

How to read a Leave and Earning Statement

Your pay is your responsibility.

This is a guide to help you understand your Leave and Earnings Statement (LES). The LES is a comprehensive statement of a member's leave and earnings showing your entitlements, deductions, allotments (fields not used for Reserve and National Guard members), leave information, tax withholding information, and Thrift Savings Plan (TSP) information. Your most recent LES can be found 24 hours a day on **myPay**.

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 HRA.

DEFENSE FINANCE AND ACCOUNTING SERVICE MILITARY LEAVE AND EARNINGS STATEMENT																				
ID	NAME (LAST, FIRST, MI)				SOC. SEC. NO.	GRADE	PAY DATE	TRNS SVC	ETS	BRANCH	ADSN/DSSN	PERIOD COVERED								
	1				2	3	4	5	6	7	8	9								
ENTITLEMENTS				DEDUCTIONS				ALLOTMENTS				SUMMARY								
	TYPE		AMOUNT		TYPE		AMOUNT		TYPE		AMOUNT		+ AMT FWD 13							
A B C D E F G H I J K L M N O	10				11				12				+ TOT ENT 14							
													- TOT DED 15							
													- TOT ALMT 16							
													= NET AMT 17							
													- CR FWD 18							
													= EOM PAY 19							
													DIEMS							
													RET PLAN 24							
			TOTAL 20				21				22		23 24							
	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		
		25	26	27	28	29	30	31	32	33		34	35	36	37	38				
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	
		39		40		41		42		43		44		45	46	47	48	49		
PAY DATA		BAQ TYPE	BAQ DEPN	VHA ZIP	RENT AMT	SHARE	STAT	IFTR	DEPNs	2D IFTR	BAS TYPE	CHARITY YTD		TPC	PACIDN					
		50	51	52	53	54	55	56	57	58	59	60		61	62					
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				
		63		64		65		66		67		68		69		70				
		CURRENTLY NOT USED 71				TSP YTD DEDUCTIONS 72				DEFERRED 73				EXEMPT 74				CURRENTLY NOT USED 75		
REMARKS		YTD ENTITLE					YTD DEDUCT													
		76					77					78								

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

- **1 - NAME.** The member's name in last, first, middle initial format.
- **2 - SOC. SEC. NO.** The member's Social Security Number.
- **3 - GRADE.** Not used for ROTC cadets unless in the Guard/Reserve.
- **4 - PAY DATE.** All zeroes unless the cadet is in the Guard/Reserve or had been on Active Duty.
- **5 - YRS SVC.** Zeroes unless cadet is in the Guard/Reserve or had been on Active Duty. In two digits, the actual years of creditable service.
- **6 - ETS.** Blank.
- **7 - BRANCH.** This field reflects branch of service OR program which the service member is enrolled.
- **8 - ADSN/DSSN.** Blank unless the cadet is in the Guard/Reserve. The Disbursing Station Symbol Number used to identify each disbursing/finance office.
- **9 - PERIOD COVERED.** This field will show the "Check Date" for Reserve or National Guard members.

Fields 10 through 22 contain the entitlements, deductions, allotments, their respective totals, a mathematical summary portion and date initially entered military service.

- **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.
- **11 - DEDUCTIONS.** The description of the deductions is listed in columnar style. This includes items such as taxes, SGLI 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.
- **12 - ALLOTMENTS.** Reservist and National Guard do not have allotments.
- **13 - AMT FWD.** The amount of all unpaid pay and allowances due from the prior LES.
- **14 - TOT ENT.** The figure from Field 20 that is the total of all entitlements and/or allowances listed.
- **15 - TOT DED.** The figure from Field 21 that is the total of all deductions.
- **16 - TOT ALMT.** Reservist and National Guard do not have allotments.
- **17 - NET AMT.** The dollar value of all unpaid pay and allowances, plus total entitlements and/or allowances, minus deductions due on the current LES.
- **18 - CR FWD.** The dollar value of all unpaid pay and allowances due to reflect on the next LES as the +AMT FWD.
- **19 - EOM PAY.** The actual amount of the payment to be paid to the member on that specific payday.

Fields 20 through 22 - TOTAL. The total amounts for the entitlements and/or allowances, and deductions respectively.

Fields 23 and 24 are NOT used by ROTC, Reserve, and National Guard members.

Fields 25 through 32 contain leave information for Active Duty and are NOT used by ROTC, Reserve, and National Guard members.

Fields 33 through 38 contain Federal Tax withholding information.

- **33 - WAGE PERIOD.** The amount of money earned this LES period that is subject to Federal Income Tax Withholding (FITW).
- **34 - WAGE YTD.** The money earned year-to-date that is subject to FITW.
- **35 - M/S.** The marital status used to compute the FITW.
- **36 - EX.** The number of exemptions used to compute the FITW.

- **37 - ADD'L TAX.** The member specified additional dollar amount to be withheld in addition to the amount computed by the Marital Status and Exemptions.
- **38 - TAX YTD.** The cumulative total of FITW withheld throughout the calendar year.

Fields 39 through 43 contain Federal Insurance Contributions Act (FICA) information.

- **39 - WAGE PERIOD.** The amount of money earned this LES period that is subject to FICA.
- **40 - SOC WAGE YTD.** The wages earned year-to-date that are subject to FICA.
- **41 - SOC TAX YTD.** Cumulative total of FICA withheld throughout the calendar year.
- **42 - MED WAGE YTD.** The wages earned year-to-date that are subject to Medicare.
- **43 - MED TAX YTD.** Cumulative total of Medicare taxes paid year-to-date.

Fields 44 through 49 contain State Tax information.

- **44 - ST.** The two digit postal abbreviation for the state the member elected.
- **45 - WAGE PERIOD.** The amount of money earned this LES period that is subject to State Income Tax Withholding (SITW).
- **46 - WAGE YTD.** The money earned year-to-date that is subject to SITW.
- **47 - M/S.** The marital status used to compute the SITW.
- **48 - EX.** The number of exemptions used to compute the SITW.
- **49 - TAX YTD.** The cumulative total of SITW withheld throughout the calendar year.

Fields 50 through 62 contain additional Pay Data and are NOT used by ROTC.

Fields 63 through 75 contain Thrift Savings Plan (TSP) information/data and are NOT used by ROTC.

- **76 - 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.
- **77 - YTD ENTITLE.** The cumulative total of all entitlements for the calendar year.
- **78 - YTD DEDUCT.** The cumulative total of all deductions for the calendar year.