

APPENDIX C
DJMS-RC Leave and Earnings Statement

1. **General.** This appendix contains the DJMS-RC Leave and Earnings Statement (LES) and explains the various blocks on the form. Unit personnel should know how to read the LES and be able to assist the soldier in understanding the information on the form.

2. **Leave and Earnings Statement.**

a. The LES is a computer-produced statement of account for each soldier paid under DJMS-RC. It shows all entitlements, collections, and payments made during the period covered by the statement.

b. DFAS-IN processes pay eight times a month. If pay is due or administrative change is processed, a LES is produced and sent to the soldier's mailing address. If the LES is not received, units must call the MPS to obtain a copy for the soldier.

c. Detailed block description of the LES follows (examples are shown in figure C-1).

<u>Title</u>	<u>Data Displayed</u>
NAME (last, first, MI) SOCIAL SECURITY NUMBER	Name as shown on the MMPA Nine-digit SSN.
GRADE	Pay Grade (02, W3, E6, 01E).
PAY DATE	Pay Entry Basic Date: The constructive date from which total service for pay purposes is computer.
YRS SVC	Years of service for pay purposes as computed from the pay date.

LEAVE AND TAX information: These blocks show year-to-date and current entitlement period tax data.

LEAVE	Not applicable.
FED TAXES WAGE PERIOD	Federal taxable wages earned during period of this LES.
WAGE YTD	Total federal taxable wages earned for all periods during the current tax year and reported to the JSS-RC tax system.
MS	Married/Single for tax withholding purposes.
EX	Number of exemptions claimed for tax withholding purposes.
ADD'L TAX	Additional federal income tax withheld this period.
TAX YTD	Total federal income taxes withheld during the current tax year and reported to the JSS-RC tax system.
FICA TAXES WAGE PERIOD	Total wages subject to Social Security and Medicare deductions during this pay period.
WAGE YTD	Total Social Security wages paid during the current tax year and reported to the JSS-RC tax system.
TAX YTD	Total Social Security taxes withheld during the current tax year.
MED WG YTD	Total Medicare wages paid during the current tax year and reported to the JSS-RC tax system.
MED TX YTD	Total Medicare taxes withheld during the current tax year.
STATE TAXES ST	State claimed for State Income Tax withholding purposes (based on DD Form 2058).
WG PERIOD	Total state wages paid subject to state income tax during this pay period.

WAGE YTD	Total state tax withheld during the current tax year and reported to the JSS-RC tax system.
MS	Married/Single for tax withholding purposes. Same as Fed MS.
EX	Number of exemptions claimed for tax purposes. Same as Fed Ex.
TAX YTD	Year-to-Date state income tax withheld for state claimed in block "ST".
PAY DATA BAQ TYPE	Type of BAQ Status W/O DEP = without Dependents W DEP = with dependents WDAGQT = with dependents/Assigned govt Quarters PARTL = partial
BAQ DEPN	Primary dependent for BAQ NO DEP = No dependents SPOUSE = spouse CHILD = child PARENT = parent MBRTMBR = soldier married to soldier, own right DEPCHLD = soldier married to soldier, dependent child
VHA ZIP	The Postal Zip Code of the VBA area.
RENT AMT	Not used.
SHARE	Not used.
STA	Not used.
JFTR	Location code from the Joint Federal Travel Regulation for payment of Cost of Living Allowance for certain overseas areas.

DEPNS	Not used.
2D JFTR	Not used.
BAS TYPE	BAS for the period of the active duty.
CHARITY	Not used.
TPC	The Pay Group (A = Army, F = Air Force)
PACIDN	Not Used
TSP YTD DEDUCTIONS	Contributions Year-to-date
DEFERRED	TSP YTD Contributions that are tax deferred
EXEMPT	TSP YTD Contributions that are tax exempt

The following are the remarks that may be displayed on the LES:

The year to date gross earnings:

YTD GROSS EARNINGS: (earnings)
 (e.g., YTD GROSS EARNINGS: \$540.00)

Displays each LES

The year to date total deductions:

YTD TOTAL DEDUCTIONS: (deductions)
 (e.g., YTD TOTAL DEDUCTIONS: \$ 75.00)

Displays each LES

For soldiers with direct deposit pay option:

YOUR CHECK WAS SENT TO (bank name) (routing indicator)
 (city) (st) (zip) AMOUNT:
 ACCOUNT NUMBER: ACCOUNT TYPE: (checking/saving)
 (e.g., YOUR CHECK WAS SENT 1st NATIONAL BANK 0945362
 Indianapolis, IN 46249-0008 AMOUNT: \$124.56
 ACCOUNT NUMBER: 223344 ACCOUNT TYPE: CHECKING)

Displays each LES

For soldiers with checks to mailing address:

CHECK AMOUNT (amount) TO: (street address)(city)(state)
 (zip)
 (e.g., CHECK AMOUNT: \$97.50 TO: 1111 MAIN STREET
 INDIANAPOLIS IN 46150-0000)

Displays each LES

Entitlements (when there are more A thru L in entitlement portion of the top of LES):

ENTITLEMENTS: (entitlement type) (amount)
 (e.g., ENTITLEMENTS: FLPP - TYPE I \$ 75.00)

Displays as required

Unpaid debts on inventory:

CODE DESCRIPTION (type of debt) DEBT BAL (balance of debt)
 (debt start date)(debt stop date)
 (e.g., ACTIVE DUTY DEBT BAL \$100.00 10JAN02 10JAN02)

*A separate remark for each debt on file

Displays when debts are on file

The total debt balance:

UNPAID DEBT BALANCE *TOTAL*: (amount)
 (e.g., UNPAID DEBT BALANCE *TOTAL* : \$100.00)

Displays when debts are on file

Detail of entitlements and amounts:

ENTITL DESC: (the entitlement type) (amount)
 (e.g., ENTITL DESC: SPECIAL PAY HOSTILE FIRE \$60.00)

Displays for each type of entitlement paid this LES

Total fiscal year to date performance:

TOTAL PERFORMANCE FY(fy): UTA (#) AFTP (#) ET (#)
 (e.g., TOTAL PERFORMANCE FY 92: UTA 6 AFTP 4 ET 2)

Displays each LES

Anniversary bonus due:

ANNIVERSARY BONUS DUE: (date)
 (e.g., ANNIVERSARY BONUS DUE 01 FEB 02)

Displays when applicable

Cancel bonus suspension:

BONUS SUSPENSION CANCELLED (date)
(e.g., BONUS SUSPENSION CANCELLED 01 JAN 02)

Displays when applicable

Bonus is stopped:

BONUS STOP: (reason) (date)
(e.g., BONUS STOP: UNSAT PARTICIPATION 10 JAN 02)

Displays when applicable

Bonus is recouped:

BONUS RECOUPMENT DUE: (date) AMOUNT: (amount)
(e.g., BONUS RECOUPMENT DUE: 03 MAR 92 AMOUNT: \$1000.00)

Displays when applicable

Bonus is suspended:

BONUS SUSPENDED: (date)
(e.g., BONUS SUSPENDED 05 APR 92)

Displays when applicable

Promotion:

PROMOTED: (date) GRADE: (new grade)
(e.g., PROMOTED: 10 FEB 92 GRADE: E7)

Displays when applicable

Demotion:

DEMOTED: (date) GRADE: (new grade)
(e.g., DEMOTE: 01 JAN 02 GRADE: E2)

Displays when applicable

Forfeiture/Fine Unpaid Balance:

FOREITURE/FINE UNPAID BALANCE TOTAL: (amount)
(e.g., FORFEITURE/FINE UNPAID BALANCE TOTAL: \$ 175.00)

Displays when applicable

Drill performance:

(Drill type): (date) (period) (date) (period) (date) (period)
(e.g., UNIT TRAINING ASSEMBLY: 02 FEB 02 1 02 FEB 02 2)

Active Duty Performance

ACTIVE DUTY (AD) FOR TRAINING: (date) TO (date)
(e.g., ACTIVE DUTY (AD) FOR TRAINING 02 MAR02 TO 02 MAR 02)

Displays for each tour of active duty paid when applicable

State of Legal Residence Verification

PLEASE VERIFY YOUR STATE OF LEGAL RESIDENCE FOR STATE
INCOME TAX PURPOSE. CONTACT YOUR PAYROLL OFFICE TO FILE A
NEW DD FORM 2058 TO CHANGE/ESTABLISH CORRECT STATE
IMMEDIATELY. YOUR CURRENT STATE CLAIMED IS (state)

Displays on each LES

Adjustment remarks:

ADJUSTMENT WAS MADE TO: (entitlement)
(e.g., ADJUSTMENT WAS MADE TO: FOREIGN DUTY PAY)

Displays for each entitlement adjustment made this 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					
A B C D E F G H I J K L M N O	ENTITLEMENTS			DEDUCTIONS			ALLOTMENTS			SUMMARY						
	TYPE	AMOUNT		TYPE	AMOUNT		TYPE	AMOUNT								
													-AMT FWD			
													-TOT ENT			
													-TOT DED			
													-TOT ALMT			
													-NET AMT			
													-CR FWD			
													-EOM PAY			
													DIEMS			
													RET PLAN			
	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

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						
A B C D E F G H I J K L M N O	ENTITLEMENTS			DEDUCTIONS			ALLOTMENTS			SUMMARY							
	TYPE	AMOUNT		TYPE	AMOUNT		TYPE	AMOUNT									
																	-AMT FWD
																	-TOT ENT
																	-TOT DED
																	-TOT ALMT
																	-NET AMT
																	-CR FWD
																	-EOM PAY
																	DIEMS
																	RET PLAN
	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	RENT AMT	SHARE	STAT	JFTR	DEPN	2D JFTR	BAS TYPE	CHARITY YTD	TPC	PACIDN				
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	TSP YTD DEDUCTIONS	DEFERRED	EXEMPT						

REMARKS YTD ENTITLE YTD DEDUCT