

Leave and Earning Statement (LES)

- Each month, service members receive a Leave and Earnings Statement (LES) showing their pay for the preceding month and any changes that will affect their pay for the current month. *A service member may not receive an LES for the first 3 or 4 months on active duty, and LESs can be delayed when you're PCSing.
- The LES breaks down their pay so that service members can determine how much they earned for basic pay and pay for special assignments, what allowances they received for food, housing, and clothing, as well as what deductions were taken out of their pay for allotments, insurance, and taxes.
- If you have been overpaid, you must repay the debt. You will receive a notice on your Net Pay Advice Form. See your Finance Office if you have questions regarding your pay.
- REMEMBER: The LES you receive each month tells you about your pay for the preceding month. Carefully review this statement to make sure that there are no errors.
- If you have not received an LES, you can request a printout from your finance office. This printout is normally 4 pages long and has exactly the same information as the regular LES.

Entitlements: Pay is based on rank and length of service. Earnings include basic pay, basic allowances, and incentive or special pay.

Deductions: These include your allotments and taxes. As for all citizens, money is withheld each month for the payment of federal and state taxes (where applicable). The amount of tax paid by an individual is based on the total pay for the year and the number of exemptions claimed. Basic allowances for subsistence and housing are not taxable. Deductions for the Servicemember's Group Life Insurance are shown here, as well as the Montgomery GI Bill deduction of \$100 a month for the first 12 months of enlistment.

Allotments: These are the portions of pay set aside for family, institutions, etc.

Summary: The EOM (end-of-month) pay is the take-home pay – the difference between your earnings and your deductions.

Personnel and pay information: This provides summaries of pay information for the calendar year.

Remarks: Any changes in pay or leave status are noted here. IT IS VERY IMPORTANT TO READ THIS SECTION! There may be information directly related to your pay here!

Explanations of Sections on the LES:

NAME (LAST, FIRST, MI) – Member's name.

SOC SEC NO – Social Security Number.

GRADE – Numeric pay grade (i.e., Airman First Class = E-3).

PAY DATE – Base pay computation date that reflects all creditable service for pay purposes (also known as BPED).

YRS SVC – Years of service for pay.

ETS – Expiration Term of Service. The date that a member is scheduled to complete the current term of enlistment or obligation.

BRANCH – Branch of service (i.e., AF or ARMY).

ADSN/DSSN – Number used to identify the servicing finance office or disbursing activity.

PERIOD COVERED – The pay period.

ENTITLEMENTS – The money the member has earned by type and amount. It includes all pay and allowance earned (e.g., basic pay, basic allowance for quarters, clothing allowance, etc.).

EVEN \$ (ENTITLEMENTS) – The unpaid money amount brought forward from the “previous” month. When the check is sent to an address, it is always paid in even dollar amounts. The remainder will be brought forward to the next month.

DEDUCTIONS – Deductions charged against military pay entitlements, indicated by type and amount.

EVEN \$ (DEDUCTIONS) – The unpaid money amount for the “current month”, which will be brought forward for the next month. When the check is sent to an address, it is always paid in even dollar amounts.

MID-MONTH PAY – The amount of mid-month payment received for the current month when the member’s pay option is twice a month.

ALLOTMENTS – Designated amounts of a member’s pay which is authorized to be paid to a designated allottee.

TOT ENT – The total of all entitlements before taxes and allotments are deducted.

TOT DED – The total of all deductions.

TOT ALMT – the total of all allotments.

NET AMOUNT – Net or take home pay for the member.

CR FWD – Amount carried forward to the net pay period.

EOM PAY – Amount due member after subtracting amount carried forward from the net amount.

LEAVE

BF BAL – Number of leave days member has at the start of the fiscal year or current enlistment (if this year).

ERND – Leave earned this fiscal year or enlistment.

USED – Number of leave days used this fiscal year.

CR BAL – Current leave balance (BF BAL + ERND – USED = CR BAL).

ETSBAL – Number of leave days, to include current balance, which can accrue until ETS.

LOST – Number of leave days lost the prior fiscal year.

PAID – Number of leave days the member has cashed in after 9 Feb 76 (not more than 60 days during career).

USE LOSE – Number of leave days that will be lost if no more leave is taken before 1 Oct.

FED TAXES

WAGE PERIOD – Federal wage earned this period that is subject to federal taxes. Allowances are not taxable.

M/S – Married/single (tax filing status).

EX – Number of exemptions.

ADD’L TAX – Additional Federal tax withholding.

TAX YTD – Federal income tax withheld this calendar year.

FICA TAXES

WAGE PERIOD – Current FICA wage earned.

SOC WAGE YTD – Social Security wage earned year to date.

SOC TAX YTD – Social Security deductions calendar year to date.
MED WAGE YTD – Medicare wage earned year to date.
MED TAX YTD – Medicare deductions year to date.

STATE TAX

ST – State tax code.
WAGE PERIOD – Current state wage earned.
WAGE YTD – State wage earned year to date.
M/S – Married/single tax filing status.
EX – Number of exemptions.
TAX YTD – State income tax withheld calendar year to date.

PAY DATA

BAH TYPE – A code that correlates to the BAH type, i.e., with dependents, without dependents, partial or single.
BAH DEPN – A code for the primary dependent of the member for BAH purposes (e.g., Spouse).
BAH ZIP – The postal zip code for the BAH computation.
RENT AMT – Housing cost for BAH computation.
SHARE – Number of military members sharing expenses.
STAT – The indicator that reflects whether the member is renting (R), or a homeowner (H).
JFTR – Joint Federal Travel Regulation code for overseas station allowance calculation (COLA, etc.)
DEPNS – Number of dependents authorized for overseas station allowance.
2DJFTR – Same as JFTR. Used when member has been granted a special entitlement.
BAS TYPE – Type of separate rations received.
CHARITY YTD – Charitable contributions this year.
TPC – Training Pay Category code. The code that indicates the pay status for Guard or Reserve member.
PACIDN – The eight digit Army Personnel Administration Center Identification Number code.
REMARKS – The remarks area will continue a line by line explanation of changes to the account throughout the month.

NOTE: This same information is located on the LES printed out by the finance office, however, the information is spread out over 4 or 5 pages. Any finance technician can help you with interpretation.

Explanation of Net Pay Advice Statement (Statement of mid-month pay)

MEMBER'S NAME AND ADDRESS – Member's name and address.
SSN – Social Security Number.
ADSN/DSSN – Number used to identify the servicing finance office or disbursing activity.
PAY DATE – The scheduled mid-month pay date.
ACCOUNT NUMBER – The account number of the financial institution where the mid-month payment was deposited, if applicable.
NET PAY AMOUNT – The dollar amount of the mid-month payment, if applicable.
YOUR NET PAY WAS FORWARDED TO: The name and address of the financial institution to which the mid-month payment was forwarded, if applicable.

LES BREAKOUT

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| Block 1 | Members' name. |
| Block 2 | Members' social security number. |
| Block 3 | Members' grade/ rank. |
| Block 4 | Pay date (date of enlistment). |
| Block 5 | Years of service. |
| Block 6 | Estimated time of separation. |
| Block 7 | Branch of service. |
| Block 8 | Members' station of assignment identification code. |
| Block 9 | Period covered by statement. |
| Block 10 | Members' total entitlements identified by type. |
| Block 11 | Total entitlements before deductions. |
| Block 12 | All mandatory deductions identified by type. |
| Block 13 | Total deductions. |
| Block 14 | Members' elected deductions identified by type. |
| Blocks 15 | Total allotments/deductions. |
| Block 16 | Amount due member from previous pay. |
| Block 17 | Total pay entitlements. |
| Block 18 | Total amount of mandatory deductions. |
| Block 19 | Total elected deductions/allotments. |
| Block 20 | Total due member this pay period. |
| Block 21 | Amount carried forward. |
| Block 22 | Actual amount to be deposited. |
| Block 23 | Number of leave days brought forward from previous fiscal year. |
| Block 24 | Number of leave days earned in current fiscal year. |
| Block 25 | Number of leave days used in current fiscal year. |
| Block 26 | Current leave balance. |
| Block 27 | Leave through estimated time of separation. |
| Block 28 | Leave lost from prior fiscal year. |
| Block 29 | Number of leave days sold. |
| Block 30 | Number of leave days that must be used before the end of the fiscal year. |
| Block 31 | Amount of taxable wages for the current month. |
| Block 32 | Total taxable wages year to date. |
| Block 33 | Marital status for federal tax purposes. |
| Block 34 | Number of exemptions for federal tax purposes. |
| Block 35 | Additional Federal tax withholdings. |
| Block 36 | Total amount of taxes deducted year to date. |
| Block 37 | Amount of taxable wages for the current month. |
| Block 38 | Total taxable Social Security wages year to date. |
| Block 39 | Amount of Social Security taxes paid. |
| Block 40 | Total taxable wages for Medicare year to date. |
| Block 41 | Amount of Medicare taxes paid year to date. |
| Block 42 | State of legal residency identification code. |
| Block 43 | Taxable wages subject to state tax in current month. |
| Block 44 | Taxable wages subject to state taxes year to date. |
| Block 45 | Marital status for state tax withholdings. |
| Block 46 | Number of exemptions used in computing state tax. |
| Block 47 | Amount of State tax paid year to date. |
| Block 48 | BAH rate (with or without dependents). |

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| Block 49 | Dependent identification. |
| Block 50 | ZIP code of residence for BAH purposes. |
| Block 51 | Amount of rent paid each month. |
| Block 52 | How many other people reside at your residence. |
| Block 53 | Indicates owning or renting. |
| Block 54 | Oversees country code for COLA. |
| Block 55 | Number of dependants for COLA. |
| Block 56 | Oversees country code for dependants. |
| Block 57 | Ration type. |
| Block 58 | Charitable deductions year to date. |
| Block 59 | Army country code. |
| Block 60 | Pass code for Army deployment. |
| Block 61 | Year to date gross entitlements (if all taxable). |
| Block 62 | Year to date taxable deductions (if all taxable). |
| Block 63 | Any comments from DFAS-DE on entitlement changes; also used for local comments. |
| Block 64 | Identification of bank for sure pay deposit and account number. |
| Block 65 | Information on BAH and basis for entitlement. |

The most common areas for members to have problems with pay can be prevented by checking the following areas on the LES:

- ETS block – shows the date the AF thinks you are scheduled to get out. The pay system cuts off your pay as of the discharge date noted here, no matter what the personnel computers say. The Remarks section on the LES will warn you that you're due to separate.
- Grade block – shows your pay grade. If it's too low, your pay will be shorted. BUT if it's too high, you'll get overpaid and eventually you'll see the overpayment taken out of your pay, leaving you suddenly short of pay.
- Check your grade and years in service against the base pay shown on the current pay chart. Make sure your basic pay is being computed correctly.
- If you find anything wrong on your LES or in your personnel record, start by contacting your orderly room or commander's support staff and see if they can fix it. If not, go to the local Military Personnel Flight (MPF) or finance office. If none of these work, call the pay Call Center at DSN 665-2949/5000 or toll free 1-800-558-1404 or email contact.center@randolph.af.mil.