



Your Leave and Earnings Statement (LES)

Disclaimer: This handout is applicable to the Army, Navy, and Department of Air Force (Air Force and Space Force) only.

UNDERSTAND AND MANAGE YOUR LES

Your LES contains detailed information about all elements of your pay and compensation. Review it monthly and when you have career or personal changes, such as a deployment, PC, or marriage, to confirm all information is correct. Track the start and projected end of any entitlements and allotments and your deductions. Access your LES through DFAS myPay: <https://www.dfas.mil/>.

LES SUPPORT AND RESOURCES

Contact the following resources for support with pay and LES issues:

- Your installation's Personnel Office: <https://installations.militaryonesource.mil/>
- DFAS pay and LES resources: <https://www.dfas.mil/>
- General pay and LES information: <https://finred.usalearning.gov/>
- Military Compensation and Financial Readiness: <https://militarypay.defense.gov>

You can also connect with no-cost financial readiness support through your installation's personal financial managers and personal financial counselors (PFMs/PFCs) at <https://finred.usalearning.gov/pfcMap>.

DEFENSE FINANCE AND ACCOUNTING SERVICE MILITARY AND EARNINGS STATEMENT																				
1	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											+AMT FWD									
B											+TOT ENT									
C											-TOT DED									
D											-TOT ALMT									
E											=NET AMT									
F											-CR FWD									
G											=EOM PAY									
H											DIEMS		RET PLAN							
I											6		7							
J	LEAVE	BF BAL	ERND	USED	CR BAL	EST BAL	LV LOST	LV PAID	USE/LOSE	FED TAXES	WAGE PERIOD	WAGE YTD	M/S	EX	ADD'L TAX	TAX YTD				
K	8																			
L	10	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	9					
M	12															11				
N	13	PAY DATA	BAQ TYPE	BAQ DEPN	VHA ZIP	RENT AMT	SHARE	STAT	JFTR	DEPNS	2ND JFTR	BAS TYPE	CHARITY YTD	TPC	PACIDN					
O	14	TSP	BASE PAY RATE	BASE PAY CURR	SPEC PAY RATE	SPEC PAY CURR	INC PAY RATE	INC PAY CURR	BONUS PAY RATE	BONUS PAY CURR										
P	14	ROTH	BASE PAY RATE	BASE PAY CURR	SPEC PAY RATE	SPEC PAY CURR	INC PAY RATE	INC PAY CURR	BONUS PAY RATE	BONUS PAY CURR										
Q	14	AGENCY CNTRB	TSP AGENCY AUTO				TSP AGENCY MATCH				TSP YTD AGENCY AUTO				TSP YTD AGENCY MATCH					
R	15	YTD	TSP YTD DEDUCTIONS				TSP YTD DEFERRED				TSP YTD EXEMP				ROTH TSP YTD		YTD ENTITLEMENTS		YTD DEDUCTIONS	
S	REMARKS:																			

Please note: LES formats can vary. The example shown may not reflect versions used across all Services.

IDENTIFICATION (1)

- Name
- Social Security Number
- Grade
- Pay Date/Pay Entry Base Date (PEBD)
- Years of Service (YOS)
- Expiration Term of Service (ETS)
- Branch
- ADSN/DSSN
- Period Covered (Active)
- Check Date (Reserve/NG)

ENTITLEMENTS (2)

- Base Pay/Drill Pay
- Allowances (BAH, BAS, etc.)
- Special and Incentive (S&I) Pays

Review this section regularly to confirm you are receiving the correct entitlements and allowances. Any retroactive entitlements and/or allowances will be added here.

DEDUCTIONS (3)

- State and Federal Taxes
- FICA-Social Security
- FICA-Medicare
- SGLI
- Dependent Dental Plan
- AFRH
- Thrift Savings Plan Contributions
- Mid-Month Pay

Confirm your marital status and exemptions are correct as they factor into your withholding amounts. Visit <https://apps.irs.gov/app/tax-withholding-estimator> to learn more.

ALLOTMENTS (4)

An allotment is a designated amount of money that is automatically distributed for you, from your pay. Be sure you know what they are, who is receiving them, and if/when will they be paid in full. Reserve and National Guard do not have allotments. Ex. Emergency Relief, Privatized Housing, Government Indebtedness, Child Support, etc.

SUMMARY (5)

The Summary section includes the total of all entitlements, deductions and allotments. The End of Month (EOM) Pay is the amount to be paid. Check to ensure that all the numbers are added correctly.

DIEMS (6)

The Date of Initial Entry to Military Service (DIEMS) determines your retirement plan. Contact your installation's Personnel Office to address issues or errors.

RETIREMENT PLAN (7)

Your retirement plan (RET PLAN) is based on DIEMS and/or CHOICE: FINAL PAY (prior to 9/8/1980); HIGH-3 (9/8/1980-7/31/1986); REDUX (8/1/1986 or later); CHOICE (members who have less than 15 years of service and have not elected to go with REDUX or stay with their current retirement plan); BLENDED (1/1/2018 and later; opt in or automatically enrolled). Visit <https://militarypay.defense.gov/Pay/Retirement.aspx> to learn more.

LEAVE (8)

- Brought-Forward Balance (BF BAL); prior fiscal year
- Leave Earned (ERND); current fiscal year
- Leave Used (USED); current fiscal year
- Balance through pay period (CR BAL)
= BF BAL + (ERND) – (USED)
- Balance through end of ETS (ETS BAL)
- Leave Lost (LV LOST)
- Leave Paid (LV PAID)
- USE/LOSE Balance

FEDERAL TAXES (9)

- Wage Period
- Wage Year-to-Date (YTD)
- Marital Status (M/S)
- Exemptions (EX)
- Additional Tax (ADD'L TAX)
- Tax Year-to-Date (YTD)

Check to make sure that your marital status and exemptions are correct as they factor into your withholding amounts. Visit <https://apps.irs.gov/app/tax-withholding-estimator> to learn more.

FICA TAXES (10)

The Federal Insurance Contributions Act (FICA) contains information on Social Security and Medicare Taxes withheld. Visit <https://www.ssa.gov/> to learn more.

STATE TAXES (11)

- State (ST)
- Wage Period
- Wage Year-to-Date (YTD)
- Marital Status (M/S)
- Exemptions (EX)
- Tax Year-to-Date (YTD)

Check to make sure that your State, marital status, and exemptions are correct as they factor into your withholding amounts. Visit your State's Department of Taxation and Finance to learn more.

ADDITIONAL PAY DATA (12)

The Pay Data section includes information associated with your housing allowances. It is labeled as Basic Allowance for Quarters (BAQ) or Basic Allowance for Housing (BAH). The type and dependent is based on your dependency status. The Variable Housing Allowance (VHA ZIP) is used to compute entitlement if it exists. The RENT AMT is the amount of rent paid for housing, if applicable, while SHARE is the number of people with which the member shares housing costs. The STAT is the VHA status (i.e., accompanied or unaccompanied). The Joint Federal Travel Regulation (JFTR) code is based on the location of the member for Cost of Living Allowance (COLA) purposes. The DEPNS is the number of dependents the member has for VHA purposes. The 2D JFTR is the code based on the location of the member's dependents for COLA purposes. If you made a donation through an Allotment, it will appear in the Charity Year-to-Date (CHARITY YTD) field. The PACIDN is the Unit Identification Code (UIC) and currently used only by the Army. The Training Program Code (TPC) is used only by the Army Reserves and National Guard.

BAS TYPE is a 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

THRIFT SAVINGS PLAN (13 AND 14)

- Base Pay
- Special Pay Rate
- Incentive Pay Rate
- Bonus Pay Rate
- AGCY-AUTO
- AGCY-MATCH
- YTD Deductions
- YTD TSP Deferred
- YTD TSP Exempt
- YTD ROTH
- YTD TSP AGCY-AUTO
- YTD TSP AGCY-MATCH

The Thrift Savings Plan (TSP) section is broken out by Traditional and Roth TSP contributions. Any changes to TSP contributions and updated address will be made on <https://mypay.dfas.mil/>.

If you are under the Blended Retirement System, you will see the Service Automatic (1%) Contribution and Service Matching Contributions in this section.

The TSP Year-to-Date (YTD) total amount of contributions will include tax deferred and tax-exempt amounts.

Check your TSP Account under "My Account" at <https://secure.tsp.gov/tsp/login.html> to confirm the amounts on your LES match the amounts in your TSP account. For more information on the TSP, visit <http://tsp.gov/>.

REMARKS (15)

This area is used to provide you with general notices from varying levels of command, as well as the literal explanation of starts, stops, and changes to pay items in the entries within the "ENTITLEMENTS," "DEDUCTIONS" AND "ALLOTMENTS" fields.

