

UNITED STATES MARINE CORPS
Marine Corps University
Corporals Noncommissioned Officers Program

CPL 0109
2 Jul 2001

STUDENT OUTLINE

Leave and Earning Statement

LESSON PURPOSE. The purpose of this period of instruction is to provide you with the knowledge and skills necessary to familiarize you with the Leave and Earning Statement (LES).

OUTLINE

1. GENERAL.

a. Distribution. Leave and Earning Statements are produced monthly, on approximately the 5th day of the month following the monthly period covered. LES's are transmitted in bulk from Kansas City to finance officers. Immediately upon receipt, the finance officer will distribute the commanding officer's copy and the Marine's copy of the LES to the commanding officer. Commanding Officers will distribute LES's to individual Marines as soon as possible after receipt, but not later than by the mid-month payday.

b. LES Online. Leave and Earning Statements are also available online. As of September 2000 Defense Finance and Accounting Service made LES's available online Per MARADMIN 444/00. Employee/Member Self Service (E/MSS) is an innovative, automated system that puts you in control of processing certain discretionary pay data items without using paper forms. E/MSS web page allows you, as a Department of Defense Military Member, Civilian Employee, Military Retiree or Annuitant to make certain changes to your pay information. The information you view on the E/MSS web page is encrypted. It requires a 128 bit encryption. The steps to getting a 128 bit SSL encryption, viewing LES's online, and making changes to allotments are listed below:

Section A – SETTING UP THE LES PROGRAM.

(1) DOD webpage

- <http://emss.dfas.mil/emss.htm#> this site will take you to the webpage

(2) Follow the instructions on the web page.

(3) 128 bit SSL encryption website.

- Microsoft Internet Explorer 128 bit encryption is available from www.microsoft.com.
- Netscape browsers are available from www.netscape.com. E/MSS does not support Netscape 6.0.

(4) Passwords.

- If you forget your pin number or never had one.
 - (a) Go to the E/MSS website and click on the “forgot your pin?” button.
 - (b) If you already have a password fill in the correct information in the boxes

Section B - NAVIGATING THE E/MSS WEBSITE

- (1) Log into the E/MSS website
(You need to have your SSN and password to access the site.)
- (2) When you log in you have two choices:
 - a. View your LES
 - b. Marine Corps pay changes
- (3) View your LES button will take you to your LES online screen.
- (4) Marine Corps pay change button has many different uses:
 - a. Pin change button
 - b. Financial allotments
 - c. Federal tax
 - d. Direct deposit
 - e. Address change
 - f. LES summary

c. Leader's Responsibility. In general, small unit leaders are responsible for reviewing their Marines LES's before distributing them. There is a wealth of information in the LES. If you know what to look for, you can not only answer questions from your Marines, but you can also head off potential problems before they get out of hand.

2. INFORMATION AND LEADER'S RESPONSIBILITIES. Sections A through N contain boxes of data which are numbered one (1) through sixty five (65). These provide a variety of information ranging from a Marine's name to reserve retirement information. Let's review sections A - N.

a. Information.

(1) Section A - IDENTIFICATION INFORMATION.

- (a) Box 1 – NAME. Last name, first name, and middle initial.
- (b) Box 2 – SSN. Social Security Number.
- (c) Box 3 – RANK. Pay grade (Rank) for which basic pay is determined.
- (d) Box 4 – SERV. Branch of service (e.g., “USMC” or “USMCR”).
- (e) Box 5 - PLT Code. The section which assigned.
- (f) Box 6 - DATE PREP. Date Prepared. This is the date the LES was prepared by DFAS in Kansas City.
- (g) Box 7 - PRD COVERED. Period covered. Used to specify the span of days covered by this leave and earnings statement.
- (h) Box 8 – PEBD. Pay entry base date.
- (i) Box 9 – YRS. Years of service for pay purposes.
- (j) Box 10 – EAS. Expiration of active service.
- (k) Box 11 – ECC. Expiration of current contract.
- (l) Box 12 - MCC-DIST-RUC. Monitor command code, district, and Reporting Unit Code (MCC-RUC for USMC, DIST-RUC for USMCR).

(2) Section B - FORECAST AMOUNTS.

- (a) Box 13 - DATE AND AMOUNT.
 - 1. DATE. Date of midmonth payday.
 - 2. AMOUNT. Forecast of amount due on midmonth payday of the upcoming month.
- (b) Box 14 - DATE AND AMOUNT.

1. DATE. Date of end-of-month payday.
 2. AMOUNT. Forecast of amount due on end-of-month payday of the upcoming month.
- (3) Section C - SPLIT PAY DATE.
- (a) Box 15 - START DATE. The date Split Pay Started.
 - (b) Box 16 – AMOUNT. The amount of Split Pay Elected.
 - (c) Box 17 – BALANCE. The balance of Split Pay not received.
 - (d) Box 18 – POE. Payment Option Election. The POE code is used to designate distribution of monthly pay.
- (4) Section D - DIRECT DEPOSITE/EFT ADDRESS. This section contain the name, address, routing number, and account number, of the financial institution payments are being deposited.
- (5) Section E - LEAVE INFORMATION.
- (a) Box 19 - LV BF. Leave brought forward. The number of days leave accrued at the end of the preceding period.
 - (b) Box 20 – EARNED. Number of days leave earned during the period covered. Normally this will be 2.5 days.
 - (c) Box 21 – USED. Number of days leave charged since the previous LES was prepared.
 - (d) Box 22 – EXCESS. Number of days leave charged without entitlement to pay and allowance, in excess of leave that can be earned prior to ECC.
 - (e) Box 23 – BAL. Balance. The number of days of accrued leave due or advanced.
 - (f) Box 24 - MAX ACCRUAL. Total number of days that can accrue based upon the ECC date. Value is obtained by using the 1st day of the month following the period covered, up to and including the ECC date.
 - (g) Box 25 – LOST. Number of days in excess of 60 days dropped due to the change in the fiscal year.

(h) Box 26 - SOLD/AS OF. Number of lump sum leave sold during the career and the last date leave was sold.

(i) Box 27 - CBT LV BAL. Reserved for future use.

(6) Section F - AVIATION PAY INFORMATION. Boxes 28 through 32 are pertain only to Officers in the aviation field.

(7) Section G - TAX INFORMATION.

(a) Box 33 - STATE TAX.

1. STATE CODE. State tax code. An alphanumeric code is used to identify the state (or territorial possession) designated by the member as his/her legal residence.

2. EXEMPTIONS. State tax exemptions. Marital status and number of exemptions claimed for state tax purposes.

3. WAGES THIS PRD. Total state taxable income for the period covered.

4. WAGES YTD. State taxable income year to date. This is the amount of taxable income earning by the Marine from the date of entry into service or from 1 January of the current year through the last day of the period covered.

5. STATE TAX YTD. State taxes year-to-date. Total amount of State income tax withheld for the year.

(b) Box 34 - FEDERAL TAX.

1. EXEMPTIONS. Federal tax exemptions. Marital status and number of exemptions claimed for federal tax purposes.

2. WAGES THIS PRD. Total federal taxable income for the period covered.

3. WAGES YTD. Federal taxable income year to date. This is the amount of taxable income earned from the date of entry into service or from 1 January of the current year through the last day of the period covered.

4. FED TAX YTD. Federal taxes year-to-date. Total amount of Federal income tax withheld for the year.

(c) Box 35 - FICA (SOCIAL SECURITY TAX).

1. SSEC WAGES THIS PRD. Social Security wages this period. Moneys earned during period covered that are subject to deduction under the Federal Insurance Contributions Act.

2. SSEC WAGES YTD. Social Security wages year-to-date. The amount of wages earned for the year that are subject to social security tax.

3. SSEC TAX YTD. Social Security tax year-to-date. The amount of social security tax withheld for the year. This includes withholding on the amount shown in Social Security wages this period.

4. MEDICARE WAGES THIS PRD. Medicare wages this period. Moneys earned during period covered that are subject to deduction under the Old Age Survivors Disability Insurance.

5. MEDICARE WAGES YTD. Medicare wages year-to-date. The amount of wages earned for the year that are subject to Medicare tax.

6. MEDICARE TAX YTD. Medicare tax year-to-date. The amount of Medicare tax withheld for the year. This includes withholding on the amount shown in Medicare wages this period.

(8) Section H - RIGHTS OF THE MARINES INDEBTED TO THE GOVERNMENT.

(9) Section I - ADDITIONAL VARIABLE HOUSING ALLOWANCE (VHA) INFORMATION. Boxes 36 through 42 are no longer used. VHA and BAQ have been replaced with BAH which will be shown in Section O.

(10) Section J - CAREER SEA PAY.

Box 43.

1. DATE. The date career sea duty ended.

2. TOTAL CAREER SEA SVC. The total number of years, months, and days served on sea duty.

(11) Section K - EDUCATION DEDUCTION.

(a) Box 44 – TYPE. The educational program enrolled.

(b) Box 45 - MONTHLY AMT. The monthly amount being deducted for the educational program.

(c) Box 46 – TOTAL. The total amount that has been deducted for the educational program, this amount includes the current month.

(12) Section L - ADMINISTRATIVE INFORMATION.

(a) Box 47 - PAY STATUS. This code identifies the particular pay status on the last day covered by the LES.

(b) Box 48 - PAY GROUP. A three digit code that identifies if an officer or enlisted.

(c) Box 49 - CRA DATE. Clothing Replacement Allowance date for active duty enlisted.

(d) Box 50 - RESERVE ECC. Reserve Expiration of Current Contract.

(e) Box 51 - DSSN. Disbursing Station Symbol Number. A number used to identify the servicing disbursing/finance officer account.

(13) Section M - RESERVE DRILL INFORMATION.

(a) Box 52 - REG. Total regular and EIOD drills performed this period.

(b) Box 53 - REG FYTD. Total regular and EIOD drills performed this fiscal year.

(c) Box 54 - REG ANNYTD. Total regular and EIOD drills performed this anniversary year.

(d) Box 55 - ADD. Total additional drills performed this period.

(e) Box 56 - ADD FYTD. Total additional drills performed this fiscal year.

(f) Box 57 - ADD ANNYTD. Total additional drills performed this for anniversary year.

(14) Section N - RESERVE RETIREMENT INFORMATION.

(a) Box 58 - BF ANNYTD. Ending balance of retirement credit points for anniversary year from prior month.

(b) Box 59 - ACDU THIS PRD. Total days active duty this period.

(c) Box 60 - DRILL THIS PRD. Total drills this period.

(d) Box 61 - OTHER THIS PRD. Total all other credit points awarded this period.

(e) Box 62 - MBR THIS PRD. Total membership points awarded this period.

(f) Box 63 - END BAL ANNYTD. Total retirement credit points after this period for anniversary year-to-date.

(g) Box 64 - TOTAL SAT YRS. Total satisfactory years credited for retirement purpose.

(h) Box 65 - TOTAL RET PTS. Career total retirement credit points.

(15) Section O – REMARKS. Section O of the LES gives an itemized listing of entitlements, deductions, and payments, also explanatory remarks concerning specific LES data.

(a) Entitlements. The Marine will receive entitlements based on the information mentioned in the above sections, their marital status, and dependents. The type and amount of the entitlement will be listed at the top of this section, along with a total. If there have been changes to either the type or the amount of the entitlement, this will be noted in this section, along with a note saying whether the entitlement was being stopped or started. For example, if a Marine is promoted, there will be an annotation stopping the amount of base pay under his old rank and another annotation starting the base pay of his current rank. These entitlements can include:

- * Basic Pay.
- * Pro/Sep Rations.
- * Clothing Replacement Allowance.
- * BAH.
- * Other types of special pay.

(b) Deductions. This portion in section O, gives an itemized listing of what was deducted from your entitlements. Again, there will be an annotation for starting and stopping amounts as necessary, such as when you start, stop, or change and allotment. If a Marine takes advanced pay, such as when he PCS's, the amount of the monthly will be noted here. These deductions can include:

- * Allotments.
- * Medicare.
- * Serviceman Group Life Insurance (SGLI).
- * Other special deductions based on the individual or Government needs.
- * FITW (Fed Tax).
- * Dental.
- * Social Security.
- * USN/MC Retirement Home.
- * Checkages.

(c) Payments. This portions represents the last month's regular payments, which occurred on the first and the fifteenth.

(d) Explanatory Remarks. This includes information that is not found on other parts of the LES, such as the address where his money is sent for Direct Deposit, the amount of money he has in one of the GI Bills, and his total amount of time of sea service (you can receive an entitlement for being stationed aboard ship that is determined by the total number of months you have been on ship during your career).

b. Leader's Responsibilities. Leaders can best support and help their Marines if they know, understand, and ensure their subordinates are aware of the following:

(1) Boxes 5 and 12. The codes in these boxes should be the same as your own. If they are not, they could be explained by recent orders, including TAD orders for extended periods of time. If a Marine has recently come into your unit, he may not get his LES at the same time as everyone else, since his LES will probably be sent to the unit annotated in boxes 5 and 12. His old unit will have to forward his LES. (At the same time, if a Marine transfers out of your unit, ensure that his LES is forwarded to him.)

(2) Boxes 3, 8, 9, and 11. If a Marine has returned from UA or the brig or has reenlisted or extended during the period covered, ensure that the ECC have changed appropriately. Ask the Marine about anything unusual in boxes 33 and 34. If he has a part time job, ensure that he knows he may have to file more than one state income tax return.

(3) Leave. Ensure that any leave taken by the Marine has been taken off during the appropriate LES. Don't let your Marines get too far in the hole on the amount of leave they have on balance. Unforeseen situations may arise that the Marine did not anticipate, such as Emergency Leave situations. If he is too far in the hole, he may have to make unpleasant adjustments to his leave plans.

(4) Entitlements and Deductions. Look for anything unusual in the entitlements and deductions. If the Marine receives an entitlement that he does not rate, then get this taken care of immediately. Do not let him spend that money because the government will eventually realize their mistake. When they do realize it, they will want the money back in one lump sum. If he doesn't have it, this could cause him financial hardships or even an NPD (No Pay Due). Ensure that all changes in entitlements and deductions show up on his LES on the correct month. Look for appropriate month-to-month changes in the explanatory remarks section. If there is an inappropriate change, get it taken care of immediately.

REFERENCE: Automated Pay Systems Manual (APSM)

DFAS-KC 7220.31

Defense Finance and Accounting Service Memorandum, Dated 18 January 1998