

# Sample Leave and Earnings Statement (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			
	[REDACTED]		[REDACTED]	E2	200225	00	240224	AF	4052	1-31 DEC 20			
ENTITLEMENTS			DEDUCTIONS			ALLOTMENTS			SUMMARY				
Type	Amount		Type	Amount		Type	Amount		+Amt Fwd				
A	BASE PAY	1942.50	FEDERAL TAXES	159.61					+TOT ENT 2260.11				
B	BAS	372.71	FICA-MEDICARE	26.72									
C	BAH	-1666.56	SGLI	25.00									
D	ADVANCE DEBT	1611.46	AFRH	.50					-TOT DED 1481.76				
E			MGIB	100.00									
F			MEAL DEDUCTION	453.15					-TOT ALMT .00				
G			TRADITIONAL TSP	58.28									
H			DEBT	522.31					=NET AMT 778.35				
I			DEBT	136.19					-CR FWR .00				
J									=EOM PAY 778.35				
K													
L													
M													
N													
O													
	TOTAL	2260.11		1481.76					.00				
									DIEMS	RET PLAN			
									191025	BLENDE			
FED TAXES	Wage Period	Wage YTD	M/S/H	Mult Jobs	Dep 17 Under	Other Dep	Add'l Tax	Other Deds	Other Income	Tax YTD			
	1784.22	16702.86	S		00	00	.00	.00	.00	1448.46			
FICA TAXES	Wage Period	Soc Wage YTD	Soc Tax YTD	Med Wage YTD	Med Tax YTD	STATE TAXES	St FL	Wage Period	Wage YTD	M/S	Ex	Tax YTD	
	1842.50	17138.26	603.02	17138.26	248.51			.00	.00	S	00	.00	
PAY DATA	BAQ Type	BAQ Depn	VHA Zip	Rent Amt	Share	Stat	JFTR	Depns	2D JFTR	BAS Type	Charity YTD	TPC	PACIDN
	PARTIAL		00000	.00	0			0			.00		
TRADITIONAL 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					
	3	.00	0	.00	0	.00	0	.00					
ROTH PLAN	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					
CONTRIBUTIONS TOTALS	YTD Deductions	YTD TSP Deferred	YTD TSP Exempt	YTD ROTH	YTD TSP AGCY-AUTO	YTD TSP AGCY-MATCH							
	435.40	435.40	.00	00	145.14	.00							
CM AGCY CONTR	AGCY-AUTO	AGC-MATCH	LEAVE	BF Bal	Ernd	Used	Cr Bal	ETS Bal	Lv Lost	Lv Paid	Use/Lose		
	19.43	.00		18.0	7.5	0	25.5	120.0	.0	.0	.0		
REMARKS:													
YTD ENTITLE 22947.27				YTD DEDUCT 6469.14									
<p>IF TSP ELECTION AMT EXCEEDS NET AMT DUE, TSP WILL NOT BE DEDUCTED.</p> <p>-FROM SEP THROUGH DEC 2020 THE WITHHOLDING OF YOUR SOCIAL SECURITY (FICA-SOC SECURIT) TAX WILL BE DEFERRED IF YOUR MONTHLY BASIC PAY RATE IS LESS THAN \$8,666.66. BEGINNING IN JANUARY 2021, THE DEFERRED TAXES WILL BE COLLECTED THRU APR 30, 2021. FOR MORE INFO VISIT <a href="https://www.dfas.mil/taxes/social-security-deferral/military-faqs">HTTPS://WWW.DFAS.MIL/TAXES/SOCIAL-SECURITY-DEFERRAL/MILITARY-FAQS</a>.</p> <p>-2021 TSP LIMITS: ELECTIVE DEFERRAL \$19,500; CATCH UP \$6,500; ANNUAL ADDL LIMIT IF IN CZTE IS \$58,000 FOR MORE INFO VISIT <a href="http://WWW.TSP.GOV">WWW.TSP.GOV</a></p> <p>-LOOK FORWARD TO 2021 FOR THE INITIAL RELEASE OF THE AIR FORCE INTEGRATED PERSONNEL AND PAY SYSTEM (AFIPPS)! FOR MORE INFORMATION ON THE</p> <p>AND SELF-SERVICE CAPABILITIES, GO TO <a href="https://WWW.AFPC.AF.MIL/SUPPORT/AFIPPS/">HTTPS://WWW.AFPC.AF.MIL/SUPPORT/AFIPPS/</a>.</p> <p>-SERVICE MEMBERS INVITED TO THE DOD'S MILLENNIUM COHORT STUDY CAN NOW ENROLL AT <a href="http://MILLENNIUMCOHORT.ORG">MILLENNIUMCOHORT.ORG</a>.</p> <p>MEMBER'S SGLI COVERAGE AMOUNT IS \$400,000</p> <p>TOTAL INDEBTEDNESS [REDACTED]</p> <p>MEAL DEDUCTION [REDACTED]</p> <p>CHANGE AGENCY CONTRBTN [REDACTED]</p> <p>MEAL DEDUCTION 20111 [REDACTED]</p> <p>INDEBTEDNESS DUE US [REDACTED]</p> <p>PCS [REDACTED]</p> <p>FICA RATE CHANGE [REDACTED]</p> <p>START INDEBTEDNESS [REDACTED]</p> <p>STOP INDEBTEDNESS [REDACTED]</p> <p>FICA RATE CHANGE [REDACTED]</p>													

5  
6  
7  
8

Always read the 'Remarks' section for important information!

# Understanding the Leave and Earnings Statement (LES)

**1**

ENTITLEMENTS	
Type	Amount
BASE PAY	1942.50
BAS	372.71
BAH	1666.56
ADVANCE DEBT	1611.46
TOTAL	2280.11

Entitlements will include the members base pay and associated Basic Allowance for Housing (BAH). If members are in the dorms they will receive \$7.80 for BAH. Everyone will have basic allowance for subsistence on their entitlements. If a member has a pending debt or debt balance, it will appear in this column as 'ADVANCE DEBT'. For more information regarding entitlements visit:

<https://www.dfas.mil/militarymembers/payentitlements/Pay-Tables/>

- Deductions will include life insurance for the member and dependents.
- Airmen who utilize the dining facility will have a meal deduction in this category.
- **FICA - Soc Security:** All employees are taxed at 6.2% of their income for the first \$118,500 each year.
- **FICA - Medicare:** All employees are taxed 1.45% of their income each year.
- For more information about deductions visit:

<https://www.dfas.mil/MilitaryMembers/paydeductions/deductions/>

DEDUCTIONS	
Type	Amount
FEDERAL TAXES	159.61
FICA-MEDICARE	26.72
SGLI	25.00
AFRH	.50
MGIB	100.00
MEAL DEDUCTION	453.15
TRADITIONAL TSP	58.28
DEBT	522.31
DEBT	136.19

**3**

ALLOTMENTS	
Type	Amount
COMB FED CAMPAIGN	5.00
TRICARE DENTAL	30.15

Allotments will provide specific options that members have selected to pay for. This will include dental plans for their dependents. This also includes discretionary and non-discretionary allotments for savings and/or checking accounts, insurance, bonds, etc.

The ADSN should have a specific code for the base to which you're assigned. If you see '9999' this means you have not been gained to the base.

- **AMT FWD:** The amount of all unpaid pay and allowances due from the prior LES.
- **TOT ENT:** The total of all entitlements and/or allowances listed.
- **TOT DED:** The total of all deductions.
- **TOT ALMT:** The total of all allotments.
- **NET AMT = AMT FWD + TOT ENT - TOT DED - TOT ALMT**
- **CR FWD:** The dollar value of unpaid pay and allowances that will reflect on the next LES as AMT FWD.
- **EOM PAY:** The actual amount of the payment to be paid to the member on end-of-month payday.
- **DIEMS:** The Date Initially Entered Military Service. This date is used to indicate current retirement plan.

ADSN/DSSN	PERIOD COVERED
4052	1-31 DEC 20
SUMMARY	
+Amt Fwd	.00
+TOT ENT	2260.11
-TOT DED	1481.76
-TOT ALMT	.00
=NET AMT	778.35
=CR FWR	.00
=EOM PAY	778.35
DIEMS	RET PLAN
191025	BLENDE

**5**

FED TAXES	Wage Period	Wage YTD	M/S/H	Mult Jobs	Dep 17 Under	Other Dep	Add'l Tax	Other Deds	Other Income	Tax YTD		
	1784.22	16702.86	S		00	00	.00	.00	.00	1448.46		
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
	1842.50	17138.26	603.02	17138.26	248.51	FL		.00	.00	S	00	.00

This section displays the summary of federal and state taxes. Always check to make sure 'M/S/H' status is correct. If members need to update this, go to 'Federal Withholding' under 'Pay Changes' on MyPay.

- **BAQ DEPN:** The code that indicates the type of dependent.
- **A** - Spouse
- **C** - Child
- **L** - Member married to member with no dependents
- **K** - Ward of the court
- **L** - Parents in Law
- **R** - Ownright
- **S** - Student (age 21-22)
- **I** - Handicapped child over age 21
- **W** - Member married to member, child under 21

PAY DATA	BAQ Type	BAQ Deprn	VHA Zip	Rent Amt	Share	Stat	JFTR	Deprs	2D JFTR	BAS Type	Charity YTD	TPC	PACIDN
	PARTIAL		00000	.00	0			0			.00		

VHA Zip: This should be the zip code where members currently reside. Always ensure this is accurate for housing allowance purposes.

**7**

TRADITIONAL 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
	3	.00	0	.00	0	.00	0	.00
ROTH PLAN	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
CONTRIBUTIONS TOTALS	YTD Deductions	YTD TSP Deferred	YTD TSP Exempt	YTD ROTH	YTD TSP AGCY-AUTO	YTD TSP AGCY-MATCH		
	435.40	435.40	.00	.00	145.14	.00		

Check all rate boxes to ensure the correct percentage is going to TSP. To change TSP contributions go to: <https://mypay.dfas.mil/#/> and select 'TSP' under 'Pay Changes' to change contribution percentage.

**8**

LEAVE	BF Bal	Ernd	Used	Cr Bal	ETS Bal	Lv Lost	Lv Paid	Use/Lose
	18.0	7.5	0	25.5	120.0	.0	.0	.0

- **BF BAL:** The brought forward leave balance.
- **ERND:** The cumulative amount of leave earned in the current fiscal year or current term of enlistment.
- **CR BAL:** The current leave balance as of the end of the period covered by the LES.
- **ETS BAL:** The projected leave balance to the member's Expiration Term of Service (ETS).
- **USE/LOSE:** The projected number of days of leave that will be lost if not taken in the current fiscal year.