

**EXAMPLES 5 THROUGH 8 provide a more detailed explanation of what will occur in the Defense Civilian Pay System (DCPS) once the Customer Service Representative has submitted the appropriate information to the Civilian Payroll Office.**

**EXAMPLE 5: In this example, Civilian Pay is Greater than Military Pay.**

The individual has performed 22 days of active duty in support of a contingency operation. The reporting date is November 29, 2003, and the detaching date is December 20, 2003. This time frame covers three biweekly pay periods ending November 29, 2003, December 13, 2003, and December 27, 2003. There are 7 weekend days during this military tour of duty that must **not be** considered when calculating the amount to be credited. The number of actual workdays for the civilian position during the timeframe mentioned above is 15 workdays. Only 15 days will be charged against the member’s 22 days of contingency operations/law enforcement leave.

Military and civilian pay rates used in this example are for pay year 2003.

**MILITARY PAY AND ALLOWANCES**

The individual is an Officer 05 (with dependents) with 32 years of military service. The pay and allowances are as follows.

Monthly Military Basic Pay	\$6,519.60
Monthly Basic Allowance for Housing	\$2,326.00
Monthly Basic Allowance for Subsistence	\$167.20
Total Monthly Military Pay	\$9,012.80
Daily Military Pay	\$ 300.43 (\$9,012.80/30 days)
Military Pay for 22 days	\$6,609.46 (\$300.43x22)
Military Pay for 7 weekend days	\$2,103.01 (\$300.43x7)
Military Pay for 15 days	\$4,506.45

**CIVILIAN PAY**

The individual is a GS 13 step 10 (\$89,774) in the locality pay area of Washington-Baltimore-DC-MD-VA-WV. The tour of duty for the civilian position is 8 hours a day Monday through Friday.

Hourly Civilian Pay	\$ 43.02
Daily Civilian Pay	\$ 344.16
Civilian Pay for 15 days	\$5,162.40
Civilian Pay for 10 days	\$3,441.60

Since the civilian pay exceeds the military pay, the entire amount of the military pay must be credited. The difference in the civilian pay remains to the individual’s credit and is subject to applicable taxes, retirement and TSP. The military pay will be credited by adjusting the civilian pay for the amount of military pay received and by recovering previously remitted excess deductions. The difference between the military pay and the excess deductions will be the amount that the individual will be required to remit. Payment may be made by cash collection or payroll withholding.

BIWEEKLY CIVILIAN PAY PPE NOVEMBER 29, 2003

Received full civilian pay with no military pay offset because there were no contingency operations leave days that corresponded to civilian workdays for this period. The reservist is allowed to retain the military pay of \$600.86 for days November 29 and 30, 2003, 2-non-workdays.

BIWEEKLY CIVILIAN PAY PPE DECEMBER 13, 2003

Military Pay amount due is \$3,004.30 (10 days @ \$300.43). This is the amount of Military Pay to be credited against the civilian pay.

Earnings and Deductions	Biweekly Civilian Pay and Deductions	Adjustments to Civilian Pay for Credit of Military Pay	Adjusted Civilian Pay
Base Pay	\$ 3,441.60	\$ (3,004.30)	\$437.30
Retirement (CSRS)	240.91	(210.30)	30.61
Medicare	48.95	(42.28)	6.67
Federal Tax M/3	363.04	(363.04)	-0-
State Tax MD M/3	213.60	(213.60)	-0-
FEHB Blue Cross 104	45.66	-0-	45.66
FEGLI Regular	13.80	-0-	13.80
FEGLI Optional A	2.70	-0-	2.70
FEGLI Optional B (2x)	50.40	-0-	50.40
FEGLI Optional C	1.45	-0-	1.45
TSP 8%	275.33	(240.35)	34.98
Union Dues	12.00		
Allotment 1	340.00		
Allotment 2	535.00		
FSA	20.00	-0-	20.00
Net Pay	\$ 1,278.76		\$ 231.03
Reverse of deductions		\$ 1,069.57	

Military Pay to be credited \$ 3,004.30  
 Reverse of deductions \$-1,069.57  
 Amount to be collected from the employee \$ 1,934.73

ADJUSTMENT OF "SUBJECT TO" WAGES FOR PPE DECEMBER 13, 2003

Base Pay	\$3,441.60	-\$3,004.30	+\$437.30
Retirement	\$3,441.60	-\$3,004.30	+\$437.30
Medicare	\$3,375.94	-\$3,004.30	+\$444.44
Federal Tax	\$3,100.61	-\$3,004.30	+\$ 96.31
State Tax	\$3,100.61	-\$3,004.30	+\$ 96.31
TSP	\$3,441.60	-\$3,004.30	+\$437.30

BIWEEKLY CIVILIAN PAY PPE DECEMBER 27, 2003

Military Pay amount is \$1,502.15 (5 days @ \$300.43). This is the amount of Military Pay to be credited against the civilian pay.

Earnings and Deductions	Biweekly Civilian Pay and Deductions	Adjustments to Civilian Pay for Credit of Military Pay	Adjusted Civilian Pay
Base Pay	\$ 3,441.60	\$ (1,502.15)	\$ 1,939.45
Retirement (CSRS)	240.91	(105.43)	135.48
Medicare	48.95	(21.78)	27.17
Federal Tax M/3	363.04	(121.92)	241.12
State Tax MD M/3	213.60	(121.49)	92.11
FEHB Blue Cross 104	45.66	-0-	45.66
FEGLI Regular	13.80	-0-	13.80
FEGLI Optional A	2.70	-0-	2.70
FEGLI Optional B (2x)	50.40	-0-	50.40
FEGLI Optional C	1.45	-0-	1.45
TSP 8%	275.33	(120.49)	154.84
Union Dues	12.00		12.00
Allotment 1	340.00		340.00
Allotment 2	535.00		535.00
FSA	20.00		20.00
Net Pay	\$ 1,278.76		\$ 267.72
Reverse of deductions		\$ 491.11	

Military Pay to be credited	\$1,502.15
Reverse of deductions	<u>- 491.11</u>
Amount to be collected from the employee	<u>\$1,011.04</u>

ADJUSTMENT OF "SUBJECT TO" WAGES FOR PPE DECEMBER 27, 2003

Base Pay	\$3,441.60	-\$1,502.15	+ \$1,939.45
Retirement	3,441.60	- 1,502.15	+ 1,939.45
Medicare	3,375.94	- 1,502.15	+ 1,873.79
Federal Tax	3,100.61	- 1,502.15	+ 1,598.46
State Tax	3,100.61	- 1,502.15	+ 1,598.46
TSP	3,441.60	- 1,502.15	+ 1,939.45

## EXAMPLE 5 – TIME AND ATTENDANCE REPORTING

Employee works standard 8-hour day 40-hour week.

RG = Regular Hours

LH – Holiday Hours

LL= Law Enforcement/contingency operations military leave

### November 2003

S	M	T	W	TH	F	S
						1
2	3 RG	4 RG	5 RG	6 RG	7 RG	8
9	10 RG	11 LH	12 RG	13 RG	14 RG	15
16	17 RG	18 RG	19 RG	20 RG	21 RG	22
23	24 RG	25 RG	26 RG	27 LH	28 RG	29
30						

Employee's first day of active duty – November 29

### December 2003

S	M	T	W	TH	F	S
	1 LL	2 LL	3 LL	4 LL	5 LL	6
7	8 LL	9 LL	10 LL	11 LL	12 LL	13
14	15 LL	16 LL	17 LL	18 LL	19 LL	20
21	22 RG	23 RG	24 RG	25 LH	26 LH	27
28	29 RG	30 RG	31 RG			

Employee's last day of active duty – December 20

In this example:

- Length of Military Tour of Duty – 22 days
- Number of Days charged contingency operations military leave – 15 days or 120 hours

**EXAMPLE 6 – In this example, Military Pay is Greater than Civilian Pay**

The individual has performed 22 days of active duty and was recalled in support of a valid law enforcement operation. The reporting date is November 29, 2003, and the date of detachment is December 20, 2003. This time frame covers three biweekly pay periods ending November 29, 2003, December 13, 2003, and December 27, 2003. There are 7 weekend days during this military tour of duty that must **not be** considered when calculating the amount to be credited. The number of actual workdays for the civilian position during the timeframe mentioned above is 15 workdays. Only 15 days will be charged against the member’s 22 days of contingency operations/law enforcement leave.

Military and civilian pay rates used in this example are for pay year 2003.

**MILITARY PAY AND ALLOWANCES**

The individual is a Lieutenant Colonel (0-5) in the U.S. Army Reserves with 32 years of military service. He is married and lives in Pensacola, Florida. His military pay and allowances are as follows.

Monthly Military Basic Pay	\$6,519.60
Monthly Basic Allowance for Housing (BAH II)	\$1,090.20
Monthly Basic Allowance for Subsistence	\$ 167.20
Total Monthly Military Pay	\$7,777.00
Daily Military Pay	\$259.23 (\$7,777.00/30 days)
Military Pay for 22 days	\$5,703.06 (\$259.23x22)
Military Pay for 7 weekend days	\$1,814.61 (\$259.23x7)
Military Pay for 15 days	\$3,888.45 (\$259.23X15)

**CIVILIAN PAY**

The individual is a GS 11 step 01 (47,110) in the locality pay area of Rest of US. The tour of duty for the civilian position is 8 hours a day Monday through Friday.

Hourly Civilian Pay	\$ 22.57
Daily Civilian Pay	\$ 180.56
Civilian Pay for 15 days	\$2,708.40
Civilian Pay for 10 days	\$1,805.60

Since the military pay exceeds the civilian pay, the individual may retain the military pay to the extent it exceeds the civilian pay for any day or part of a day on which he or she is excused from civilian duty. The military pay will be credited by adjusting the civilian pay for the amount of military pay received and by recovering previously remitted excess deductions. The difference between the military pay and the excess deductions will be the amount that the individual will be required to remit. Payment may be made by cash collection or payroll withholding.

BIWEEKLY CIVILIAN PAY PPE NOVEMBER 29, 2003

Received full civilian pay with no military pay offset because there were no law enforcement leave days that corresponded to civilian workdays for this period. The reservist is allowed to retain the military pay of \$518.46 for November 29 and 30, 2003, non-workdays.

BIWEEKLY CIVILIAN PAY PPE DECEMBER 13, 2003.

Military Pay amount due is \$2,592.30 (10 days @ \$259.23). Since the individual may retain the amount of military pay that exceeds the civilian pay, the amount to be credited to the civilian pay is \$1,805.60 (10 days @ \$180.56).

Earnings and Deductions	Biweekly Civilian Pay and Deductions	Adjustments to Civilian Pay for Credit of Military Pay *	Adjusted Civilian Pay
Base Pay	\$ 1,805.60	\$ (1,805.60)	-0-
Retirement (FERS) .08%	14.44	(14.44)	-0-
Medicare	24.49	(24.49)	-0-
OASDI	104.72	(104.72)	-0-
Federal Tax M/0	141.78	(141.78)	-0-
State Tax SC M/0	89.00	(89.00)	-0-
FEHB Mail Handlers 452	116.54	(116.54)	-0-
FEGLI Regular	7.50	(7.50)	-0-
FEGLI Optional A	.90	(.90)	-0-
FEGLI Optional B	4.32	(4.32)	-0-
TSP 14%	252.78	(252.78)	-0-
Allotment 1	5.00		
Charity	10.00		
Net Pay	\$ 1,034.13		-0-
Reverse of deductions		\$ 756.47	

\*Adjustment cannot be greater than the biweekly civilian pay or deductions.

Military Pay to be credited	\$1,805.60
Reverse of deductions	<u>- 756.47</u>
Amount to be collected from the employee	<u>\$1,049.13</u>

ADJUSTMENT OF "SUBJECT TO" WAGES FOR PPE DECEMBER 13, 2003

Base Pay	\$1,805.60	-\$1,805.60
Retirement	1,805.60	- 1,805.60
Medicare	1,689.06	- 1,689.60
OASDI	1,689.06	- 1,689.60
Federal Tax	1,436.28	- 1,436.28
State Tax	1,436.28	- 1,436.28
TSP	1,805.60	- 1,805.60

BIWEEKLY CIVILIAN PAY PPE DECEMBER 27, 2003

Military Pay amount due is \$1,296.15 (5 days @ \$259.23). Since the individual may retain the amount of military pay that exceeds the civilian pay, the amount to be credited to the civilian pay is \$902.80 (5 days @ \$184.08).

Earnings and Deductions	Biweekly Civilian Pay and Deductions	Adjustments to Civilian Pay for Credit of Military Pay	Adjusted Civilian Pay
Base Pay	\$ 1,805.60	\$ (902.80)	\$902.80
Retirement (FERS) .08%	14.44	(7.22)	7.22
Medicare	24.49	(13.09)	11.40
OASDI	104.72	(55.97)	48.75
Federal Tax M/0	141.78	(106.56)	35.22
State Tax SC M/0	89.00	(54.35)	34.65
FEHB Mail Handlers 452	116.54	-0-	116.54
FEGLI Regular	7.50	-0-	7.50
FEGLI Optional A	.90	-0-	.90
FEGLI Optional B	4.32	-0-	4.32
TSP 14%	252.78	(126.39)	126.39
Allotment 1	5.00		5.00
Charity	10.00		10.00
Net Pay	1,034.13		\$ 494.91
Reverse of deductions		\$ 364.23	

Military Pay to be credited \$ 902.80  
 Reverse of deductions - 363.58  
 Amount to be collected from the employee \$ 539.22

ADJUSTMENT OF "SUBJECT TO" WAGES FOR PPE DECEMBER 27, 2003

Base Pay	\$1,805.60	-\$902.80	+\$902.80
Retirement	1,805.60	- 902.80	+ 902.80
Medicare	1,689.06	- 902.80	+ 786.26
OASDI	1,689.06	- 902.80	+ 786.26
Federal Tax	1,436.28	- 776.41	+ 659.87
State Tax	1,436.28	- 776.41	+ 659.87
TSP	1,805.60	- 902.80	+ 902.80

**Time and Attendance reporting for Example 6 is the same as Example 5.**

**EXAMPLE 7 – In this example, Civilian Pay is Greater than Military Pay – Holidays during period of Active Duty**

The individual has performed 35 days of active duty in support of a contingency operation. The number of actual workdays for the civilian position during the timeframe mentioned above is 22 workdays. During this time period the member will have 22 days of contingency operations/law enforcement leave charged against the civilian pay. The reporting date is November 29, 2003, and the detaching date is January 2, 2004. This time frame covers four biweekly pay periods ending November 29, 2003, December 13, 2003, December 27, 2003 and January 10, 2004. There are 10 weekend days during this military tour of duty that must **not be** considered when calculating the amount to be credited. There are three holidays during this period that **are not** being offset. This means that the member/employee will receive dual payments of both military and civilian pay for these holidays. There will be no charge against the 22 workdays of leave for the three holidays. Military and civilian pay rates used in this example are for pay year 2003.

**MILITARY PAY AND ALLOWANCES**

The individual is a Commander (0-5) in the U.S. Navy Reserves with 32 years of military service. He is married and lives in Alexandria, Virginia. His military pay and allowances are as follows.

Monthly Military Basic Pay	\$6,519.60
Monthly Basic Allowance for Housing	\$2,326.00
Monthly Basic Allowance for Subsistence	\$167.20
Total Monthly Military Pay	\$9,012.80
Daily Military Pay	\$ 300.43 (\$9,012.80/30 days)
Military Pay for 22 days	\$6,609.46 (\$300.43x22)
Military Pay for 10 weekend days	\$3,004.30 (\$300.43x10)
Military Pay for 3 holidays	\$ 901.29 (\$300.43x3)

**CIVILIAN PAY**

The individual is a GS 13 step 10 (\$89,774) in the locality pay area of Washington-Baltimore-DC-MD-VA-WV. The tour of duty for the civilian position is 8 hours a day Monday through Friday.

Hourly Civilian Pay	\$ 43.02
Daily Civilian Pay	\$ 344.16
Civilian Pay for 22 days	\$7,571.52
Civilian Pay for 10 days	\$3,441.60

Since the civilian pay exceeds the military pay, the entire amount of the military pay must be credited. The difference in the civilian pay remains to the individual’s credit and is subject to applicable taxes, retirement and TSP. The military pay will be credited by adjusting the civilian pay for the amount of military pay received and by recovering previously remitted excess deductions. The difference between the military pay and the excess deductions will be the amount that the individual will be required to remit. Payment may be made by cash collection or payroll withholding.

BIWEEKLY CIVILIAN PAY PPE NOVEMBER 29, 2003

Received full civilian pay with no military pay offset because there were no contingency operations leave days that corresponded to civilian workdays for this period. The reservist is allowed to retain the military pay of \$600.86 for November 29 and 30, 2003, 2-non-workdays.

BIWEEKLY CIVILIAN PAY PPE DECEMBER 13, 2003

Military Pay amount due is \$3,004.30 (10 days @ \$300.43). This is the amount of Military Pay to be credited against the civilian pay.

Earnings and Deductions	Biweekly Civilian Pay and Deductions	Adjustments to Civilian Pay for Credit of Military Pay	Adjusted Civilian Pay
Base Pay	\$ 3,441.60	\$ (3,004.30)	\$437.30
Retirement (CSRS)	240.91	(210.30)	30.61
Medicare	48.95	(43.56)	5.39
Federal Tax M/3	363.04	(363.04)	-0-
State Tax MD M/3	213.60	(213.60)	-0-
FEHB Blue Cross 104	45.66	-0-	45.66
FEGLI Regular	13.80	-0-	13.80
FEGLI Optional A	2.70	-0-	2.70
FEGLI Optional B (2x)	50.40	-0-	50.40
FEGLI Optional C	1.45	-0-	1.45
TSP 8%	275.33	(240.35)	34.98
Union Dues	12.00		
Allotment 1	340.00		
Allotment 2	535.00		
FSA	20.00	-0-	20.00
Net Pay	\$ 1,278.76		\$ 232.31
Reverse of deductions		\$ 1,070.85	

Military Pay to be credited \$ 3,004.30  
 Reverse of deductions - 1,070.85  
 Amount to be collected from the employee \$ 1,933.45

ADJUSTMENT OF "SUBJECT TO" WAGES FOR PPE DECEMBER 13, 2003

Base Pay	\$3,441.60	-\$3,004.30	+\$437.30
Retirement	\$3,441.60	-\$3,004.30	+\$437.30
Medicare	\$3,375.94	-\$3,004.30	+\$371.64
Federal Tax	\$3,100.61	-\$2,763.95	+\$336.66
State Tax	\$3,100.61	-\$2,763.95	+\$336.66
TSP	\$3,441.60	-\$3,004.30	+\$437.30

BIWEEKLY CIVILIAN PAY PPE DECEMBER 27, 2003

Military Pay amount is \$2,403.44 (8 days @ \$300.43). This is the amount of Military Pay to be credited against the civilian pay that **excludes** the December 25/26 holidays. The member is entitled to retain both the civilian and military pay for both holidays.

Earnings and Deductions	Biweekly Civilian Pay and Deductions	Adjustments to Civilian Pay for Credit of Military Pay	Adjusted Civilian Pay
Base Pay	\$ 3,441.60	\$ (2,403.44)	\$ 1,038.16
Retirement (CSRS)	240.91	(168.24)	72.67
Medicare	48.95	(34.85)	14.10
Federal Tax M/3	363.04	(340.63)	22.41
State Tax MD M/3	213.60	(173.58)	40.02
FEHB Blue Cross 104	45.66	-0-	45.66
FEGLI Regular	13.80	-0-	13.80
FEGLI Optional A	2.70	-0-	2.70
FEGLI Optional B (2x)	50.40	-0-	50.40
FEGLI Optional C	1.45	-0-	1.45
TSP 8%	275.33	(192.28)	83.05
Union Dues	12.00		12.00
Allotment 1	340.00		340.00
Allotment 2	535.00		-0-
FSA	20.00		20.00
Net Pay	\$ 1,278.76		\$ 319.90
Reverse of deductions		\$ 909.58	

Military Pay to be credited	\$2,403.44
Reverse of deductions	<u>909.58</u>
Amount to be collected from the employee	<u>\$1,493.86</u>

ADJUSTMENT OF "SUBJECT TO" WAGES FOR PPE DECEMBER 27, 2003

Base Pay	\$3,441.60	-\$2,403.44	+ \$1,038.16
Retirement	\$3,441.60	-\$2,403.44	+ \$1,038.16
Medicare	\$3,375.94	-\$2,403.44	+ \$ 972.50
Federal Tax	\$3,100.61	-\$2,211.16	+ \$ 889.45
State Tax	\$3,100.61	-\$2,211.16	+ \$ 889.45
TSP	\$3,441.60	-\$2,403.44	+ \$1,038.16

BIWEEKLY CIVILIAN PAY PPE JANUARY 10, 2004

Military Pay amount is \$1,201.72 (4 days @ \$300.43). This is the amount of Military Pay to be credited against the civilian pay that **excludes** the January 1<sup>st</sup> holiday. The member is allowed to retain both the civilian and military pay for the holiday.

Earnings and Deductions	Biweekly Civilian Pay and Deductions	Adjustments to Civilian Pay for Credit of Military Pay	Adjusted Civilian Pay
Base Pay	\$ 3,441.60	\$ (1,201.72)	\$ 2,239.88
Retirement (CSRS)	240.91	(84.12)	156.79
Medicare	48.95	(17.42)	31.53
Federal Tax M/3	363.04	(191.67)	171.37
State Tax MD M/3	213.60	(86.78)	126.82
FEHB Blue Cross 104	45.66	-0-	45.66
FEGLI Regular	13.80	-0-	13.80
FEGLI Optional A	2.70	-0-	2.70
FEGLI Optional B (2x)	50.40	-0-	50.40
FEGLI Optional C	1.45	-0-	1.45
TSP 8%	275.33	(96.14)	179.19
Union Dues	12.00		12.00
Allotment 1	340.00		340.00
Allotment 2	535.00		535.00
FSA	20.00		20.00
Net Pay	\$ 1,278.76		\$ 553.17
Reverse of deductions		\$ 476.13	

Military Pay to be credited	\$1,201.72
Reverse of deductions	<u>- 476.13</u>
Amount to be collected from the employee	<u>\$ 725.59</u>

ADJUSTMENT OF "SUBJECT TO" WAGES FOR PPE JANUARY 10, 2004

Base Pay	\$3,441.60	-\$1,201.72	+ \$2,239.88
Retirement	\$3,441.60	-\$1,201.72	+ \$2,239.88
Medicare	\$3,375.94	-\$1,201.72	+ \$2,174.22
Federal Tax	\$3,100.61	-\$1,105.58	+ \$1,995.03
State Tax	\$3,100.61	-\$1,105.58	+ \$1,995.03
TSP	\$3,441.60	-\$1,201.72	+ \$2,239.88

## EXAMPLE 7 – Time and Attendance Reporting

Employee works standard 8-hour day 40-hour week.

RG = Regular Hours

LH – Holiday Hours

LL= Law Enforcement/contingency operations military leave

### November 2003

S	M	T	W	TH	F	S
						1
2	3 RG	4 RG	5 RG	6 RG	7 RG	8
9	10 RG	11 RG	12 RG	13 RG	14 RG	15
16	17 RG	18 RG	19 RG	20 RG	21 RG	22
23	24 RG	25 RG	26 RG	27 LH	28 RG	29
30						

First day of active duty – November 29

### December 2003

S	M	T	W	TH	F	S
	1 LL	2 LL	3 LL	4 LL	5 LL	6
7	8 LL	9 LL	10 LL	11 LL	12 LL	13
14	15 LL	16 LL	17 LL	18 LL	19 LL	20
21	22 LL	23 LL	24 LL	25 LH	26 LH	27
28	29 LL	30 LL	31 LL			

Dec 26 is not normally a holiday

### January 2004

S	M	T	W	TH	F	S
				1 LH	2 LL	
4	5 RG	6 RG	7 RG	8 RG	9 RG	10
11	12 RG	13 RG	14 RG	15 RG	16 RG	17
18	19 LH	20 RG	21 RG	22 RG	23 RG	24
25	26 RG	27 RG	28 RG	29	30	31

Last day of active duty – Jan 2

In this example:

- Length of Military Tour of Active Duty is 35 days
- Number of days charged as contingency operations military leave is 22.

**EXAMPLE 8 – In this example, Military Pay is Greater than Civilian Pay – Holidays during the period of active duty**

The individual has performed 35 days of active duty in support of a contingency operation. The number of actual workdays for the civilian position during the timeframe mentioned above is 22 workdays. During this time period the member will have 22 days of contingency operations/law enforcement leave charged against the civilian pay. The reporting date is November 29, 2003, and the detaching date is January 2, 2004. This time frame covers four biweekly pay periods ending November 29, 2003, December 13, 2003, December 27, 2003 and January 10, 2004. There are 10 weekend days during this military tour of duty that must **not be** considered when calculating the amount to be credited. There are three holidays during this period that **are not** being offset. This means that the member/employee will receive both military and civilian pay for these holidays. There will be no charge against the 22 workdays of leave for the holidays. Military and civilian pay rates used in this example are for pay year 2003.

**MILITARY PAY AND ALLOWANCES**

The individual is a Lieutenant Colonel (0-5) in the Air National Guard with 28 years of military service. He is married and lives in Memphis, Tennessee. He was called to active duty to fly resupply missions to Coalition Forces in Iraq. His military pay and allowances during his period of active duty are as follows.

Monthly Military Pay	\$6,519.60
Monthly Basic Allowance for Housing	\$1,573.00
Monthly Basic Allowance for Subsistence	\$ 167.20
Imminent Danger Pay	\$ 225.00
Family Separation Allowance	\$ 250.00
Total Monthly Military Pay	\$8,734.80
Daily Military Pay	\$ 291.16 (\$8,734.80/30 days)
Military Pay for 35 days	\$10,190.60 (\$291.16x35)
Military Pay for 10 weekend days	\$ 2,911.60 (\$291.16x10)
Military Pay for 22 days	\$ 6,405.52 (\$291.16x22)
Military Pay for 3 holidays	\$ 873.48 (\$291.16x3)

**CIVILIAN PAY**

The individual is a GS 11 step 01 (47,110) in the locality pay area of Rest of US. The tour of duty for the civilian position is 8 hours a day Monday through Friday.

Hourly Civilian Pay	\$ 22.57
Daily Civilian Pay	\$ 180.56
Civilian Pay for 10 days	\$1,805.60
Civilian Pay for 22 days	\$3,972.32

Since the military pay exceeds the civilian pay, the individual may retain the military pay to the extent it exceeds the civilian pay for any day or part of a day on which he or she is excused from civilian duty. The military pay will be credited by adjusting the civilian pay for the amount of military pay received and by recovering previously remitted excess deductions. The difference

between the military pay and the excess deductions will be the amount that the individual will be required to remit. Payment may be made by cash collection or payroll withholding.

**BIWEEKLY CIVILIAN PAY PPE NOVEMBER 29, 2003**

Received full civilian pay with no military pay offset because there were no law enforcement leave days that corresponded to civilian workdays for this period. The reservist is allowed to retain the military pay of \$582.22 for November 29 and 30, 2003, non-workdays.

**BIWEEKLY CIVILIAN PAY PPE DECEMBER 13, 2003.**

Military Pay amount due is \$2,911.60 (10 days @ \$291.16). Since the individual may retain the amount of military pay that exceeds the civilian pay, the amount to be credited can only be the actual civilian pay amount of \$1,805.60 (10 days @ \$180.56) due for this period.

Earnings and Deductions	Biweekly Civilian Pay and Deductions	Adjustments to Civilian Pay for Credit of Military Pay *	Adjusted Civilian Pay
Base Pay	\$ 1,805.60	\$ (1,805.60)	-0-
Retirement (FERS) .08%	14.44	(14.44)	-0-
Medicare	24.49	(24.49)	-0-
OASDI	104.72	(104.72)	-0-
Federal Tax M/0	141.78	(141.78)	-0-
State Tax SC M/0	89.00	(89.00)	-0-
FEHB Mail Handlers 452	116.54	(116.54)	-0-
FEGLI Regular	7.50	(7.50)	-0-
FEGLI Optional A	.90	(.90)	-0-
FEGLI Optional B	4.32	(4.32)	-0-
TSP 14%	252.78	(252.78)	-0-
Allotment 1	5.00		
Charity	10.00		
Net Pay	\$ 1,034.13		-0-
Reverse of deductions		\$ 756.47	

\*Adjustment cannot be greater than the biweekly civilian pay or deductions.

Military Pay to be credited	\$1,805.60
Reverse of deductions	<u>- 756.47</u>
Amount to be collected from the employee	<u>\$1,049.13</u>

**ADJUSTMENT OF "SUBJECT TO" WAGES FOR PPE DECEMBER 13, 2003**

Base Pay	\$1,805.60	-\$1,805.60
Retirement	1,805.60	- 1,805.60
Medicare	1,689.06	- 1,689.60
OASDI	1,689.06	- 1,689.60
Federal Tax	1,436.28	- 1,436.28
State Tax	1,436.28	- 1,436.28
TSP	1,805.60	- 1,805.60

BIWEEKLY CIVILIAN PAY PPE DECEMBER 27, 2003.

Military Pay amount due is \$2,329.28 (8 days @ \$291.16). Since the individual may retain the amount of military pay that exceeds the civilian pay, the amount to be credited can only be the actual civilian pay amount of \$1,444.48 (8 days @ \$180.56) due for this period and **excludes** the December 25 & 26, 2003 holidays. The member retains both the civilian and military pay for those holidays.

Earnings and Deductions	Biweekly Civilian Pay and Deductions	Adjustments to Civilian Pay for Credit of Military Pay *	Adjusted Civilian Pay
Base Pay	\$ 1,805.60	\$ (1,444.48)	361.12
Retirement (FERS) .08%	14.44	(11.55)	2.89
Medicare	24.49	(20.94)	3.55
OASDI	104.72	(89.56)	15.16
Federal Tax M/0	141.78	(141.78)	-0-
State Tax SC M/0	89.00	(83.55)	5.45
FEHB Mail Handlers 452	116.54		116.54
FEGLI Regular	7.50		7.50
FEGLI Optional A	.90		.90
FEGLI Optional B	4.32		4.32
TSP 14%	252.78	(202.22)	50.56
Allotment 1	5.00		5.00
Charity	10.00		10.00
Net Pay	\$ 1,034.13		139.25
Reverse of deductions		\$ 549.60	

\*Adjustment cannot be greater than the biweekly civilian pay or deductions.

Military Pay to be credited	\$1,444.48
Reverse of deductions	<u>- 549.60</u>
Amount to be collected from the employee	\$ 894.88

ADJUSTMENT OF "SUBJECT TO" WAGES FOR PPE DECEMBER 27, 2003

Base Pay	\$1,805.60	-\$1,444.48	\$ 361.12
Retirement	1,805.60	- 1,444.48	\$ 361.12
Medicare	1,689.06	- 1,689.60	\$ 244.58
OASDI	1,689.06	- 1,689.60	\$ 244.58
Federal Tax	1,436.28	- 1,436.28	\$ 194.02
State Tax	1,436.28	- 1,436.28	\$ 194.02
TSP	1,805.60	- 1,444.48	\$ 361.12

BIWEEKLY CIVILIAN PAY PPE JANUARY 10, 2004

Military Pay amount due is \$1,012.72 (4 days @ \$291.16). Since the individual may retain the amount of military pay that exceeds the civilian pay, the amount to be credited can only be the actual civilian pay amount of \$736.32 (4 days @ \$184.08) due for this period and excludes the January 1, 2004 holiday. The member retains both the civilian and military pay for these holidays.

Earnings and Deductions	Biweekly Civilian Pay and Deductions	Adjustments to Civilian Pay for Credit of Military Pay	Adjusted Civilian Pay
Base Pay	\$ 1,805.60	\$ ( 736.32)	\$1,069.28
Retirement (FERS) .08%	14.44	(5.89)	8.55
Medicare	24.49	(10.68)	13.81
OASDI	104.72	(45.65)	59.07
Federal Tax M/0	141.79	(92.27)	49.53
State Tax SC M/0	89.00	(44.33)	44.67
FEHB Mail Handlers 452	116.54	-0-	116.54
FEGLI Regular	7.50	-0-	7.50
FEGLI Optional A	.90	-0-	.90
FEGLI Optional B	4.32	-0-	4.32
TSP 14%	252.78	(103.08)	149.70
Allotment 1	5.00		5.00
Charity	10.00		10.00
Net Pay	1,034.12		\$ 599.69
Reverse of deductions		\$ 301.89	

Military Pay to be credited \$ 736.32  
 Reverse of deductions - 301.89  
 Amount to be collected from the employee \$ 434.43

ADJUSTMENT OF "SUBJECT TO" WAGES FOR PPE JANUARY 10, 2004

Base Pay	\$1,805.60	-\$736.32	+\$1,069.28
Retirement	1,805.60	- 736.32	+\$1,069.28
Medicare	1,689.06	- 736.32	+ 952.74
OASDI	1,689.06	- 736.32	+ 952.74
Federal Tax	1,436.28	- 633.24	+ 803.04
State Tax	1,436.28	- 633.24	+ 803.04
TSP	1,805.60	- 736.32	+\$1,069.28

**EXAMPLE 8 - Timekeeping and Attendance is the same as EXAMPLE 7.**