

Chapter 2 General Pay System Information

2-1. General.

The information provided in this chapter applies to the ARNG pay subsystem. Specific information is contained in the following chapters:

- a. IDT (Inactive Duty Training) - Chapter 3.
- b. Active Duty - Chapter 4.
- c. SRIP (Selected Reserve Incentive Program) - Chapter 5.
- d. Miscellaneous procedures - Chapter 6.
- e. Mobilization - Chapter 7.

2-2. System Design.

a. JUMPS Standard Terminal Input System - Joint Service Software (JUSTIS-JSS) is the input subsystem used by the USPFO MPS. It processes transactions for submission to DJMS-RC to create payments for ARNG soldiers. JUSTIS-JSS interfaces with SIDPERS in each State. All pay-related personnel actions are processed through the USPFO Data Processing Installation (DPI) to update the MMPA at DFAS-IN. For example, a promotion must be posted to SIDPERS before the MMPA is updated. The following data items used for DJMS-RC are reported through the interface with SIDPERS.

- (1) Social Security Number (SSN).
- (2) Name.
- (3) State tax location code (appendix E).
- (4) Sex.
- (5) Federal tax exemptions.
- (6) Grade.

- (7) Pay Entry Basic Date (PEBD), the pay date in DJMS-RC.
- (8) Unit Identification Code (UIC), part of the Personnel Accounting Symbol (PAS) in DJMS-RC.
- (9) Expiration Term of Service (ETS).
- (10) SGLI option.
- (11) Incentive pay code.
- (12) Additional federal income tax withholding.
- (13) Pay status code.
- (14) Dependency status for basic allowance for quarters (BAQ) purposes.
- (15) Military retirement or VA disability benefit/waiver status.
- (16) Transaction effective date. This date is important because it is the date the change in the pay entitlement/deduction is effective. It must reflect the effective date of the change, not the date of submission.
- (17) Total Federal Officer Service (TFOS) for rated aviators and flight surgeons; Officer service date (OSD) in MMPA.
- (18) Aviation service entry date (ASED) for rated Aviators and flight surgeons; aviation service date (ASD) in MMPA.
- (19) Mailing address. The mailing address is used by the postal service for mail delivery to the soldier.
- NOTE: This must be the postal delivery address.**
- (20) Special pay authorizations (medical officer, special duty assignment pay, etc.)

b. Pay-unique functions. The following are pay-unique items reported directly to the MPS.

- (1) Number of benefit or drill days waived.
- (2) Direct Deposit/Electronic Funds Transfer (DD/EFT) SURE-PAY.
- (3) Miscellaneous adjustment, pay and collect actions.
- (4) Performance data.
- (5) SSLI data.
- (6) Officer and enlisted uniform allowance payments.

c. Other coordinated functions. All SRIP data (chapter 5) will be processed through the IM.

d. DJMS-RC processing requirements. Soldiers are required to report individual pay-related personnel data items (mailing address, exemption status, etc.) to the unit. The unit sends all pay-related personnel data with appropriate substantiating documents to the MPMO for review and updating of SIDPERS. The unit sends all pay-unique data items with the appropriate substantiating documents directly to the MPS by transmittal letter (TL). **Substantiating documents must be forwarded to the proper office.** The MPS edits and verifies pay-unique data received from the units and pay-related personnel data received from the MPMO. The MPS electronically transmits verified transactions to DFAS-IN to update the MMPA.

e. DJMS-RC Paydays. DJMS-RC updates the MMPA daily and computes pay eight times a month. Paying updates are coded: 1 - pays all input for IDT and completed AD tours of less than 30 days; 2 - pays all code 1 entitlements plus mid-month payments for AD tours of 30 days or more; 3 - pays all code 1 entitlements plus end-of-month (EOM) payments for AD tours of 30 days or more. Soldiers have the possibility of eight payments per month, depending on when the duty is performed and the pay transaction is submitted to DFAS-IN. Soldiers will receive an LES for each payment or administrative change on their MMPA. If no activity occurs on the MMPA during the month, an LES will be sent to the soldier after the EOM paying update

notifying the soldier of the accrual of an SGLI and a Family SGLI debt, if applicable.

f. Types of entitlements.

(1) IDT pay. Submit pay data input for IDT Performance as prescribed in chapter 3.

(2) AD (e.g., AT, ADT, ADSW) AD includes AT, year-round AT, school training, recruiting duty and other AD tours. Submit pay data input for AD performance as Prescribed in chapter 4.

(3) Other pay and allowances. Incapacitation pay and allowances, SRIP payments, SLRP and HPLRP payments and other pay and allowances not included above will be paid according to chapters 4, 5 or 6.

2-3. Forms.

The following forms are used for transmitting pay-related data and for the preparation of payrolls.

a. DA Form 3685, JUMPS-JSS Pay Elections.

DA Form 3685 establishes the pay option for each ARNG soldier. Commanders and unit administrators must ensure **ALL** soldiers elect a pay option. Pay cannot be released until a valid pay option is processed by MPS. Forward the original DA Form 3685 as directed in chapter 3. A new form must be completed and submitted each time the soldier elects a change of pay option or change in mailing address.

NOTE: Only parts 2, 4, 5 and 7 will be completed for DJMS-RC SURE-PAY and mailing addresses. (figure 2-4)

b. DA Form 1379, U.S. Army Reserve Components Unit Record of Reserve Training. DA Form 1379 is completed according to NGR 680-1. It is used to record attendance at unit training assemblies, AT and other unit training.

c. Transmittal letter (TL) (figure 2-1). A separate TL is used to transmit all documents from the unit to the MPS. TLs are numbered consecutively, by calendar year. Units must maintain a copy of each TL in their unit TL file for 6 months following the month in which submitted. The carbon signature or the signed original initials of the authenticating individual will be entered on this copy.

TLs sent to other activities will be numbered separately and maintained on different logs. MPS will reject all pay documents received from a unit which are not attached to a properly completed TL (including signature and numbering).

An example of a properly completed TL number is:

02	B01	001	Reflected as <u>02-B01-001</u>
<u>CY</u>	<u>PRN</u>	<u>1stTL</u>	

2-4. DJMS-RC Generated Reports.

a. Defense Finance and Accounting Service (DFAS) Military Leave and Earnings Statement (LES) (DFAS Form 702). LESs are mailed to the soldier by DFAS-IN. Soldiers must be advised to maintain LESs in a personal file throughout their military career, especially for verification of retirement points. If the LES is not received, the unit representative will contact the USFPO MPS to obtain a copy for the soldier. Appendix C shows an example of the DJMS-RC LES and an explanation of the sections.

b. Unit Commander Pay Management Report (UH022-2004) This report provides the unit commander information to assist in pay and personnel management. The report is produced monthly and is e-mailed directly to each unit. The report is also available to both the MPMO and USFPO.

(1) The unit commander is responsible for reconciling each item contained in the report and requesting correction of each item, whenever appropriate. All corrections, other than pay-unique items, must be processed through SIDPERS (paragraph 2-2a). Pay-unique items must be reported directly to the MPS (paragraph 2-2b).

(2) The report is divided into six sections: Section 1 - Status Data; Section 2 - Drill Performance Data; Section 3 - Bonus Payment Data; Section 4 - Reenlistment Data; Section 5 - Collections Data; and Section 6 - Command Actions. Appendix B contains a detailed description of each section and necessary corrections.

c. MMPA History Report (UH022-2405)

(1) The unit receives an electronic version of the MMPAs from the USPFO MPS after the EOM. This report is for the previous entitlement month. The unit commander must ensure that the MMPAs are reviewed against the unit's DA Form 1379 and appropriate performance certificates for all duty performed during the reporting period. Appendix A shows an example of the MMPA and an explanation of the data shown. The review of the MMPA is required to ensure:

(a) Performance entries on the documentation agree with those shown on the MMPA.

(b) All pay-related personnel transactions submitted to the MPMO to update SIDPERS are shown on the MMPA.

(c) All MMPAs are for soldiers who were assigned or attached to the unit during the period shown on the MMPA.

(2) If the unit has not received the monthly MMPAs from the USPFO MPS by the 5th of the month, the MPS must be notified immediately so action may be initiated to produce a duplicate copy.

2-5. MMPA Discrepancy Report.

Units will prepare a report for all pay discrepancies found during the review of MMPAs and submit to USPFO MPS by TL. States may develop their own format for this report. **A negative report is required.** Established procedures are as follows:

a. Upon receipt of MMPAs from DFAS-IN, the unit will make a comparison against the appropriate DA Form 1379 and individual performance certificates to identify any pay discrepancies. Areas of review include payment for IDT assemblies and AD tours performed and collection actions submitted. The review should also include requested changes of pay-related personnel items forwarded to SIDPERS (e.g., name changes, additional withholding, promotions, reductions, etc.).

b. The report must reach the MPS not later than the

15th calendar day of the month. A complete review of all MMPAs is required to ensure all personnel are paid correctly.

c. After making a complete review of the MMPA and no problems are identified, the results will be annotated on the DA Form 1379 by the commander and the soldier making the review.

d. The MMPA discrepancy report is not a substantiating document. This report is used only to identify and report pay discrepancies to USPFO MPS. When additional documentation is needed, the unit will be notified by USPFO MPS.

2-6. Change of Organizational Data or Status.

When a change in unit data or status occurs, the USPFO MPS submits the change to DFAS-IN within 3 days after the formal change is received.

2-7. Certification of Pay Documents.

a. When a new commander is appointed, a new signature card, DD Form 577, must be forwarded to the MPS by TL. An acting commander will be identified by transmittal to the MPS of the temporary appointment and a DD Form 577, or a copy of the document announcing the assumption of command. MPS will reject documents not signed by the current certifying officer except as prescribed below. A new DD Form 577 is not required when the authenticating signature changes.

b. The unit commander may designate an alternate certifying officer. The alternate may be a commissioned or warrant officer, staff sergeant and above, or civilian technician in grade GS-6 and above. A DD Form 577, bearing the signature of the alternate certifying officer, will be forwarded to USPFO MPS. The alternate certifying officer must have personal knowledge of the performance being certified and must not have prepared the form being certified.

c. Commanders delegating signature authority are not delegating responsibility. Commanders of organizations are responsible for the certification of the attendance status of their command and cannot delegate this responsibility.

d. Where there is no actual temporary assumption of

command, the senior soldier present (regardless of grade) authenticates the DA Form 1379 and related performance data for pay in the commander or acting commander's absence.

A remark will be included in remarks section of the DA Form 1379 authentication page: "The undersigned was the senior command soldier actually present during the period (inclusive dates)." This remark will serve as temporary authority to certify the performance data for that period of duty.

e. Certificates of performance of IDT or AD (e.g., certificate of performance of an RMA, ATA, AFTP, ET or automated NGB Form 102-10) will be signed by the senior person present having personal knowledge of the performance being certified. Signature cards are not required. Certificates must be forwarded to the USPFO MPS by TL.

f. All certificates of performance must bear the original ink signature.

2-8. Accessions.

a. Soldiers accessed through the Military Entrance Processing Stations (MEPS) will have their accession data (to include the mailing address) submitted to the MPMO by the MEPS. The unit is responsible for submitting any pay-unique documents directly to MPS by TL.

b. Soldiers assigned to the unit from an Army transfer point (in-service recruits), or from an USAR control group, will have their accession data submitted to the MPMO by the unit. The unit is responsible for submitting any pay-unique documents directly to MPS by TL.

c. To establish a pay account on DJMS-RC, accession documents must include a valid mailing address. To confirm that the soldier is fully gained, review the MMPA History Report for the following:

(1) The administrative section of the MMPA report contains a field called "GAIN." The soldier is a full gain when three "G"s are posted to their account.

(2) The three "G"s represent: 1st G - Basic data (SSN, Name, Grade, Unit and Date of Gain), 2nd G - Additional (Tax, Leave, BAH, SGLI) and the 3rd G - Mailing Address.

d. All performance data, for accounts with no mailing address, will recycle for up to eight paying updates (approximately four weeks) before rejecting. Units must ensure that each account has a valid mailing address.

2-9. IADT/IET Enlistees.

a. All enlisted accessions must be reported according to the SIDPERS ARNG User Manual. All non-prior service (NPS) soldiers are authorized to perform duty for 270 days from the date of enlistment. NPS soldiers can receive a TAG waiver authorizing the performance of duty for up to 360 days from the date of enlistment. An NGB waiver is required for an NPS soldier to perform duty over 360 days from the date of enlistment.

b. NPS soldiers are not authorized to perform RMPs or ATPs. NPS soldiers can only perform a unit training assembly. NPS soldiers can not perform active duty over 30 days unless the active duty tour is for IADT/IET. NPS soldiers can perform an active duty tour less than 30 days if the duty is non-MOS specific.

c. If a NPS soldier does not perform duty before entering active duty for IADT/IET, the NPS soldier's pay date will be changed by the training site to the date of entry into active duty. If the NPS soldier performs duty before entry into an active duty tour for IADT/IET, the NPS soldier's pay date will be their date of enlistment.

d. Once a soldier is removed from an IDT status for any reason before entry on IADT/IET, they may not be reinstated to a pay status until satisfactory completion of the initial phase of IADT/IET. This includes personnel transferring between components, services and States.

2-10. Transfers.

a. Transfer within State. The gaining unit reports the transfer through SIDPERS according to the SIDPERS ARNG Users Manual.

b. Interstate transfer. NGB Form 61 (officers) or NGB Form 22-5-R (enlisted) is used by the gaining or losing unit as the substantiating document for all interstate transfer actions. Units processing a transfer (gain) of a USAR soldier will use the appropriate form provided by the USAR unit.

(1) Gaining unit. Using the appropriate conditional release form, process the gain transaction through SIDPERS, following procedures outlined in the SIDPERS ARNG Users Manual. The following items must be furnished the MPS as pay-unique data:

(a) Pay option data (SF Form 1199A and DA Form 3865), if applicable.

(b) State Sponsored Life Insurance data, if applicable.

(2) The gaining unit must review the first MMPA

received for the soldier to ensure that all administrative data is correct and there are no incentive or special pays in effect that no longer apply. Submit documents to correct account to MPMO.

NOTE: Major items to review are grade, PEBD, ETS, state tax code, mailing address and incentive/special pays no longer in effect.

2-11. Separations.

a. Input is required to separate a soldier from DJMS-RC. Orders separating soldiers are processed at the MPMO to SIDPERS and will generate the separation transaction.

b. When a soldier is separated with a bonus in effect, take necessary action to terminate the bonus. See chapter 5 for further details.

c. Ensure the soldier's account is up to date before submission of the separation request. Verify the soldier has an accurate mailing address. This will assure that the W-2 form and any other correspondence will reach

the soldier. If the account needs to be updated, submit documents to USPFO MPS by TL.

d. The MMPA is dropped from DJMS-RC when the soldier's MMPA goes through a tax year without any taxable income. Transactions, except for performance, will continue to accept until the account is dropped.

2-12. Mobilization.

See chapter 7 for instructions on mobilization.

2-13. Saved Pay.

ARNG officers whom were previously enlisted/warrant officers may receive saved pay if the previous rate of pay was higher. Submit a DD Form 114 or equivalent document to USPFO MPS by TL when the unit determines a soldier is entitled to saved pay.

2-14. Dual Pay Status/Waiver of Benefits.

a. Dual compensation for reserve duty pay (IDT, AT, AD, etc.) and military retired pay or VA disability compensation is prohibited. Soldiers claiming entitlement to military retired pay are required to execute a DA Form 3053 (Declaration of Benefits Received and Waivers). Soldiers claiming entitlement to VA disability compensation must execute a VA Form 8951, Notice of Waiver of VA Compensation or Pension to Receive Military Pay and Allowances. These forms are completed upon initial enlistment, reenlistment, appointment, or upon becoming eligible for one of these benefits, and annually at the beginning of each fiscal year.

b. The unit commander is responsible for ensuring the DA Form 3053 or VA Form 8951 is completed by the soldier and forwarded according to NGR 37-104-3. Soldiers should be reminded of the requirement to complete and forward the VA Form 8951. Proper completion and mailing of this form will avoid the necessity for collection of overpayments and possible financial hardship to the soldier.

2-15. Servicemember's Group Life Insurance (SGLI).

SGLI is a pay-related personnel item. Documents are sent to MPMO to SIDPERS and update the MMPA. AR 608-2 has detailed guidance on SGLI entitlements and forms

completion. SGLI is withheld from the first payment issued to a soldier for the month.

a. If soldier desires change to SGLI option, complete VA Form 29-8285 or VA Form 29-8286 and submit to MPMO.

b. If soldier has an overpayment or underpayment of SGLI, prepare a DD Form 114 or equivalent document. Attach substantiating documents and forward to USPFO MPS by TL.

2-16. Family Servicemember's Group Life Insurance (FSGLI).

a. The Family Servicemember's Group Life Insurance (FSGLI) program began November 1, 2001. This new program provides life insurance coverage for the spouse and children of military members. Information for FSGLI deductions and coverage will come from DEERS/DMDC. Soldiers are not eligible for FSGLI if they are not married or enrolled in the regular SGLI program (have a ZERO '0' SGLI Option).

b. Soldiers that are married to soldiers may each be covered up to \$100,000. FSGLI coverage cannot exceed soldiers' regular SGLI coverage. The amount of coverage for the spouse is available up to \$100,000.00 maximum, in \$10,000.00 increments, with the premium rates based on the spouse's age.

c. When a soldier has declined FSGLI coverage or has elected a lesser amount of coverage, and later decides they want coverage or want to increase coverage, they must submit a VA Form 8285A to the MPMO. Soldiers who later decide to stop FSGLI must submit VA Form 8286A to the MPMO to decline coverage (or to elect a lesser amount of coverage).

d. Soldiers' children are automatically covered for \$10,000.00 at no cost to the soldier. The soldier need not take any action for this coverage. All the soldier's children are covered as long as they REGISTERED in DEERS. Soldiers cannot decline to have their children covered.

2-17. Allotments of Pay.

Allotments for State Sponsored Life Insurance (SSLI) are the only allotments authorized for ARNG soldiers. A mobilized soldier may start a support allotment for their dependent. DJMS-RC will treat the support allotment as a garnishment.

2-18. State Sponsored Life Insurance (SSLI).

Soldiers participating in SSLI will complete a DD Form 2558 (Authorization to Start, Stop or Change Allotment). Units or the insurance agency will submit a copy of the form by TL to the MPS. DFAS-IN will automatically "drop" any soldier who has a change of input station (State) or who has "No Pay" or insufficient pay for four consecutive months from which the full amount of the deduction can be made. The following administrative guidelines are furnished:

a. A DD Form 2558 to start, stop or change deduction will be submitted to the USPFO MPS by TL the month prior to the date the soldier desires to terminate or change participation in SSLI. Premiums will not be deducted in the month in which a stop is effective. A start or change will be effective the month following completion of the required forms by the soldier and acceptance of the transaction by the MMPA.

b. If there is insufficient pay due in a month to collect the entire premium amount due, collection will not be made. Future collections will be made only when sufficient funds are available to pay the current and arrears premiums. The program will automatically "drop" a soldier on the 4th month of insufficient pay available for collection. A new start action must be made to reinstate the soldier into the program.

c. When the soldier's pay account has been erroneously dropped from the DJMS-RC pay file, the USPFO MPS can input a transaction to collect up to 3 months premiums in arrears. The unit should coordinate with the MPS whenever a soldier's account is dropped from the MMPA.

2-19. DD Form 114 (Military Pay Order) and Corrections for Overpayments and Underpayments.

a. The DD Form 114 or an equivalent document is submitted to the USPFO MPS by TL when adjustments or exceptions to standard pay entitlements are required. Use of the AFCOS RFO/IDT PC Module could be as a pay document in lieu of the DD Form 114 (figure 2-3). DD Form 114 or an equivalent document must contain sufficient information,

including references to previous MMPAs and dates, to allow the MPS to complete the required actions. Statements on the DD Form 114 or an equivalent document must be exact and complete. Substantiating documents need not be resubmitted with the DD Form 114 or equivalent document.

b. An overpayment or underpayment for a soldier with a DJMS-RC pay account is reported by the unit as indicated.

(1) IDT. Prepare a DD Form 114 or equivalent document, stating the overpayment or underpayment.

(2) Active Duty. USPFMO MPS uses the DD Form 114 or equivalent document, with supporting documents prepared by the unit, as a source document to report any overpayment or underpayment resulting from an AD payment. When supported by a copy of the AD orders, the DD Form 114 or equivalent document becomes the basis to process a collection or supplemental payment.

c. Overpayments/debts for separated soldiers.

(1) If debt is posted on final DJMS-RC MMPA, no action is necessary. DFAS-IN is responsible for collection action.

(2) If debt is not posted on final DJMS-RC MMPA:

(a) Prepare a DD Form 114 or equivalent document and the letter as shown at figure 2-2. Attach a copy of the DD Form 114 as an enclosure to the letter and immediately send the original and one copy to the soldier by certified mail. Assign a 30-day suspense date for the return of the letter from the soldier.

(b) If the soldier does not reply by the established suspense date or does not object to the charge, attempt to obtain a cash settlement (check or money order). If a cash settlement can be obtained, forward the cash collection voucher, DD Form 1131, with the DD Form 114 or equivalent document to the USPFMO Check Control Officer.

When collection cannot be made, a certificate from the commander stating the date the correspondence was mailed and a reply was not received will be sent to the MPS. The certified mail receipt must be included when no response has been returned. A copy of the letter and the DD Form 114 or equivalent document will be filed in the soldier's training file.

(c) If the soldier protests the validity of the indebtedness, the unit provides assistance in completing the application for waiver of indebtedness as outlined in AR 37-104-4, chapter 32. A copy of the letter with the reply, a copy of the request for waiver and a copy of the DD Form 114 or equivalent document is filed in the soldier's training file. Forward the DD Form 114 or equivalent document, a copy of the letter with the reply, and the completed application for waiver to the USPFO MPS.

2-20. Undeliverable Pay and Allowance Payments.

a. Checks for military pay and allowances identified as undeliverable by the U.S. Postal Service are returned to DFAS-IN. DFAS-IN will credit the soldier's pay account with the amount of the DJMS-RC check.

b. Direct Deposit (DD)/Electronic Funds Transfer (EFT) payments made to financial institutions identified as undeliverable (bad account number or closed account) are returned to DFAS-IN. DFAS-IN will credit the payment to the soldier's pay account.

2-21. Return of Checks.

a. Return of checks will occur in the following circumstances:

(1) A Government check addressed to a soldier at the unit is not deliverable to the soldier within a maximum of 6 weeks following receipt.

(2) A Government check is returned by a soldier to the unit for any reason.

(3) A personal check is received from a soldier in payment of collection action.

b. Undeliverable or personal checks will be forwarded within 48 hours by TL to the USPFO Check Control Officer by certified mail or messenger. An informal memorandum explaining the circumstances of return **MUST** be included. The informal memorandum will state the soldier's name, SSN, date of separation if applicable. TLs transmitting checks to the USPFO will not include any other documents.

c. Under no circumstances will checks be retained in the unit for extended periods of time or returned to the MPS. The limits shown above are considered the maximum.

d. When an overpayment has been made to a soldier who is still assigned to the unit, and the soldier has accrued earnings equal to or greater than the amount of overpayment, the incorrect check should not be returned; an adjustment action to collect the amount of overpayment will be input. The soldier will be advised to negotiate the treasury check or cancel a personal check offered for the overpayment. If the soldier does not have accrued earnings equal to or greater than the amount of overpayment, a cash collection by check or money order is preferred over the return of a partially earned entitlement check.

e. Any check or money order on hand in the unit must be properly secured and safeguarded at all times.

2-22. Lost, Stolen, Mutilated or Destroyed Checks.

a. The soldier completes a DD Form 2660 (Statement of Claimant Requesting Recertified Check) (Figure 2-6) to request reissue of a check which has been lost, stolen, mutilated or destroyed. The unit will forward the form on a TL to the USPFO MPS. Damaged or mutilated checks must be attached. A copy of the DD Form 2660 is placed in suspense until receipt of the MMPA showing recredit of the check, notification that replacement check has been received or check has been negotiated.

b. The following actions occur when a DD Form 2660 is processed by the USPFO MPS:

(1) USPFO MPS forwards the DA Form 3037 to DFAS-IN.

(2) DFAS-IN will recredit the soldier's account for the amount of the check, following confirmation the check was not negotiated.

(3) If the lost check is recovered after the DD Form 2660 is processed, the check is sent to the USPFO Check Control Officer by TL, explaining that a DD Form 2660 has previously been submitted.

(4) The soldier must be counseled against claiming a check has been lost or stolen and then cashing both the original and the reissued check. If both checks are negotiated, the soldier is subject to legal action by the U.S. Treasury and the Department of Justice.

c. Financial institutions, not receiving checks or DD/EFT, are responsible for notifying DFAS-IN by letter to: DFAS-IN, MIL PAY OPS, ATTN: DISB BR, Mail Stop #101, Indianapolis, IN 46249-0083.

2-23. Officer Meal Collections.

a. IDT. Cash collection at the unit is the preferred method of payment.

b. AT. AR 600-38 states payroll deduction is the preferred meal cost collection method for Government meals available to officers performing AT in a field duty status. The procedures for processing unit payroll collections are:

(1) Determine unit status per AR 30-1 temporary field assignment or non-field duty).

(2) Select the mode of collection per AR 600-38. The USPFO MPS is authorized to collect for all available meals during the period(s) indicated.

(3) Meals paid for but not consumed during a temporary field assignment AT period (due to mission requirements or related circumstances) are reimbursable to the officer. The unit will submit a DD Form 1475 (Basic

Allowance for Subsistence Certification) as required by AR 600-38, to the USPF0 MPS by TL and include a copy of the AT order.

c. AD and non-field type duty AT. Cash collection will be made for all meals consumed by officers performing AD other than as noted in *b* above.

2-24. Internal Revenue Service (IRS) Levies and Garnishments of Pay and Allowances for Enforcement of Child Support and Alimony Obligations.

Units receiving levies or garnishments against the pay of a soldier will annotate the levy or garnishment with the date of receipt and return it to the issuing office within 2 working days of receipt. The unit must inform the issuing office to forward the levy or garnishment to:

a. IRS levies: DFAS-IN, ATTN: AMPO-PMTECC, 8899 E. 56th St, Indianapolis, IN 46249-0840. Inquiries concerning IRS levy deductions from soldier's pay should be addressed to the IRS.

b. Garnishments for enforcement of child support and alimony: Director, ATTN: DFAS-CL/L, PO Box 998002, Cleveland, OH 44199-8002. The unit must inform the issuing office that the garnishment action must be forwarded by certified mail to DFAS-CL.

2-25. Statement of Charges (DD Form 362) and Report of Survey (DD Form 200 or DA Form 4697).

a. The original and two copies of the signed statement of charges or a complete copy (not the original copy) of an approved report of survey, without exhibits, will be forwarded by TL to USPF0 MPS. When collection action for a DD Form 362 or a report of survey has been accepted by DFAS, the MPS will complete the appropriate certification and return the required copies to the unit.

NOTE: A DD Form 362 signed by the soldier after separation from the ARNG is not acceptable. A report of survey must be prepared for the separated soldier.

b. Reports of survey for separated members will be forwarded to the USPFO MPS. The MPS will forward these to DFAS-DE.

2-26. Courts-Martial Fines, Forfeitures and Detentions of Military Pay.

Court-martial sentences adjudged and nonjudicial punishments imposed according to federal or state law may be input for collection through DJMS-RC. A DD Form 114 or equivalent document (and a court-martial order) will be forwarded to USPFO MPS by TL.

2-27. TD Form W-4, Employee's Withholding Allowance Certificate.

a. The W-4 form is a pay-related personnel transaction. The W-4 is used to establish the number of exemption for Federal Income Tax Withholding (FITW). The form is submitted to the MPMO for input to SIDPERS when a new account is established or the soldier submits a change to a previous W-4.

b. If the total number of exemptions on the W-4 form exceeds 10, or the soldier claims exemption from tax withholding, DFAS-IN is required to notify the Internal Revenue Service (IRS) before the claim is posted to the soldier's MMPA.

(1) Units submit the original W-4 form and one copy marked with "RESERVE COMPONENT" in red ink on the top of each form to the MPS.

(2) IRS will notify USPFO MPS of the approved number of exemptions to submit to the MPMO for updating SIDPERS. USPFO MPS will forward the notice to the unit. This withholding rate will continue until the soldier submits a new TD Form W-4 that does not exceed the number of exemptions allowed on the IRS notice. If the soldier submits a new TD Form W-4 for additional exemptions in excess of that authorized by the IRS notice with a written justification for the claim, forward the new form and statement to the MPS as required above.

c. Soldiers claiming exemptions of "married-0" may elect to have FITW at the higher single rate.

d. Any soldier (married or single) may elect to have additional FITW. Additional withholding may be requested in increments of \$1.00 up to \$84.00.

NOTE: Soldiers must be cautioned that DJMS-RC determines FITW on a DAILY basis for all IDT and AD performance. This means that for each IDT period or AD day of base pay, the full amount of additional withholding will be collected. For example, a soldier requests \$10.00 additional FITW and performs a MUTA-4 (or 4 days AD). \$40.00 will be withheld (in addition a computed FITW taxes) based on four periods of IDT (or 4 days AD).

2-28. W-5 Form, Advance Payment of Earned Income Credit (APEIC).

Department of Treasury, Internal Revenue Service, Circular E specifies the requirements to qualify for APEIC. This is a pay-unique transaction submitted directly to the USPFO MPS by TL.

a. The soldier must complete a TD Form W-5 (obtained from IRS). Submit the completed form to the MPS. If the soldier's status changes, a new certificate must be completed.

b. Even if there is no change in qualification or eligibility status, a new certificate must be submitted to the MPS for each calendar year no later than 31 December each year.

2-29. W-2 Form, Wage and Tax Statement.

W-2 forms are issued every January for the prior tax year. This includes W-2 forms for soldiers who separated during the tax year.

a. If a soldier does not receive the original W-2 or if the original has been lost or damaged, send a statement to the MPS requesting a duplicate. The request must include:

- (1) Soldier's name and SSN.
- (2) Mailing address for the W-2.

b. If a soldier's W-2 is incorrect, send a request for a corrected W-2. Attach all documents to substantiate the requested changes and mail to: DFAS-IN, ATTN: PMTJEAC, Stop 106, 8899 E. 56th St, Indianapolis, IN 46249-0855. The request must include a current mailing address for the W-2.

c. If an MMPA no longer exists for a separated soldier, the unit must submit a correct mailing address to: DFAS-IN, ATTN: PMTJEAC, Stop 106, 8899 E. 56th St, Indianapolis, IN 46249-0855. If the current year tax information is incorrect, submit a written inquiry to the MPS. The inquiry will include substantiating documents and a detailed explanation of the problem.

2-30. State Tax Withholding.

These pay-related personnel transactions are input through the MMPO to SIDPERS. SIDPERS creates the appropriate pay transactions to MPS.

a. DD Form 2058 is used to establish or change the state of legal residence. (Review the UH022-2405, MMPA History Report, to verify the proper state of legal residence.)

b. If taxes are withheld for the wrong state, send a written inquiry with substantiating documents (e.g., DD Form 2058, TD Form W-4) to: DFAS-IN, ATTN: PMTJEAC, Stop 106, 8899 E. 56th St, Indianapolis, IN 46249-0855. DFAS-IN will correct the MMPA and adjust the state tax deductions, if necessary. Adjustments will only be made in those instances where the state code was erroneously input.

2-31. Arrears in Pay.

Claims for pay submitted by separated or retired soldiers are processed using DD Form 827 (Application for Arrears in Pay). The claim must be sent to the MPS for review. The claim must include:

- a. Soldier's full name, SSN and current home address.
- b. Date of separation.
- c. Rank and years of service during the period of the claim.
- d. Unit of assignment during the period of the claim.
- e. A clear explanation of the claim. Identify the specific item claimed, the period involved and the reason for the claim.
- f. All required documents which support the claim.
- g. The soldier's signature.

2-32. Family Supplemental Subsistence Allowance (FSSA).

a. Eligibility for FSSA is determined by using a web-based program located at <https://www.dmdc.osd.mil/fssa>. A soldier enters their last name for identification and SSN for the password. The soldier enters all their income and/or their household members earned during the month the active duty (AD) period falls in. FSSA is based on a monthly entitlement that is prorated for periods of duty less than 30 days. The soldier can print a certificate of eligibility from the web site.

b. FSSA application approval authority is restricted to the first field grade officer in a soldier's chain of command. A DA Form 4187 is prepared and certified with the signed original provided to the Military Pay Section (MPS) or the Human Resources Officer (HRO) if HRO processes AGR pay.

c. Soldiers' require counseling that FSSA is a cash allowance that does not exceed \$500 per month. Soldiers' must report receipt of FSSA to the Department of Agriculture and may affect entitlement to other benefit programs such as school lunch, WIC, daycare, and Earned Income Tax Credit.

d. AGR soldiers' are required to re-certify annually in February. Forward the DA Form 4187 to DFAS-IN: ATTN: DFAS-IN/FJEAA, Stop #103, 8899 E. 56th Street, Indianapolis, IN 46249. FSSA eligibility will terminate when an AGR soldier is promoted, reassigned to another PDS, or receives FSSA for 12 months. The soldier must re-apply if FSSA is terminated.

e. Traditional ARNG soldiers (M-day) must apply for FSSA during the period commencing 30 days prior to the AD period through midnight on the last day of the AD period. The certifying official may grant a soldier up to 30 days after the completion of an AD period to apply for FSSA. This only applies for periods of duty less than five days in duration and the soldier had little or no prior notification, or no reasonable opportunity to apply (e.g., in an aircraft most of the duty period). A waiver of the application deadline must be noted and signed in the "Remarks" block by the certifying official on the soldier's DA Form 4187. Except for this waiver by the certifying official, soldiers are not eligible for FSSA if application is made after the conclusion of an AD period. Under no circumstances, waiver or otherwise, is a soldier eligible for FSSA if application is made more than 30 days after the conclusion of AD.

f. The first day of AD is the starting date of the entitlement period regardless of when the M-day soldier makes application during the period. The last day of AD is the ending date of the entitlement period.

2-33. Military Thrift Savings Program (TSP).

a. The National Defense Authorization Act for Fiscal Year 2000 authorized military personnel to participate in the Thrift Savings Program (TSP) administered by the National Finance Center (NFC). Military TSP is a tax-deferred savings program for soldiers to invest their monies in accordance with Title 5, United States Code, Section 8440E.

b. Military TSP allows the soldier to elect to have deductions from base pay, special pay, incentive pay and bonus payments. A soldier must have a TSP deduction from

base pay to have a TSP deduction from other pay. If the soldier terminates the TSP deduction from base pay, TSP deductions from other pay will terminate.

c. A soldier will complete TSP-U-1 to start, stop or change the deduction rates for military TSP. A soldier can have a TSP deduction from base pay at a rate not to exceed 7% in 2002. The deduction rate from base pay will be 8% in 2003, 9% in 2004, 10% in 2005, and unlimited in 2006. A soldier can have a TSP deduction rate up to 100% for special pay, incentive pay, and bonus payments. However, the soldier must be aware the total TSP deductions cannot exceed the IRS limitation.

d. All monies deducted for TSP will be deposited in the Government Fund. For a soldier to make an investment allocation, the soldier must notify the NFC by using the TSP website (www.tsp.gov) or the Thriftline (504-255-8777). The soldier can complete TSP-U-50 (Investment Allocation Form) and mail it to the TSP Service Office. The form must be received at the NFC by the 15th of the month to take effect in that month.

e. ARNG technicians that participate in the Military TSP will have two-TSP accounts. If the government employee separates or retires from the military and maintains employment in the government, the employee can have their Military TSP account transferred into their technician TSP account. The ARNG technician must be aware that the combined deductions for both TSP accounts cannot exceed the IRS limitation.

2-34. Employee/Member Self-Service (E/MSS).

a. E/MSS allows a soldier to retrieve their LES and make administrative changes to the soldier's pay account. The soldier can change Federal/State Tax Withholding, EFT account, mailing address, and military TSP.

b. If a soldier does not know or has had their CUSTOMIZED PIN suspended; the soldier may re-activate their PIN on-line in E/MSS. The soldier can establish a new customized PIN by entering any 4-8 numeric digit PIN *three times*. This will suspend their PIN record and screen instructions will tell the soldier how to establish a new customized PIN on-line. The soldier must enter the desired new PIN twice and correctly respond to the identity

validation questions. If the soldier suspended the customized PIN, enter your SSN and any 4-8 numeric digit PIN *once*. Follow the screen instructions to establish a new customized PIN by entering the desired new PIN twice and by correctly responding to the identity validation questions. The soldier may also customize their PIN following the same procedures using the E/MSS IVR (phone) toll-free at 1-877-363-3677, or commercial at (478) 757-3119.

c. If the soldier does not know their TEMPORARY PIN or had it suspended it, the soldier must fax or mail the following information to DFAS in order to establish a new temporary PIN:

- (1) Name
- (2) SSN
- (3) Copy of your government photo ID or other photo ID
- (4) Daytime phone number
- (5) Signature

- d.** Send this information to:
- DFAS-Cleveland/PMCAA
 - ATTN: E/MSS
 - 1240 East 9th Street
 - Cleveland, Ohio 44199
 - Fax: 216-522-5800

e. A new Temporary PIN will be set to the last five numbers of your SSN. Please wait **at least** two business days before attempting to use the new temporary PIN (allow additional time if the request was mailed. **The soldier will not receive any notification that your temporary PIN has been reset.**

THIS INFORMAL MEMORANDUM OR A STATE-APPROVED FORM WILL BE USED TO TRANSMIT DOCUMENTS TO MPS. INSTRUCTIONS AS FOLLOWS:

a. This form is used to transmit any performance pay entitlement or pay-unique item to the MPS. An example of items that would be transmitted is an active duty certificate of attendance or performance.

b. This form must be used with consecutive numbers for each calendar year for all data submitted to the MPS. A separate TL series must be used to transmit data to the State Incentive Manager and the State MPMO, if applicable.

c. List all documents, names, and data on this form, as per instructions from your MPS.

Figure 2-1. Instructions for the Use of Informal Memorandum for TL

(UNIT LETTERHEAD)

DATE .

MEMORANDUM FOR USPFO, Military Pay Section

SUBJECT: TRANSMISSION OF PAY DOCUMENTS, TL# _____ .

The following documents relating to pay entitlements and performance are forwarded.

FORM PERTAINING TO THE FOLLOWING INDIVIDUALS NBR

(SIGNATURE) .

Signature Block .

Note: Use the command line (FOR THE COMMANDER:) if signed by an individual delegated authority by the commander to sign TLs.

Figure 2-2. Informal Memorandum used as TL

(Letterhead)

Debtor's Name:

SSN:

Debtor's Address:

Due Date:

Dear:

A recent examination of our records shows that you are indebted to the United States in the amount shown above for the following:

If you do not repay the debt in full before the due date or take other actions indicated below on or before the due date, we will collect the debt by administrative offset deductions from your pay or other amounts due from the U.S. Government. (For collections under 37 USC 1007 (c), indicate the amount of the deduction calculated under DoD 7000.14-R, Volumes 7A & 7B. Deductions of \$ (incremental amount) will be made each month. Deductions will continue until the debt is liquidated.

You have the right to request copies of our records related to the debt. (Or: Copies of our records relating to the debt are enclosed.) You also have the opportunity to request reconsideration of our determination concerning the debt. If you have any information or documents which could invalidate the debt or its amount, you should bring them to the USPFO, Military Pay Section or mail them to us within 10 days from the receipt of this letter.

US Army policy provides that debts should be repaid in one payment, whenever possible. However, when such payments will cause you undue financial hardship or other reasonable cause exists, you may request to repay the debt by installment payments. Installment payments must be at least \$50 per month and must be sufficient to repay the debt within the next 3 years. Payments of less than this amount are acceptable only if you can present satisfactory evidence on the enclosed Financial Affidavit that you cannot pay the minimum amount. Payments will continue until the debt is liquidated. Any amounts remaining unpaid at the time of your separation will be collected from final payments of any nature, such as final salary payment, lump sum leave, and bonuses. If you desire to repay the debt in installments, the enclosed Financial Affidavit must be received by us on or before the due date.

(If applicable) We are authorized by law to add interest charges at the per annum rate of (amount) percent on the balance of your unpaid debt. If full payment is not received by the due date, we will begin accruing interest charges. We are also authorized by law to assess administrative costs to cover additional costs incurred in processing and handling delinquent debts. This cost may include our costs of obtaining credit reports or in using a private collection agency to collect the debt. This cost is initially \$15 per delinquent debt. We may also assess a penalty charge on any portion of the debt that is delinquent more than 90 days. This charge will accrue from the date that the debt becomes delinquent. Penalty charges are at the rate of 6 percent a year.

(If applicable) You have the right to request waiver or remission of the debt. If you desire to request waiver, you should submit a completed DA Form 4943-R to the following address:

Collection action will continue until notice of waiver has been received or until suspension of collection has been approved by DFAS-IN or HQDA. Collection action will be suspended only if you can show that the collection will cause undue hardship. In order for your request for suspension of collection action to be considered while your request for waiver is pending, your request for waiver must be received by the official indicated above within 30 days from the date of this letter, or 45 days if you are located in a foreign country.

Sincerely,

Enclosure(s) (as applicable)

1. DD Form 114
2. Debt Records

Figure 2-3. Sample Letter Notification of Indebtedness

FOR OFFICIAL USE ONLY - PRIVACY ACT DATA

Date: 01/12/02 USPFO Military Pay Certification Master List
 Page: 1
 Time: 14:30:48
 File: J2002430.prt (Unit Copy with Closed TL)

For UIC: VA9AA TL: J2002

Type	SSN	Name	GRD	-- Performance -- Date/Prd/Type/Atd	--- ILO ---- Date/Prd/Atd
MPS	111-22-3333	GARY JAMES	E01		
		SM has not been paid for RMA submitted on TL J2001 on 10 JAN 2002			
MPS	222-33-4444	SMITH JOHNNIE	E04		
		Erroneously coded "A" on May 2001 DA Fm 1379. SM should be coded "P" for MUTA 4, 14-15 MAY 01			
MPS	333-44-5555	COMER MAX	2LT		
		Due saved pay for 4 periods, 14-15 APR 01. SFC over/12.			

The above named soldier(s), IAW published training schedule, orders and/or other competent written authority, participated in the proper uniform for not less than 4 hours duration for each training period on the date(s) indicated above and in the status indicated:

CPT SAMANTHA COMER

(Typed/Printed Name of Commander or Commander's Designee)

Figure 2-4. Use of "J" TL in AFCOS RFO/IDT PC System

STATEMENT OF CLAIMANT REQUESTING RECERTIFIED CHECK		<i>Form Approved OMB No. 0730-0002 Expires Feb 28, 2001</i>		
The public reporting burden for this collection of information is estimated to average 5 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to Department of Defense, Washington Headquarters Services, Directorate for Information Operations and Reports (0730-0002), 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302. Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number.				
PLEASE DO NOT RETURN YOUR FORM TO THE ABOVE ADDRESS. RETURN COMPLETED FORM TO THE ADDRESS OF THE AGENCY WHO PROVIDED THIS FORM.				
PRIVACY ACT STATEMENT				
AUTHORITY: 31 CFR 245.8. PRINCIPAL PURPOSE: To request a recertified check. ROUTINE USE(S): Information is used by the Disbursing Office as the basis for issuing a recertified check and for canceling the original. It is also used to verify how original check was lost, stolen, etc., and to establish a proper mailing address. This information may also be used for other lawful purposes, including law enforcement and litigation. DISCLOSURE: Voluntary; however, if payee does not provide information, a recertified check cannot be issued.				
WARNING: Title 18, Sec 287, US Code: "Whoever makes or presents to any person or officer in the civil, military, or naval service of the United States, or to any department or agency thereof, any claim upon or against the United States, or any department or agency thereof, knowing such claim to be false, fictitious, or fraudulent, shall be fined not more than \$10,000 or imprisoned not more than five years, or both."				
1. PAYEE (<i>Show business name or financial organization, if applicable</i>) DENNIS M WOODS		2. SSN (<i>Or employee identification number</i>) 123-45-6789		
3. CO-PAYEE TO BE CREDITED IF ITEM 1 IS A FINANCIAL ORGANIZATION				
4. ADDRESS TO WHICH CHECK WAS MAILED (<i>Include 9-digit ZIP Code</i>) 308 West Race Road APT # 211 Indianapolis, IN 46249		5. CORRECT MAILING ADDRESS (<i>If different from Item 4</i>)		
6. PURPOSE FOR WHICH CHECK WAS ISSUED (<i>X as applicable</i>) <input checked="" type="checkbox"/> a. REGULAR PAY <input type="checkbox"/> b. TRAVEL PAY <input type="checkbox"/> c. VENDOR PAY <input type="checkbox"/> d. OTHER (<i>Specify</i>)			7. DATE DUE <i>(Approximate)</i>	
8. CHECK WAS: (<i>X as applicable</i>) <input checked="" type="checkbox"/> a. NOT RECEIVED <input type="checkbox"/> b. RECEIVED, BUT WAS: <input type="checkbox"/> (1) LOST <input type="checkbox"/> (2) STOLEN <input type="checkbox"/> (3) DESTROYED <input type="checkbox"/> (4) MUTILATED				
9. WAS CHECK ENDORSED? (<i>X one</i>) <input type="checkbox"/> a. YES <input checked="" type="checkbox"/> b. NO				
CERTIFICATION				
I certify that I (we) have in no way benefitted from the proceeds of the above check, and do hereby request a recertified check be issued to me. I further certify that if I recover the original check, I will not negotiate it but will immediately return it to the Disbursing Office. I fully understand that negotiation of both the original and recertified check constitutes a fraudulent act against the United States Government and as such is subject to punishment as provided by law. I further consent to immediate recoupment from future pay and allowances due me if I negotiate both the original and recertified checks, including interest and administrative costs.				
10. SIGNATURE OF PAYEE (<i>Or payee representative</i>) /S/		11. DATE 1 APR 02	12. SIGNATURE OF CO-PAYEE/THIRD PARTY	13. DATE
FOR DISBURSING OFFICE USE				
14. CHECK DATA		15. DO REMARKS		
a. CHECK NUMBER	b. DATE OF CHECK	c. CHECK AMOUNT	d. ISSUING DSSN	e. VOUCHER NUMBER

Figure 2-5. Sample of Stop Payment Request