



# UNDERSTAND YOUR LEAVE AND EARNINGS STATEMENT

Your Leave and Earnings Statement (LES) provides detailed information about your pay and benefits. But the document can look like it's written in code. Here's what you need to focus on in the most important sections:

**1 ID:** This line shows your name, Social Security number, pay grade, years of service, branch of the military and the pay period covered. Make sure the information is up to date.

**2 Entitlements:** This section shows all of your pay coming in – including your base pay, meal allowance (BAS), housing allowance (BAH) and any specialty bonuses. If you're deployed, it will also show any hardship duty pay (HDP), family separation allowance (FSH) or other special pay.

**3 Deductions:** This is the money that is subtracted from your pay, such as federal and state taxes, Social Security and Medicare taxes (FICA), any premiums you pay for Servicemembers Group Life Insurance (SGLI) for you or your family and your Thrift Savings Plan (TSP) contributions.

**4 Allotment:** This is money you choose to have the payroll office automatically send from each paycheck to a savings account, charitable contributions, dental insurance premiums or loan payments, for example.

**5 Summary:** This column shows your take-home pay — your total pay minus your deductions and allotments.

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														
ENTITLEMENTS					DEDUCTIONS					ALLOTMENTS					SUMMARY								
TYPE		AMOUNT			TYPE		AMOUNT			TYPE		AMOUNT											
A																					+ AMT FWD		
B																						+ TOT ENT	
C																						- TOT DED	
D																						- TOT ALMT	
E																						= NET AMT	
F																							= CR FWD
G																							= EOM PAY
H																							DIEMS
I																							RET PLAN
J																							
K																							
L																							
M																							
N																							
O																							
TOTAL																							
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							
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										
PAY DATA		BAQ TYPE	BAQ DEPN	VHA ZIP	RENT AMT	SHARE	STAT	JFTR	DEPNS	2D JFTR	BAS TYPE	CHARITY YTD	TPC	PACIDN									
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														
		CURRENTLY NOT USED		TSP YTD DEDUCTION	DEFERRED	EXEMPT	CURRENTLY NOT USED																
REMARKS		YTD ENTITLE _____					YTD DEDUCT _____																

**6 Leave:** This column shows how much leave you've brought forward from the past fiscal year, how much you've earned so far this fiscal year, how much you've used and your current leave balance. The "use/lose" box shows the projected number of days of leave you will lose if you do not use it by the end of the current fiscal year.

**7 Taxes:** The Fed Taxes column shows the amount of money earned in this pay period (and year to date) that is subject to federal income tax withholding. The next boxes show the marital status and exemptions used to calculate the withholding and any other money you've asked to set aside for taxes. The Tax YTD is the amount of federal taxes paid so far this year. The state taxes column shows similar information about your state taxes withheld so far this year.

**8 Pay Data:** This shows some of the information that your pay is based on, including your BAQ type (whether or not your housing allowance is based on having any dependents, such as a spouse), your zip code used to calculate your Variable Housing Allowance (VHA) and other information used to determine your housing and other allowances.

**9 Thrift Savings Plan:** Shows the percentage of your base pay, special pay and bonuses that you've chosen contribute to your TSP, your contributions deducted so far this year and the amount reported as tax exempt to the IRS (if receiving tax-free deployment pay, for example).

### FOR MORE INFORMATION

The Defense Finance and Accounting Service (DFAS) provides a detailed explanation of the LES. For more information, visit <http://www.dfas.mil>.

If you spot an error on your LES, or have questions, contact your installation's finance office as soon as possible.