 52 **SHARE.** The number of people with which the member shares housing costs.
- Field 53 **STAT.** The VHA status; i.e., accompanied or unaccompanied.
- Field 54 **JFTR.** The Joint Federal Travel Regulation (JFTR) code based on the location of the member for Cost of Living Allowance (COLA) purposes.
- Field 55 **DEPNS.** The number of dependents the member has for VHA purposes.
- Field 56 **2D JFTR.** The JFTR code based on the location of the member's dependents for COLA purposes.
- Field 57 **BAS TYPE.** An alpha code that indicates the type of Basic Allowance for Subsistence (BAS) the member is receiving, if applicable. This field will be blank for officers.
 B - Separate Rations
 C - TDY/PCS/Proceed Time
 H - Rations-in-kind not available
 K - Rations under emergency conditions
- Field 58 **CHARITY YTD.** The cumulative amount of charitable contributions for the calendar year.
- Field 59 **TPC.** This field is not used by the Navy.
- Field 60 **PACIDN.** The activity Unit Identification Code (UIC).

REMARKS 61	YTD ENTITLE _____ 62	YTD DEDUCT _____ 63
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- Field 61 **REMARKS.** Notices of starts, stops and changes to a member's pay items as well as general notices from varying levels of command may appear.
- Field 62 **YTD ENTITLE.** The cumulative total of all entitlements for the calendar year.
- Field 63 **YTD DEDUCT.** The cumulative total of all deductions for the calendar year.