

## **LAW ENFORCEMENT LEAVE**

Civilian employees who are members of the Reserves or National Guard and who have been called to active duty to perform law enforcement are entitled to 22 days of law enforcement leave each year in accordance with 5 USC §6323 (b). While performing such duty, the individual will receive both military pay and civilian pay. Unlike the 15 days of military leave for active duty, the individual is not authorized to retain both payments. As outlined in 5 USC §5519, amounts received for law enforcement, other than travel, transportation or per diem, must be credited against the pay the individual received from his or her civilian position.

The Comptroller General of the United States has issued extensive guidance concerning how amounts received for law enforcement leave must be credited against the civilian pay. These instructions may be found in the Comptroller General Decision, B-133972, October 14, 1969. In summary, the Comptroller General Decision states that the gross amount of military pay received for a day on which an employee is excused from civilian duty for law enforcement leave should be deducted from the civilian compensation for the excused period. However, the employee may retain the daily military pay to the extent it exceeds the civilian compensation for any day or part of a day on which law enforcement leave is granted. The Comptroller General has further stated that amounts so credited may be returned to the appropriation from which the civilian pay was paid. The following examples have been developed to portray the situation where an individual has received both civilian and military pay concurrently and the deductions and withholding have been remitted. The examples reflect the recovery of excess civilian withholdings and deductions. Example 1 reflects civilian pay exceeding military pay. Example 2 reflects military pay exceeding civilian pay.

The individual must provide a copy of his or her military orders, a certificate of attendance and a leave and earnings statement(s) to the Customer Service Representative who in turn will furnish it to the payroll office. These documents in combination with civilian payroll records will become the basis for calculations.

## EXAMPLE 1

The individual has performed 22 days (176 hours) of law enforcement leave. The reporting date is October 20, 2001, through November 10, 2001. This time frame covers three biweekly pay periods ending October 20, 2001, November 3, 2001, and November 17, 2001. 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.

Military and civilian pay rates used in this example are for pay year 2001.

## MILITARY PAY AND ALLOWANCES

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

Monthly Military Pay	\$5,954.60
Monthly Basic Allowance for Housing	\$160.42
Monthly Basic Allowance for Subsistence	\$1,872.00
Total Monthly Military Pay	\$7,997.02
Daily Military Pay	\$266.57 (\$7,997.02/30 days)
Military Pay for 22 days	\$5,864.54 (\$266.57x22)
Military Pay for 7 weekend days	\$1,865.99 (\$266.57x7)
Military Pay for 15 days	\$3,998.55

## CIVILIAN PAY

The individual is a GS 13 step 10 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	\$ 39.38
Daily Civilian Pay	\$ 315.04
Civilian Pay for 15 days	\$4,725.60

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 OCTOBER 20, 2001

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 \$266.57 for October 20, 2001 a non-workday.

BIWEEKLY CIVILIAN PAY PPE NOVEMBER 3, 2001

Military Pay amount due is \$2,665.70 (10 days @ \$266.57). 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	\$ 3,150.40	\$ (2,665.70)	\$484.70
Retirement (CSRS)	220.53	(186.60)	33.93
Medicare	45.18	(38.65)	6.53
Federal Tax M/3	432.46	(432.46)	-0-
State Tax MD	209.52	(209.52)	-0-
FEHB Blue Cross 104	34.26	-0-	34.26
FEGLI Regular	13.18	-0-	13.18
FEGLI Optional A	2.70	-0-	2.70
FEGLI Optional B	51.46	-0-	51.46
FEGLI Optional C	1.45	-0-	1.45
TSP 6%	189.02	(179.94)	9.08
Union Dues	12.00		
Allotment 1	340.00		
Allotment 2	535.00		
Net Pay	\$ 1,063.64		\$ 332.11
Deductions to be recovered		\$ 1,047.17	

Military Pay to be credited \$2,665.70  
 Deductions to be recovered -1,047.17  
 Amount to be collected from the employee \$1,618.53

ADJUSTMENT OF "SUBJECT TO" WAGES FOR PPE NOVEMBER 3, 2001

Base Pay	\$3,150.40	-\$2,665.70	+\$484.70
Retirement	\$3,150.40	- 2,665.70	+ 484.70
Medicare	\$3,116.14	- 2,665.70	+ 450.44
Federal Tax	\$2,927.12	- 2,665.70	+ 261.42
State Tax	\$2,927.12	- 2,665.70	+ 261.42
TSP	\$3,150.40	- 2,665.70	+ 484.70

BIWEEKLY CIVILIAN PAY PPE NOVEMBER 17, 2001

Military Pay amount is \$1,332.85 (5 days @ \$266.57). 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	\$ 3,150.40	\$ (1,332.85)	\$1,817.55
Retirement (CSRS)	220.53	(93.30)	127.23
Medicare	45.18	(19.32)	25.86
Federal Tax M/3	432.46	(216.23)	216.23
State Tax MD	209.52	(104.76)	104.76
FEHB Blue Cross 104	34.26	-0-	34.26
FEGLI Regular	13.18	-0-	13.18
FEGLI Optional A	2.70	-0-	2.70
FEGLI Optional B	51.46	-0-	51.46
FEGLI Optional C	1.45	-0-	1.45
TSP 6%	189.02	(79.97)	109.05
Union Dues	12.00		12.00
Allotment 1	340.00		340.00
Allotment 2	535.00		535.00
Net Pay	\$ 1,063.64		\$ 244.37
Deductions to be recovered		\$ 513.58	

Military Pay to be credited \$1,332.85  
 Deductions to be recovered -513.58  
 Amount to be collected from the employee \$ 819.27

ADJUSTMENT OF "SUBJECT TO" WAGES FOR PPE NOVEMBER 17, 2001

Base Pay	\$3,150.40	-\$1,332.85	+\$1,817.55
Retirement	3,150.40	- 1,332.85	+ 1,817.55
Medicare	3,116.14	- 1,332.85	+ 1,783.29
Federal Tax	2,927.12	- 1,332.85	+ 1,594.27
State Tax	2,927.12	- 1,332.85	+ 1,594.27
TSP	3,150.40	- 1,332.85	+ 1,817.55

## EXAMPLE 2

The individual has performed 22 days (176 hours) of law enforcement leave. The reporting date is October 20, 2001, through November 10, 2001. This time frame covers three biweekly pay periods ending October 20, 2001, November 3, 2001, and November 17, 2001. 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.

Military and civilian pay rates used in this example are for pay year 2001.

### MILITARY PAY AND ALLOWANCES

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

Monthly Military Pay	\$5,954.60
Monthly Basic Allowance for Housing	\$160.42
Monthly Basic Allowance for Subsistence	\$1,872.00
Total Monthly Military Pay	\$7,997.02
Daily Military Pay	\$266.57 (\$7,997.02/30 days)
Military Pay for 22 days	\$5,864.54 (\$266.57x22)
Military Pay for 7 weekend days	\$1,865.99 (\$266.57x7)
Military Pay for 15 days	\$3,998.55

### CIVILIAN PAY

The individual is a GS 11 step 01 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	\$ 20.76
Daily Civilian Pay	\$ 166.08
Civilian Pay for 15 days	\$2,491.20

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 OCTOBER 20, 2001

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 \$266.57 for October 20, 2001 a non-workday.

BIWEEKLY CIVILIAN PAY PPE NOVEMBER 3, 2001

Military Pay amount due is \$2,665.70 (10 days @ \$266.57). 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 \$1,660.80 (10 days @ \$166.08). The individual may retain \$1,004.90 (\$2,665.70 less \$1,660.80)

Earnings and Deductions	Biweekly Civilian Pay and Deductions	Adjustments to Civilian Pay for Credit of Military Pay	Adjusted Civilian Pay
Base Pay	\$ 1,660.80	\$ (1,660.80)	-0-
Retirement (FERS)	13.29	(13.29)	-0-
Medicare	22.84	(22.84)	-0-
OASDI	97.64	(97.64)	-0-
Federal Tax M/0	179.11	(179.11)	-0-
State Tax SC	87.08	(87.08)	-0-
FEHB Mail Handlers 452	85.94	(85.94)	-0-
FEGLI Regular	7.13	(7.13)	-0-
FEGLI Optional A	.90	(.90)	-0-
FEGLI Optional B	4.40	(4.40)	-0-
TSP 10%	166.08	(166.08)	-0-
Allotment 1	5.00		
Charity	10.00		
Net Pay	\$ 981.39		-0-
Deductions to be recovered		\$ 664.41	

Military Pay to be credited \$1,660.80  
 Deductions to be recovered - 664.41  
 Amount to be collected from the employee \$ 996.39

ADJUSTMENT OF "SUBJECT TO" WAGES FOR PPE NOVEMBER 3, 2001

Base Pay	\$1,660.80	-\$1,660.80
Retirement	1,660.80	- 1,660.80
Medicare	1,574.86	- 1,574.86
OASDI	1,574.86	- 1,574.86
Federal Tax	1,408.78	- 1,408.78
State Tax	1,408.78	- 1,408.78
TSP	1,660.80	- 1,660.80

BIWEEKLY CIVILIAN PAY PPE NOVEMBER 17, 2001

Military Pay amount due is \$1332.85 (5 days @ \$266.57). 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 \$830.40 (5 days @ \$166.08). The individual may retain \$502.40 (\$1,332.85 less \$830.40)

Earnings and Deductions	Biweekly Civilian Pay and Deductions	Adjustments to Civilian Pay for Credit of Military Pay	Adjusted Civilian Pay
Base Pay	\$ 1,660.80	\$ ( 830.40)	\$830.40
Retirement (FERS)	13.29	(6.65)	6.64
Medicare	22.84	(12.05)	10.79
OASDI	97.64	(51.48)	46.16
Federal Tax M/O	179.11	(89.56)	89.55
State Tax SC	87.08	(43.54)	43.54
FEHB Mail Handlers 452	85.94	-0-	85.94
FEGLI Regular	7.13	-0-	7.13
FEGLI Optional A	.90	-0-	.90
FEGLI Optional B	4.40	-0-	4.40
TSP 10%	166.08	(83.04)	83.04
Allotment 1	5.00		5.00
Charity	10.00		10.00
Net Pay	\$ 981.39		437.31
Deductions to be recovered		\$ 286.32	

Military Pay to be credited \$830.40  
 Deductions to be recovered - 286.32  
 Amount to be collected from the employee \$559.08

ADJUSTMENT OF "SUBJECT TO" WAGES FOR PPE NOVEMBER 17, 2001

Base Pay	\$1,660.80	-\$830.40	+\$830.40
Retirement	1,660.80	- 830.40	+ 830.40
Medicare	1,574.86	- 744.46	+ 744.46
OASDI	1,574.86	- 774.46	+ 774.46
Federal Tax	1,408.78	- 661.42	+ 661.42
State Tax	1,408.78	- 661.42	+ 661.42
TSP	1,660.80	- 830.40	+ 830.40