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United States Coast Guard

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COMDTNOTE 7220
2 June 2003

COMMANDANT NOTICE 7220 CANCELLED: 1 June 2004

Subj: CH-4 TO U.S. COAST GUARD PAY MANUAL, COMDTINST M7220.29A

1. PURPOSE. This Notice publishes a change to the U.S. Coast Guard Pay Manual, COMDTINST M7220.29A. This Notice is for the use of all active and reserve Coast Guard members.

2. ACTION. Area and district commanders, commanders of maintenance and logistics commands, commanding officers of headquarters units, assistant commandants for directorates, Chief Counsel, and special staff offices at Headquarters shall ensure that the provisions of this Notice are followed. No paper distribution will be made of this Notice. Official distribution will be via the Coast Guard Directives System CD. An electronic version will also be made available via the following web sites:

   a. The Coast Guard Directives System on the Coast Guard Web: http://cgweb.uscg.mil/g-c/g-ccs/g-cit/g-cim/directives/welcome.htm

   b. Coast Guard Directive Systems on WWW: http://www.uscg.mil/ccs/cit/cim/directives/welcome.htm

   c. An electronic version will also be made available via the Commandant (G-WPM) website: http://www.uscg.mil/hq/g-w/g-wp/g-wpm/Manuals.htm

3. SUMMARY. Enclosure (1) summarizes the substantial changes throughout the Manual provided as enclosure (2). A vertical line marks significant changes. Editorial changes are not marked.

4. PROCEDURES. Remove and insert the following pages:

Remove	Insert
i through iv	i through iv, CH-4
2-1 through 2-2	2-1 through 2-2, CH-4
2-7 through 2-8	2-7 through 2-8, CH-4

DISTRIBUTION - SDL No. 140

	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	w	x	y	z
A	1	1	1		1	1		1																		
B		5	5		2	1			1							1	1	10	1	1			31			
C	1	1									1			1			*									
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G																										
H																										

Remove	Insert
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11-17 through 11-18	11-17 through 11-18, CH-4
I-1 through I-7	I-1 through I-7, CH-4

5. Forms Availability. The forms listed throughout this Manual are available from the web site locations listed below and may be reproduced locally from these sites.

Form Number	Form Name	Form Web Site Location
SGLV 8285	Request for Insurance (SGLI)	www.insurance.va.gov
SGLV 8286	Servicemembers' Group Life Insurance Election & Certificate	
DD Form 2653	Involuntary Allotment Application	http://web1.whs.osd.mil/icdhome/formsrpt/ddall.htm
DD Form 2654	Involuntary Allotment Notice and Processing	
DD Form 827	Application for Arrears in Pay	
DD Form 397	Claim Certification and Voucher for Death Gratuity Payment	
DD 1337	Pay and Allowances, Authorization/Designation for Emergency	

/S/

THOMAS F. FISHER
Acting Director of
Personnel Management

Encl: (1) Summary of changes
(2) CH-4 to U.S. Coast Guard Pay Manual, COMDTINST M7220.29A

CH-4 COAST GUARD PAY MANUAL, COMDTINST M7220.29A
SUMMARY OF CHANGES

CHAPTER 2	
Section 2-A-1.j.	Changes effective date to 1 Dec 2001 as published in ALCOAST 005/02.
Figure 2-1	Incorporates 1 Jan 2003 Monthly Rates of Basic Pay
CHAPTER 3	
Section 3-A-2	Incorporates 1 Jan 2003 Officer BAS rate $167.20 per month.
Section 3-B-4.a.	Incorporates 1 Jan 2003 Enlisted BAS rate $242.81 per month.
Figure 3-2	Adds rule 13.
Section 3-C-10.a.	Reverts policy as originally published in Change 2 to read "(as measured from the date the orders are amended to the new ending date)"
Figure 3-9	Incorporates 1 Jan 2003 BAH-II with/without, BAH Differential, and Partial BAH rates
Section 3-G-4.d.	As published in ALCOAST 203/03, effective 1 Oct 2002 through 30 Sep 2003, the monthly FSA amount is $250.
Section 3-G-9.c.	Adds policy that dependent(s) must be enrolled in the Special Needs Program.
Section 3-G-10.	Changed to indicate 3-G-10.a through 3-G-10.f.
Figure 3-24	Incorporates Supplementary Clothing Maintenance Allowance (SUPP CMA) rates as published in ALCOAST 454/02.
Figure 3-25	Changes Note 4 to add members recalled to active duty from retirement.
Figure 3-27	Incorporates clothing rates as published in ALCOAST 454/02.
Section 3-N-6.b.	Incorporates 1 Oct 2002 through 30 Sep 2003 Gross Monthly Income Eligibility Standards
CHAPTER 4	
Section 4-A	Rewritten to reflect DOD Financial Management Regulation (FMR) policy.
Section 4-H-2	As published in ALCOAST 203/03, effective 1 Oct 2002 through 30 Sep 2003, the monthly Hostile Fire / Imminent Danger Pay rate is $225.

Figure 4-1 – Hardship Duty Pay For Designated Areas

Effective	**Country**	**Monthly Rate**
11 Jul 02	Australia (Western) – Learmonth Solar Observatory	$150
1 Aug 02	Djibouti	$100
1 Nov 01	East Timor	$100
1 Aug 02	Eritrea	$100
23 May 02	Eskisehir	$50
31 Jul 02	Georgia	$100
31 Mar 03	Iraq	$100
31 Mar 03	Israel	$50
1 Feb 03	Camp Yongin, Korea	$100
31 Mar 03	Kuwait	$100
23 May 02	Turkey	$50
23 May 02	Kenya	$100
10 Dec 02	Vieques Island, Puerto Rico	$50
1 Jul 02	Alaska – Eareckson AS	$150
11 Jul 02	Alaska – Annette Island	$150

CH-4 COAST GUARD PAY MANUAL, COMDTINST M7220.29A
SUMMARY OF CHANGES

CHAPTER 4 (cont'd)	
Figure 4-2	Hardship Duty Pay For Certain Places. Termination dates applied to all countries.
Section 4-C-5.h.	Changed to read 4-C-5.i.
Figure 4-6	Deleted. Three new Figures added for Career Sea Pay Entitlement.
Figure 4-7	Career Sea Pay – Conditions of Entitlement – Permanent Duty Afloat
Figure 4-8	Career Sea Pay – Conditions of Entitlement – Mobile Unit Duty
Figure 4-9	Career Sea Pay – Conditions of Entitlement – Permanent Duty Ashore
Figure 4-11 – Designated Hostile Fire or Imminent Danger Pay Area	
Effective	Country
31 Jul 02	Djibouti (Land area)
1 Nov 01	East Timor (Land area)
31 Jul 02	Eritrea (Land area)
31 Jul 02	Georgia (Land area)
31 Jul 02	Kenya (Land area)
11 Apr 03	Mediterranean Sea that includes those portions of the sea area that lie east of 30 E
CHAPTER 5	
Section 5-E-7.	Changes 28 percent to 27 percent.
Section 5-E-7.b.	Changes 28 percent to 27 percent.
CHAPTER 6	
Section 6-C-3.a.	Updates 2003 active duty/reserve Tricare Dental Program (TDP) premium rates.
Section 6-F-2.c.	Updates Savings Deposit Program for Operation Enduring Freedom.
Section H.	Adds Federal Long Term Care Insurance Program (FLTCIP) policy.
CHAPTER 7	
Section 7-A-8.b.(7)	Adds Federal Long Term Care Insurance Program (FLTCIP) premiums.
Figure 7-1	Adds Federal Long Term Care Insurance Program Premiums to Non-Discretionary Allotments.
CHAPTER 8	
Section 8-A-10	Changes 28 percent to 27 percent.
Section 8-G-2.g.	Effective 10 April 2002, adds Yemen, and effective 1 July 2002, adds Djibouti, to the designated combat zone areas.
CHAPTER 11	
Figure 11-7	Changes Rule 2 subparagraph c to d. Adds subparagraph c: TRICARE-Family Dental Plan Changes Rules 14, 15, and 16 to Rules 15, 16, and 17. Adds new Rule 14: Federal Long Term Care Insurance Program

CHAPTER 2. COMPUTATION OF SERVICE/BASIC PAY

A. Service Creditable.

1. Service Creditable. Under the authority of 37 USC 205, compute a member's cumulative years of service for the purpose of determining the member's rate of basic pay by adding all periods of active and inactive service as a commissioned officer, warrant officer, or enlisted member in any Regular or Reserve component of a Uniformed Service. This includes, but is not limited to the following:

   a. Academy Teaching Staff. A person who is appointed as a professor, associate professor, assistant professor, or instructor may include any time served as a member of the civilian teaching staff at the Coast Guard Academy under the provisions of 14 USC 191.

   b. Former Lighthouse Service. After 1 Jul 1948, include all service in the Lighthouse Service for members who were commissioned, appointed, or enlisted in the Coast Guard under the provisions of 14 USC 432 (28 Comp Gen 347).

   c. Former Bureau of Marine Inspection and Navigation and Bureau of Customs. Include service in the former Bureau of Marine Inspection and Navigation (including its predecessors) and Bureau of Customs for members who were commissioned, appointed, or enlisted in the Coast Guard under the provisions of 14 USC 433.

   d. Temporary Member of the Coast Guard Reserve. Include full time active duty performed as a temporary member of the Coast Guard Reserve (37 Comp Gen 838). Periods during which no duty was assigned or performed may not be counted (23 Comp Gen 164).

   e. SPAR Broken Service. The provisions of 10 USC 1332 granted constructive service for the period 25 Jul 1947 to 1 Nov 1949 to a member who served on AD in the Coast Guard Women's Reserve at least 1 year prior to 25 Jul 1947 provided she was a member thereof for any period between 1 Nov 1949 and 1 Jul 1956. This constructive service may be included for pay accruing after 30 Jun 1962 (Public Law 87-482, 12 June 1962).

   f. Aviation Cadet Service. Include active service in the appointive grade of aviation cadet and service as an enlisted aviation cadet on and after 4 Aug 1942 (31 Comp Gen 610 and 32 Comp Gen 473).

   g. National Oceanic and Atmospheric Administration. Include service in the current grades of ensign and above and service as a deck officer or junior engineer. This includes periods served in the former Environmental Science Services Administration or Coast and Geodetic Survey. It does not include service as a ship keeper, seaman, fireman, oiler, etc., under "shipping articles" (24 Comp Gen 829 and 25 Comp Gen 680).

   h. Cadet and Midshipmen Service. Cadet or midshipman service is creditable in computing pay of enlisted members only (29 Comp Gen 331, 31 Comp Gen 528 and 10 USC 971, 37 USC 205(6)). In addition, an enlisted member who was appointed Midshipman, Merchant Marine Reserve, U.S. Naval Reserve, may count such service, which was served concurrently with inactive service in the Naval Reserve (38 Comp Gen 797).

i. Service Attained Prior to Statutory Enlistment Age. Any service which is otherwise creditable may be counted even if the service was performed before a member attained the statutory age for enlistment. Such service may not be counted if it is determined to be fraudulent and is voided for that reason.

j. Pay Grades OlE, O2E and O3E. A commissioned officer in pay grade O1, O2, or O3, is entitled to the special rate of pay for O1E, O2E, or O3E, if the officer has had over 4 years of active service as a warrant officer or an enlisted member (combination of the two may be used after 30 Sep 83). In computing active enlisted service, include active duty for training (ADT) as an enlisted member (38 Comp Gen 68). Do not count active service in a dual status (temporary officer - permanent enlisted) (38 Comp Gen 68). Effective 1 Dec 2001, the special rate of pay for O1E, O2E, or O3E, is payable to a commissioned officer who earned 1,460 retirement points while in an enlisted or warrant officer status.

k. Service on the Retired List. A retired member who is recalled to active duty may count inactive service on a retired list of any of the Uniformed Services; however, this only applies for longevity purposes. This includes the temporary disability retired list.

l. Retention for Medical Care. Any period on and after 12 Dec 1941 when an enlisted member of the Armed Forces is retained in service, after expiration of term of service, for medical treatment or hospitalization for disease or injury incident to service and not due to the member's misconduct (10 USC 507).

m. Delayed Entry Program.

(1) On and before 31 Dec 1984, time served as a member of a Reserve component under a delayed entry program prior to entry on active duty or ADT.

(2) On and after 29 Nov 1989, when a member performs inactive-duty training before beginning service on active-duty or active duty for training and is a member of a Reserve component under an enlistment under 10 USC 511 (b) or (d).

(3) On and after 29 Nov 1989, while a member of a Reserve Component under an enlistment under 10 USC 513, those periods of active service performed before the member is ordered to active duty under 10 USC Chapter 39 or another provision of law.

n. Making Up Lost Time. After returning to full duty, an enlisted member is liable to make up time lost. The time served to make up lost time is creditable service. If a member is retained, for trial or to serve sentence, beyond the normal expiration of enlistment and is not restored to a full duty status, this does not count as making up time last and is not creditable.

o. Prior Service. If a member claims prior service, submit a request for statement of creditable service to HRSIC as prescribed in section 5-C-3, Personnel and Pay Procedures Manual, HRSICINST M1000.2 (series).

Monthly Rates of Basic Pay Effective 1 Jan 2003

PAY GRADE	CUMULATIVE YEARS OF SERVICE														
	<2	2	3	4	6	8	10	12	14	16	18	20	22	24	26
	COMMISSIONED OFFICERS														
	<2	2	3	4	6	8	10	12	14	16	18	20	22	24	26
O10												12,077.70	12,137.10	12,389.40	12,829.20
O9												10,563.60	10,715.70	10,935.60	11,319.60
O8	7,474.50	7,719.30	7,881.60	7,927.20	8,129.40	8,468.70	8,547.30	8,868.90	8,961.30	9,238.20	9,639.00	10,008.90	10,255.80	10,255.80	10,255.80
O7	6,210.90	6,499.20	6,633.00	6,739.20	6,930.90	7,120.80	7,340.40	7,559.40	7,779.00	8,468.70	9,051.30	9,051.30	9,051.30	9,051.30	9,096.90
O6	4603.20	5057.10	5388.90	5388.90	5409.60	5641.20	5672.10	5672.10	5994.60	6564.30	6898.80	7233.30	7423.50	7616.10	7989.90
O5	3,837.60	4,323.00	4,622.40	4,678.50	4,864.80	4,977.00	5,222.70	5,403.00	5,635.50	5,991.90	6,161.70	6,329.10	6,519.60	6,519.60	6,519.60
O4	3,311.10	3,832.80	4,088.70	4,145.70	4,383.00	4,637.70	4,954.50	5,201.40	5,372.70	5,471.10	5,528.40	5,528.40	5,528.40	5,528.40	5,528.40
O3	2,911.20	3,300.30	3,562.20	3,883.50	4,069.50	4,273.50	4,405.80	4,623.30	4,736.10	4,736.10	4,736.10	4,736.10	4,736.10	4,736.10	4,736.10
O2	2,515.20	2,864.70	3,299.40	3,410.70	3,481.20	3,481.20	3,481.20	3,481.20	3,481.20	3,481.20	3,481.20	3,481.20	3,481.20	3,481.20	3,481.20
O1	2,183.70	2,272.50	2,746.80	2,746.80	2,746.80	2,746.80	2,746.80	2,746.80	2,746.80	2,746.80	2,746.80	2,746.80	2,746.80	2,746.80	2,746.80
	COMMISSIONED OFFICERS WITH OVER 4 YEARS ACTIVE DUTY SERVICE AS AN ENLISTED MEMBER OR WARRANT OFFICER														
	<2	2	3	4	6	8	10	12	14	16	18	20	22	24	26
O3E	0.00	0.00	0.00	3,883.50	4,069.50	4,273.50	4,405.80	4,623.30	4,806.30	4,911.00	5,054.40	5,054.40	5,054.40	5,054.40	5,054.40
O2E	0.00	0.00	0.00	3,410.70	3,481.20	3,591.90	3,778.80	3,923.40	4,031.10	4,031.10	4,031.10	4,031.10	4,031.10	4,031.10	4,031.10
O1E	0.00	0.00	0.00	2,746.80	2,933.70	3,042.00	3,152.70	3,261.60	3,410.70	3,410.70	3,410.70	3,410.70	3,410.70	3,410.70	3,410.70
	WARRANT OFFICERS														
	<2	2	3	4	6	8	10	12	14	16	18	20	22	24	26
W5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,169.30	5,346.60	5,524.50	5,703.30
W4	3,008.10	3,236.10	3,329.10	3,420.60	3,578.10	3,733.50	3,891.00	4,044.60	4,203.60	4,356.00	4,512.00	4,664.40	4,822.50	4,978.20	5,137.50
W3	2,747.10	2,862.00	2,979.30	3,017.70	3,141.00	3,281.70	3,467.40	3,580.50	3,771.90	3,915.60	4,058.40	4,201.50	4,266.30	4,407.00	4,548.00
W2	2,416.50	2,554.50	2,675.10	2,763.00	2,838.30	2,993.10	3,148.50	3,264.00	3,376.50	3,453.90	3,579.90	3,705.90	3,831.00	3,957.30	3,957.30
W1	2,133.90	2,308.50	2,425.50	2,501.10	2,662.50	2,782.20	2,888.40	3,006.90	3,085.20	3,203.40	3,320.70	3,409.50	3,409.50	3,409.50	3,409.50
	ENLISTED MEMBERS														
	<2	2	3	4	6	8	10	12	14	16	18	20	22	24	26
E9	0.00	0.00	0.00	0.00	0.00	0.00	3,564.30	3,645.00	3,747.00	3,867.00	3,987.30	4,180.80	4,344.30	4,506.30	4,757.40
E8	0.00	0.00	0.00	0.00	0.00	2,975.40	3,061.20	3,141.30	3,237.60	3,342.00	3,530.10	3,625.50	3,787.50	3,877.50	4,099.20
E7	2,068.50	2,257.80	2,343.90	2,428.20	2,516.40	2,667.90	2,753.40	2,838.30	2,990.40	3,066.30	3,138.60	3,182.70	3,331.50	3,427.80	3,671.40
E6	1,770.60	1,947.60	2,033.70	2,117.10	2,204.10	2,400.90	2,477.40	2,562.30	2,636.70	2,663.10	2,709.60	2,709.60	2,709.60	2,709.60	2,709.60
E5	1,625.40	1,733.70	1,817.40	1,903.50	2,037.00	2,151.90	2,236.80	2,283.30	2,283.30	2,283.30	2,283.30	2,283.30	2,283.30	2,283.30	2,283.30
E4	1,502.70	1,579.80	1,665.30	1,749.30	1,824.00	1,824.00	1,824.00	1,824.00	1,824.00	1,824.00	1,824.00	1,824.00	1,824.00	1,824.00	1,824.00
E3	1,356.90	1,442.10	1,528.80	1,528.80	1,528.80	1,528.80	1,528.80	1,528.80	1,528.80	1,528.80	1,528.80	1,528.80	1,528.80	1,528.80	1,528.80
E2	1,290.00	1,290.00	1,290.00	1,290.00	1,290.00	1,290.00	1,290.00	1,290.00	1,290.00	1,290.00	1,290.00	1,290.00	1,290.00	1,290.00	1,290.00
E1>4	1,150.80	1,150.80	1,150.80	1,150.80	1,150.80	1,150.80	1,150.80	1,150.80	1,150.80	1,150.80	1,150.80	1,150.80	1,150.80	1,150.80	1,150.80
E1<4	1,064.70														

Notes:

1. Monthly basic pay for O7 through O10 is limited to $11,874.90, the rate payable for Level III of the Executive Schedule.
2. Monthly basic pay for O6 and below is limited to $10,449.90, the rate payable for Level V of the Executive Schedule.
3. Monthly basic pay for senior enlisted member as the Master Chief Petty Officer of the Coast Guard is $5,382.90, regardless of years of service. If a member is placed on terminal leave pending retirement immediately following the completion of service as the senior enlisted member of a Military Department, then the member is entitled to the higher senior enlisted pay rate $5,732.70 up to a maximum of 60 days. If a member is hospitalized, and during or immediately before such hospitalization, completed service as the senior enlisted member of that Military Department's Armed Force, the member shall continue to be entitled, for not more than 180 days while so hospitalized, to the rate of basic pay authorized for a senior enlisted member.

FIGURE 2-1

E. Commencement of Active Duty Pay.

1. When Entitled to Basic Pay. The pay of service members is prescribed by 37 USC 1009 and implemented by Executive Order. Members are entitled to receive pay according to their pay-grades and years' service when they are on active duty in a pay status and not prohibited by law from receiving such pay. The pay grade to which a member is assigned is prescribed by 37 USC 201. A cadet at the Coast Guard Academy is entitled to a rate of pay as authorized in Chapter 15 of this Manual.

2. Employment of Members in Another Capacity. Unless otherwise provided by law, a member may not be employed in another capacity by the Government, and receive pay, other than the pay and allowances which accrue by reason of the member's military status. However, the member may be employed on a voluntary basis during off-duty hours in connection with non-appropriated fund activities. Refer to 5 USC 5536 and 46 Comp Gen 400 (1966).

3. Original Appointment of Officers. Pay and allowances accrue from the date of acceptance of appointment as a permanent or temporary officer. The normal method of acceptance is taking the oath of office. Commencement of travel in compliance with an order is considered acceptance for pay purposes. However, do not make payment until formal signing of the oath of office. Refer to 60 Comp Gen 143 (1980). Refer to figure 2-2 for specifics and for Coast Guard Academy graduates.

4. Enlisted Members. Commence pay and allowances of the rate in which an enlisted member enlists or reenlists in the Regular Coast Guard with the date of enlistment or reenlistment.

5. Reserve Members. Instructions governing commencement of pay and allowances of Reserve members while on active duty are in section 2-K-2. For reserve members performing active duty and inactive duty for training (IDT), see Chapter 12 of this Manual.

6. Recalled Retired Members. Commence active duty pay for a recalled retired member as prescribed in section 2-K. Payment restrictions are: A retired member who is drawing a pension, disability compensation, etc., by virtue of the member's own service may not receive compensation (including allowances for subsistence, quarters, and travel) for performance of active duty until the member has executed the Waiver of Pension/Disability Compensation or Retired Pay.

7. Promotions. Effective date of pay for the grade to which a member is advanced is contained in figure 2-3.

CHAPTER 3

ALLOWANCES

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CHAPTER 3. ALLOWANCES

A. Basic Allowance for Subsistence (BAS)-Officers.

1. Authority. Under the provisions of 37 USC 402, officers entitled to basic pay are entitled to BAS at all times, except as indicated in figure 3-1.

2. Rate Payable. Effective 1 Jan 2003, the monthly BAS rate for officers is $167.20, regardless of grade or dependency status. This allowance is computed on a monthly basis in the same manner as basic pay.

3. Payment for Meals Required. An officer is required to pay cash for meals obtained in a Government mess. If an officer is recently deceased, mentally incompetent or otherwise incapable of paying for meals furnished in a hospital or other Government mess, or Government contracted mess, a checkage against the officer's pay account through PMIS/JUMPS may be executed. Use the Pay Adjustment Authorization (DD-139) to document the checkage.

Specific Conditions of Officer BAS - Entitlement and Non-Entitlement

RULE	A	B	C	D
	When an officer is	and the officer has	and	the officer is
1	in excess leave status (37 USC 502)			not entitled to BAS
2	training for, attending or participating in Pan-American games, Olympic games or other international amateur sports competition (37 USC 420)	dependents	member is subsisted during such periods by the sponsoring agency	entitled to BAS
3		no dependents		not entitled to BAS
4	absent without authority for more than 24 hours at any one time (37 USC 503)		the absence is not excused as unavoidable	not entitled to BAS (note 1)
5	on approved education leave of absence not to exceed two years (10 USC 708)			not entitled to BAS
6	subsisted in a government mess (other than field duty)			entitled to BAS (note 2)
7	serving on field duty or temporary field assignment, essential unit messing, group travel, sea duty or temporary afloat assignment while underway		is furnished meals	entitled to BAS (notes 2, 3 and 4)
8	in confinement, awaiting trial by court-martial, serving court-martial sentence to forfeit basic pay but not allowances, serving court-martial sentence which includes total forfeitures but sentence is set aside			entitled to BAS
9	serving a court-martial sentence that includes an approved (by the convening authority) forfeiture of pay and allowances (10 USC 857)			not entitled to BAS

Notes:

1. An officer is not entitled to BAS for the same number of days that basic pay is forfeited.
2. Officers will pay for their meals at the prescribed rates (see Figure 3-5).
3. Meals provided from closed or private messes (e.g., traditional wardroom mess) will be paid in cash by the officer at the rate prescribed by the mess treasurer.
4. Field duty is all duty under orders with troops operating against an enemy, actual or potential; or serving with troops participating in maneuvers, war games, field exercises, or similar types of operations

FIGURE 3-1

B. Basic Allowance for Subsistence (BAS) – Enlisted Members.

1. Authority. Under the provisions of 37 USC 402, effective 1 Jan 2002, all enlisted members entitled to basic pay have a continuous entitlement to BAS except when they are:

   a. Recruits attending basic military training (BMT).

   b. Members attending officer training (Officer Candidate School, Officer Training School) or Reserve Officer Candidate Indoctrination (ROCI) who do not have continuous prior active duty or reserve enlisted service (i.e., were not in an active duty or ready reserve status immediately prior to receiving orders to OCS or ROCI). [Enlisted members (active or reserve) with no break in service prior to assignment to OCS or ROCI are entitled to receive ENL BAS and will be charged for meals at the discount meal rate while at OCS.]

   c. In excess leave status (37 USC 502).

   d. In an absent without leave status, unless the absence is excused as unavoidable (37 USC 503).

   e. On approved educational leave of absence not to exceed 2 years (10 USC 708).

   f. A member with no dependents training for, attending or participating in Pan American games, Olympic games, or other specifically authorized international amateur sport competitions and subsisted during that period by a sponsoring agency (37 USC 420).

   g. Serving a court-martial sentence that includes an approved (by the convening authority) forfeiture of pay and allowances (10 USC 857).

2. Specialized Terms. The following terms apply to BAS determinations:

   a. Appropriated Fund (APF) Dining Facility. A generic term used in lieu of government mess, general mess, dining hall, dining activity, dining facility, mess hall, galley, field kitchen, flight kitchen, or similar terms used to describe dining facilities funded totally by appropriated funds. It excludes activities operated by non-appropriated fund instrumentalities such as an officer's mess, club, organized mess and all similar terms.

   b. Essential Station Messing (ESM). Messing declared by the installation, base, or station commander responsible for single government quarters and messing as essential for the efficient and economical operation of the APF dining facility or necessary for the health and safety of enlisted personnel permanently assigned to single quarters.

   c. Essential Unit Messing (EUM). Any group messing declared by appropriate authority as essential for operational readiness, the conduct of military operations or necessary for the effective conduct of training where members are required to use messing provided by or on behalf of the government (e.g. deployed port security unit (PSU), class "A" school, officer candidate school (OCS), or field duty). Members may receive travel reimbursements for incidental expenses, but not for subsistence. Designation for essential unit messing shall be applied only to organizational units and to operational elements and detachments, not to individual service members.

d. Field Duty. Any maneuvers, war games, field exercises, or similar operations where a member is assigned to a unit being subsisted in a dining facility operated by or on behalf of the government or with an organization drawing field rations. Members assigned to field duty may, but do not necessarily have to be, under orders that authorize per diem.

e. Government Furnished Meals. Applies to all meals that are provided as subsistence in kind, or meals or rations furnished by or on behalf of the U.S. Government. Meals or rations furnished without charge by a government contractor or a foreign government, or through a fellowship, grant or intern program while a member is receiving basic pay, either under the terms of a contract or agreement or on a complimentary basis, are considered to be furnished on behalf of the U.S. Government. When members are assigned to circumstances where mandatory pay account collections are required for government furnished meals made available, these collections will be made whether the meals are eaten or not.

f. Sea Duty. Service performed in a self-propelled vessel that is in an active status, in commission or in service, and is equipped with berthing and messing facilities. Applies to members who are either permanent party or aboard for temporary duty.

g. Subsisted-In-Kind. Applies to members who are not entitled to BAS and are furnished meals or rations at no charge from an appropriated fund dining facility or are subsisted at no charge on behalf of the government.

h. Pay-As-You-Go (PAYGO). Applies to members who are charged for only the meals that they actually eat in an APF dining facility.

3. Charges For Government Provided Meals. All members must pay for any government furnished meals during any period they are entitled to BAS. Certain assignments require mandatory pay account collection for government furnished meals made available (i.e., Essential Station Messing (ESM), Essential Unit Messing (EUM), field duty, sea duty, or group travel). Pay account collections in these situations will be made at the discount meal rate. See Figure 3-5. Members who are furnished government meals, who do not have such meals deducted from their pay, shall pay for the meals in cash to the Appropriated Fund Dining Facility. If cash payment is not made, the Appropriated Fund Dining Facility must issue a Pay Adjustment Authorization (PAA) to HRSIC for pay checkage.

4. Types of BAS. Effective 1 Jan 2003, there are two enlisted BAS rates. BAS is computed on a monthly basis in the same manner as basic pay.

a. Enlisted BAS (ENL BAS). All enlisted members, except those described in section 3-B-4.b, shall be paid Enlisted BAS (ENL BAS) at a rate of $242.81 per month.

b. Regular BAS (REG BAS). Regular BAS (REG BAS) at a rate of $262.50 per month is payable to enlisted members when:

(1) There is no government dining facility available for the member at the duty station.

(2) There is a dining facility available but use of the dining facility would adversely affect the performance of the member's assigned duty and proper authority has made a determination of impracticability (i.e., a member assigned to intelligence duty whose identity must be protected).

(3) Entitlement to REG BAS continues for a member until a permanent change of station (PCS) is executed from the unit. The REG BAS rate will remain constant at $262.50 per month until ENL BAS equals or exceeds the REG BAS rate. At that time, the REG BAS rate will be discontinued and a single enlisted BAS rate (ENL BAS) will exist.

5. BAS Policy.

a. All enlisted members assigned to field duty, EUM status, group travel, or attending Accession Pipeline Military Training (APMT) are entitled to ENL BAS, and will be charged for all government meals made available at the discount meal rate. See Figure 3-5.

b. All enlisted members assigned to sea duty aboard vessels with established APF dining facilities, or contracted vessels where meals are made available on behalf of the government, are entitled to ENL BAS, and shall be placed into Essential Station Messing (ESM) status. These members will be charged for all government meals made available at the discount meal rate. See Figure 3-5.

c. Enlisted members in grades E1 through E6 permanently assigned to single government quarters ashore are entitled to ENL BAS and may also be assigned to Essential Station Messing (ESM). These members will be charged for all government meals made available at the discount meal rate. See Figure 3-5.

d. Enlisted members in grades E7 through E9 performing duty at an ashore installation (not field duty, EUM, group travel or attending APMT) are exempt from ESM (mandatory pay account checkage).

e. Enlisted members performing duty at an ashore installation (not field duty, EUM, group travel or attending APMT), and not assigned to ESM, are entitled to ENL BAS and may use the APF dining facility on a Pay-As-You-Go (PAYGO) basis at the standard meal rate. See Figure 3-5.

f. If a member is assigned to an ESM or EUM status, and assigned duties or dining facility exigencies prevent government furnished meals from being provided, discount meal rate charges will be credited back to the member for affected meals. See Figure 3-5.

g. Members assigned to ESM or EUM status will have mandatory meal collection suspended when on leave, permanent change of station (PCS) status, hospitalization, or temporary duty (TAD/TDY) other than TAD/TDY to sea duty, field duty, EUM, or group travel.

h. ESM will be applied uniformly for all enlisted members permanently assigned to single government quarters at the same installation, station, base or ship. Exceptions may be made only when assigned duties prevent an individual from being provided more than 20% of government furnished meals offered for periods in excess of 30 days.

i. When members of more than one Service perform duty at an installation, the installation commander makes the BAS determinations. Such determinations are binding on all military personnel performing duty at that installation.

j. Pay account collections for members assigned to ESM status, EUM status, field duty, sea duty, or group travel shall be made for all meals, even if the member is on liberty.

BAS Entitlement – Enlisted Members - Permanent Duty Station

RULE	A	B	C
	When an enlisted member is	and the member is in the following status	the BAS entitlement is
1	permanently or temporarily assigned to a unit with an Appropriated Fund (APF) dining facility	sea duty	ENL BAS minus DISCOUNT MEAL RATE (notes 1 and 2)
2		field duty	ENL BAS minus DISCOUNT MEAL RATE (note 1 and 2)
3		essential unit messing (e.g., deployed Port Security Unit, Class "A" School, Officer Candidate School)	ENL BAS minus DISCOUNT MEAL RATE (note 1 and 2)
4		essential station messing (E6 and below assigned to single government quarters required by the commanding officer to eat at the ADF dining facility)	ENL BAS minus DISCOUNT MEAL RATE (notes 1 and 2)
		not sea duty, field duty, essential unit messing, or essential station messing	ENL BAS (notes 3 and 4)
5	permanently assigned to a unit with no Appropriated Fund (APF) dining facility		REG BAS (notes 3 and 4)
6	at home or other non-military place awaiting orders in connection with Physical Evaluation Board proceedings (note 5)		ENL BAS (note 6)
7	serving a court-martial sentence that includes an approved (by the convening authority) forfeiture of pay and allowances		none
8	in an excess leave status		none
9	in an absent without leave status		none
10	in recruit training, or non-prior service member attending OCS		none
11	in a missing status		ENL BAS
12	training for, attending or participating in Pan American games, Olympic games, or other specifically authorized international amateur sport competitions and being subsisted by the sponsoring agency	no dependents	none
		with dependents	ENL BAS
13	confined in a guardhouse, brig, correctional barracks, or penal Institution		none (note 7)

Notes:
1. If assigned duties or dining facility exigencies prevent government furnished meals from being provided, Discount Meal Rate charges will be credited back to the member for affected meals.
2. Mandatory meal collections shall be suspended while the member is on leave, permanent change of station (PCS) status, hospitalization, or temporary duty (TAD/TDY), other than TAD/TDY to sea duty, field duty, EUM, or group travel.
3. If the member uses an APF dining facility, the member shall be charged for meals consumed at the Standard Meal Rate.
4. If a member is assigned to duties as an investigator, and use of the APF dining facility would adversely affect the mission, the member may be paid REG BAS in lieu of ENL BAS.
5. A member so ordered is required to have the leave account charged to the extent possible.
6. Entitlement begins on the date of the member's departure from the permanent unit.
7. If sentence to confinement is later disapproved or set aside, ESM is applied for the period of confinement because the member was subsisted at government expense.

FIGURE 3-2

no entitlement PCS assignments. Members who receive PCS funded orders, but do not move their households and elect to commute still have an entitlement to ship household goods. A PCS is not considered "no entitlement" when the members decision to not utilize the funded PCS entitlement is a matter of personal choice. BAH will not be authorized at either their dependents location or their previous PDS. The exception to this is assignment to an unusually arduous sea duty vessel (Polar WAGB, WHEC, or WMEC).

b. Consideration Factors. Commandant (G-WPM-2) will review each request for BAH based upon previous PDS. Factors considered to allow continued receipt of BAH based on the previous duty station or dependent location will include:

(1) If a civilian housing decision was based upon the BAH rate for the previous duty assignment.

Example 1: A member transfers PCS from GP Humboldt Bay to GP San Francisco and makes a housing decision to live in the Oakland/Alameda, CA, MHA. Tour complete at GP San Francisco, the member receives no entitlement orders to a command at CG Island, Alameda, CA, (same MHA where residence is located). Member will be authorized to receive the previous duty station BAH (GP San Francisco) because that BAH was used to base their housing decision on.

Example 2: A member was assigned to a PDS in the Baltimore MHA, received the Baltimore MHA BAH, and made a housing decision based on the Baltimore MHA BAH. The member then receives a no entitlement PCS to CG Headquarters, Washington, DC, MHA, does not relocate their household, but is entitled to the higher Washington DC MHA BAH. Upon tour completion at HQ the member receives a no entitlement PCS back to a Baltimore MHA PDS. Previous duty station (HQ) BAH cannot be authorized because the member had made a housing decision during their first tour in the Baltimore area – a decision that was not influenced by the higher Washington DC BAH.

(2) The Military Housing Area where the member elects to reside with their dependents.

(3) A change in the member's dependency status upon/after reporting to a lower BAH MHA.

c. For Members with Dependents. Previous PDS rates are protected if the PCS is to a new PDS within the same MHA. If the member is issued no entitlement PCS orders to a different MHA, the member can request to continue to receive the BAH rate for the location of their former PDS if circumstances warrant such consideration. This applies to all no entitlement transfers, including those affected prior to 1 Oct 2000, but not to tours of duty that precede an applicant's current permanent assignment.

Example 1: A member is assigned to CG Headquarters (Washington, DC, MHA), and resides in Bowie, MD (Fort G.G. Meade, MD MHA). Member receives no entitlement PCS orders from Headquarters to CG Activities Baltimore, MD (CG Yard, Baltimore). The member would have no entitlement to a funded PCS since their residence is within a one-hour commute time each way to the new PDS. The member could request to retain the BAH rate, if higher, for the previous PDS (Washington, DC, MHA).

Example 2: A member is assigned to VTS San Francisco (San Francisco MHA), and resides in Richmond, CA (Oakland/Alameda MHA). Member receives no entitlement PCS orders from VTS to MLCPAC, Coast Guard Island, Alameda, CA. Member would have no entitlement to a funded PCS since their residence is within a one-hour commute to the new PDS. Member could request to retain the BAH rate, if higher, for the previous PDS (VTS).

Example 3: A member is assigned to GP San Francisco, and resides in Alameda, CA (Oakland/Alameda MHA). Their PDS prior to Group San Francisco was ISC Alameda. The member based their civilian housing decision in Alameda and did not relocate upon receiving orders to GP San Francisco. Tour complete, member receives no entitlement PCS orders back to PACAREA, Alameda. The member cannot be rate protected at their previous PDS (GP San Francisco) because the member was initially ordered into Alameda and based their housing decision on the BAH rate for the Oakland/Alameda MHA.

Example 4: A member receives a no entitlement PCS transfer from ISC Portsmouth, VA, (Norfolk/Portsmouth, VA, MHA), to TRACEN Yorktown, VA, (Hampton/Newport News, VA, MHA). The member resides in Portsmouth. The MHA locations are different and the BAH rate is lower in Yorktown than Portsmouth. The member could request to Commandant (G-WPM-2) to continue receipt of the higher Portsmouth BAH rate.

d. For Members without dependents. 37 USC 403 (the BAH statute) provides that members without dependents who are transferred under no entitlement PCS orders may be paid BAH for their previous PDS. The request to retain BAH for previous PDS will be submitted by letter, with command endorsement to Commandant (G-WPM-2).

9. Basic Allowance for Housing (BAH) Claim by Dependent of a Member who Dies on Active Duty**.** Refer to section 3-E-9 of this Manual for payment of Basic Allowance for Housing (BAH) to surviving dependents of members who die while on active duty.

10. Reserve Component Members.

a. Duration of Orders. Except as provided in subparagraph b. below, a reserve component member called or ordered to active duty for 139 days or less is entitled to BAH-II. However, if the member receives an order modification or extension of assignment, the prospective period of active duty (as measured from the date the orders are amended to the new ending date) must total 140 days or more and BAH would start on the date of modification. Members whose orders originally called or ordered the member to active duty for 140 days or more are entitled to BAH.

b. Contingency Operations. A reserve component member called or ordered to active duty in support of a contingency operation (other than a member who is authorized transportation of household goods as a part of the call or order) is entitled to BAH, if the member is unable to continue to occupy the primary residence because of the call or order to active duty. This applies when the residence is maintained as the primary residence of the member when called or ordered to active duty and is owned by the member or for which the member is responsible for rental payments.

c. Member Married to Member. Unless subparagraph b. above applies, a reserve member married to another reserve member on active duty, without dependents, not assigned to government quarters, is entitled to BAH-II without dependents, when called to active duty for 139 days or less. For such a reserve member on active duty for 140 days or more, each member is entitled to BAH without dependents. If such members have dependents, see section E and figure 3-12 of this chapter for entitlement to BAH.

Location a Members BAH Rate Is Based Upon – Members of Reserve Components

RULE	A	B
	Member is	then the payable BAH rate (for members entitled to BAH) is that which is prescribed for:
1	called (or ordered) to active duty for 140 days or more at one location	the location from which they are called (or ordered) to active duty beginning on the day the member is entitled to BAH. (notes 1 and 2).
2	called or ordered to active duty (other than for training) for 140 days or more at one location away from the principal place of residence (at the time called or ordered to active duty), but not authorized transportation of household goods	the member's principal place of residence beginning on the day the member is entitled to BAH. (note 1).
3	called (or ordered) to active duty in support of a contingency operation. (note 3)	the location of the members principal place of residence at the time called or ordered to active duty.
4	injured or physically disabled while on active/inactive duty training, and a Notice of Eligibility (NOE) is issued under Section, 7-E, Reserve Policy Manual, COMDTINST M1001.28 (series). (note 4)	the member's principal place of residence beginning on the date the member becomes entitled to pay and allowances under a Notice of Eligibility (NOE). (note 5).

Notes:

1. BAH entitlements for reserve members are covered under 66 Comp Gen 453 (1987).

2. The initial rate will terminate on the day before the day the member reports at the duty location prescribed in the active duty orders. Entitlement to BAH at the rate prescribed for the PDS location begins on the day the member reports to that location.

3. A contingency operation is a military operation:

   a. Designated by the Secretary of Defense as an operation in which members of the armed forces are or may become involved in military actions, operations, or hostilities against an enemy of the United States or against an opposing military force; or

   b. that result in the call or order to, or retention on, active duty of members of the Uniformed Services under 10 USC, Ch. 15, Sec 672(a), 673, 673b, 673c, 688, 3500, or 8500, or any other provision of law during a war or during a national emergency declared by the President or Congress.

4. The condition must be a result of an injury, illness, or disease incurred or aggravated:

   a. In line of duty while performing active duty;

   b. in line of duty while performing inactive-duty training (other than work or study in connection with a correspondence course of an armed force or attendance in an inactive status at an educational institution under the sponsorship of an armed force or the Public Health Service); or

   c. while traveling directly to or from such duty or training.

5. Pay and allowances under a Notice Of Eligibility (NOE) are not authorized to extend beyond a six month period unless determined by Commandant (G-WTR) to be in the interest of fairness and equity to the member.

FIGURE 3-8

Monthly Rates of BAH-II, BAH-DIFF and PARTIAL BAH Effective 1 Jan 2003				
Pay Grade	BAH-II (Without Dependent)	BAH-II (With Dependent)	BAH Differential	Partial BAH
O-10	1,020.90	1,256.40	249.90	50.70
O-9	1,020.90	1,256.40	249.90	50.70
O-8	1,020.90	1,256.40	249.90	50.70
O-7	1,020.90	1,256.40	249.90	50.70
O-6	936.60	1,131.00	207.00	39.60
O-5	901.80	1,090.20	200.10	33.00
O-4	835.50	960.90	132.90	26.70
O-3	669.90	795.00	132.60	22.20
O-2	531.30	678.60	156.60	17.70
O-1	447.60	607.20	169.50	13.20
O-3E	723.30	854.40	139.50	22.20
O-2E	614.70	771.00	166.50	17.70
O-1E	528.90	712.50	195.00	13.20
W-5	849.00	927.90	83.10	25.20
W-4	753.90	850.50	102.30	25.20
W-3	633.90	779.70	154.50	20.70
W-2	562.90	716.70	163.20	15.90
W-1	471.30	619.80	157.80	13.80
E-9	619.20	816.30	208.80	18.60
E-8	568.50	752.70	195.30	15.30
E-7	485.40	698.70	226.50	12.00
E-6	439.50	645.90	218.70	9.90
E-5	405.30	580.80	186.00	8.70
E-4	352.50	504.60	161.10	8.10
E-3	345.90	469.80	131.70	7.80
E-2	281.10	447.60	176.70	7.20
E-1	250.80	447.60	208.80	6.90

FIGURE 3-9

Example 3: An eligible member is attached to a career sea pay eligible vessel, and that vessel departs its homeport on 1 Jun and returns to homeport on 1 July. The member is entitled to FSA-S payment for 30 days under section 3-G-11. On 25 July, the vessel departs its homeport for a subsequent period of 20 days. Since no entitlement exists for the subsequent deployment, no entitlement is created for the interim period.

c. Qualifying for FSH and FSA for the Same Period. In such cases, concurrent payment of both types is authorized. A member may not, however, receive more than one payment of FSA for the same period, even though qualified for FSA-R, and FSA-S or FSA-T.

d. Amount Payable. Effective 1 Oct 1985 through 14 Jan 1991, FSA is payable in a monthly amount of $60.00. Effective 15 Jan 1991 through 31 Dec 1997, FSA is payable in a monthly amount of $75.00. Effective 1 Jan 1998, FSA is payable in a monthly amount of $100.00. Effective 1 Oct 2002 through 30 Sep 2003, FSA is payable in a monthly amount of $250.00.

e. Conditions of Entitlement. Refer to figures 3-19 and 3-21.

5. Common Residence Requirements (FSA Only). A member is not considered "a member with dependents" for FSA entitlements when:

a. The sole dependent is placed in an institution for a known period of over 1 year or for an indefinite period, which may be expected to exceed 1 year.

b. The sole dependent is a spouse legally separated or a child(ren) in the legal custody of another person. Exception: When the member has joint physical and legal custody of the child(ren) and the child(ren) would otherwise reside with the member but for the current assignment, the member will be considered as a "member with dependents" for FSA entitlement.

c. The member's dependent parent does not reside in a home which the member controls, supervises, and maintains for mutual use when circumstances permit (43 Comp Gen 44, 46, and 148).

d. For member-married-to-member with no dependents, couple must have resided together immediately before being separated by reason of execution of military orders.

6. Temporary Social Visits by Dependents. A member in receipt of FSH and/or FSA and has social visits by his or her dependents, their FSH and/or FSA entitlements will be affected as follows:

a. FSH and FSA-R. Credit continues to accrue while the member's dependents visit the member at or near the permanent duty station not to exceed 90 days, if facts clearly show:

(1) The dependents are merely visiting and not establishing a residence.

(2) That the visit is of a temporary nature and is not intended to exceed 90 days. If, for unforeseen reasons (due to illness or other emergency), a bona fide social visit extends beyond 90 days, stop FSH/FSA-R credit at the end of the 3-month period. If the visit is initially intended to exceed 90 days, stop FSH/FSA-R credit the day before the dependents arrive at the member's permanent station. Credit is again authorized on and after the day the dependents depart from the member's station (3 Comp Gen 596). A member is entitled to FSH and FSA-R even though one or more, but not all of the dependents visit the member in excess of 90 days if member is otherwise entitled to FSA on behalf of the dependents who do not visit the member (43 Comp Gen 332).

b. FSA-S and FSA-T. Credit continues to accrue during the period the member's dependents visit the member at or near the TEMDU/TAD station (or port other than homeport of the ship) for a continuous period of 30 days or less, if facts clearly show:

(1) The dependents are merely visiting and not changing residence.

(2) That the visit is of a temporary nature and is not intended to exceed 30 days. If the visit exceeds 30 days, entitlement to FSA-S or FSA-T ends on the day preceding the date of their arrival, unless the visit is extended because of illness or other emergency. Under such circumstances payment is limited to 30 days. Credit is again authorized on and after the day of departure of the dependents provided the TEMDU, TAD or the ship's period away from homeport continues for more than 30 days from that date.

Note: Credit also continues if one or more, but not all, of the dependents visit the member for longer than 30 days, if the member is otherwise entitled to FSA-S or FSA-T on behalf of the dependents who do not visit the member (43 Comp Gen 332).

7. Dependents Residing at or Near Duty Station. FSA/FSH does not accrue to a member if all of the member's dependents reside at or near the member's duty station. If some, but not all, of the dependents voluntarily reside near the member's duty station entitlement may accrue for the dependents who do not reside at or near the member's duty station. Consider a member's dependents as living at or near the duty station if they live within a reasonable commuting distance of that station. For this purpose, a one-way distance of 50 miles is considered as a reasonable daily commuting distance from a station; however, the 50-mile rule is not inflexible. Unusual conditions may permit a determination that dependents do not live within a reasonable commuting distance, even though the distance involved is less than 50 miles one way. In a situation where the distance is less than 50 miles but the time required to commute one way by commonly used route and method of transportation would exceed one and a half hours, the dependents shall be considered as not residing near the member's temporary duty station unless the member actually commutes daily. In questionable cases, Personnel Reporting Units may submit requests for determination through official channels to Commandant (G-WPM-2), (43 Comp Gen 332 and 43 Comp Gen 444). The above rules also apply to situations regarding distance from active duty members in member-married-to-member having no dependents.

8. Ship Moves from Homeport (Homeport not Changed). When a ship moves from its homeport to another port within 50 miles (and less than 1 ½ hours travel time) of the homeport, those members permanently attached to the ship whose dependents do not reside at or near the homeport do not become entitled to FSA-S. However, those members permanently attached to the ship whose dependents do reside at or near the homeport and are over 50 miles (or less than 50 miles but over 1 and ½ hours travel time) from the physical location of the ship are entitled to FSA-S, provided they do not commute regularly, (i.e., three times a week while vessel is in port). When a ship moves over 50 miles (or within 50 miles but over 1 and ½ hours travel time) from the homeport FSA-S is payable if otherwise entitled.

9. Entitlement to FSA/FSH Incident to PCS Assignments.

   a. General. Entitlement to FSA/FSH incident to PCS reassignment is authorized only when movement of a member's dependents to the new permanent duty station is not authorized at Government expense. Voluntary reassignments, however, for the convenience of the member under permissive orders do not qualify members for FSA, even though movement of dependents at Government expense is not authorized. See section 3-G-13 for rules pertaining to member-married-to-member cases.

   b. PCS Assignments. Effective 14 Nov 1986, a member selected for PCS assignment, from CONUS to OCONUS, to an area where dependents are permitted, and elects to serve an "unaccompanied" (non-command sponsored dependents) tour, does not qualify, under section 3-G-4.a.(1), for FSA-R. Refer to rule 2 of figure 3-21. In situations where it would be inequitable to deny FSA-R to a member because of unusual family or operational circumstances, Commandant (G-WPM) may consider this provision for waiver.

   c. Certified Medical Reasons. Effective 1 Jan 2002, FSA-R is payable to personnel who elect to serve an unaccompanied tour due to the inability of their dependents to accompany the member to or at that homeport/permanent station due to certified medical reasons, regardless of the date on which the member first made the election to serve an unaccompanied tour. The dependent(s) must be enrolled in the Special Needs Program to request FSA-R under this provision. Requests will be submitted by letter along with certified medical documentation to Commandant (G-WPM-2).

   d. Delays Caused by the Government (Figures 3-17 and 3-21). The following examples are of delays in transportation of dependents due to Government reasons:

      Example 1: On 1 July, member's advance application for concurrent travel of dependents to the overseas station was disapproved due to lack of available Government owned transportation facilities. The disapproval contained the statement that the anticipated delay for movement of dependents is more than 60 days. Member departed old station on 6 July and arrived at the overseas station on 7 July where Government quarters were not available. Dependents joined member on 26 September having performed travel under orders dated 10 September. Member is entitled to FSH for the period 7 July through 25 September, and FSA-R for the period 6 July through 25 September (qualified for FSH and FSA for the same period).

Example 2: The member applied for a dependency determination for a dependent mother on 3 June and was transferred overseas on 14 September. After arrival overseas, the member received approval of the dependency application for a dependent mother retroactive to 1 May. The mother was not authorized concurrent travel to member's permanent station because a determination of dependency had not been made on the effective day of the orders. Delay in processing the dependency application was caused by the Government. Before transfer overseas, member had maintained quarters to be shared with the mother. An enforced separation resulted upon transfer overseas. Credit for FSA-R accrues from the date member departed from the permanent station or the first day of authorized travel time, whichever is later, through the date the dependent mother arrived at the overseas station.

e. Changes in Tour Elections. Refer to rules 3 and 8 of figure 3-17, and rules 13 and 14 of figure 3-21.

f. Dependents Evacuated. Refer to rule 12 of figure 3-18 and rule 8 of figure 3-20. A member is entitled to otherwise proper credit of FSA-R when the dependents are evacuated from a danger area and they temporarily occupy Government quarters at a safe haven area.

g. Dependent's Travel Prohibited Under Immigration Laws. If a dependent is otherwise authorized transportation at Government expense but is not eligible under immigration laws for entry into the United States before a member reports to the new permanent station, entitlement to FSA-R does not accrue.

10. How to Compute 30 Day Period for FSA-T Credit. Credit for FSA-T may not be made until the member has been TEMDU/TAD away from the permanent station, including TEMDU/TAD aboard ship, continuously for more than 30 days. Compute this period as follows:

a. Calendar Days. Count the actual number of days in the month, including the day of departure and the day of return to the permanent duty station. The 31st day of the month is included in the count even though payment is made on a 30-day basis. The 28th day of February is counted as only 1 day for computation and three days for payment. No payment is made for the day of return to the permanent station.

Example 1: A member departs the permanent duty station on TAD 25 February (non-leap year) and returns 29 March utilizing 1 day travel time each way and no leave en route. Member is entitled to FSA-T in the amount of $113.33. (4 days in February and 29 days in March = 33 days for computation; 6 days in February and 28 days in March = 34 days for payment).

Example 2: A member departing the permanent duty station on TAD 25 February (non-leap year) and returning on 26 March is not entitled to FSA-T since the period of absence was not more than 30 days (4 days in February and 26 days in March = 30 days for computation).

b. Authorized Travel Time - TAD. Include days of authorized travel time to and from the TAD station. Refer to section 3-G-10.c. for exception when travel in connection with TAD is performed by privately-owned conveyance (POC) for the convenience of the traveler.

c. Leave/Proceed Time. When delay en route chargeable as leave or proceed time is authorized, count the constructive day of departure and constructive day of return. (Days of excess travel time charged to leave will not be used in computing the more than 30 days required for entitlement (43 Comp Gen 332)). The constructive days are as follows:

(1) Constructive day of departure from the permanent duty station is the actual date of departure plus the number of days leave and/or proceed time used.

(2) Constructive day of return to the permanent duty station is the actual date of return minus number of days' leave, compensatory absence, and/or proceed time used.

Example 1: A member departs the permanent station on 25 May, at any time during the day, and uses 5 days leave en route to the TAD station. Travel via POC is authorized as more advantageous to the Government. The member departs from the TAD station on 27 June and returns to the permanent duty station on 29 June. Consider the constructive day of departure as 30 May. Member is entitled to FSA-T in the amount of $96.66 (2 days in May and 29 days in June = 31 days for computation; 1 day in May and 28 days in June = 29 days for FSA-T credit.

Example 2: Member departs the permanent duty station on 1 July, completes TAD on 29 July, departs from TAD station on 30 July using 5 days leave en route, and returns to the permanent duty station after 0900, 6 August. Consider the constructive day of return as 1 August. Member is entitled to FSA-T in the amount of $100.00. (31 days in July and 1 day in August = 32 days for computation; 30 days in July for credit of FSA-T).

d. TAD Travel Performed Via Privately Owned Conveyance (POC). When travel in connection with TAD is performed via POC for the convenience of the traveler, use only constructive travel time over a usually traveled route (by air or surface common carrier, which ever more nearly meets the requirement of the orders and is more economical to the Government).

e. Permanent Change of Station With Temporary Duty (TEMDU) En route. When TD is authorized in conjunction with PCS, count days of authorized travel time to and from the TEMDU station to the new duty station. Days of departure from the old permanent duty station and arrival at the new duty station will be constructed as indicated in sections 3-G-10.c.(1) and (2).

f. TEMDU or TAD Status Interrupted. If a member's status is interrupted while on TEMDU or TAD, do not combine days before the interruption with those after the interruption to compute the qualifying period of more than 30 continuous days. Periods of leave, hospitalization, military confinement in a pay status, or short visits to the permanent station do not interrupt the 30 continuous days of the qualifying period or periods of entitlement after the qualifying period. Refer to section 3-G-12 for restrictions. A period of compensatory absence, a return to the permanent station to perform duty, or a detachment from the TAD station, does interrupt the period of TEMDU or TAD (43 Comp Gen 755 and 44 Comp Gen 611). If leave en route is authorized after detachment from the TEMDU/TAD station, add constructive travel time from the TEMDU/TAD station to the permanent station to the period of TEMDU/TAD in determining the 30 day period.

11. Computing 30 Day Period for FSA-S Credit. Credit for FSA-S may be made only after the member has been "permanently assigned to a ship which is away from its homeport continuously for a period of more than 30 days."

    a. Count Each Calendar Day. Count the actual number of calendar days in the month the member was on duty on board a ship while it was away from its homeport. Include the day the member departed on board a ship from its homeport (or the day that the member joins or rejoins a ship away from its homeport) and the day that the member returns on board a ship to its homeport. However, no payment accrues on the 31st day of the month or the day the ship returns to its homeport.

    b. Duty Aboard a Ship Interrupted. If a member's status is interrupted while on duty on board a ship, while it is away from its homeport, do not combine days before the interruption with those after the interruption to compute the qualifying period of more than 30 continuous days. Periods of leave, hospitalization, military confinement in a pay status, or short visits by the member (not the ship) to the homeport of the ship do not interrupt the 30 continuous days of the qualifying period or periods of entitlement after the qualifying period. Refer to section 3-F-12 for restrictions. A return to the homeport to perform duty, or a detachment from and a reassignment to a ship while it is away from its homeport does interrupt this period of duty aboard ship. Consecutive assignments to duty on board 2 or more ships away from the homeport may be combined to meet the 30-day requirement (43 Comp Gen 332 and 748 and 45 Comp Gen 838).

    c. Examples of Computation. The following examples show how to compute the more-than-30-day period and the related amount of FSA-S payable:

       Example 1: A member on board ship , "A" that departed from its homeport on 2 March, was transferred (PCS) to ship "B" on 18 March (detached and attached the same day) at which time ship "B" was away from its homeport. Ship "B" returned to its homeport on 6 April. Member is entitled to FSA-S in the amount of $113.33 (30 days of March and 6 days in April = 36 days for computation; 29 days in March and 5 days in April = 34 days for credit of payment).

       Example 2: A member on board ship departed its homeport on 15 May and returning on 14 June is entitled to FSA-S in the amount of $96.66 (17 days in May and 14 days in June = 31 days for computation; 16 days in May and 13 days in June for payment credit).

       Example 3: A member on board ship departing its homeport on 15 February (non-leap year) and returning on 16 March is not entitled to FSA-S since the period of absence was not more than 30 days (14 days in February and 16 days in March = 30 days for computation).

FSA Conditions Of entitlement (Cont'd)

RULE	A	B	C	D
	If member	and	and	then
13	is on temporary additional duty	member is entitled to FSA-S when entering such status (note 1)	Member remains assigned to duty aboard a ship which is away from its homeport	FSA-S accrues during entire period of TAD. (note 5)
14	is hospitalized away from the ship			FSA-S accrues during period of hospitalization. (note 5)
15	is on authorized leave			FSA-S accrues during period of leave. (notes 5 & 7)
16	is in military confinement on or away from the ship or otherwise restricted by military authority from performing duty			FSA-S accrues during period member is confined or restricted.
17	is on or enters any status covered by rules 13 through 16		the ship returns to homeport	entitlement to FSA-S ends on day before ship returns to homeport.
18			member is detached from ship while it is away from homeport	entitlement to FSA-S ends on date of detachment from ship. (note 6)
19			member is detached from ship while it is away from homeport and is later reassigned to ship while it is away from its homeport	FSA-S accrues from date of reassignment to ship provided ship does not return to home port in less than 31 days. (note 6) (45 Comp Gen 838)
20	is on TDY redeployment of more than 30 days	following earlier TDY deployment of more than 30 days which qualified member for FSA-T	period between deployment is 30 days or less	member's entitlement to FSA-T continues.
21	is on board a ship redeployed for more than 30 days	following earlier deployment of more than 30 days which qualified member for FSA-S	period between deployment is 30 days or less	member's entitlement to FSA-S continues.
22	meets the qualifying requirements of any of the rules 1 through 21	member is married to another active duty member	the couple were residing together immediately before being separated by reason of military orders	member is entitled to FSA-II under the specific rule. (note 7).
23	executes PCS orders causing a separation from the member's spouse	member is married to another active duty member	the couple was residing together immediately before being separated by reason of military orders	member is entitled to FSA-R under the specific rule. (note 7)
24	receives PCS orders and dependents are unable to accompany member due to certified medical reasons	the member elects an unaccompanied tour	the member's request for FSA is approved by Commandant(G-WPM-2)	member is entitled to FSA-R for the entire tour. (note 8)

Notes:
1. Must meet the requirements of section 3-G-4.
2. A new determination of entitlement is required if member's permanent station changes. Refer to rule 2 of figure 3-22 for date to stop FSA.
3. More than 90 days is prolonged hospitalization.
4. Includes members in the recruit training/OCS pipeline. Members are not entitled to FSA-R or FSA-T during authorized leave en-route or proceed time (refer to rules 1 and 2 of figure 3-21. Refer to rule 9 of figure 3-22 for date to stop FSA).
5. If dependent's residence is within commuting distance of the place where member is in such status, FSA-S will continue for 30 days only.
6. Does not apply if member is detached and attached the same to another ship away from its homeport. (45 Comp Gen 838)
7. Not more than one monthly allowance may be paid with respect to a married military couple for any month. Each may be entitled to FSA within the same month, but both cannot be simultaneously entitled. Payment will be made to the member whose orders resulted in the separation.
8. Effective 1 Jan 2002, FSA is payable to personnel who elect to serve unaccompanied tours due to the inability of dependents to accompany the member for certified medical reasons. Requests will be forwarded to Commandant (G-WPM-2).

FIGURE 3-19 (Cont'd)

FSA Start Dates

RULE	A	B	C
	When an eligible member	and the member	then FSA credit
1	departs the permanent station on PCS (not authorized FSA-R at old station), or TDY, including TDY in conjunction with PCS (note 1)	is not authorized proceed time or leave en-route	starts on date of detachment from old station. (note 1)
2		is authorized proceed time or leave en-route	starts on constructive date of detachment from the old permanent duty station (either the actual date of detachment plus days of authorized leave and/or proceed time, or the first day of authorized travel, whichever is later) (note 1).
3	departs home port aboard ship, including a ship in an inactive status	remains in this status continuously for more than 30 days	starts on date of departure (note 2).
4	joins or rejoins a ship away from home port	remains on duty on board a ship away from its homeport continuously for more than 30 days	starts on first day that member boards ship away from its homeport. (note 2)
5	acquires an initial dependent after the date of departure from old station en route to PCS overseas, but no later than the effective date of the PCS order (FSA-R)(notes 6 and 7)	meets conditions of figure 3-21, rule 1	starts on the date that a member acquires a dependent or the constructive date of detachment from old station (see rule 2), whichever is later.
6		meets conditions of figure 3-21, rule 13, note 5, or rule 14	(if any) starts according to figure 3-21, rule 13, note 5, or rule 14.
7	acquires an initial dependent after the date of departure from old station en route to PCS overseas (member is not entitled to FSA-R, at the overseas station), but no later than the effective date of the PCS order (note 6)	is on TDY en route with 30 days or more remaining after the date dependent is acquired, and not within commuting distance of dependent's residence	for the period of TDY starts on the date the member acquires dependent (FSA-T) (note 1).
8	a. acquires a dependent(s) after the effective date of the PCS order (note 6), but before member's date of departure on subsequent reassignment PCS, and; b. dependent(s) does not live at or near member's permanent duty station (FSA-R)	is not on TDY/TAD	starts on date member acquires dependent.
9		is on leave (co-resident with dependent or not)	
10		is on TDY/TAD not within commuting distance of dependent's residence	
11		is on TDY/TAD within commuting distance of dependent's residence	starts on member's date of return to permanent duty station.

Figure 3-20 continued on next page.

FIGURE 3-20

FSA Start Dates (cont'd)

RULE	A	B	C
	When an eligible member	and the member	then FSA credit
12	a. acquires dependent after the effective date of the PCS orders (note 6), but before member's date of departure on subsequent reassignment PCS, and b. dependent does not live at or near the member's permanent duty station (where member is not entitled to FSA-R)	is on TDY/TAD with 30 days or more remaining after the date dependent is acquired, and not within commuting distance of dependent's residence	for the period of TDY starts on the date that the member acquires a dependent (FSA-T)(note 1).
13		remains away from home port aboard ship for more than 30 days after the date the dependent is acquired	starts on the date that the member acquire a dependent (FSA-S) (note 1).
14	has newly acquired dependent who joins member at duty station at member's expense	confirms whether dependent is making change of residence or temporary social visit	is based on section 3-G-6 (temporary social visit) or section 3-G-7 (change of residence).
15		relocates dependent away from duty station at member's expense	starts on the date a dependent's departure from the duty station (note 5).
16	has dependent depart overseas duty station at government expense because of evacuation (other than medical), under determination of the Secretary concerned (or designee) as being in national interest, or for other emergency reasons not personal or caused by dependent's misconduct (note 3)		starts on the date of a dependent's departure from the duty station.
17	reports onboard ship after a change of home port has been declared	reports onboard ship after a change of homeport has been declared	starts on the date the member reports on board ship (note 4).

Notes:

1. Do not pay FSA-T or FSA-S until member has been on TAD/TDY or on duty aboard ship away from home port continuously for more than 30 days (or, if applicable, for more than 30 days after the date that a dependent is acquired). In computing the amount payable, the 31st day of any month should be excluded from the computation and February should be treated as if it actually had 30 days for payment purposes when the entire month is included. See section 3-G-10.
2. Does not apply if ship is in a port (other than its homeport) located within commuting distance of the residence of the member's dependents continuously for more than 30 days. Also see section 3-G-8.
3. These circumstances are covered in JFTR, volume 1, paragraphs U6000, U5240-C, U5240-B. FSA-II does not accrue if evacuation under paragraph U5240-B was caused by the dependent's misconduct. Entitlement to FSA does not accrue if dependents are returned for reasons indicated under JFTR, paragraph U5240-D.
4. FSA-R does not accrue if member was on board ship when the change in homeport was declared, except under section 3-G-9.
5. If already started under section 3-G-6, entitlement continues upon departure of dependents from the duty station.
6. The effective date of PCS orders is the date a member is required to begin travel from the old permanent duty station (PDS) or the last temporary duty station, in order to arrive at the new PDS on the date authorized by the mode of transportation authorized. (JFTR, Appendix A, Effective Date of PCS Orders).
7. A member who acquired initial dependent after the date of departure from old station en route PCS to CONUS from overseas or en route PCS within CONUS, but no later than the effective date of the PCS order, is entitled to travel for dependent at government expense based on JFTR, part C, chapter 5; therefore, the member is not entitled to FSA-R. (In this case, no tour election provision exists to overcome the travel provision.)

FIGURE 3-20 (cont'd)

FSA-R Overseas Assignment

RULE	A	B	C	D
	If an eligible member is	and	and	then the member('s)
1	selected for PCS overseas	the accompanied tour is not authorized.		is entitled to FSA-R for entire unaccompanied tour (notes 1 and 6).
2		elects the unaccompanied tour instead of the authorized accompanied tour		is not entitled to FSA-R for the length of such tour, including tour extensions (note 5).
3		elects the accompanied tour	concurrent travel authorized and dependents travel with member	is not entitled to FSA-R.
4		is assigned to an automatic concurrent travel area or an advance application area	application for concurrent travel has been approved by the area commander	is entitled to FSA-R if dependents do not travel with member for government reasons (note 2).
5		in status covered by rule 4	dependents arrive at member's overseas station	FSA-R stops the day before date dependents arrive.
6	selected for PCS overseas to an advance application area	application for concurrent travel is disapproved appropriate authority		is entitled to FSA-R until dependents arrive at overseas station (This rule is qualified by rules 7 and 8).
7			member fails to comply with area regulations for entry of the dependents	FSA-R is stopped when timely action is not taken under application regulations (note 3).
8			there is a delay of more than 60 days in dependent's arrival (60-day period begins on date of orders)	entitlement to FSA-R continues through day before dependents arrive at overseas station, not to exceed 60 days from date transportation of dependents is authorized unless additional delay is caused by the government (note 4).
9	assigned overseas	one or more of the dependents live at or near the overseas station	member qualifies for FSA-R for the dependents who are not authorized to travel to the overseas station	is entitled to FSA-R.
10		after arrival at overseas station, an accompanied tour is authorized (previously unavailable) and member elects the accompanied tour		entitlement to FSA-R continues through the day before dependents arrive at overseas station, not to exceed 60 days from date transportation of dependents is authorized, unless additional delay is caused by the government (note 4).

Figure 3-21 continued on next page.

FIGURE 3-21

FSA-R Overseas Assignment (Cont'd)

RULE	A	B	C	D
	If eligible member	and	and	then the member('s)
11	assigned overseas	after arrival at overseas station, an accompanied tour is authorized (previously unavailable) and member does not elect the accompanied tour		entitlement to FSA-R continues based on original assignment under rule 1.
12		has previously elected the accompanied tour, but concurrent travel is not performed	reelects the unaccompanied tour before dependents depart CONUS	is not entitled to FSA-R on and after the date reelection is approved (note 5).
13		has failed to make a tour election before arrival at new duty station	makes unaccompanied tour election after arrival at the overseas station	is not entitled to FSA-R for the entire unaccompanied tour (note 5).
14			elects accompanied tour after arrival at the overseas station	period starting with the date the tour is approved through the day before dependents arrive at overseas station, not to exceed 60 days from date transportation of dependents is authorized, unless additional delay is caused by the government (note 4).

Notes to figure 3-21:

1. In all cases, entitlement exists only if dependents do not live at or near the duty station (refer to section 3-G-7). In areas where dependents are not permitted, member does not have to apply for transportation of dependents or to elect type of tour.

2. A member required to perform TD en-route would be separated from the family due to military requirements.

3. FSA-R continues if member acted timely to apply for transportation of the dependents and the application was disapproved because of the lack of service retainability or time remaining in the overseas tour.

4. Delays due to Government reasons include:
   a. Lack of transportation facilities.
   b. Disapproval by CONUS commander.
   c. Disapproval for reasons of health (pregnancy of wife, etc)
   d. Insufficient service retainability or time remaining in the overseas tour.

5. Members who reported prior to 1 Oct 1986, continue to accrue FSA entitlements until such time the member departs under PCS orders, if otherwise entitled. FSA entitlements terminated 13 Nov 1986, for all members who reported on and after 1 Oct 1986.

6. This includes dependent-restricted tours and also situations where the member is not authorized to serve an accompanied-with-dependents tour in those locations where such tours are authorized.

FIGURE 3-21 (Cont'd)

Date To Stop FSA

RULE	A	B
	If member	then FSA credit continues through
1	has dependents who arrive at the duty station with intent to establish a residence	the day before dependents arrive. (note 1)
2	on next reassignment, arrives at a station where member does not qualify for FSA	the day before date member arrives at new station. (note 5)
3	returns from TAD of more than 30 days	the day before date of member's return from TAD. (note 2)
4	is in a non-pay status for any period	the day before the date entering such status, except as provided in section 3-H.
5	has sole dependent in an institution, and if the stay in the institution continues	the day before one year from the date member's sole dependent entered an institution. (note 3)
6	is on board a ship away from its homeport	the day before ship returns to homeport or date of detachment from ship, whichever is earlier. (note 4)
7	reports on board a ship after a change of homeport has been declared	the effective date of the change of homeport.
8	has only secondary dependents who resides with relatives or friends	day before date dependents move to home of relatives or friends.
9	completes period of TD of more than 30 days in conjunction with PCS	the day before the date the member arrives at the new station. (note 2)

Notes:

1. Refer to section 3-G-6 for temporary social visits.
2. If delay en-route and/or proceed time is authorized, use constructive date. Refer to section 3-G-10.
3. Applies when stay in the institution is initially not expected to exceed one year.
4. FSA-S continues if member is detached and attached the same day to another ship away from its homeport.
5. If a delay en route and/or proceed time is authorized and used, then use a constructive date of arrival. A constructive date will be computed by deducting the number of days leave, compensatory absence and/or proceed time authorized and used from the actual date of arrival.

FIGURE 3-22

H. Station Allowance Outside the United States.

1. Authority. 37 USC 405 authorizes the Secretary to make payment of a per diem considering all elements of the cost of living to members and their dependents, including the incidental expenses to such a member who is on duty outside the United States, or in Alaska or Hawaii.

2. Conditions of Entitlement. A member who is assigned to permanent duty outside the Continental United States (OCONUS) is entitled to station allowances (except Alaska and Hawaii draw BAH in lieu of OHA). The payment conditions are prescribed in the Joint Federal Travel Regulation (JFTR), Volume 1, Chapter 9, and rates of payment in the Appendixes. Station allowances, when authorized, are in addition to basic allowances for housing and subsistence.

3. Types of Allowances Payable. Reference the Joint Federal Travel Regulation (JFTR), Volume 1, Chapter 9, and the Appendixes.

I. Clothing Allowance for Regular Officers.

1. Authority. Under the provisions of 37 USC 415 and Public Law 96-513, effective 15 Sep 1981, all officers are entitled to an initial allowance upon their first appointment as an officer (temporary or Regular) or as a permanent warrant officer. Section 3-K contains Reserve officer entitlements.

2. Amounts Payable. Effective 1 Oct 2000, the initial uniform allowance is $400.00.

3. Entitlement Restrictions. Regular officers who received this allowance while a regular officer of another service are not entitled to this allowance for their Coast Guard service. Additionally, this uniform allowance is payable only once within the same military service.

4. Claims Prior to 15 Sep 1981. Any claim for an officer uniform allowance with a date of entitlement before 15 Sep 1981 must be forwarded to HRSIC (MAS) for settlement.

5. Civilian Clothing Monetary Allowance. Under the provisions of 37 USC 419, officers assigned to a permanent duty station at a location outside the United States may be paid a civilian clothing allowance if the officer is required by competent authority to wear civilian clothing all or a substantial portion (50 percent or more is considered substantial) of the time in the performance of their official duties.

   a. Who May Authorize Civilian Clothing Allowance. Officers assigned to Coast Guard Activities Europe and Far East who are required to wear civilian clothing may be authorized by their respective Commanding Officers. All other officers must request this allowance by submitting a letter request to Commandant (G-WPM-2) via the program manager. The request must include the tour length of the member's assignment, the percentage of time the member will be required to wear civilian clothing and whether the member needs the allowance for summer or winter outfits, or both. The seasonal uniform authorization shall be used in determining the entitlement to summer or winter outfits, or both. In certain circumstances the seasonal clothing entitlement can be waived if the request clearly indicates the member is required to wear both summer and winter clothing frequently throughout the year.

b. Rates and Conditions When Payable. Rates and conditions under which civilian clothing monetary allowances are payable are contained in figure 3-23.

J. Clothing Allowances for Enlisted Members.

1. Authority. Title 37 USC 418 authorized the President to prescribe the quantity and kind of clothing, or cash allowance in lieu thereof, to be furnished to enlisted members.

2. Definition of Terms. The terms "Continuous Active Duty" and "Continuously on Active Duty," as used in this section, include an interim of 3 months or less between the dates a member is separated and the date reenlisted or recalled to AD.

3. Clothing-in-Kind Issue to Enlisted Members. An initial or partial initial clothing-in-kind issue will be made to all enlisted members upon reporting for extended active duty (EAD).

4. Types of Cash Clothing Allowance. The types of clothing monetary allowances authorized for Coast Guard enlisted members are:

a. Civilian.

b. Supplementary.

c. Maintenance.

Note: These allowances accrue to enlisted members under conditions described in sections 3-J-5 through 3-J-7.

5. Civilian Clothing Monetary Allowance. This allowance is authorized for enlisted members when they are assigned to duty requiring the wearing of civilian clothing. Members who are merely permitted, rather than required, to wear civilian clothing are not entitled to this allowance.

a. Who May Authorize Civilian Clothing Allowance. Personnel may be authorized this allowance when requested and approved by Commandant (G-WPM-2). This allowance is authorized for enlisted members assigned to duty as special agents in accordance with the Investigations Manual, COMDTINST M5527.1 (series). Special Agents are considered required to wear civilian clothes at all times during their assignment of such duties. This may be accomplished in the orders assigning the member to duties requiring the wearing of civilian clothing if such orders are issued by Chief, Enlisted Personnel Management Division, Coast Guard Personnel Command. Commanding officers, district commanders and MLC commanders shall submit a letter to Commandant (G-WPM-2) requesting the civilian clothing allowance. Requests must include the tour length of the member's assignment and whether the allowance is for summer or winter outfits, or both, are needed. The seasonal uniform authorization shall be used in determining the entitlement to summer or winter outfits or both. In certain circumstances the season clothing entitlement can be waived if the request clearly indicates the member is required to wear both summer and winter clothing frequently throughout the year.

b. Rate and Conditions When Payable. Rates and conditions under which civilian monetary allowances are payable are in figure 3-23.

6. Supplementary Clothing Monetary Allowance. This allowance accrues to enlisted members who are assigned to duty where they are required to have special items or quantities of individual uniform clothing not normally required for the majority of enlisted members. This allowance is in addition to any other clothing monetary allowance. Rates and conditions under which allowances are payable are found in figure 3-24.

7. Clothing Maintenance Monetary Allowance. This allowance provides for the maintenance and replacement of items of personal clothing requiring replacement during the member's tour of duty. Disregard periods of time lost when computing periods of AD for the purpose of commencing maintenance allowance.

   a. Type of Clothing Maintenance Allowance. Refer to figure 3-25 and for reserve enlisted members, figure 3-26, for the types and conditions under which maintenance allowances are payable.

   b. Rates Payable. Cash clothing maintenance allowances are payable at the monthly rates specified in figure 3-27.

8. Alteration Expense. The cost of essential alteration of outer garments of initial (or partial initial) issues of uniform clothing to enlisted members is a proper charge to appropriated funds. Local commands should arrange for procurement of this service from commercial or exchange activities under the small purchase procedure. Charge alteration expense to the appropriation, operating guide and cost center to which the cost of uniform clothing is chargeable.

Civilian Clothing Monetary Allowance; Conditions of Entitlement and Rates Payable(Effective 1 Oct 1999)

RULE	A	B	C	D	E
	When a member is (note 1)	and	and	then member is authorized	in the amount of
1	ordered to a permanent duty station (PDS) and is required to wear civilian clothing in the performance of official duties	length of tour assignment is over 24 months	both summer and winter clothing are required	a Special Initial Civilian Clothing Monetary Allowance (SICMA-CIV)	1,270.00
2			either summer or winter clothing is required		821.00
3		length of tour assignment is 12 to 24 months	both summer and winter clothing are required		1,004.00
4			either summer or winter clothing are required		660.00
5		length of tour assignment is less than 12 months	both summer and winter clothing are required		752.00
6			either summer or winter clothing is required		503.00
7	is ordered to a new PDS and their last PDS did not authorize the wearing of civilian clothing, and they meet the criteria of one of Rules 1-6 above (notes 6 and 7)			either a Special Initial (SICMA-CIV), or Partial Initial (PART-SICMA-CIV) Civilian Clothing Monetary Allowance	note 2
8	voluntarily extends or is directed to remain in the current assignment requiring the wearing of civilian clothing after having received an initial SICMA-CIV	extension if for at least six months but less than 12 months		a Special Continuing Civilian Clothing Monetary Allowance (SCCMA-CIV)	note 3
9		extension is for 12 months or greater			note 4
10	required to wear civilian clothing while performing TDY and a full TDY allowance has not been paid within the last 3 years (note 8)	the period of the TDY is at least 15, but less than 30 consecutive days	prior approval was obtained from Commandant (G-WPM-2) and specified in the member's orders	a Special Temporary Duty Civilian Clothing Monetary Allowance (STADCMA-CIV)	250.00
11		period of TDY is at least 30 consecutive days			469.00 (note 5)

Notes:
1. Officers are only eligible if they are required to wear civilian clothing at least 50% of the time in the performance of official duties and their permanent duty station is outside the United States.
2. For the PART-SICMA-CIV, the allowance is 50% of the applicable SICMA-CIV amount from rules 1-6. The SICMA-CIV allowance is not payable upon reassignment during a period of continuous active duty unless three or more years have elapsed between such assignments. Nor shall it be paid if the member has been out of a qualifying assignment for less than 12 months, and subsequently assigned to a qualifying assignment.
3. Allowance is 20% of the applicable SICMA-CIV from rules 1-6.
4. Allowance is 30% of the applicable SICMA-CIV from rules 1-6.
5. A member who has not received the maximum amount payable for temporary duty due to the length of the first TDY assignment, who later performs additional TDY that qualifies for a larger payment (i.e., over 30 days), is authorized the difference between the two amounts. Pro-rated payment will be based on the maximum rate in effect at the time of payment. Total payments during a 3 year period shall not exceed the maximum rate of rule 11.
6. This also applies to members reassigned to a consecutive tour at the same permanent duty station. In such cases, the 50% allowance is payable on commencement of the consecutive tour.
7. This also applies to members who remain in the assignment for which the member received an initial clothing allowance but are not eligible for an additional clothing allowance on the basis of tour extensions or consecutive assignments. In such cases, requests must be submitted to Commandant (G-WPM-2) for approval. If approved, the amount will be 50% of the current maximum initial allowance and will be payable on or after each 3-year anniversary date of the initial civilian clothing monetary allowance.
8. The officer must be performing TDY outside the United States.

FIGURE 3-23

Entitlement to Enlisted Supplementary Clothing Maintenance Allowances (SUPP CMA) Rates
Effective 1 Oct 2002

RULE	A	B	
	When an enlisted member is assigned to:	Then a SUPP CMA is authorized to: (note 1)	in the amount of:
1	The Coast Guard Academy Band.	All members	$80.00
2	The Ceremonial Honor Guard at TISCOM Alexandria, VA.	All members	$212.04
3	Duty as a Coast Guard Recruiter or at a U.S. Military Entrance Processing Command (USMEPCOM)	Female Male	$355.67 $246.39
4	Ship Training Detachment, Area Training Team, Section or District Training Team, Subsistence Advisory Team, Regional Inspector.	Female Male	$355.82 $246.39
5	Duty as Recruit Company Commander, Assistant Company Commander or Recruit Drill Instructor and meets eligibility requirements. (notes 2 and 3).	Female Male	$955.42 $769.76
6	a. Coast Guard Activities New York Police Department. b. Coast Guard Support Center Elizabeth City Police Department.	Female Male	$188.55 $120.05
7	Duty aboard a Coast Guard Buoy Tender. (notes 4 and 5).	All members	$118.00
8	Active Duty and; effective 23 Dec 99, Selected Reserve Members (SELRES), requiring the wearing of the maternity uniform. (note 6).	Female	$172.85
9	Duty as a Commandant - Designated Command Master Chief (CMC). (note 7).	Female Male	$354.82 $246.39
10	Duty as LANTAREA CMC, PACAREA CMC, and Reserve Force CMC.	Female Male	$734.79 $784.47
11	Duty as Master Chief Petty Officer of the Coast Guard. (note 8).	Female Male	$1,184.79 $1,234.47

Notes:

1. The allowance is payable only once during an assignment to such duty. The allowance is not payable upon reassignment to the same type of duty during a period of continuous active duty, unless 3 years or more have elapsed between such assignments.
2. The one time supplementary uniform allowance shall be authorized upon completion of recruit company commander qualification training.
3. Additional payment is not authorized because of change in designation of company commander, assistant company commander or drill instructor.
4. This is authorized only when the commanding officer or officer in charge determines specific members of the crew require two pair of safety shoes because their duties involve additional exposure to the elements. This allowance is not payable when safety shoes can be ordered through normal supply system channels using unit operating funds.
5. Coast Guard buoy tenders for this purpose are defined as: WLB, WLM, WLI, WLIC, WLR, and WTGBs with the 120' ATON barge.
6. Subsequent payment will not be authorized for more than one pregnancy within 3 years of the date of approval of earlier payments. ALCOAST 230/99, dated 23 Dec 99, revised guidance to COMDTNOTE 1900.9 regarding pregnant Selected Reserve Members (SELRES).
7. Reference Commandant Instruction 1306.1A, Subj: Command Master Chief Program.
8. An Area CMC selected as MCPOCG, is <u>only</u> authorized $378.97 to cover the cost of changing out rank insignia/rating badges.

FIGURE 3-24

Entitlement to Clothing Maintenance Allowances (BMA or SMA)

RULE	A	B	C
	When an enlisted member	and is not	then member is entitled to a monthly
1	completes 6 months of active duty after last entitlement to an initial or partial or partial initial clothing-in-kind issue. (note 1, 4, and 5).	missing, missing-in-action, captured, or detained in a foreign country; or forfeiting total pay; or in confinement under sentence providing a punitive discharge; or terminated from the status for which the clothing monetary allowance was awarded; or serving as a temporary officer (even though receiving "Saved pay" of enlisted status)	BMA commencing on the day following the date of completion of 6 months active duty. (note 2).
2	enlists, reenlists or reports for active duty within 3 months from date of discharge or release from active duty from the Coast Guard or Coast Guard Reserve. (note 5).		BMA or SMA, commencing on the first day on active duty in a pay status. (note 3).
3	completes 36 months of active duty after last entitlement to clothing-in-kind issue. (note 1, 4, and 5).		SMA commencing on the day following date of completion of 36 months of active duty.

Notes:

1. The time period is computed without regard to lost time.

2. Effective 1 Apr 1991, a reservist serving on long term continuous active duty (over 180 days), whether or not under the same orders (ADSW-AC or ADSW-RC), the day before the first day of active duty is considered to be the date of the last entitlement to an issue in kind. Therefore BMA would be payable commencing on the 181st day of continuous active duty. SMA would be payable commencing the day following the completion of 36 months of continuous active duty. For reservists in these circumstances the definition of "continuous active duty" in section 3-J-2 does not apply (i.e., no break in service is allowed).

3. The maintenance allowance to be paid these members depends on the period that has elapsed since the member's last entitlement to an initial clothing issue (i.e., on and after 6 months but before completion of 36 months active duty (AD) – BMA, after completion of 36 months AD – SMA).

4. A member discharged who reenlists, or is retired from the Coast Guard and recalled to active duty from retirement, more than 90 days after their discharge/retirement date, is entitled to: (a) a full uniform issue upon reenlistment or recall; then (b) no CMA for the first six months after reenlistment/recall; then (c) BMA commencing on the day following completion of six months active duty; and then (d) SMA commencing on the day following completion of 36 months of active duty. To receive the full uniform issue upon reenlistment/recall, the members servicing PERSRU will submit form CG-3019 (male) or CG-3019A (female) to the Coast Guard Uniform Distribution Center, Woodbine, NJ.

5. Entitlement of a Coast Guard Reserve member who integrates into the Regular Coast Guard is:

a. If the reservist was on extended active duty of over 6 months immediately prior to integrating into the Regular Coast Guard, the Reservist is entitled to SMA beginning on the first day of enlistment in the Regular Coast Guard.

b. If the reservist was in a drilling status and receiving Reserve Clothing Maintenance Allowance prior to integrating into the Regular Coast Guard, then the member is entitled to the corresponding Regular Clothing Maintenance Allowance beginning on the first day of enlistment in the Regular Coast Guard, i.e., BMA if receiving RBMA, SMA if receiving RSMA immediately prior to integration. See Figure 3-26, Rule 3 and note 3.

c. If the reservist was in the individual ready reserve immediately prior to enlisting in the Regular Coast Guard, the reservist shall be provided an initial clothing-in-kind issue upon enlistment, BMA commencing on the day following completion of 6 months active duty, and SMA commencing on the day following completion of 36 months active duty.

FIGURE 3-25

Entitlement to Reserve Clothing Maintenance Allowances (Reserve Basic or Reserve Standard)

RULE	When a reserve enlisted member	and is not	then the reserve enlisted member is entitled to a
1	has 3 or more years of cumulative Coast Guard selected reserve service, or is an active duty enlisted member released from active duty (RELAD) and is now a member of the Coast Guard Selected Reserve	missing, missing-in-action, captured, or detained in a foreign country; or forfeiting total pay; or in confinement under sentence providing a punitive discharge; or terminated from the status for which the clothing monetary allowance was awarded; or serving as a temporary officer (even though receiving "Saved Pay" of enlisted status)	per drill allowance RSMA commencing on the day following date member released from active duty (RELAD). (see notes 1 and 2)
2	has less than 3 years cumulative Coast Guard service in the CG Selected Reserve		per drill allowance RBMA commencing on the date the member affiliates with the selected reserve. (See notes 1 and 2)
3	enters into an active duty contract of a duration of 30 or more consecutive days		BMA (was in receipt of RBMA) or SMA (was in receipt of RSMA), commencing on 1 Oct 97 in accordance with active duty clothing maintenance allowance entitlements. (See note 3)
4	enlists, re-enlists, or reports for inactive duty within 3 months from date of discharge or release from CG active duty		RBMA or RSMA, commencing on the first period of inactive duty in a pay status.

Notes:

1. Breaks in service of three months or less, and assignments to the inactive ready reserve (IRR), do not have an effect on RSMA entitlement. If a member has a break in service of over three months, the member will have to begin over with RBMA.

2. Reserve Clothing Maintenance Allowance became effective on 1 Oct 1997. Members with 3 years or less continuous service in the SELRES on 1 Oct 1997 became entitled to RBMA, and members with over 3 years continuous service in the SELRES on 1 Oct 1997 became entitled to RSMA.

3. Enlisted reservists who are receiving an allowance under RCMA and accept active duty orders shall receive the active duty clothing maintenance allowance (CMA) equivalent. Example: A reservist in receipt of RSMA or RBMA and accepts active duty orders of 30 consecutive days or more, the reservist will be eligible immediately to receive either the Standard Maintenance Allowance (SMA) or Basic Maintenance Allowance (BMA) in accordance with the active duty clothing maintenance allowance.

FIGURE 3-26

Clothing Maintenance Allowances – Rates Payable Active Duty and Reserve (per paid drill)
(Effective 1 Oct 2002)

RULE	A When a member is entitled to:	B and is a	C then the rate payable is:	D effective date
1	Basic Maintenance Allowance (BMA)	Male member E1 - E9	$18.16 $17.45 $17.91	1 Oct 00 1 Oct 01 1 Oct 02
2		Female member E-1 - E9	$20.32 $21.15 $21.50	1 Oct 00 1 Oct 01 1 Oct 02
3	Standard Maintenance Allowance (SMA)	Male member E1 - E9	$25.94 $24.92 $25.59	1 Oct 00 1 Oct 01 1 Oct 02
4		Female member E1 - E9	$29.02 $30.22 $30.71	1 Oct 00 1 Oct 01 1 Oct 02
5	Reserve Basic Maintenance Allowance (RBMA) (note 1)	Male member E1 - E9	Per paid drill $1.73 $1.84 $1.91	1 Oct 00 1 Oct 01 1 Oct 02
6		Female member E1 - E9	Per paid drill $2.34 $2.48 $2.52	1 Oct 00 1 Oct 01 1 Oct 02
7	Reserve Standard maintenance Allowance (RSMA) (note 1)	Male member E1 - E9	Per paid drill $2.48 $2.64 $2.73	1 Oct 00 1 Oct 01 1 Oct 02
8		Female member E1 - E9	Per paid drill $3.34 $3.55 $3.60	1 Oct 00 1 Oct 01 1 Oct 02

Note:

1. RBMA and RSMA is only payable to selected reservists in training pay category A or B. The maximum number of drills for which a reservist may be paid RBMA and RSMA is 48 drills per year.

FIGURE 3-27

K. Uniform Allowances for Reserve Officers.

1. Authority. The statutory authority for payment of uniform allowances to Reserve Officers is 37 USC 415, 416, and 417. A reserve officer may become entitled to two different allowances for purchase or maintenance of required uniforms as provided in this section.

2. Initial Uniform Allowance.

   a. This allowance is payable to a Reserve officer when he or she:

      (1) First reports for active duty (other than training) for a period in excess of 90 days including authorized travel time;

      (2) Completes not less than 14 days of active duty;

      (3) Completes 14 periods, of not less than 2 hours duration each, of inactive duty training in Ready Reserve status; or

      (4) Upon appointment or transfer from another Reserve component of the Armed Forces where a different uniform was required.

   b. Do not combine service described in sections 3-K-2.a.(2) and (3) to obtain the qualifying period for entitlement to this allowance.

   c. Amounts Payable. Effective 1 Oct 2000, all officers commissioned or appointed in the Reserve component are authorized $400.00, regardless of the source of commission or previous enlisted status.

   d. When Not Payable. This allowance is not payable to a Reserve officer:

      (1) Who has received an initial uniform reimbursement or allowance in any amount as an officer under any law other than 37 USC 415 (32 Comp Gen 260).

      (2) Who has previously received or was entitled to the initial uniform allowance as an officer of the Coast Guard Reserve.

      (3) Who was entitled to an initial uniform allowance as a Regular Officer of any armed force upon initial appointment as a Reserve officer of any armed force.

3. Additional Active Duty Uniform Allowance. From 15 Sep 1981 through 30 Sept 2000, the allowance was $100.00. Effective 1 Oct 2000, a Reserve Officer is entitled to an allowance of $200.00 as reimbursement for the purchase of additional uniforms and equipment as follows:

   a. When Payable. This allowance is payable each time a reserve officer enters on active duty of more than 90 days duration (including authorized travel time). A reserve officer who is ordered to active duty and whose orders anticipate a tour of less than 90 days may not be paid this allowance until the 91st day of duty. The orders to duty are not restricted to a single order requiring service in excess of 90 days but may be comprised of a series of orders that require continuous service for a period in excess of 90 days (33 Comp Gen 250 and 42 Comp Gen 550).

   b. When Not Payable. This allowance is not payable for any tour of active duty if the officer:

      (1) During that tour or within a period of 2 years before entering on that tour received under any law an initial uniform reimbursement or allowance in excess of $400.00.

      (2) Enters on active duty within 2 years after completing a previous period of active duty of more than 90 days as a Coast Guard Reserve Officer (32 Comp Gen 264, 42 Comp Gen 50, and 43 Comp Gen 265).

4. Service Not Counted. Periods of duty not requiring the wearing of a uniform may not be counted in determining entitlement to any of the above uniform allowances.

5. Entitlement Examples:

   Example 1: A Reserve officer reported for active duty in excess of 90 days in the Coast Guard Reserve on 1 Jul 1982. The Officer was previously released from the Coast Guard Reserve to inactive duty on 30 Apr 1976. The officer had received a $200.00 initial uniform allowance on 1 May 1974 under the Armed Forces Reserve Act of 1952. The officer is not entitled to an initial uniform allowance on 1 Jul 1982 since the officer had previously received an initial uniform allowance as indicated in 3-J-2.d. The officer is entitled to the $100.00 additional active duty uniform allowance since more than 2 years had elapsed since completing the previous period of active duty in excess of 90 days as indicated in 3-K-3.b..(2).

   Example 2: An officer was separated from a Regular component of the Armed Forces on 30 Jun 1980. The officer was appointed as a Coast Guard Reserve officer on 1 Jul 1980 and reported for active duty in excess of 90 days on 1 May 1982. The officer is not entitled to the initial uniform allowance since separation was from a Regular component of the Armed Forces. The officer will be entitled to the additional active duty uniform allowance of $200.00 as indicated in 3-K-3.a.

   Example 3: A Marine Corps Reserve officer was paid the $100.00 initial uniform allowance authorized under the Naval Reserve Act of 1938. The officer subsequently resigned the commission in the Marine Corps Reserve and was appointed an officer in the Coast Guard Reserve. The officer reported for active duty in excess of 90 days in the Coast Guard Reserve on 15 Nov 1962. The officer is not entitled to the initial uniform allowance as indicated in 3-J-2.b. The officer is entitled to the $200.00 additional active duty uniform allowance as indicated in 3-K-3.b.

Example 4: A Reserve officer first reported of active duty on 1 Jul 1980 and was released to inactive duty on 30 Jun 1981. The officer received an initial uniform allowance of $200.00 and $100.00 additional active duty uniform allowance on 1 Jul 1980. The officer will be entitled to the uniform maintenance allowance of $50.00 on 30 Jun 1985 if the officer meets other qualifications as indicated in section 3-K-4.

Example 5: A Coast Guard Reserve officer entered on active duty on 1 Apr 1980 for a period contemplated to be in excess of 90 days. The officer received $100.00 additional active duty uniform allowance. The officer was released to inactive duty on 15 Jun 1980. The officer was not required to refund the $100.00 uniform allowance although the officer did not perform active duty for a period in excess of 90 days. The officer re-entered on active duty for a period in excess of 90 days on 1 May 1982. The officer is not entitled to a second $100.00 additional AD uniform allowance since the officer entered on active duty within 2 years after completing a prior period of active duty as a Coast Guard Reserve officer of (constructively) more than 90 days (32 Comp Gen 511). Refer to section 3-K-3.b.(2).

Example 6: The officer in example 5 reported for a second tour of active duty in excess of 90 days on 15 Jun 1982. The officer is entitled to a second $200.00 additional active duty uniform allowance. The actual date of completion is used in measuring the time that must elapse before a subsequent payment can be made (33 Comp Gen 251). Refer to section 3-K-3.b.(2).

L. Personal Money Allowance.

1. Authority. 37 USC 414(a) authorizes officers, and effective 1 Oct 2000, the Master Chief Petty Officer of the Coast Guard (MCPO-CG), in positions listed below, who are entitled to receive basic pay, to also receive a Personal Money Allowance. This allowance is in addition to any other pay or allowance authorized. The allowance is payable while serving in the grade of Vice Admiral or above and as the MCPO-CG. When entitlement is based on a specific duty assignment, it does not accrue before the date the officer or E10 starts, or after the date of release from such duty assignment.

2. Who may be paid this allowance. An officer, and the MCPO-CG, is entitled to a Personal Money Allowance while serving as:

   a. Commandant of the U.S. Coast Guard.

   b. Admiral (O10) or Vice Admiral (O9).

   c. Master Chief Petty Officer of the U.S. Coast Guard.

3. Rates Payable. Personal Money Allowance is payable at the following monthly rates:

Commandant	- $333.33
Admiral	- $183.33*
Vice Admiral	- $41.67
MCPO-CG	- $166.66

*Except when serving as Commandant

4. Taxability and Withholding Tax. Effective 1 Jul 1991, Personal Money Allowance is subject to Federal and State income tax and withholding.

M. Cost-of-Living Allowance for members assigned to High-Cost Areas in CONUS (CONUS COLA).

1. Authority. CONUS COLA is authorized by 37 USC 403B. Regulations implementing CONUS COLA for the Uniformed Services are contained in the Joint Federal Travel Regulations (JFTR), Volume 1, Chapter 8, Part B.

2. Definition of CONUS COLA. A cost-of-living allowance to assist members residing in high cost areas within the continental United States.

3. Conditions of Entitlement. Refer to the Joint Federal Travel Regulations (JFTR), Volume 1, Chapter 8.

4. Rates Payable. Contact the PERSRU for current rates or refer to the per diem web site at: www.dtic.mil/perdiem

5. Taxability and Withholding Tax. CONUS COLA is subject to Federal and State Income Tax and withholding.

N. Family Subsistence Supplemental Allowance (FSSA).

1. Authority. Under the provisions of 37 USC 401 and 402, Family Subsistence Supplemental Allowance (FSSA) is effective 1 May 2001. Entitlement authority expires30 Sep 2006. FSSA is a voluntary, non-taxable monthly supplemental allowance designed to bring a member's household income to 130% of the federal poverty line, thereby removing a member's eligibility for food stamps. FSSA entitlement may not exceed $500 per month. Eligibility is based on a member's monthly household income and size.

2. Members Eligible for FSSA. Created as an additional subsistence entitlement, FSSA payments are eligible to members of the armed forces who would normally be eligible to receive food stamps. Active duty and reserve component members stationed in the continental United States and outside the continental United States may participate in the FSSA program. Members do not have to participate in the food stamp program in order to apply for FSSA. Although FSSA benefits are intended to supplement a member's subsistence allowance, there are no restrictions on how FSSA benefits are used. Any member of the Coast Guard serving on active duty may participate in the FSSA program. Reserve component members on active duty for any period of time are eligible for FSSA. Reserve component members on active duty for less than 140 days must re-apply for FSSA each time that the member is ordered to active duty. An eligible reserve component member scheduled for more than one period of non-consecutive duty within a 30-day period may make a single application for FSSA for all active duty within that period. Application for FSSA must be submitted within 30 days after completion of the active duty period. Reserve component members are subject to the same FSSA rules and procedures as regular members, provided they meet established criteria.

3. Members Not Eligible for FSSA.

   a. Recruit attending basic military training (BMT).

   b. A reservist performing inactive duty training (IDT-"drills").

c. Member attending officer training (Officer Candidate School, Officer Training School) or Reserve Officer Candidate Indoctrination (ROCI) who do not have continuous prior active duty or reserve enlisted service (i.e., were not in an active duty or ready reserve status immediately prior to receiving orders to OCS or ROCI). Enlisted members (active or reserve) with no break in service prior to assignment to OCS or ROCI, remain eligible.

d. Member in excess leave status (37 USC 502).

e. Member in an absent without leave status, unless the absence is excused as unavoidable (37 USC 503).

f. Member on approved educational leave of absence not exceeding 2 years (10 USC 708).

g. Member with no dependents training for, attending or participating in Pan American games, Olympic games, or other specifically authorized international amateur sport competitions and subsisted during that period by a sponsoring agency (37 USC 420).

h. Member serving a court martial sentence that includes an approved (by the convening authority) forfeiture of pay and allowances (10 USC 857).

4. Household Income Computed for Reserve Component Members. A reserve component member's household income is computed by adding the member's military income received while on active duty to any other household income that is received during the same calendar month the member is on active duty. If the active duty period spans more than one calendar month, the FSSA entitlement will be based on the month during which the most active duty days are performed. Reserve component members shall be entitled to 1/30th of one month's FSSA for each day of duty performed for periods of active duty of less than a full month. In no case will a reserve component member's household income for a month be deemed to be less than that member's military income were that member to be on active duty for an entire month.

5. Application Process. Members must apply and be certified by Coast Guard Human Resources Service and Information Center (HRSIC (mas)) to receive FSSA payments. Members will complete the application form to determine whether or not they may qualify for a FSSA payment. Members may obtain a FSSA application from any of the following sources:

a. On line at the DOD web site, https://www.dmdc.osd.mil/fssa

b. HRSIC web site: www.uscg.mil/hq/hrsic/mswordforms.htm, click on form CG HRSIC-2075.

c. Contact HRSIC customer service at (785)339-3540 and request a form be mailed or faxed. FSSA applicants may e-mail completed application forms to HRSIC-MAS@HRSIC.USCG.MIL, fax completed forms to (785)339-3760, or mail the application form to:

Commanding Officer (mas)
Coast Guard Human Resources Service & Information Center
444 SE Quincy, Topeka, KS, 66683-3593.

A signed FSSA application copy will be submitted by each applicant to their servicing PERSRU. This copy will be permanently retained in section 4 of the PERSRU PDR.

6. FSSA Calculation. FSSA is a monthly entitlement and will be paid in whole dollars. If a member is eligible for FSSA for less than a full month, the payment will be prorated for the number of days eligible during the month at a rate of 1/30th of one month's FSSA. FSSA is calculated by:

   a. Adding the service member's gross household monthly income (military and civilian, from others in the household) together for a total gross;

   b. Comparing household's gross monthly income with the U.S. Department of Agriculture food stamp gross income limit table available through either application web site discussed above in paragraph 5 or at HTTP:/WWW.FNS.USDA.GOV/FNCS/. Three USDA gross income limits exist depending on location: 48 states, Alaska, or Hawaii. If the member is in a location other than those listed, utilize the 48 states figures. The following is the USDA gross income limit table effective 1 Oct 2002 through 30 Sep 2003. Amounts are re-calculated annually:

Gross Monthly Income Eligibility Standards
(130 Percent of Poverty Level)

Household Size	48 States *	Alaska	Hawaii
1	$960	$1,201	$1,105
2	1,294	1,618	1,489
3	1,628	2,035	1,872
4	1,961	2,452	2,256
5	2,295	2,869	2,639
6	2,629	3,286	3,023
7	2,962	3,703	3,406
8	3,296	4,120	3,790
Each additional member	+334	+418	+384

*Includes District of Columbia, Guam, and the Virgin Islands

   c. If the member's household monthly gross income is less than the amount set in the USDA gross income limits based on the number of individuals in the household (including the service member), the member will be entitled to the difference between the gross income limit and member s household income.

   Example: a member is stationed in San Diego, CA. The member's gross income is $2,050 and has a household size of five. The USDA gross income limit for a family of five in the 48 states is $2,295.00. Subtract the member's gross from the USDA limit (2240 - 2050 = $245). The member is entitled to $245 in FSSA, unless the member is participating in the food stamp program and receives food stamps higher than $245 a month. The member is then entitled to the higher amount up to a maximum of $500.

   d. For a comprehensive discussion of FSSA and calculation examples, see the on-line Navy FSSA guide at http:/www.persnet.navy.mil/pers33/whatsnew.html. This guide will help understand the new entitlement but should not be used to make application for FSSA.

7. FSSA Relationship to the Food Stamp Program.

   a. Relationship of FSSA to the food stamp and other income-based programs.

      (1) Due to differences in legislation governing the FSSA program and the USDA food stamp program, members not receiving and/or not eligible for food stamps may still qualify for FSSA. Conversely, it is possible to receive food stamps and not qualify for FSSA. If a member is receiving food stamps and is certified for some amount of FSSA, the member is entitled to receive the larger of the two amounts up to a maximum of $500.

      Example 1: A member has a monthly food stamp entitlement of $300 per month. The member applies for FSSA and qualifies at $150 per month. The member would receive FSSA in the higher amount of $300 per month.

      Example 2: A member receives $300 per month in food stamps, but does not qualify for any FSSA. The member is not entitled to FSSA. FSSA must be greater than zero to be entitled to FSSA at the food stamp amount.

      (2) FSSA-eligible members are encouraged to contact their respective work-life staffs for counseling with regard to the impact that the FSSA payment may have on other assistance programs. FSSA income may jeopardize a household's participation in assistance programs based on income such as subsidized school lunch programs, the women, infant and children (WIC) program, subsidized day care programs, earned income tax credit (EITC), temporary assistance for needy families (TANF), etc. Members should consider total benefits from assistance programs before applying for FSSA. Members who receive FSSA payments must notify those assistance programs of the additional income as required by law. Each of those programs has penalties for not reporting changes to income. The member may be subject to prosecution for failing to report the income.

      (3) If a member participates in the food stamp program, FSSA income must be reported to the food stamp office. Receipt of FSSA may also reduce/remove eligibility for food stamp benefits.

8. Definition of Household. In accordance with the Food Stamp Act of 1977, a household is:

   a. An individual who lives alone or who, while living with others, customarily purchases food and prepares meals for home consumption separate and apart from others, or

   b. A group of individuals who live together and customarily purchase food and prepare meals together for home consumption. Spouses who live together, parents and their children 21 years of age or younger who live together (includes dependents under age 23 if enrolled in full-time course of study in an institution of higher learning), and children (excluding foster children) under 18 years of age who live with and are under the parental control of a person other than their parent, together with the person exercising parental control, shall be treated as a group of individuals who customarily purchase food and prepare meals together for home consumption even if they do not do so. In the case of a member who has joint custody of a child, that child may be counted as part of the members household during any month the child spends 50% or more of the time with the member.

c. A member's household does not require the inclusion of dependents to be eligible for FSSA unless the household being claimed for FSSA is separate from the member (i.e., dependent restricted/unaccompanied tours, geo-bachelor, or long TAD periods).

9. Definition of Household Income.

a. Include the total gross income (before any taxes or other deductions) received by all members of the household from both military and civilian sources.

(1) The following sources of income are included in calculating gross income for FSSA purposes: Military income (basic pay, basic allowance for subsistence (BAS), basic allowance for housing (BAH) or value of (if assigned to family quarters), overseas housing allowance (OHA) or value of (if assigned to family quarters) and all bonuses (see paragraph 8.a.(2) below), special and incentive pays except as noted below, wages, earnings, salaries, commissions, tips, self employment income (minus cost of producing this income), supplemental security income (SSI), disability insurance (DIS), temporary assistance for needy families (TANF), interest or dividend income, rental income, alimony, child support, annuities, veterans benefits, unemployment or workers compensation, pensions and other retirement benefits, or any other direct payments from any source, unless excluded below.

(2) Bonuses must be converted to a monthly income. Prorate the bonus over the period of time for which the bonus is applicable. Disregard the initial payment and installment payments. Take the entire bonus amount and divide this amount by the total months for the period of time the bonus is applicable. **Example:** A $4,800 SRB bonus amount for a 4-year enlistment would be divided by 48 months (4 years x 12 months) equals a $100 monthly bonus amount.

(3) The value of BAH/OHA for the area is included in the income calculation even if the member resides in government owned or leased housing. BAS or the value of BAS at the ENL BAS rate is also included even if the member is assigned essential station messing (ESM). Members on ESM must choose the ENL BAS rate. Other gross monthly income prior to taxes or deductions for all members (including applicants secondary income if applicable) in household shall be used. For members assigned to a locale eligible for BAH, the full BAH amount will be considered as military income in all cases, whether a member resides in civilian or government quarters. For members in an OHA locale, the actual monthly OHA amount being paid shall be considered military income for members residing in civilian quarters. For members residing in government quarters, the monthly OHA rental ceiling plus the monthly utility/recurring maintenance allowance amount shall be used.

(4) Sporadic or seasonal income will be counted only during the month or months in which received. If sporadic or seasonal income causes a member s household income to increase by $100 or more per month, the member must report this to HRSIC (mas) and be re-certified.

(5) Any household income received in foreign currency must be converted to U.S. dollars using the prevailing rate of exchange.

b. The following items are not to be included as household income: Military CONUS/OCONUS COLA (cost of living allowance), family separation housing allowance (FSH), all travel and transportation related allowances and entitlements, clothing allowances, earned income of a student attending an elementary or secondary school who is under 18 years old, loans, grants, income tax refunds, scholarships for post-secondary students, insurance settlements, payments from federal earned income tax credits, federal energy assistance payments (except those made under TANF), HUD utility reimbursements, reimbursements for expenses such as medical or dependent care (providing they do not exceed actual expenses), or the value of food stamps.

10. Certification.

a. HRSIC (mas) is designated as the certifying authority for payment of all FSSA applications and shall publish specific guidance regarding procedures for the payment of FSSA. HRSIC (mas) shall review each FSSA application for accuracy, verify information provided, and certify FSSA for payment.

b. Entitlement to FSSA may not be retroactive. Entitlement is effective on the date of official receipt of an FSSA application by HRSIC (mas).

c. FSSA payments are subject to re-certification in the five instances listed below. If the member submits a new FSSA application within 30 days of such event, and is eligible to FSSA, entitlement to FSSA will be restored the day following the last day of previous certification. If the member does not submit a new application within 30 days, the member's FSSA will be effective the date the FSSA application is received by HRSIC (mas):

(1) Annually during the month of February. HRSIC shall terminate all FSSA payments on 31 January. The member must submit a new FSSA application by 2 March in order to have FSSA restored effective 1 February.

(2) Upon promotion to the next pay grade. The PMIS/JUMPS system will automatically terminate FSSA the day prior to promotion/advancement. Members must re-apply for FSSA if eligible.

(3) Upon reporting PCS. The PMIS/JUMPS system will automatically terminate FSSA the day prior to reporting PCS. Members must re-apply for FSSA if eligible.

(4) When the member's monthly household income increases or decreases by $100 or more.

(5) When there is a decrease in the member's household size. If during re-certification it is determined that the amount of a member's FSSA entitlement will decrease due to an increase in the member's household income, recoupment of FSSA for the previous period of eligibility will not be made so long as the $100 income threshold was not exceeded.

(6) Member's Responsibility. Members will be held accountable for false statements made on a FSSA application. Failure to report all income, number of eligible household members, etc. may result in disciplinary action in accordance with the UCMJ. Any changes to income (plus or minus $100 or more) or household size must be reported to HRSIC (mas) for re-certification. Overpayments are subject to collection in accordance with Chapter 11 of this Manual. When a member is in a non-pay status for any reason, the member is not eligible for FSSA during that non-pay period.

11. HRSIC Verification. HRSIC (mas) shall utilize the automated personnel, pay and DEERS systems to verify a member's FSSA entitlement. In routine cases, HRSIC (mas) will be able to initiate FSSA payment based solely on these sources along with a faxed/e-mailed FSSA application form. If the member is currently receiving food stamps, a copy of the award letter showing the members food stamp entitlement must be faxed to HRSIC (mas) before FSSA can be initiated. HRSIC (mas) will contact the member if additional documentation is needed to certify entitlement.

CHAPTER 4

SPECIAL PAY

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CHAPTER 4. SPECIAL PAY

A. Hardship Duty.

1. Authority. Under 37 USC §305, a member entitled to basic pay may be paid Hardship Duty Pay (HDP) at a monthly rate while the member is performing duty designated by the Secretary of Defense as Hardship Duty. Under the law, the Secretary of Defense shall prescribe regulations for the provision of HDP, including monthly rates payable. Hardship Duty Pay (HDP) supersedes Coast Guard Foreign Duty Pay (FDP). HDP is established effective 4 Feb 1999, and FDP is terminated effective 3 Feb 1999. The Secretary of Defense has established that HDP will be paid to members (a) for performing specific missions or, (b) when assigned to designated locations. The approved missions, designated locations and applicable HDP rates, are provided in this chapter. Except as noted under restrictions, HDP is payable in addition to all other pays and allowances.

2. Hardship Duty Pay for Mission Assignment (HDP-M). The Coast Guard does not presently utilize HDP-M at any duty location.

3. Location Assignment Entitlement. Hardship Duty Pay for Location Assignment (HDP-L) is payable to members for either permanent change of station duty or temporary/deployed/attached duty of over 30 days duration in specified locations. Effective 1 Jan 2001, there are two mutually exclusive types of HDP-L.

   a. Hardship Duty Location Pay for Designated Areas (HDP-L(DA)). Payable to both officer and enlisted members when assigned to duty in the locations designated in Figure 4-1, under the conditions set forth in Figure 4-3.

   b. Hardship Duty Location Pay for Certain Places (HDP-L(CP)). Payable only to enlisted members when assigned to duty in the locations designated in Figure 4-2, under the conditions set forth in Figure 4-4.

4. Location Assignment Rates.

   a. HDP-L(DA) is payable to all members, regardless of pay grade, at the rates shown in Figure 4-1.

   b. HDP-L(CP) is payable only to enlisted members at the rates listed below.

Paygrade	Monthly Rates
E9, E8, E7	$22.50
E6	$20.00
E5	$16.00
E4	$13.00
E3	$9.00
E-1, E2	$8.00

5. Restrictions on Payment.

a. General Restrictions.

1. The maximum total HDP (HDP-L(DA)) that may be paid to an individual member in any one month is $150.

2. HDP-L (CP) "Grandfathering" Protection.

(1) Enlisted personnel receiving HDP-L (CP) effective 31 Dec 2000, and not entitled to HDP-L (DA) effective 1 Jan 2001, remain authorized to continue to receive HDP-L (CP) until they execute PCS orders from that permanent duty station location.

(2) The geographic HDP-L (CP) rate protection in 4-A-5.a.2.(1), extends to all enlisted personnel who transfer into HDP-L (CP) areas during calendar year 2001.

(3) Concurrent receipt of both HDP-L (CP) and HDP-L (DA) is not authorized.

6. Location Assignment Restrictions.

a. HDP-L (DA) is payable to officers and enlisted, active and reserve components alike, during assignment to designated Hardship Duty Locations. HDP-L (DA) is payable in addition to all other pay and allowances to which a member is entitled (to include in addition to HDP-Mission); however, by law, no more than $300 is payable to a member in HDP (HDP-L plus HDP-M) in any one month. The Coast Guard does not presently utilize HDP-M at duty locations.

b. Only land areas (or an installation/activity located on an ice shelf) outside the continental United States (CONUS) shall be designated for HDP-L (DA). Areas designated are those in which it has been determined that the living conditions most service members assigned in the area experience are substantially below the standard most members on duty in CONUS would experience. HDP-L (DA) is payable at $50, $100, or $150 a month. The Assistant Secretary of Defense (FMP)(ASD)(FMP)) shall establish the rate payable based on the level of quality-of-life (QOL) hardship in the area.

c. Service members on permanent duty orders in a designated area, or serving in a temporary duty or deployed status for over 30 consecutive days in the area, shall receive HDP-L (DA). Members on permanent reassignment to the area are eligible for HDP-L (DA) at the established location rate from the day of arrival at the new permanent duty station. Members performing temporary duty in a designated area are not eligible for HDP-L (DA) during the first 30 days of consecutive service at designated location; however, on the 31st day, HDP-L (DA) is payable to the member retroactive to the date the member reported for duty at the location.

d. Members on duty in an unaccompanied status and in a designated area who leave the area for a temporary period of more than 30 consecutive days shall have HDP-L (DA) terminated on the 31st day. HDP-L (DA) shall restart when the member is again assigned and performing duty in that same area (payable on the same basis as upon initial assignment in the area on a permanent or temporary basis) or upon performance of official duty in a different HDP-L designated area. Entitlement to HDP-L upon permanent reassignment from the area will terminate the day the member departs the station. A member who qualifies for HDP-L in an area and are sent to temporary duty over 30 days to another designated area, are entitled to the higher of the two HDP-L rates during the first 30 days at the new location. Under no circumstances is more than $150 payable to a member in HDP-L in a given month.

e. HDP-L(CP) entitlement initiated phase out on 1 Jan 2002. On 31 Dec 2001, all locations in Figure 4-2 will be closed. Only enlisted members assigned to those locations on that date will be individually rate protected. Within the rules of Figure 4-4, they will continue to receive HDP-L(CP) until they depart from the station as a result of permanent change of station reassignment.

f. HDP-L(CP) is not payable to members who are residents of a designated hardship duty location while serving on otherwise qualifying duty within that state, possession, or foreign country. A member's residence shall be the same as the member's designated legal residence for income tax purposes.

g. HDP-L(CP) is not payable to midshipmen, aviation cadets, or academy cadets.

h. HDP-L(CP) is not payable to members receiving career sea pay for the same period of service.

i. HDP-L(CP) is not payable for any period a member is in a non-pay status.

7. Requesting Addition to the List of Designated Hardship Duty Locations. A request to be added to the list of HDP-L (DA) locations, or to be considered for a higher HDP-L (DA) rate than presently established, must be submitted in writing, and supported by a Hardship Duty Location Assessment Questionnaire available upon request from Commandant (G-WPM-2). Designation and rate determinations shall be based primarily on information taken from the assessment questionnaire, which describes the living conditions in the area, broken down into the following categories:

a. Physical environment, including physical isolation, climate, social isolation;

b. Living conditions, including sanitation and disease, medical and hospital facilities, housing, food, recreational facilities, community facilities;

c. Personal security and related factors, including political violence, crime, political harassment.

8. Questionnaire Instructions.

a. Guidance for completion and submission and the channels through which requests are to be forwarded are found in the "overview" to the questionnaire. All Coast Guard Assessment Questionnaire submissions shall be through Commandant (G-WPM-2). Requests will be consolidated and processed for determination on a biannual basis in October and March of each year. In conjunction with the biannual update of designated areas, the list of designated hardship duty locations for uniformed personnel will be updated to reflect changes issued in the interim by Department of State to their hardship differential list for federal civilian employees. Changes to the hardship duty location list will normally be effective on the first day of the month after the ASD(FMP) announces the designation. All designations shall apply prospectively from the effective date of designation.

b. Each factor in a submitted assessment questionnaire will be analyzed and evaluated against an established standard. If reported conditions meet the criteria standard, the appropriate point weight will be assigned. The total score will be used in determining whether the area should be designated as a hardship duty location, and if so, the level of HDP-L appropriately payable. Because the living conditions experienced by most members in the area must be substantially more severe than experienced by most members in CONUS, credit will be given only in those circumstances. Further, a significant number of weights representing hardship factors must be accumulated before the minimum rate level threshold is reached, and for that reason, installations may report a number of difficult living conditions but not qualify for even the $50/mo. rate level.

c. In the case of short-notice operations where U.S. uniformed members will enter into an area with little or no established U.S. or allied military presence, and a known condition of the mission will be that the members will live under very arduous circumstances, in the interest of expediency, a request for immediate designation at the $150/mo. rate level may be submitted. For joint operations, the request should be forwarded through the chairman of the joint chiefs of staff to the ASD(FMP). For other than joint operations, a request for an emergency designation may be submitted through Commandant (G-WPM-2) to the ASD(FMP). Emergency designations will be in force for no more than 180 days, as established by the ASD(FMP) in each case. Designation for any longer period must be supported by a fully completed hardship duty location assessment questionnaire (per instructions therein), and will be considered in the next subsequent scheduled biannual update of areas designated as hardship duty locations.

Hardship Duty Pay For Designated Areas

Area	$ Rate/Mo.	Effective	Terminated
Afghanistan	100	1 Nov 2001	
Albania	150	1 Apr 2002	
Antarctic Region (below 60º S latitude)	150	1 Jan 2001	
Antigua AS	50	18 Apr 2002	
Arctic Circle Region (above 66º33' N latitude)	150	1 Jan 2001	
Armenia	150	1 Jan 2001	
Ascension AAF	150	18 Apr 2002	
Australia			
Alice Springs	50	1 Jan 2001	
Learmonth Solar Observatory (Western Australia)	50	11 Jul 2002	
Other	0	1 Jan 2001	
Azores, Portugal		1 Jan 2001	
Lajes Field	50		
Ponta Delgada	0		
Other	50		
Bahamas		1 Jan 2001	
Andros Island	50		
Others	0		
Bangladesh	150	1 Jan 2001	
Barbados, Barbados	50	14 Oct 2001	
Belarus	150	1 Jan 2001	
Belize			
Belize City	50	1 Jan 2002	
Other	100	1 Jan 2002	
Benin	150	1 Jan 2001	
Bolivia		1 Jan 2001	
Cochabamba, & Santa Cruz	50		
La Paz & Other	100		
Botswana		1 Jan 2001	
Gaborone	0		
Selebi Phikwe, Other	50		
Brazil		1 Jan 2001	
Fortaleza, & Amazonas, Goias, Maranhao Mato Grosso & Do Sul, Par Piaui Rondonia, & Roriame, Recife, Pemambuco	50		
Other	0		
Sao Paulo	50	14 Oct 2001	
Brunei	100	1 Jan 2001	
Bulgaria		1 Jan 2001	
Sofia	100		
Other	50		
Burkina	150	1 Jan 2001	
Burma	150	1 Jan 2002	

FIGURE 4-1

Hardship Duty Pay For Designated Areas (cont'd)

Area	$ Rate/Mo.	Effective	Terminated
Cambodia	150	11Oct 2001	
Cameroon		1 Jan 2001	
Dschang	100		
Yaounde, Other	150		
Canada		1 Jan 2001	
Northwest Territory	150		
Other	0		
Cape Verde	150	1 Jan 2001	
Central African Rep.	150	1 Jan 2001	
Chad	150	1 Jan 2001	
Chagos Archipelago	50	1 Jan 2001	
China		1 Jan 2001	
Beijing, Shanghai, Other	100		
Chengdu, Shenyang, Guangzhou	150		
Colombia	50	1Dec 2001	
Congo		1 Jan 2001	
Brazzaville	150		
Other	100		
Cook Islands		1 Jan 2001	
Rarotonga	50		
Other	100		
Costa Rica		1 Jan 2001	
San Jose	0		
Other	50		
Cote d'Ivoire	150	1 Jan 2001	
Cuba		1 Jan 2001	
Guantanamo Bay, Other	50		
Havana	150		
Cyprus		1 Jan 2001	
Nicosia	0		
Other	50		
Diego Garcia	150	1 Jan 2001	
Djibouti (land area only)	150 100	1 Jan 2001 1 Aug 2002	31 Jul 2002
Dominican Republic	100	1 Jan 2001	
East Timor	150 100	11 Oct 2001 1 Nov 2001	31 Oct 2001
Ecuador	100	1 Jan 2001	
Egypt	50	18 Jan 2002	
El Salvador	150	1 Jun 2001	
Eritrea	150 100	1 Jan 2001 1 Aug 2002	31 Jul 2002
Eskisehir	50	23 May 2002	
Estonia	50	1 Jan 2001	
Ethiopia	100	18 Jan 2002	
Fiji	50	1 Jan 2001	

FIGURE 4-1 (cont'd)

Hardship Duty Pay For Designated Areas (cont'd)

Area	$ Rate/Mo.	Effective	Terminated
Gabon		1 Jan 2001	
Libreville	100		
Other	150		
Gambia	150	1 Jan 2001	
Georgia, all	100	31 Jul 2002	
Abkhazia region (land area of Georgia and Abkhazia lying north of 42º N latitude and est of 43º east longtitude)	0		30 Jul 2002
Other	150	1 Jan 2001	30 Jul 2002
Ghana	150	1 Jan 2001	
Greece		1 Jan 2001	
Kavala Relay Station	50		
Other (includes Rhodes & Souda Bay (Crete))	0		
Greenland	150	1 Jan 2001	
Grenada	50	1 Jan 2001	
Guatemala	50	1 Jan 2001	
Guinea	150	1 Jan 2001	
Guinea Bissau	150	1 Jan 2001	
Guyana	150	1 Jan 2001	
Haiti	100	1 Dec 2001	
Honduras	100	1 Jan 2001	
Hungary		1 Dec 2001	
Budapest	0		
Other	50		
Iceland		1 Jan 2001	
Keflavik-Grindavik, & Other	50		
Reykjavik	0		
India			
Calcutta, New Delhi, & Other	150	1 Jan 2001	
Chennal	100	1 Jan 2001	
Mumbai	150	14 Oct 2001	
Indonesia			
Jakarta	100	1 Nov 2001	
Surabaya	100	1 Nov 2001	
Other	100	1 Jan 2001	
Iraq (See Note 3)	100	31 Mar 03	
Israel	50	31 Mar 03	
Tel Aviv	50	14 Oct 2001	
Jamaica		1 Jan 2001	
Kingston	50		
Other	0		
Jerusalem	50	1 Jan 2001	
Johnston Island	150	1 Jan 2001	
Jordon	50	18 Jan 2002	
Kazakhstan	150	1 Jan 2001	
Kenya, all	100	23 May 2002	
Nairobi	100	1 Jan 2002	22 May 2002
Other	50	1 Jan 2001	22 May 2002

FIGURE 4-1 (cont'd)

Hardship Duty Pay For Designated Locations (cont'd)

Area	$ Rate/Mo.	Effective	Terminated
Korea, Republic of	150	1 Jan 2001	
Area 1: (includes: Camp Edwards, Bull's Eye #1 & 2, Warrior Base, Camp Howze, Camp Garry Owen North, Camp Giant, Camp Bonifas, Stanton (H-112), Camp Greaves, Charlie Block, Freedom Bridge, Liberty Bell, Papyonsan ATC, DMZ South Half, Joint Security Area Swiss-Swede Camp, Alamo ASA (Det L), Bayonet Training Area, Camp Casey, Camp Hovey, Camp Nimble, Gimbols Gun Training Area, Mobile, Camp Castle, Shinbuk Relay (Hill 754), Watkins Range, Yongpyong (Indian Head TC), Kamaksan ASA (Det M), H-220 Heliport, Camp Essayons, Camp Page, Camp Red Cloud, Camp Stanley, Camp Falling Water, Concord, Camp Kyle, La Guardia, Hwaakson Evn ATC, Camp Jackson, Camp Sears, Camp Kwang Sa-Ri			
Camp Yongin	100	1 Feb 2003	
Other	50	1 Jan 2001	
Korea, Democ. Rep of	150	1 Jan 2001	
Kuwait (See Note 3)	100	31 Mar 03	
Kuwait City	0	18 Jan 2002	30 Mar 03
Other	50	18 Jan 2002	30 Mar 03
Kyrgyzstan	100	1 Nov 2001	
Laos	150	1 Jan 2001	
Latvia	50	1 Jan 2001	
Lesotho	100	1 Jan 2001	
Lithuania	50	1 Jan 2001	
Madagascar	150	1 Jan 2001	
Malawi	100	1 Jan 2001	
Malaysia	50	14 Oct 2001	
Mali	150	1 Jan 2001	
Marshall Islands		1 Jan 2001	
Kwajalein Atoll & Other	50		
Majuro	100		
Mauritania	150	1 Jan 2001	
Mauritius	50	1 Jan 2001	
Mexico			
Merida & Monterrey, Mexico City & Tuxtia Gutierrez	50	1 Jan 2001	
Tapachula	100	1 Jan 2001	
Cuidad Juarez	50	14 Oct 2001	
Other	0	1 Jan 2001	
Micronesia		1 Jan 2001	
Chuuk, Pohnpei & Yap	100		
Kosrae	150		
Other	50		
Moldova	150	1 Jan 2001	
Mongolia	150	1 Jan 2001	
Mozambique	150	1 Jan 2001	
Namibia		1 Jan 2001	
Windhoek	0		
Other	50		
Nepal	150	1 Jan 2001	

FIGURE 4-1 (cont'd)

Hardship Duty Pay For Designated Locations (cont'd)

Area	$ Rate/Mo.	Effective	Terminated
Nicaragua			
Managua	100	14 Oct 2001	
Other	100	1 Jan 2001	
Oman			
Muscat	50	1 Jan 2001	
Other	100	1 Apr 2002	
Pakistan	100	1 Nov 2001	
Palau	50	1 Jan 2001	
Panama		1 Jan 2001	
Panama City	0		
Other	50		
Papua New Guinea	150	1 Jan 2001	
Paraguay	50	1 Jan 2001	
Peru	150	1 Jan 2002	
Philippines	100	1 Jan 2001	
Poland	50	1 Jan 2001	
Puerto Rico			
Vieques Island	50	10 Dec 2002	
Other	0	10 Dec 2002	
Qatar			
Al Udeid AB, Camp Snoopy and Camp As Syliyah	50	1 Apr 2002	
Other	0	1 Apr 2002	
Romania		1 Jan 2001	
Bucharest	150		
Other	100		
Russia			
Khabarovsk, Vladivostok;Yekaterinburg	150	1 Jan 2001	
Moscow, St Petersburg & Other	100	1 Jan 2001	
Other	150	14 Oct 2001	
Samoa (formerly Western Samoa, does not include American Samoa	100	14 Oct 2001	
Sao Tome and Principe	150	1 Jan 2001	
Senegal		1 Jan 2001	
Dakar	100		
Other	50		
Solomon Islands	100	1 Jan 2001	
Spain		1 Jan 2001	
El Ferrol	50		
Other	0		
Sri Lanka			
Colombo	150	14 Oct 2001	
Other	150	1 Jan 2001	
Suriname	100	1 Jan 2001	
Syria		1 Jan 2001	
Damascus	100		
Other	150		

FIGURE 4-1 (cont'd)

Hardship Duty Pay For Designated Areas (cont'd)

Area	$ Rate/Mo.	Effective	Terminated
Taiwan	50	1 Jan 2001	
Tajikistan	100	1 Nov 2001	
Tanzania		1 Jan 2001	
Dar es Salaam	150		
Other	100		
Thailand		1 Jan 2001	
Bangkok, Chiang Mai, Udom, & Other	50		
Songkhla	100		
Togo	150	1 Jan 2001	
Trinidad and Tobago		1 Jan 2001	
Port of Spain	50		
Other	0		
Tunisia	50	1 Jan 2001	
Turkey	50	23 May 2002	
Turkmenistan	150	1 Jan 2001	
Ukraine	150	1 Jan 2001	
United Arab Emirates		1 Jan 2001	
Dubai	0		
Abu Dhabi	50		
Other	100		
United States – Alaska area above 66 degrees N. latitude.			
Eareckson AS	150	1 Jul 2002	
Annette Island	150	11 Jul 2002	
Attu	150	1 Nov 2001	
St. Paul	150	1 Nov 2001	
Port Clarence	150	1 Nov 2001	
Dutch Harbor	150	1 Nov 2001	
Shoal Cove	150	1 Nov 2001	
Tok	150	1 Nov 2001	
Uzbekistan	100	1 Nov 2001	
Venezuela	50	1 Jan 2001	
Vietnam	150	1 Jan 2001	
Western Sahara (disputed territory)			
Laayoune	150	1 Dec 2001	
Minurso U.S. team site locations	150	1 Dec 2001	
Other	0	1 Dec 2001	
Yemen	50	18 Jan 2002	
Zambia		1 Jan 2001	
Lusaka	100		
Other	150		
Zimbabwe			
Other	50	1 Jan 2001	
Harare	50	14 Oct 2001	

Notes:
1. Members on qualifying duty at places within the listed country, state, or region are entitled to HDP-L(DA). Only land areas are designated for hardship duty, except that an installation located on an ice shelf inside the Antarctic or Arctic Circle Region is also included in the designation for that area.
2. The special pay is currently payable when ending date is not shown in "Through" column.
3. HDP-L is payable to members deployed TDY to all of Kuwait and Iraq after 31 continuous days in the area. Time spent in another HDP-L area prior to its declaration may be counted towards meeting the 31 days TDY requirement, but HDP-L at the $100 rate for all of Kuwait and Iraq may not be paid for any period before 31 Mar 2003.
4. HDP-L is not payable to members serving aboard career sea pay (CSP) eligible vessels unless those members are TDY ashore for 31 continuous days in a HDP-l area.

FIGURE 4-1 (cont'd)

Hardship Duty Location Pay For Certain Places

Designated Area	Effective Dates	
	From	Through
Afghanistan	1 Mar 99	31 Oct 01
Alaska		
Above 66º33' N latitude	1 Mar 99	31 Dec 00
Below 66º33' N latitude (except as noted below)	1 Mar 99	31 Dec 01
Attu, St. Paul, Port Clarence, Unalaska, Shoal Cove & Tok	1 Mar 99	31 Oct 01
Albania	1 Mar 99	31 Dec 01
Algeria	1 Mar 99	31 Dec 01
Antarctica	1 Mar 99	31 Dec 00
Armenia (formerly part of the U.S.S.R.)	1 Mar 99	31 Dec 00
Aruba Island (Neth.))	1 Mar 99	31 Dec 01
Ascension Island (St. Helena, U.K.)	1 Mar 99	31 Dec 01
Australia:		
Alice Springs	1 Mar 99	31 Dec 00
North West Cape	1 Mar 99	31 Dec 01
Woomera City	1 Mar 99	31 Dec 01
Azerbaijan (formerly part of the U.S.S.R.)	1 Mar 99	31 Dec 01
Azores Islands (Port)		
Ponta Delgada	1 Mar 99	31 Dec 01
Other	1 Mar 99	31 Dec 00
Bahamas		
Andros Island	1 Mar 99	31 Dec 00
Eleuthera Island	1 Mar 99	31 Dec 01
Grand Bahama Island	1 Mar 99	31 Dec 01
Bahrain	1 Mar 99	31 Dec 01
Bangladesh	1 Mar 99	31 Dec 00
Belarus (formerly part of the U.S.S.R.)	1 Mar 99	31 Dec 00
Belgium		
Florennes only	1 Mar 99	31 Dec 01
Belize	1 Mar 99	31 Dec 00
Bolivia	1 Mar 99	31 Dec 00
Bosnia-Herzegovina (formerly part of Yugoslavia)	1 Mar 99	31 Dec 01
Brazil:		
Brasilia	1 Mar 99	31 Dec 01
Fortaleza	1 Mar 99	31 Dec 00
Recife	1 Mar 99	31 Dec 00
Salvadore	1 Mar 99	31 Dec 01
Santa Cruz	1 Mar 99	31 Dec 01
Burkina Faso (formerly Upper Volta)	1 Mar 99	31 Dec 00
Bulgaria	1 Mar 99	31 Dec 00

FIGURE 4-2

Hardship Duty Location Pay For Certain Places (cont'd)

Designated Area	Effective Dates	
	From	Through
Burma	1 Mar 99	31 Dec 00
Burundi	1 Mar 99	31 Dec 01
Cambodia	1 Mar 99	10 Oct 01
Cameroon	1 Mar 99	31 Dec 00
Canada:		
British Columbia, (Masset only)	1 Mar 99	31 Dec 01
Yukon Territory	1 Mar 99	31 Dec 01
Northwest Territory	1 Mar 99	31 Dec 00
Labrador, Province of	1 Mar 99	31 Dec 01
Newfoundland, Province of	1 Mar 99	31 Dec 01
New Brunswick, Province of (St. Margarets only)	1 Mar 99	31 Dec 01
Quebec, Province of (Senneterre and Bagotville only)	1 Mar 99	31 Dec 01
Cape Verde Islands	1 Mar 99	31 Dec 00
Central African Republic	1 Mar 99	31 Dec 00
Chad	1 Mar 99	31 Dec 00
China	1 Mar 99	31 Dec 00
Colombia	1 Mar 99	30 Nov 01
Congo	1 Mar 99	31 Dec 00
Costa Rica		
San Jose	1 Mar 99	31 Dec 01
Other	1 Mar 99	31 Dec 00
Crete	1 Mar 99	31 Dec 01
Croatia (formerly part of Yugoslavia)	1 Mar 99	31 Dec 01
Cuba	1 Mar 99	31 Dec 00
Cyprus		
Nicosia	1 Mar 99	31 Dec 01
Other	1 Mar 99	31 Dec 00
Czechoslovakia (all former land area)	4 Feb 99	31 Dec 01
Czech Republic (formerly part of Czechoslovakia)	1 Mar 99	31 Dec 01
Diego Garcia Island (Chagos Archipelago, U.K.)	1 Mar 99	31 Dec 00
Djibouti	1 Mar 99	31 Dec 00
Domincan Republic	1 Mar 99	31 Dec 00
Ecuador	1 Mar 99	31 Dec 00
Egypt	1 Mar 99	31 Dec 01
El Salvador		
San Salvador	1 Mar 99	31 May 01
Other	1 Mar 99	31 Dec 01
Eritrea (formerly part of Ethiopia)	1 Mar 99	31 Dec 00

FIGURE 4-2 (cont'd)

Hardship Duty Location Pay For Certain Places (cont'd)

Designated Area	Effective Dates	
	From	Through
Estonia (formerly part of the U.S.S.R.)	1 Mar 99	31 Dec 00
Ethiopia	1 Mar 99	31 Dec 01
Finland	1 Mar 99	31 Dec 01
Gabon Republic	1 Mar 99	31 Dec 00
Georgia (formerly part of the U.S.S.R.)		
Abkhazia region (land area of Georgia and Abkhazia north of 42º N latitude and west of 43º E longitude	1 Mar 99	31 Dec 01
Other	1 Mar 99	31 Dec 00
Germany (former GDR areas only)	1 Mar 99	31 Dec 01
Ghana	1 Mar 99	31 Dec 00
Greece (Except Athens, Hellenikon Airport, Nea Makri and Tanagra) Kavala Relay Station	1 Mar 99	31 Dec 00
Other	1 Mar 99	31 Dec 01
Greenland	1 Mar 99	31 Dec 00
Grenada	1 Mar 99	31 Dec 00
Guam (U.S.)	1 Mar 99	31 Dec 01
Guatemala	1 Mar 99	31 Dec 00
Guinea	1 Mar 99	31 Dec 00
Guinea Bissau	1 Mar 99	31 Dec 00
Guyana	1 Mar 99	31 Dec 00
Haiti	1 Mar 99	30 Nov 01
Honduras	1 Mar 99	31 Dec 00
Hungary		
Budapest	1 Mar 99	31 Dec 01
Other	1 Mar 99	31 Dec 00
Iceland		
Reykjavik	1 Mar 99	31 Dec 01
Other (including Kefavik-Grindavik)	1 Mar 99	31 Dec 00
India	1 Mar 99	31 Dec 00
Indonesia		
East Timor	1 Mar 99	10 Oct 01
Other (including Jakarta)	1 Mar 99	31 Dec 00
Iran	1 Mar 99	31 Dec 01
Iraq	1 Mar 99	31 Dec 01
Israel		
Jerusalem	1 Mar 99	31 Dec 00
Tel Aviv	1 Mar 99	13 Oct 01
Other	1 Mar 99	31 Dec 01

FIGURE 4-2 (cont'd)

Hardship Duty Location Pay For Certain Places (cont'd)

Designated Area	Effective Dates	
	From	Through
Italy		
Cima Gallina	1 Mar 99	31 Dec 01
Finale Ligure	1 Mar 99	31 Dec 01
Ghedi Torre	1 Mar 99	31 Dec 01
Martina Franca	1 Mar 99	31 Dec 01
Mount Cimone	1 Mar 99	31 Dec 01
Mount Corna	1 Mar 99	31 Dec 01
Mount Paganella	1 Mar 99	31 Dec 01
Mount Venda	1 Mar 99	31 Dec 01
Mount Vergine	1 Mar 99	31 Dec 01
Reggio (Monte Nardello only)	1 Mar 99	31 Dec 01
Rimini	1 Mar 99	31 Dec 01
Sardinia	1 Mar 99	31 Dec 01
Dectimonannu	1 Mar 99	31 Dec 01
La Maddalena	1 Mar 99	31 Dec 01
Mount Limbara	1 Mar 99	31 Dec 01
Sciaves	1 Mar 99	31 Dec 01
Sicily	1 Mar 99	31 Dec 01
Ivory Coast (Cote D'Ivorie)	1 Mar 99	31 Dec 00
Jamaica		
Kingston	1 Mar 99	31 Dec 00
Other	1 Mar 99	31 Dec 01
Japan:		
Akizuki–Kure Area	1 Mar 99	31 Dec 01
Fuji Maneuver Area	1 Mar 99	31 Dec 01
Fukuoka	1 Mar 99	31 Dec 01
Hokkaido Island (Chitose)	1 Mar 99	31 Dec 01
Kashiwa	1 Mar 99	31 Dec 01
Ryukyu Islands (Kume-Shima only)	1 Mar 99	31 Dec 01
Seburiyama	1 Mar 99	31 Dec 01
Johnston Island (U.S.)	1 Mar 99	31 Dec 00
Jordan	1 Mar 99	31 Dec 01
Kazakstan (formerly part of the U.S.S.R.)	1 Mar 99	31 Dec 00
Kenya	1 Mar 99	31 Dec 00
Kiribati	1 Mar 99	31 Dec 01
Korea, Republic of	1 Mar 99	31 Dec 00
Kuwait	1 Mar 99	31 Dec 01
Kyrgystan (formerly part of the U.S.S.R.)	1 Mar 99	31 Dec 00
Laos	1 Mar 99	31 Dec 00

FIGURE 4-2 (cont'd)

Hardship Duty Location Pay For Certain Places (cont'd)

Designated Area	Effective Dates	
	From	Through
Latvia (formerly part of the U.S.S.R.)	1 Mar 99	31 Dec 00
Lebanon	1 Mar 99	31 Dec 01
Lithuania (formerly part of the U.S.S.R.)	1 Mar 99	31 Dec 00
Macedonia (former part of Yugoslavia)	1 Mar 99	31 Dec 01
Madagascar (formerly Malagasy Republic)	1 Mar 99	31 Dec 00
Malawi	1 Mar 99	31 Dec 00
Malaysia Federation	1 Mar 99	13 Oct 01
Mali	1 Mar 99	31 Dec 00
Malta	1 Mar 99	31 Dec 01
Marshall Islands	1 Mar 99	31 Dec 00
Mauritius	1 Mar 99	31 Dec 00
Mexico		
Ciudad Juarez	1 Mar 99	13 Oct 01
Merida, Monterry, Mexico City, Tapachula & Tuxtia Gutierrez	1 Mar 99	31 Dec 00
Other	1 Mar 99	31 Dec 01
Micronesia, Federated States of (former Caroline Islands)	1 Mar 99	31 Dec 00
Midway Islands	1 Mar 99	31 Dec 01
Moldova (formerly part of the U.S.S.R.	1 Mar 99	31 Dec 00
Montenegro (formerly part of Yugoslavia)	1 Mar 99	31 Dec 01
Morocco	1 Mar 99	31 Dec 01
Mozambique	1 Mar 99	31 Dec 00
Nambia		
Windhoek	1 Mar 99	31 Dec 01
Other	1 Mar 99	31 Dec 00
Nepal	1 Mar 99	31 Dec 00
Nicaragua	1 Mar 99	31 Dec 00
Niger	1 Mar 99	31 Dec 00
Nigeria	1 Mar 99	31 Dec 00
Northern Ireland: (U.K.)		
Londonderry	1 Mar 99	31 Dec 01
Northern Marianas (formerly Mariana Islands) exception for Guam and Saipan	1 Mar 99	31 Dec 01
Norway	1 Mar 99	31 Dec 01
Oman	1 Mar 99	31 Dec 00
Pakistan	1 Mar 99	31 Oct 01
Panama		
Panama City	1 Mar 99	31 Dec 01
Other	1 Mar 99	31 Dec 00

FIGURE 4-2 (cont'd)

Hardship Duty Location Pay For Certain Places (cont'd)

Designated Area	Effective Dates	
	From	Through
Paraguay	1 Mar 99	31 Dec 00
Peru	1 Mar 99	31 Dec 01
Philippines	1 Mar 99	31 Dec 00
Poland	1 Mar 99	31 Dec 00
Puerto Rico (U.S.)		
Vieques Island	1 Mar 99	31 Dec 01
Qatar	1 Mar 99	31 Dec 01
Romania	1 Mar 99	31 Dec 00
Russia (formerly part of the U.S.S.R.)	1 Mar 99	31 Dec 00
Rwanda	1 Mar 99	31 Dec 01
Saipan (Northern Marinas)	1 Mar 99	31 Dec 01
Samoa Islands	1 Mar 99	31 Dec 00
Saudi Arabia	1 Mar 99	31 Dec 01
Scotland (U.K.)		
Holy Loch Area (Afloat Activities Only)	1 Mar 99	31 Dec 01
Senegal	1 Mar 99	31 Dec 00
Serbia (formerly part of Yugoslavia)	1 Mar 99	31 Dec 01
Seychelles	1 Mar 99	31 Dec 01
Sierra Leone	1 Mar 99	31 Dec 01
Singapore	1 Mar 99	31 Dec 01
Slovakia (formerly part of Czechoslovakia)	1 Mar 99	31 Dec 01
Slovenia (formerly part of Yugoslavia)	1 Mar 99	31 Dec 01
Somalia	1 Mar 99	31 Dec 01
Spain:		
Balearic islands	1 Mar 99	31 Dec 01
Elizondo (including Gorranmendi CMF)	1 Mar 99	31 Dec 01
Estaca De Vares	1 Mar 99	31 Dec 01
Guardamar del Segura	1 Mar 99	31 Dec 01
Moron AB	1 Mar 99	31 Dec 01
Sonseca	1 Mar 99	31 Dec 01
Sri Lanka (former Ceylon)	1 Mar 99	31 Dec 00
Sudan	1 Mar 99	31 Dec 01
Suriname	1 Mar 99	31 Dec 00
Sweden	1 Mar 99	31 Dec 01
Syria	1 Mar 99	31 Dec 00
Taiwan	1 Mar 99	31 Dec 00
Tajikistan	1 Mar 99	31 Oct 01
Tanzania	1 Mar 99	31 Dec 00

FIGURE 4-2 (cont'd)

Hardship Duty Location Pay For Certain Places (cont'd)

Designated Area	Effective Dates	
	From	Through
Thailand	1 Mar 99	31 Dec 00
Togo	1 Mar 00	31 Dec 00
Tunisia	1 Mar 99	31 Dec 00
Turkey	1 Mar 99	31 Dec 01
Turks and Caicos Islands (U.K.)	1 Mar 99	31 Dec 01
Turkmenistan (formerly part of the U.S.S.R.)	1 Mar 99	31 Dec 00
Uganda	1 Mar 99	31 Dec 01
Ukraine (formerly part of the U.S.S.R.)	1 Mar 99	31 Dec 00
United Arab Emirates		
Dubai	1 Mar 99	31 Dec 01
Other (including Abu Dhabi)	1 Mar 99	31 Dec 00
U.S.S.R. (includes all former land areas)	1 Mar 99	31 Dec 00
Uzbekistan	1 Mar 99	31 Dec 00
Venezuela	1 Mar 99	31 Dec 00
Vietnam	1 Mar 99	31 Dec 00
Wake Island (U.S.)	1 Mar 99	31 Dec 01
Yemen, Arab Republic of	1 Mar 99	31 Dec 01
Yugoslavia (Serbia, Montenegro, and all former land area)	1 Mar 99	31 Dec 01
Zaire	1 Mar 99	31 Dec 01
Zambia	1 Mar 99	31 Dec 00
Zimbabwe		
Harare	1 Mar 99	13 Oct 01
Other	1 Mar 99	31 Dec 00

Notes:

1. Effective 28 Feb 1999, payment of Department of Defense Certain Places Pay (CPP) (old Coast Guard Foreign Duty Pay (FORDU PAY)), terminated. Effective 1 Mar 1999, areas designated for FORDU PAY on the previous day are designated as Hardship Duty Pay locations.

2. Designation of a single country or state indicates that enlisted members on duty at all places within the country or State are entitled to this special pay . Example: (Alaska and Turkey, unless exceptions are indicated (Example: Greece).

3. Designation of places within a country indicates that only those places are entitled to this special pay (Example: Belgium - Florennes).

4. Enlisted personnel receiving HDP-L(CP) effective 31 Dec 2000, and those who PCS transfer into a HDP-L (CP) locale prior to 1 Jan 2002, are entitled to HDP-L (CP) until PCS transfer out of an eligible location. See section 4-A-5.a.(2).

FIGURE 4-2 (cont'd)

Hardship Duty For Location Pay; Conditions Of Entitlement For Duty In Designated Areas

RULE	A	B	C	D
	When an enlisted member or officer	and	and	then hardship duty location pay for a designated area (note 1)
1	is assigned to permanent duty in a location designated by Figure 4-1 as a hardship duty area		reports PCS to the designated area	starts on day of arrival for duty.
2			departs PCS from the designated area	continues through day of departure.
3			is discharged and immediately re-enlists at the same duty station	continues to accrue.
4			is on authorized leave and remains within the designated area	
5		official status is accompanied	leaves the designated area temporarily to perform more than 30 days of operational flight duty, of TDY/TAD, or of hospitalization in one or more designated areas	accrues at the higher area rate during the temporary assignment until return to the PDS (notes 2 and 3).
6		official status is unaccompanied		accrues at the higher area rate during the first 30 days at the temporary assignment and then at the temporary area rate until return to the PDS (notes 2 &3).
7		official status is accompanied	leaves the designated area temporarily for reasons other than to perform more than 30 days of operational flight duty, of TDY/TAD, or of hospitalization in a designated area (note 4)	continues to accrue.
8		official status is unaccompanied		continues for first 30 days.
9	is not assigned to permanent duty in a location designated by Figure 4-1 as a hardship duty area		is on operational flight duty, TDY/TAD, or hospitalized in one or more designated areas for a continuous period of more than 30 days (including date of arrival and date of departure)	accrues at the applicable area rate retroactive from the date of arrival through date of departure (note 4).
10	is entitled to hardship duty location pay for temporary assignment in an area designated by Figure 4-1 under rule 9 above		leaves the designated area to perform more than 30 days of operational flight duty, of TDY/TAD, or of hospitalization in one or more designated areas	accrues at the higher area rate during the first 30 days at the follow-on assignment and then continues at the follow-on area rate until return to the original temporary area or through day of departure, if not returning (notes 2 & 3).

FIGURE 4-3

Hardship Duty For Location Pay; Conditions Of Entitlement For Duty In Designated Areas

RULE	A	B	C	D
	When an enlisted member or officer	and	and	then hardship duty location pay for a designated area (note 1)
11	is entitled to hardship duty location pay for temporary assignment in an area designated by Figure 4-1 under rule 9 above		leaves the designated area for reasons other than to perform more than 30 days operational flight duty, TDY/TAD, or for hospitalization in another designated area	continues through day of departure.
12	is otherwise entitled to hardship duty location pay for assignment in an area designated by Figure 4-1 as a hardship duty area		is in confinement awaiting trial by court-martial and is acquitted or has charges dismissed	accrues retroactive to first day of confinement.
13			is in confinement awaiting trial by court-martial and is convicted	does not accrue from first day of confinement through the day before the date restored to full duty (note 5).
14			is in confinement as result of court-martial sentence	

Notes:

1. If already in a location when it is designated a hardship duty area, the day of designation starts pay for those on permanent duty and begins the count towards the 30-day entitlement criteria for those on temporary duty. Absences from a designated location of less than 24 hours do not break continuity.

2. Any enroute TDY/TAD, travel time or leave will accrue hardship duty location pay at the PDS/initial area rate. Hardship Duty Pay terminates if more than 30 days pass before a member (other than a member with accompanied status at their PDS) reports for duty in a designated temporary area.

3. If time from more than one area is combined to meet the 30-day criteria, pay the rate for the area at which the greatest time was earned.

4. Rule 2 applies when a medical evacuee has been reassigned on PCS from the designated place for medical treatment.

5. Non-judicial punishment does not result in loss of hardship duty pay.

FIGURE 4-3 (cont'd)

Hardship Duty Location Pay; Conditions of Entitlement for Duty at Certain Places

RULE	A	B	C
	When an enlisted member	and	then hardship duty location pay for duty at certain places
1	is assigned to permanent duty in any of the certain places designated by Figure 4-2 as a hardship duty location	reports PCS to the designated place before 1 Jan 2002	starts on day of arrival for duty.
2		departs PCS from the designated place	continues through day of departure.
3		is discharged and immediately reenlists at the same duty station	continues to accrue.
4		is on authorized leave and remains in the vicinity of the PDS and within the designated place	
5		is on authorized leave outside the vicinity of the PDS whether within or outside a designated place	continues for first 30 days.
6		is on operational flight duty, TDY/TAD, or hospitalized in a location that is not a designated place (note 3)	
7		is on operational flight duty, TDY/TAD, or hospitalized in a location that is not a designated place (note 3)	continues to accrue (note 1).
8	is not assigned to permanent duty in any of the certain places designated by Figure 4-2 as a hardship duty location		accrues if the member remains for a continuous period of 8 days or more (including date of arrival and date of departure). Absences from designated locations of less than 24 hours do not break continuity.
9	is otherwise entitled to hardship duty pay for assignment in any of the certain places designated by Figure 4-2 as a hardship duty location	is in confinement awaiting trial by court-martial and is acquitted or has charges dismissed	accrues retroactive to first day of confinement.
10		is in confinement awaiting trial by court-martial and is convicted	does not accrue from first day of confinement through the day before the date restored to full duty (note 2).
11		is in confinement as result of court-martial sentence	
12	is assigned to permanent duty in a ship whose primary mission is accomplished in port in any of certain places designated by Figure 4-2 as a hardship duty location	is receiving career sea pay	does not accrue.
13		is not receiving career sea pay and reports for duty at that place on or before 31 Dec 2001	accrues from date of reporting to the ship and continues or terminates under the same conditions enumerated in this table (note 4).

Notes:

1. If, prior to 1 Jan 2002, a period of absence from the permanent duty station exceeds 30 days and the member has been ordered to duty at another designated location, hardship duty pay for certain places continues to accrue only if the member remains at the new location for 8 continuous days or more (including date of arrival and date of departure). Absences from a designated location of less than 24 hours do not break continuity.

2. Non-judicial punishment does not result in loss of hardship duty pay.

3. Rule 2 applies when a medical evacuee has been reassigned on PCS from the designated place for medical treatment.

4. When a ship's home port is first assigned or changed, hardship duty pay accrues from the date of ship's arrival at the home port which qualifies a member for such pay and terminates on date of ship's departure for new home port.

FIGURE 4-4

B. Career Sea Pay.

1. Authority. Career Sea Pay (CSEAPAY) is authorized for eligible officer and enlisted personnel effective 1 Oct 2001 by Title 37 USC section 305a.

2. Definition of Career Sea Pay. CSEAPAY is a special pay authorized for all members in pay grades E1 through 06. Eligible members must be permanently or temporarily assigned for duty to a vessel, ship-based staff (including a mobile unit) or ship-based aviation unit pursuant to orders issued by competent authority and the vessels/units primary mission must be accomplished underway. CSEAPAY entitlements may differ for certain multiple-crewed or augmented-crewed cutters based on unit operational designations, available support facilities, and other pay and allowance entitlements of assigned personnel.

3. Definition of a Vessel.

   a. The term "vessel," "ship," "cutter," or "ship contracted by the U. S. Coast Guard for the performance of operational missions," means a self-propelled vessel at least 65 feet in length in an active status, in commission, in service, or under contract, and equipped with Government operated or contractor furnished berthing and Government operated or contract furnished messing facilities which are regularly used for the intended purpose (65 foot cutters are considered career sea pay eligible vessels even though a government-operated or contractor-furnished messing facility is not provided.) All Coast Guard vessels of 65 feet or more in length, perform their primary missions underway. On a case-by-case basis, the Assistant Commandant for Human Resources will make the determination as to whether or not vessels under contract to the Coast Guard perform their primary mission underway.

   b. U.S. Navy, U.S. Army, and National Oceanic and Atmospheric Administration vessels designated by those services as CSEAPAY eligible vessels shall be treated as such for Coast Guard personnel assigned to them. Foreign military service vessels equivalent to vessels defined in section 4-B-3.a., may be treated as CSEAPAY eligible vessels. The Assistant Commandant for Human Resources will make such determinations.

4. Definition of a Mobile Unit. Effective 13 May 1992, a Coast Guard mobile unit or ship-based staff is a unit, designated by the Commandant or his designee and identified by individual OPFAC number. Members are not permanently assigned to a specific career sea pay eligible vessel, but perform the unit's mission while deployed on career sea pay eligible vessels. A Coast Guard member assigned to a mobile unit or ship-based staff billet who performs administrative duties is not entitled to CSEAPAY except when deployed afloat. These billets will be identified when the mobile unit/ship-based staff is designated. For CSEAPAY, area commanders have been delegated authority to designate Coast Guard mobile units/ship-based staffs and non-deploying administrative mobile unit/ship-based staff billets.

5. Types of Mobile Units.

   a. Law Enforcement Detachments (LEDETS)
   b. Tactical Law Enforcement Teams (TACLETS)
   c. Atlantic Area Fleet Training Groups (FTGs)
   d. Pacific Area Fleet Training Groups (FTGs)
   e. Cutter Support Teams (CSTs)
   f. Shipboard Aviation Detachments (AVDETs)

6. Definition of Cumulative Sea Duty. Effective 1 Oct 1978 for enlisted members and 1 Jan 1981 for officers, cumulative sea duty accrues for CSEAPAY purposes if the member is entitled to basic pay and CSEAPAY, or would otherwise be entitled to CSEAPAY except for an ineligible pay grade. Refer questionable cases concerning computation of cumulative sea duty to HRSIC (SES).

7. Definition and Classification of Over-Crewed Cutters. District Commanders have been provided classification listings for affected cutters within their districts. Each cutter was placed in one of three category designations defined below. Established designations and entitlements will not be changed without prior specific approval of Commandant (G-CCS). Where consideration of a category change is desired, a documented request must be submitted to the appropriate Headquarters Program Director. If approved, the new category change will require an Operation Facility Change Order (OFCO). Effective 1 Jun 1983, over-crewed cutters will be categorized as one of the following:

   a. Augmented-Crewed Cutter. This is a CSEAPAY eligible vessel, which, because of its operational requirements, has more crew permanently assigned than normal for cutters of the same class. The vessel is not capable of routinely berthing all assigned personnel and does not require all personnel to be aboard for normal operations. The cutter is home-ported at a location where owned or leased unaccompanied personnel housing (UPH) is provided for all personnel in pay grades E6 and below, who do not sail, and who have no dependents. Enlisted members are subsisted by Essential Station Messing (ESM). Personnel who do not deploy are ordered TAD ashore at the homeport. Basic Allowance for Subsistence (BAS) may be authorized when a government dining facilities is not available at the homeport.

   b. Multiple-Crewed Cutter. This is a CSEAPAY eligible vessel to which two or more crews are alternately assigned for normal operations. This includes all variations such as: two crews for one hull; three crews for two hulls; four crews for three hulls, or other similar crewing concepts. Personnel are assigned to a shore station for permanent duty and are ordered TAD afloat to a particular cutter or group of cutters for operations. The cutter is home ported at a location where owned or leased UPH is provided for all personnel in pay grades E6 and below, who have no dependents. CSEAPAY is payable while the member is ordered TAD aboard a cutter. Ashore time is considered neutral time for CSEAPAY PREM purposes. BAS may be authorized when a government dining facilities is not available.

c. Administrative Shore Unit. An administrative shore unit exists when a vessel cannot berth all assigned personnel at the same time and neither Government owned or leased UPH is available for all personnel in pay grades E6 and below, who have no dependents. Personnel are not eligible for CSEAPAY. Since personnel are not in receipt of CSEAPAY, time does not count for CSEAPAY purposes or as cumulative time toward CSEAPAY PREM.

8. Rates Payable and Conditions of Entitlement. Special pay for career sea duty is payable at the new authorized rates except in cases where a member assigned to a CSP-eligible vessel on 30 Sep 2001 would receive less CSEAPAY on 1 Oct 2001 than to which entitled on 30 Sep 2001. In such cases eligible members are grand-fathered to the rates payable under figure 4-4 until such time as they become entitled to a higher amount of CSEAPAY in accordance with rates effective 1 Oct 2001 or PCS to a non-career sea pay eligible assignment. Special pay for career sea duty is payable to eligible members who perform duty under orders issued by competent authority subject to the conditions in figures 4-7, 4-8, and 4-9.

9. Periods Not Payable. A member is not entitled to CSEAPAY:

   a. For the 31st day of the month unless the period of service (total period of active duty, i.e., 12 day active duty orders) is less than 30 continuous days. In this case, include the 31st day of a calendar month in the same manner as basic pay.

   b. During periods en route to and from ships, or while onboard a ship for transportation, regardless of the length of the period.

   c. While on a receiving or station ship.

   d. During periods of sea duty as an Academy cadet.

   e. Though the 31st day of a month is included for the purposes of the "30-day clock" in rule 1 of figures 4-7 and 4-8, and rule 3 of figure 4-9, no entitlement accrues on that day.

10. Records Maintenance. Units in sections 4-B-4 shall maintain records available for audit for all periods of service aboard CSEAPAY eligible vessels for each member claiming CSEAPAY and/or cumulative sea duty time. Record Documentation will be retained by the unit/staff for a minimum of two years.

Monthly Career Sea Duty Pay Rates (Prior to 1 Oct 2001)

Rank Rate	Pay Grade	Years of Sea Duty																	
		1 or less	Over																
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	16	18	20
CAPT	O6	--	--	--	225	230	230	240	255	265	280	290	300	310	310	325	340	355	380
CDR	O5	--	--	--	225	225	225	225	230	245	250	260	265	265	265	285	300	315	340
LCDR	O4	--	--	--	185	190	200	205	215	220	220	225	225	240	240	270	280	290	300
LT	O3	--	--	--	150	160	185	190	195	205	215	225	225	240	240	260	270	280	290
LTJG	02	--	--	--	150	160	185	190	195	205	215	225	225	240	240	250	260	270	280
ENS	O1	--	--	--	150	160	185	190	195	205	215	225	225	240	240	250	260	270	280
CWO4	W4	150	150	150	150	170	290	310	310	310	310	350	375	400	400	450	450	500	500
CWO3	W3	150	150	150	150	170	270	280	285	290	310	350	375	400	400	425	425	450	450
CWO2	W2	150	150	150	150	170	260	265	265	270	310	340	340	375	375	400	400	400	400
WO	W1	130	135	140	150	170	175	200	250	270	300	325	325	340	340	360	375	375	375
Note 2, 3 & 4		175	195	235	265	280	290	310	310	310	310	320	330	350	370	390	410	410	410
MCPO	E9	100	100	120	175	190	350	350	375	390	400	400	410	420	450	475	520	520	520
Note 2, 3 & 4		165	180	225	255	265	270	280	285	290	300	310	310	320	340	360	380	400	400
SCPO	E8	100	100	120	175	190	350	350	375	390	400	400	410	420	450	475	500	520	520
		135	145	215	235	255	260	265	265	270	275	280	300	310	330	350	370	390	390
CPO	E7	100	100	120	175	190	350	350	375	390	400	400	410	420	450	475	500	500	500
		125	135	170	190	210	215	225	235	245	255	265	265	280	295	310	325	340	340
PO1	E6	100	100	120	150	170	315	325	350	350	365	365	365	380	395	410	425	450	450
		60	70	140	175	185	190	205	220	220	220	220	220	220	220	220	220	220	220
PO2	E5	50	60	120	150	170	315	325	350	350	350	350	350	350	350	350	350	350	350
				125	160	175	175	175	175	175	175	175	175	175	175	175	175	175	175
PO3	E4	50	60	120	150	160	160	160	160	160	160	160	160	160	160	160	160	160	160

Notes:

1. If the member is E4 and on sea duty 31 Dec 1987 or between sea duty tours in a "neutral" time status, on 31 Dec 1987, the member is entitled to the higher rate until assigned to a non-career sea pay eligible billet.

2. If the member is E5 through E9 with less than 5 years of sea duty, and entitled to CSEAPAY or between sea duty tours in a "neutral" time status on 31 Dec 1987, the member is entitled to the higher rate until assigned to a non-career sea pay eligible billet.

3. If the member is E5 through E9 with more than 5 years of sea duty the member is only entitled to the lower rate through 30 Apr 1988.

4. If the member is E5 through E9 with more than 5 years of sea duty and entitled to CSEAPAY or between sea duty tours in a "neutral" time status on 30 Apr 1988, the member is entitled to the lower rate if entitled to CSEAPAY-PREMIUM or the higher rate if not so entitled. In no instance will the member receive the higher rate and CSEAPAY-PREMIUM.

FIGURE 4-5

Monthly Career Sea Duty Pay Rates (Effective 1 Oct 2001)

Level 1 Table: Buoy Tenders, Construction Tenders, WPB, WIX, 140 WTGB, Harbor Tugs, CGC MACKINAW, mobile units: law enforcement detachments (LEDETS), tactical law enforcement teams (TACLETS), afloat training groups (ATGS), cutter support teams (CSTS), shipboard aviation detachments (AVDETS)

Cumulative years of sea duty																	
Pay Grade		<2	2	3	4	5	6	7	8	9	10	11	12	14	16	18	20
	E1	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
01	E2/E3	50	75	85	100	150	160	170	170	170	170	170	170	170	170	170	170
02	E4	85	130	150	180	270	285	300	300	300	300	300	300	300	300	300	300
	E5	110	165	190	230	345	360	380	380	380	380	380	380	380	380	380	380
03/W2	E6	130	195	225	270	405	425	445	445	445	445	445	445	445	445	445	445
04/W3	E7	145	220	255	305	460	485	510	510	510	510	510	510	510	510	510	510
05/W4	E8	160	240	275	330	495	520	545	545	545	545	545	545	545	545	545	545
06	E9	175	265	305	365	550	580	610	610	610	610	610	610	610	610	610	610

Level 2 Table: 270′ WMEC, 210′ WMEC (see level 3 exceptions)

Cumulative years of sea duty																	
Pay Grade		<2	2	3	4	5	6	7	8	9	10	11	12	14	16	18	20
	E1	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
01	E2/E-3	60	85	100	115	175	185	195	195	195	195	195	195	195	195	195	195
02	E4	100	150	175	205	310	330	345	345	345	345	345	345	345	345	345	345
	E5	125	190	220	265	395	415	435	435	435	435	435	435	435	435	435	435
03/W2	E6	150	225	260	310	465	490	510	510	510	510	510	510	510	510	510	510
04/W3	E7	165	255	295	350	530	560	585	585	585	585	585	585	585	585	585	585
05/W4	E8	185	275	315	380	570	600	625	625	625	625	625	625	625	625	625	625
06	E9	200	305	350	420	635	665	700	700	700	700	700	700	700	700	700	700

Level 3 Table: Polar Class WAGB, WHEC, CGC STORIS, CGC ACUSHNET, CGC ALEX HALEY, USN Exchange Program – officers assigned to USN vessels.

Cumulative years of sea duty																	
Pay Grade		<2	2	3	4	5	6	7	8	9	10	11	12	14	16	18	20
	E1	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
01	E2/E3	70	100	115	130	200	215	225	225	225	225	225	225	225	225	225	225
02	E4	115	175	200	235	355	380	395	395	395	395	395	395	395	395	395	395
	E5	145	220	255	305	455	475	500	500	500	500	500	500	500	500	500	500
03/W2	E6	175	260	300	355	535	565	585	585	585	585	585	585	585	585	585	585
04/W3	E7	190	295	340	405	610	645	675	675	675	675	675	675	675	675	675	675
05/W4	E8	215	315	360	435	655	690	720	720	720	720	720	720	720	720	720	720
06	E9	230	350	405	485	730	750	750	750	750	750	750	750	750	750	750	750

FIGURE 4-6

Career Sea Pay; Conditions Of Entitlement – Permanent Duty Afloat

RULE	A	B	C
	When a member is ordered to/currently aboard a CSEAPAY eligible vessel and	and	Career Sea Pay
1	reports for permanent duty		starts on date of reporting.
2	departs from permanent duty		accrues through day of departure.
3	is discharged while on sea duty	immediately reenlists on board	continues to accrue provided member is otherwise entitled.
4	is TD, TAD, temporarily based, or hospitalized ashore under orders		accrues for 30 days past the date of the departure. (notes 1 and 2)
5	is on authorized leave		accrues for the period of leave if otherwise entitled.
6	is TD or TAD to another CSEAPAY eligible vessel		continues at the level of the member's afloat permanent duty station.
7	is suspended or otherwise removed from duty or confined awaiting trial by courts-martial	is acquitted or charges are dismissed	accrues retroactively from first day of confinement, suspension or removal from duty, if member is otherwise entitled.
8	is suspended or otherwise removed from duty or confined awaiting trial by courts-martial	is convicted	does not accrue on first day of confinement, suspension or removal from duty through date prior to day of return to duty from any status above. (note 3)
9.	is confined as a result of courts-martial		does not accrue on first day of confinement through date prior to date of release from confinement. (note 3)
10	is undergoing alterations or repairs	ship remains in an active status (in-commission or in-service)	continues to accrue.
11	is undergoing inactivation processing		stops when the ship reverts to inactive status.

Notes:

1. The 30-day clock starts at 0001 of the first full day the member is TD/TAD away from the career sea pay eligible vessel. Career sea pay and time terminates at 2400 the 30th actual day the member is TD/TAD away from the career sea pay eligible vessel.

2. Periods of leave taken before, after, or between two periods of TD/TAD by members permanently assigned to a career sea pay eligible vessel shall not be considered when computing the 30 day period. Members are entitled to career sea pay and time for all periods of leave, provided the member was entitled to career sea pay upon commencement of leave. Members whose career sea pay stops during the TD/TAD period are not entitled to career sea pay for periods of leave taken after the career sea pay has stopped. In this case career sea pay will not restart until member reports back to a career sea pay eligible vessel.

3. When the sentence is changed to restriction to a ship and the member performs duty, career sea pay resumes. Non judicial punishment does not result in the loss of career sea pay.

FIGURE 4-7

Career Sea Pay; Conditions Of Entitlement – Mobile Unit Duty

RULE	A	B	C
	When a member is ordered to/currently aboard a mobile unit (as defined in section 4-B-5), and	and	Career Sea Pay
1	reports for permanent duty	duties are not administrative in nature	starts at the Level I rate (see Figure 4-6) on date of reporting to first CSP eligible vessel for deployment.
		duties are administrative in nature	is payable only while the member is actually assigned TDY to a vessel in accordance with Figure 4-9.
2	member remains ashore and does not deploy to a career sea pay eligible vessel	time ashore is less than 30 days (note 2)	accrues for the entire period.
		time ashore is 30 days or more (notes 2 and 3)	accrues for 30 days (note 4).
3	is discharged while aboard the vessel	immediately reenlists on board	continues to accrue provided member is otherwise entitled.
4	departs from permanent duty		accrues through day of departure
5	is on authorized leave		accrues for the period of leave if otherwise entitled.
6	is suspended or otherwise removed from duty or confined awaiting trial by courts-martial	is acquitted or charges are dismissed	accrues retroactively from first day of confinement, suspension or removal from duty, if member is otherwise entitled.
7	is suspended or otherwise removed from duty or confined awaiting trial by courts-martial	is convicted	does not accrue on first day of confinement, suspension or removal from duty through date prior to day of return to duty from any status above. (note 3)
8	is confined as a result of courts-martial		does not accrue on first day of confinement through date prior to date of release from confinement. (note 3)

Notes:

1. Members assigned to mobile units are entitled to Level 1 CSP even when performing TDY aboard vessels which are rated as Level 2 or 3 vessels in Figure 4-6.

2. The 30-day clock starts at 0001 of the first full day the member is ashore.

3. Excluding periods of leave.

4. Career sea pay and time terminate at 2400 on the 30th actual day. Career sea pay and time will start back up when the member is again ordered to sea, and shall then run continuously until such time as the member again remains ashore for a period of 30 days or more.

FIGURE 4-8

Career Sea Pay; Conditions Of Entitlement – Permanent Duty Ashore

RULE	A	B	C
	When a member whose permanent duty station is ashore and is ordered TD/TAD to a CSEAPAY eligible vessel and	and	Career Sea Pay
1	reports aboard		accrues at the Level I rate (see figure 4-6) on the date of reporting.
2	completes the duty and departs the vessel		accrues through date of departure.
3	is discharged while aboard the vessel	immediately reenlists on board	continues to accrue provided member is otherwise entitled.
4	while aboard the vessel	is TD, TAD, temporarily based, or hospitalized ashore under orders. (note 1)	accrues for 30 days past the date of the member's departure. (notes 2 and 3)
5	is authorized leave while aboard the vessel		accrues for the period of leave if otherwise entitled.
6	the vessel is undergoing alterations or repairs	vessel remains in an active status (in-commission or in-service)	continues to accrue.
7	the vessel is undergoing inactivation processing		stops the date the vessel reverts to inactive status.

Notes:

1. If member returns to PDS, rule 2 applies.

2. Further TD or TAD ashore from the ship will not interrupt career sea pay entitlement for the first 30 days the member is in such a status provided the member is otherwise entitled and returns to the vessel.

3. The 30-day clock starts at 0001 of the first full day the member is TD/TAD away from the career sea pay eligible vessel. Career sea pay and time terminates at 2400 the 30th actual day the member is TD/TAD away from the career sea pay eligible vessel.

FIGURE 4-9

C. Career Sea Pay Premium.

1. Authority. Career Sea Pay Premium (CSEAPAY PREM) is a special pay authorized by 37 USC 305a as amplified by Executive Order 11157, and as amended by FY 2001 National Defense Authorization Action (Public Law 106-398).

2. Entitlement. Enlisted members, E4 through E9, and officers who are entitled to Career Sea Pay (CSEAPAY), and have served 36 consecutive months of sea duty are entitled to CSEAPAY PREM for the 37th consecutive month and each subsequent consecutive month of sea duty.

3. Rate Payable. The monthly rate of CSEAPAY PREM is $100.00. The portion of the month in which CSEAPAY PREM starts or stops will be prorated. The 31st day of a month is not countable under any circumstances. CSEAPAY PREM is subject to Federal and State income tax. It is not subject to FICA tax.

4. Career Sea Time for CSEAPAY PREM. Career sea time will be credited and increased on a daily/monthly basis for CSEAPAY PREM during the periods when a member:

   a. Is permanently assigned to a CSEAPAY eligible vessel.

   b. Is temporarily or permanently assigned to a mobile unit, other than those members assigned to perform administrative duties.

   c. Is temporarily or permanently assigned to and serving with a ship-based aviation unit or ship-based staff which is embarked on a CSEAPAY eligible vessel or is temporarily or permanently assigned to a mobile unit to perform administrative duties and is embarked on a CSEAPAY eligible vessel.

   d. Is permanently assigned to a Law Enforcement Detachment (LEDET) or Afloat Training Group (ATG) and is temporarily assigned to a CSEAPAY eligible vessel. This applies to members permanently attached on and after 15 Nov 1990 through the day before the unit is designated a mobile unit, if so designated. Members permanently attached on 15 Nov 1990 will have their consecutive time adjusted to account for periods of temporary assignment to a ship and received CSEAPAY from date of reporting to one of the above units. There is no entitlement to the payment of Career Sea Pay Premium prior to 15 Nov 1990 for members assigned units specified in this subparagraph.

5. Calculating Consecutive Career Sea Time for CSEAPAY PREM. Normally, consecutive career sea time will be calculated starting at 0(zero) when a member reports for permanent or temporary duty to a CSEAPAY eligible vessel. However, certain periods in which CSEAPAY is not received are treated as neutral time for CSEAPAY PREM purposes and cause the consecutive career sea time counter to temporarily stop, but not reset to 0(zero). In this case the consecutive time would be calculated starting at a number other than 0(zero). The consecutive career sea time counter temporarily stops during periods when a member:

   a. Is permanently assigned to a ship based aviation unit or ship-based staff and is not embarked on a CSEAPAY eligible vessel.

   b. Is permanently or temporarily assigned to a mobile unit and:

      (1) is not assigned to administrative duties, has been ashore (not including leave) for more than 30 days, and is not entitled to CSEAPAY, or

      (2) is assigned to administrative duties and is not entitled to CSEAPAY.

   c. Is on proceed time, travel time, temporary duty (TD), and/or leave while between two CSEAPAY eligible vessels/mobile units. This includes transfer from a CSEAPAY eligible vessel/mobile unit to a pre-commissioning unit command preparing a CSEAPAY eligible vessel for placement in an active status (in commission or in service), and transfer from a career sea pay eligible vessel to the decommissioning unit command preparing that now decommissioned vessel for deactivation.

   d. Is permanently attached to a LEDET or ATG and is not temporarily assigned to a CSEAPAY eligible vessel. This is effective for members assigned to these units on or after 15 Nov 1990.

   e. Is permanently attached to CG Squadron 42/44 and is not temporarily assigned to a CSEAPAY eligible vessel – effective 1 Sep 1993.

   f. Is TAD for more than 30 days from a CSEAPAY eligible vessel and not entitled to CSEAPAY.

   g. Is temporarily assigned ashore from a CSEAPAY eligible vessel to limited duty, humanitarian assignment or in a hospitalization status.

   h. Incurs deductible time due to unauthorized absence, confinement, nonperformance of duty (civil arrest), or sickness from misconduct.

i. Is on one or more PCS school assignments with a total duration of less than 1 year and between permanent assignments of two CSEAPAY eligible vessels if the training is necessary for the follow-on sea duty assignment. Examples of pipeline schools which qualify as neutral time are enlisted "A" and "C" schools, and OCS. PCS school assignments, which are oriented towards personal professional development, rather than providing preparation for a follow-on sea tour will cause the consecutive sea duty counter to stop and return to 0(zero) as in a normal PCS to shore duty. Examples of school assignments, which do not qualify as neutral time, are undergraduate and post-graduate training, and staff or war college curricula. A request for determination of neutral time entitlement will be submitted to Commandant (G-WPM-2) when a member's PCS school assignment(s) between CSEAPAY eligible vessel assignment(s) exceeds one year.

6. Resetting Consecutive Career Sea Time Counter to Zero. The consecutive career sea time counter resets to zero under the following conditions.

   a. Execution of PCS orders from a CSEAPAY eligible vessel, a mobile unit, or a unit that qualifies as neutral time to a non-CSEAPAY eligible unit. Assignment to a unit that qualifies as neutral time, as defined in 4-C-5, does not reset the consecutive career sea time counter to zero.

   b. When a member separates from the Service, unless discharged while permanently attached to a CSEAPAY eligible vessel or a mobile unit, and immediately reenlists onboard.

D. Responsibility Pay.

1. Authority. Under the provisions of 37 USC 306, the Secretary of Transportation designated the position of commanding officer of each vessel of the Coast Guard as a position of unusual responsibility, which is of a critical nature to the Coast Guard. Commandant has authorized payment of this special pay, designated as Responsibility Pay (RSPLTY PAY), to certain commanding officers.

2. Who May Receive RSPLTY PAY. Effective 1 Jul 1973, RSPLTY PAY is authorized for each officer assigned and serving as commanding officer of a vessel of the Coast Guard, who is entitled to basic pay of pay grades 03, 04, 05, or 06; and effective 23 Nov 1992, pay grades 02 and below.

3. Rates Payable. RSPLTY PAY is payable at the following monthly rates:

Pay Grade	Rate of Pay
LCDR (04) and below.	$50.00
CDR (05)	$100.00
CAPT(06)	$150.00

Note: The pay will be prorated on a daily basis based on a 30-day month. No pay accrues for the 31st day of the month.

4. Conditions Affecting Entitlement. Conditions affecting entitlement of RSPLTY PAY are as follows:

   a. Date to Start RSPLTY PAY. Pay accrues from date of actual assumption of command.

   b. Date to Stop RSPLTY PAY. Pay will be stopped on the day prior to the day of relief from duty as commanding officer. At no time will RSPLTY PAY be paid concurrently to more than one officer assigned the same vessel.

   c. Absences Over 30 Days. If a designated officer is absent from the vessel for a period of 30 days or more, on TAD, leave, or hospitalized, RSPLTY PAY will be terminated on the day prior to the day the officer entered such status.

   d. Promotion. An officer becomes entitled to the higher rate of RSPLTY PAY on the same day the officer becomes entitled to the pay of the higher grade.

   e. Tax. RSPLTY PAY is subject to tax withholding of Federal and State income tax. It is not subject to FICA tax.

   f. Effect On Other Computations. RSPLTY PAY is not an item of basic pay or an allowance. Therefore, it is not used to compute lump-sum leave payments or severance pay.

5. Acting Commanding Officer. An officer serving as acting commanding officer for periods of less than 30 days is not entitled to RSPLTY PAY. However, when it is contemplated that the commanding officer will be absent for more than 30 days, authorization may be obtained from Commandant (G-WPM) to pay RSPLTY PAY to the acting commanding officer.

6. Relief of Command. Responsibility pay may not be paid to more than one officer per designated billet, except for the dates of assumption of and relief from command.

E. Enlistment and Reenlistment Bonus.

1. Authority. Under the provisions of 37 USC 308a, a person who enlists in an Armed Force may be paid an enlistment bonus. Under the provisions of 37 USC 308, an enlisted member may be paid a Selective Reenlistment Bonus (SRB).

2. Conditions of Eligibility. Requests for determination of eligibility for SRB shall be forwarded to Commandant (G-WPM-1).

   a. Enlistment Bonus. Refer to Coast Guard Enlistment Bonus (EB) Program, COMDTINST M7220.40 (series).

   b. Selective Reenlistment Bonus. Refer to Reenlistment Bonus Programs Administration, COMDTINST 7220.33 (series).

F. Recoupment of Enlistment or Reenlistment Bonus. Determinations involving recoupment of a bonus will be made by Commandant (G-WPM-1).

1. Legal Requirements. Recoupment of unearned portions of an enlistment or selective reenlistment bonus is required when a member voluntarily or because of misconduct does not complete the term of reenlistment, extension or enlistment, or anniversary year for which the bonus was paid.

2. Reasons to Recoup. Refer to Reenlistment Bonus Programs Administration, COMDTINST 7220.33 and Coast Guard Enlistment Bonus (EB) Program, 7220.40 (series).

G. Diving Duty Pay.

1. Authority. Special Pay for Diving Duty is authorized by 37 USC 304 to members who are entitled to basic pay and are:

   a. Assigned by orders to diving duty;

   b. Required to maintain proficiency as a diver by frequent and regular dives; and

   c. Actually performing diving duty.

2. Who May Receive Diving Pay. Special pay for diving duty is payable to members who qualify and who are issued orders for duty involving diving under the provisions of Coast Guard Diving Policies and Procedures Manual, COMDTINST M3150.1 (series). These members are entitled to receive this special pay, provided they maintain their status as qualified divers. In time of war the President may suspend diving duty pay.

3. Periods Payable. Refer to figure 4-10 for specific conditions of entitlement.

4. Rates Payable. Effective 1 Oct 1999, members assigned to and performing diving duty are entitled to receive special pay for diving duty as follows:

Class of Diver	Monthly Rate
Officer	
Ship Salvage Diving Officer/Basic Dive Officer (SSDO)	240.00
Officer with SCUBA training only(DV)	165.00
Officer performing diving duty at school under instructions in a course above “Diver Second Class” (DUI)	150.00
Enlisted	
Master Diver (MDV)	340.00
Diver First Class (DV-1)	215.00
Diver Second Class (DV-2)	150.00
SCUBA Diver (DV)	150.00
Medical deep-sea diving technician (DV-M)	215.00
Enlisted member performing diving duty under instruction unless entitled to higher rate (DUI)	150.00

5. Restrictions on Payment. Restrictions of special pay for diving duty are as follows:

   a. Lapsed Qualifications. No member shall be entitled to receive diving pay after diving qualification has lapsed. Upon re-qualification, payments will not be made for the period of lapsed qualification.

   b. Dual Payment. Effective 1 Nov 1999, when assigned by orders to both diving duty and hazardous duty for the same period, a member may be paid special pay for diving duty and two hazardous duty incentive pays along with Diving Pay.

Special Pay For Diving Duty – Conditions Of Entitlement

RULE	A	B	C
	When a member is assigned or detailed to diving duty and	and	then diving pay
1	maintains diving status and current qualifications under the provisions of COMDTINST M3150.1 (series)		continues.
2	is hospitalized as a result of a diving accident		continues for 90 days after hospitalization. (note 1).
3	is hospitalized not as a result of a diving accident		continues for first 30 days. (note 1).
4	is on leave in a pay status		
5	is on Temporary Additional Duty (TAD)	TAD is for other than diving duty	continues for first 30 days into the TAD.
6		TAD is for diving duty purposes	continues. (note 3).
7	does not maintain diving qualification	diving qualification lapses	ceases on date of lapse.
8	is in confinement awaiting trial by courts-martial	is acquitted or charges are dismissed	continues retroactively to date of confinement.
9		is convicted	does not continue from first day of confinement through day before date restored to full duty.
10	is in confinement under sentence of court-martial		
11	reassigned permanent change of station (PCS) and no TAD is required enroute to new duty station	is ordered to and actually performs diving duty at the new duty station	continues. (notes 1 and 2).
12		is not ordered to diving duty at the new duty station	continues through date of detachment from previous duty station.
13	reassigned PCS and TAD is required enroute to the new duty station	PCS orders require diving duty at TAD station <u>and</u> new duty station, and actually performs diving duty	continues. (notes 1 and 2).
14		PCS orders require diving duty at TAD station but <u>not</u> the new duty station	continues through the date of detachment from the TAD station. (notes 1 and 2).
15		PCS orders do not require diving duty at TAD station	continues through date of detachment from previous duty station.
16	is a member of the Coast Guard Reserve on active duty	is released from active duty	ceases not later than date member departs for home from last duty station.
17	is removed from diving duty		ceases on date of removal.
18	is discharged and immediately reenlists at the same unit without a break in service	diving duty orders are not specifically terminated	continues.
19		diving duty orders are specifically terminated	terminates on the date specified on the orders.

Notes:

1. If the member is removed from diving duty, or the member's qualifications lapse during this period, the member's entitlement to diving pay terminates on the date removed from diving duty or the date qualifications lapse.

2. If a member is reassigned PCS and takes leave enroute, diving duty pay will continue to accrue up to 30 days if the member has otherwise met the requirements for diving duty pay.

3. The member's orders must specify the TAD includes duty involving diving in order for diving pay to accrue indefinitely.

FIGURE 4-10

H. Special Pay-Duty Subject to Hostile Fire or Imminent Danger.

1. Authority. Under the provisions of 37 USC 310 and regulations prescribed by the Secretary of Defense, members who meet the conditions of this section are entitled to special pay for duty subject to Hostile Fire or Imminent Danger (HF/ID). This special pay is in addition to any other pay and allowances to which a member may be entitled. A member may not be paid HF/ID PAY more than once for any month.

2. Rate payable.

   a. Effective 1 Oct 1985 through 31 Jul 1990, the monthly rate is $110.00.

   b. Effective 1 Aug 1990, the monthly rate is $150.00.

   c. Effective 1 Oct 2002 through 30 Sep 2003, the monthly rate is $225.00.

3. Designated Hostile Fire or Imminent Danger Areas. See figure 4-11.

4. Conditions of Entitlement. Refer to figure 4-12 for specific conditions of entitlement and section 4-H-7 as a guide in determining entitlement under various conditions.

5. Determinations of Fact. Determinations of fact regarding qualification of entitlement for HFP/IDP will be made by commanding officers under the criteria prescribed in this section. Any determinations of fact made in the administration of this section are conclusive. Such determinations are not subject to review by any officer or agency of the Government, unless there has been fraud or gross negligence. Such determinations may be changed on the basis of new evidence or for other good cause.

6. Members in a Captured or Missing Status. The account of any member who has been qualified for HFP/IDP will continue to be credited while the members is in a status of missing, missing-in-action, interned by a foreign country, or captured by a hostile force.

7. Non-pay Status.

   a. Prior to 17 Oct 1998, when member enters a non-pay status during the month, HFP/IDP will be prorated for the number of days' member was in a basic pay status. A member's basic pay status ends on:

      (1) Date of discharge or separation from Service.

      (2) Date of death.

      (3) On the day before the beginning date of certain specified types of absences from duty.

   b. Effective 17 Oct 1998, HFP/IDP will not be prorated for any member including reservists on short term active duty orders, members enlisting or separating from active duty and members who die during the month.

8. Determination of Entitlement.

   a. A member who is entitled to basic pay is entitled to HFPAY for any month during any part in which the member either:

      (1) is on official duty in a designated area, or

      (2) is subject to hostile fire or explosion of hostile mines, or

      (3) is killed, injured, or wounded by hostile fire, explosion of a hostile mine, or any other hostile actions.

   b. Refer to figure 4-12 for specific conditions of entitlement and section 4-H-7 for instructions when entitlement does not exist for a complete month.

9. Procedure for Payment of HFPAY. Procedures for paying HFP/IDP are found on page 7-A-6 of the Personnel and Pay Procedures Manual, HRSICINST M1000.2 (series).

Designated Hostile Fire or Imminent Danger Pay Areas

Area	Includes	Effective	Terminated
Adriatic Sea	Sea area and airspace.	12 Apr 99	15 Sep 99
Afghanistan	Land area and airspace.	1 Nov 88	
Albania	Land area and airspace.	22 May 97	31 Mar 02
Algeria	Land area.	7 Mar 95	
Angola	(1) Land area and airspace.	22 Jun 92	28 Feb 98
	(2) Land area.	1 Mar 98	
Arabian (Persian Gulf Area, See also: Bahrain, Oman Kuwait, Qatar, Saudi Arabia, UAE, and Yemen	(1) Arabian Gulf area, including the airspace thereover, and the countries of Bahrain and Kuwait, including the airspace thereover. The Arabian Gulf area is defined by the Arabian Gulf (Persian Gulf), the Strait of Hormuz, and that part of the Gulf of Oman which lies north of 25 degrees north latitude and West of 057-30 degrees east longitude.	25 Aug 87	1 Apr 89
	(2) The following locations including the airspace above such locations: Red Sea, Persian Gulf, the Gulf of Oman, the portion of the Arabian Sea that lies north of 10 degrees north latitude and west of 68 degrees east longitude, the Gulf of Aden, the total land areas of Oman, Saudi Arabia, Yemen, Bahrain, Qatar, and the United Arab Emirates.	2 Aug 90	31 Aug 93
	(3) The following locations including the airspace above such locations: Persian Gulf, the land areas of Saudia Arabia and Yemen.	1 Sep 93	28 Feb 98
	(4) The following locations including the airspace above such locations: Persian Gulf and land area of Saudia Arabia.	1 Mar 98	
	(5) The following locations in the Red Sea: Gulf of Aden, Gulf of Oman, and the Arabian Sea (that portion north of 10 degrees north latitude and west of 68 degrees east longitude).	19 Sep 01	
Azerbaijan	Land area.	9 Jun 95	
Bahrain	(1) Total land area including airspace thereover.	25 Aug 87	1 Apr 89
	(2) Total land area including airspace thereover.	2 Aug 90	31 Aug 93
	(3) Land area and airspace.	13 Jun 97	
Bosnia-Herzegovina	Land area and airspace.	22 Jun 92	
Burundi	Land area.	29 Nov 96	
Cambodia	Land area.		15 Jul 97
	Land area.	31 Oct 01	
Chad	(1) Total land area and airspace. Coastal waters are excluded.	22 Jun 92	28 Jan 97
	(2) Land area.	29 Jan 97	28 Feb 98
Colombia	Land area, including inland waters.	1 Jun 85	
Croatia	Land area and airspace	22 Jun 92	
Djibouti	Land area.	31 Jul 02	
East Timor	(1) Land area.	30 Sep 99	28 Oct 99
	(2) Land area and the air space, up to 1,500 feet.	29 Oct 99	
	(3) Land area.	31 Oct 01	
Egypt	(1) Total land area, inland waters, coastal waters and the territorial airspace thereover.	6 Feb 91	31 Dec 91
	(2) Land area.	29 Jan 97	

FIGURE 4-11

Designated Hostile Fire or Imminent Danger Pay Areas

Area	Includes	Effective	Terminated
El Salvador	(1) Land area.	1 Oct 83	14 Jul 97
	(2) Land area, except Compalapa International Airport and Ilopango Air Base.	15 Jul 97	31 May 01
Eritrea	Land area.	31 Jul 02	
Ethiopia	Land area.	13 Sep 99	
Georgia, Republic of	(1) Land area of Georgia and Abkhazia lying north of 42 degrees north latitude and west of 43 degrees east longitude.	28 Jan 97	30 Jul 02
	(2) Land area.	31 Jul 02	
Greece	(1) Land area within a 14-km radius from the center of Athens (37-58 N, 23-43 E).	29 Jan 97	
	(2) Land area of Souda Bay (all military installations and facilities including the port of Souda Bay); land area within a 25 km radius from the center of Thessaloniki (40 degrees 27 minutes north, 22 degrees 59 minutes east), and the waters of Thermaikos Kolpos (Gulf of Salonika) north of 40 degrees 15 minutes north.	31 May 99	15 Sep 99
Haiti	(1) Total land area and airspace and the surrounding seas inside the area of 16-30N, 71-40W to 18-00N, 71-45W; along the Haiti-Dominican Republic border to 20-00N, 71-44W to 21-00N, 71-40W to 21-25N, 73-00W to 21-25N, 74-00W to 20-00N, 74-00W to 19-45N, 75-00W to 19-00N, 76-00W.	16 Sep 94	22 Nov 94
	(2) Land area.	23 Nov 94	
Hungary	Land area within 150 km radius of Taszar (46 degrees 23 minutes north, 17 degrees 55 minutes east).	31 May 99	15 Sep 99
Ionian Sea	Those portions of the sea area and airspace that lie north of 39N.	12 Apr 99	15 Sep 99
Indonesia	Land area.	31 Oct 01	
Iran	Land area.	4 Nov 79	
Iraq	Land area, territorial waters, and airspace	17 Sep 90	
Israel	Total land area, inland waters, coastal waters and the territorial airspace thereover.	6 Feb 91	31 Dec 91
	Land area.	31 Jan 02	
Italy	Land areas of Aviano Air Base; Cervia Air Base; Gioia del Colle Air Base; Trapani Air Base; Vicenza (all military installations and facilities); San Vito Air Station; Brindisi (all military installations and facilities including the port of Naples); Sigonella; and August Bay (all military installations and facilities including the ports of Catania and Augusta Bay); Gaeta (all military installations and facilities including the port of Gaeta); and Bari (all military facilities).	31 May 99	15 Sep 99
Jordan	(1) Total land area, inland waters, coastal waters and the territorial airspace thereover.	5 Feb 91	31 Dec 91
	(2) Land area.	29 Jan 97	

FIGURE 4-11 (cont'd)

Designated Hostile Fire or Imminent Danger Pay Areas

Area	Includes	Effective	Terminated
Kenya	Land area.	31 Jul 02	
Kuwait	(1) Total land area, including airspace thereover.	25 Aug 87	1 Apr 89
	(2) Land area and airspace.	6 Aug 90	
Kyrgyzstan	Land area.	19 Sep 01	
Laos	Land area.	26 Dec 89	15 Jul 97
Lebanon	Land area.	1 Oct 83	
Liberia	Land area.	6 Aug 90	
Macedonia	Land area and airspace.	22 Jun 92	
Malaysia	Land area.	31 Oct 01	
Mediterranean Sea	Those portions of the sea area that lie east of 30 E	11 Apr 03	
Montenegro	Land area and airspace.	22 Jun 92	
Mozambique	(1) Total land area and airspace. Coastal waters are excluded.	22 Jun 92	28 Jan 97
	(2) Land area.	29 Jan 97	28 Feb 98
Oman	Total land area and airspace.	2 Aug 90	31 Aug 93
	Land area.	19 Sep 01	
Pakistan	(1) total land area within 50 miles of Karachi (24-55N, 67-00 E).	24 Oct 95	28 Nov 96
	(2) Land area.	29 Nov 96	
Panama	Total land area, including inland waters, coastal waters and airspace thereover.	20 Dec 89	30 Jan 90
Peru	Land area.	1 Apr 87	31 Dec 01
Philippines	Total land area, including inland and coastal waters. Airspace thereover is excluded. Effective 1 Jun 90, inland and coastal waters are excluded.	15 May 90	30 Nov 91
	Land area.	31 Oct 01	
Qatar	(1) Total land area and airspace.	2 Aug 90	31 Aug 93
	(2) Land area and airspace.	7 Aug 97	
Rwanda	Land area.	6 Oct 97	
Saudi Arabia	Land area and airspace.	2 Aug 90	
Serbia	Land area and airspace (includes the provinces of Vojvodina and Kosovo).	22 Jun 92	
Sierra Leone	Land area.	18 Jul 97	
Slovenia	Total land area and airspace. Coastal waters are excluded.	22 Jun 92	29 Sep 95
Somalia	Land area and airspace.	28 Sep 92	
Sudan	Land area and airspace.	4 Oct 93	
Syria	Total land area, inland waters, coastal waters and the territorial airspace thereover.	6 Feb 91	31 Dec 91
Tajikistan	Land area.	31 May 97	
Turkey	(1) Total land area, inland waters, coastal waters and the territorial airspace thereover.	6 Feb 91	29 Sep 95
	(2) Total land area and inland waters. Airspace and coastal waters are excluded.	30 Sep 95	28 Jan 97
	(3) Land area, excluding the Turkish Straits (i.e., the Dardanelles, the Sea of Marmara, and the Bosporus Straits).	29 Jan 97	28 Feb 98
	(4) Land area, excluding the Turkish Straits (i.e., the Dardanelles, the Sea of Marmara, and the Bosporus Straits) and including the limited airspace south of 37-45N and east of 43-00E.	1 Mar 98	

FIGURE 4-11 (cont'd)

Designated Hostile Fire or Imminent Danger Pay Areas

Area	Includes	Effective	Terminated
Uganda	Land area.	19 Jan 00	
United Arab Emirates	Land area.	19 Sep 01	
Uzbekistan	Land area	19 Sep 01	
Vietnam	(1) Total land area of North and South Vietnam, including inland waters and the adjacent sea area west of a line from a point on the east coast of Vietnam at the juncture of North Vietnam and china southeastward to a point 12 miles seaward from the base line from which the breadth of the territorial sea is measured; then continuing on that 12 mile seaward line to 10-16N, 103-38E; thence northeast to 10-21N, 103-44E; thence on straight lines to 10-23N, 103-49E; 10-26N, 103-54E; 10-30N, 103-55E; 10-30N, 104-01E; 10-28N, 104-06E; 10-16N, 104-14E; thence northeast to the juncture of the Cambodia and Vietnam border, and the airspace thereover.	1 Oct 73	28 Jan 97
	(2) Land area and the adjacent sea area west of a line from a point on the east coast of Vietnam at the juncture of Vietnam and china southeastward to a point 12 miles seaward from the base line from which the breadth of the territorial sea is measured; then continuing on that 12 mile seaward line to 10-16N, 103-38E; thence northeast to 10-21N, 103-44E; thence on straight lines to 10-23N, 103-49E; 10-26N, 103-54E; 10-30N, 103-55E; 10-30N, 104-01E; 10-28N, 104-06E; 10-16N, 104-14E; thence northeast to the juncture of the Cambodia and Vietnam Border.	29 Jan 97	15 Jul 97
Yemen	(1) Land area and airspace.	2 Aug 90	28 Feb 98
	(2) Land area.	25 May 99	
Yugoslavia, Federal Republic of. See also: Montenegro and Serbia	Land area and airspace of the republics of Montenegro and Serbia.	22 Jun 92	
Zaire	Land area.	29 Nov 96	

Notes:

1. The designation of a land area encompasses all internal waters, unless otherwise noted. For HF/IDP purposes, the term "internal waters" is defined as waters landward of the baseline drawn in accordance with international law. If only the Land area is designated for HF/IDP purposes, the crewmembers of a vessel which anchors in the harbor are not eligible for HF-IDP because the harbor is considered to be in coastal waters. Boat crew members whose official duties requires them to make land fall and actually set foot on the soil (not a pier or other waterfront facility attached to the land) would qualify for HF/IDP.
2. The designation of a water area (such as the Persian Gulf) includes the territorial seas of those waters, but not the internal waters of the coastal lands. For example, all waters of the Persian Gulf seaward of the baseline of the coastal states, drawn in accordance with international law, would be included in the Persian Gulf designation.
3. Unless otherwise specifically indicated, airspace is NOT part of the included area. When airspace is specifically included, it will normally be that space directly vertically above the approved land or sea areas.
4. This figure reflects all designated areas, which were active within the last ten years.

FIGURE 4-11 (cont'd)

Hostile Fire or Imminent Danger (HF/ID) – Conditions of Entitlement

RULE	A	B	C
	When a member who is entitled to basic pay	and	then HF/ID PAY accrues
1	is permanently assigned to a designated area or performs assigned duties in a designated area (notes 6, 7, and 8)	is entitled to basic pay	for the entire month. (note 1).
2		the area designation for that country is terminated on a date other than the last day of the month	for the entire month in which termination of the designation became effective.
3	is on duty in a non-designated area	is subject to hostile fire or explosion of hostile mines while on duty. (notes 2, 3, and 4)	for the entire month in which the hostile fire occurred.
4	is killed	death, injury, or hospitalization results from hostile fire, explosion of a hostile mine, or other hostile action (note 5)	for the entire month. (note 1)
5	is wounded or injured.		for the entire month in which the wound or injury occurred.
6	is hospitalized outside a designated area		through the date hospitalization is terminated or for 3 months after the month in which the wound or injury occurred, whichever is earlier.
7	is confined in a designated area as a result of court-martial sentence	pay is subject to total forfeiture	for the entire month unless full month forfeiture started on the first day of the month.

Notes:

1. A member who is absent from the designated area for an entire calendar month is not entitled to special pay for that month.

2. Consider a member as having been "subject to hostile fire" if close enough to the trajectory or point of impact or explosion of hostile ordnance to have been in danger of being wounded, injured, or killed.

3. Eligibility for payment includes all members serving on the same vessel or aircraft which was the subject of hostile fire or explosion of hostile mines and those serving on a vessel or aircraft that was in such close proximity that members were in danger of being wounded, injured, or killed. In the case of land forces, only those of the unit which were in the immediate vicinity of the trajectory or point of impact or explosion of hostile ordnance and were placed in danger of being wounded, injured, or killed from such causes are entitled to payment.

4. The certification of eligibility for payment shall be made at the lowest level of command that includes all of the vessels, aircraft, or units that are subject to hostile fire or explosion of hostile mines. For example, in the case of a single vessel that is subject to hostile fire or explosion of hostile mines, the vessel's commanding officer is authorized to certify payment for all members on board the vessel.

5. It is not necessary that death, injury, or wound occur in a designated area.

6. Includes a reserve member on active duty.

7. When airspace is specifically included in the area designation, personnel who only fly through the space are eligible for payment. When airspace is excluded in the area designation, aviation personnel who only fly through the airspace are not eligible for payment (they must land in the designated area to be eligible).

8. Service members who are present in a designated area for their own personal convenience (such as leave) shall not be considered to have "performed duty" in a designated area and are not eligible for payment.

FIGURE 4-12

I. Special Duty Assignment Pay (SDAP).

1. Authority. 37 USC 307 provides for SDAP to enlisted members entitled to basic pay and performing duties which are designated as requiring special skills. Conditions of entitlement and detailed instructions for maintenance, retention, and termination of SDAP status are prescribed in COMDTINST 1430.10(series).

2. Relation to Other Pay Items. In relation to other items of pay and allowances, SDAP is:

   a. An amount of pay in addition to any pay, allowance, special pay, incentive pay, or any other monetary benefits to which the member might otherwise be entitled.

   b. Taxable income for federal and state tax purposes but not subject to FICA Tax.

   c. Not included in the computation of lump sum leave, reenlistment bonus or severance pay.

   d. Included in the computation for death gratuity.

3. Date to Start SDAP. This pay starts on the date the award is made unless a later date is specified. Awards may not be made retroactively.

4. Date to Stop SDAP. SDAP stops when a member is:

   a. No longer assigned to a billet/duties entitled to SDAP.

   b. Discharged or released from active duty.

   c. Confined as a result of a court-martial sentence.

   d. Absent without leave.

   e. TAD/TDY to an assignment where the member is not performing the duties qualifying for SDAP. Such a member is entitled to SDAP through the 90th day of TAD/TDY.

   f. Reassigned PCS (in which case SDAP stops the day prior to the date of departure from the special duty assignment).

5. Missing or Hospitalization Status. SDAP continues while a member is in a missing or hospitalization status, unless the award of SDAP is withdrawn or decreased while the member is in such status. Entitlement in a hospitalization status shall not exceed 12 months. If hospitalization is due to disease resulting from intemperate use of alcohol or habit-forming drugs, there is no entitlement to SDAP.

6. Tax. SDAP is subject to withholding of federal and state income taxes. It is not subject to withholding of FICA taxes.

7. Rate Payable. Effective 1 Jul 2001 the amounts of SDAP are:

Rating - Monthly Rate
SD-l…..$55.00
SD-2….$110.00
SD-3….$165.00
SD-4….$220.00
SD-5….$275.00
SD-6….$375.00
SD-7….$350.00

J. Board Certified Pay for Physician Assistants.

1. Entitlement. Effective 30 Oct 2000, officers of the Coast Guard or Coast Guard Reserve on Active Duty for Training (ADT) or active duty for another purpose, who are designated by Commandant (G-WKH) as Physician Assistants are entitled to Board Certified Pay for Physician Assistants in equal monthly amounts when entitled to Basic Pay. Entitlement to this board certified pay is in addition to any other pay and allowances of the officer. This pay is not received during periods of Inactive Duty for Training (IDT drills).

2. Eligibility. To be eligible for special pay under this section, a Physician Assistant must:

   a. Have a post baccalaureate degree in the officer's clinical specialty.

   b. Be certified by the National Commission of Certification of Physician Assistants.

   c. Make application and be authorized in writing for this special pay by Commandant (G-WKH).

      (1) Officers eligible for Board Certified Pay must apply for it by letter to Commandant (G-WKH) through their administrative chain of command. Applications must include sufficient documentation to ascertain completion of eligibility requirements and the amount of creditable active duty as a Physician Assistant up to the date of application.

      (2) Commandant (G-WKH) will ensure that applicants have completed all eligibility requirements and authorize payment of the special pay in a reply to the applicant. Approved applicants will receive an authorization letter from Headquarters. A copy of the letter will be forwarded to the Coast Guard Human Resources Service and Information Center (HRSIC). The authorization letter will indicate the date the award of this pay is authorized and the amount of creditable time as of the date payments are authorized. In no case may payments be authorized for periods of active duty performed as a Physician Assistant prior to 30 Oct 2000.

      (3) Upon HRSIC (MAS) receiving E-Mail notification from the servicing PERSRU when a period of ADT is performed by the reservist, HRSIC (MAS) shall initiate action to credit the reservist with Board Certified Pay for Physician Assistant for the period of ADT.

3. Rates Payable. Monthly rates based on creditable service as a Physician assistant:

   a. Less than 10 years…….$166.66

   b. 10 years or more but less than 12 years….$208.33

   c. 12 years or more but less than 14 years.…$250.00

   d. 14 years or more but less than 18 years.…$333.33

   e. 18 or more years.…….……..…..$416.66

4. Creditable Service Defined. For purposes of awarding Physician Assistant Board Certified Pay, the officer's creditable service is computed by totaling all periods of active duty after the officer was qualified as a Physician Assistant in the Medical Service Corps of the Army or Navy; as a Biomedical Science Officer in the Air Force; Physician Assistant in the Army Medical Specialist Corps; Physician Assistant in the Public Health Service Commissioned Corps; or designated as a Physician Assistant in the Coast Guard (including the Reserve Components of the aforementioned).

5. Payments. Payment is at a monthly rate. It shall be prorated for eligible periods of active duty of less than one month in accordance with the SDA II User Manual, HRSICINST M5231.2.

6. Tax. Board Certified Pay for Physician Assistants is subject to withholding of federal and state income taxes. It is not subject to withholding of FICA taxes.

4. Notification Of Members. HRSIC (MAS) will notify all members having a DIEMS of 1 August 1986 or later of their eligibility or ineligibility to elect a CSB. This notification, using form CG HRSIC-2426, will take place approximately six months prior to the member reaching fifteen years of active creditable service. Members will use the same CG HRSIC-2426 to elect $30,000 CSB and MRRA retired pay system, reject the CSB and keep the High-3 retired pay system, or acknowledge they are not eligible for the CSB.

5. Effective Date of Election. A CSB election is considered effective on the date the member has served on active duty for 15 years. The CG HRSIC-2426 must be completed and witnessed before the day the member reaches fifteen years active service (or no later than six months after issuance of the form CG HRSIC-2426) in order for the member to receive the CSB. If the member does not complete the form or has the form witnessed on or after their 15th year anniversary date, the member will not receive the CSB and will automatically fall under the High-3 retired pay system. However, if the notice of eligibility to elect a CSB is not provided six months prior to the member's fifteenth active duty anniversary date, the member will have until the date that is six months after the notice of eligibility is issued to submit a CSB election.

6. Changing Elections. A CSB election may be changed anytime before the effective date, but once it is effective, it may not be changed. Members must make their CSB election using CG HRSIC-2426 prior to the date they reach fifteen years of active service (or six months after issuance of the notification of eligibility, if that notice was issued after the member reached 14 ½ years of active duty service).

7. Payment Of Bonus To Members. HRSIC shall pay the CSB no earlier than the date the member completes 15 years active service and no later than the first day of the third month after completion of 15 years active service by the member. At the member's election, the CSB shall be paid in: lump sum of $30,000; two installments of $15,000; three installments of $10,000; four installments of $7,500; or five installments of $6,000. Installments shall be paid on the earlier of the annual anniversary date or 15 January, whichever is earlier. The entire amount of the CSB is subject to 27 percent federal income tax withholding unless:

   a. The member qualifies for combat zone tax exclusion on the date the member reaches 15 years active duty.

   b. The member elects to contribute a portion of the CSB to the tax-deferred Thrift Savings Plan (TSP). The portion of the CSB not contributed to TSP will be subject to 27 percent federal tax withholding.

   c. The member is a legal resident of Puerto Rico and is stationed outside the United States.

8. Repayment Of Bonus. Members who elect a CSB must agree to remain on continuous active duty until the completion of 20 years of active duty. If a member fails to complete 20 years of active duty, the member must repay an amount that bears the same ratio to the amount of the bonus payment as the uncompleted part of that period of active-duty service bears to the total period of such service. Repayment may be waived in whole or in part if Commandant (G-WPM) determines that recovery would be against equity and good conscience or contrary to the best interests of the United States, subject to the following guidelines:

   a. Repayment may not be waived if the member's separation is due to misconduct.

   b. Repayment shall be waived if the member:

      (1) Dies;

      (2) Is separated or retired due to a physical disability which qualifies the member for Disability Severance Pay or Disability Retired Pay from the Coast Guard;

      (3) Is separated under an early retirement/separation program.

   c. Repayment may be waived if the service determines that recovery would be against equity and good conscience or contrary to the best interest of the United States.

CHAPTER 6

DEDUCTIONS

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3. Premium Shares.

   a. Premium Sharing Plan. Dependents of active duty members, members of the SELRES, members enrolled in the IRR, and families of reservists who are on active duty for more than 30 days – enrollee pays 40% of premium and the government pays 60% of the monthly premium. Cost to the member is $8.18 per month for a single beneficiary and $20.35 per month for two or more beneficiaries.

   b. Full Premium Plan. Members of the IRR and dependents of SELRES or IRR members when the reservists is not on active duty for more than 30 days, are eligible for the full premium plan - Monthly premiums are the responsibility of the service member. The government does not share the premium payments. Cost to the member is $20.35 per month for a single beneficiary and $50.88 per month for two or more beneficiaries.

4. Enrollment.

   a. Members who were already enrolled in the Tricare Family Member Dental Plan (TFMDP) as of December 2000 are automatically enrolled in the Tricare Dental Plan (TDP).

   b. Enrollments must be initiated by the member through the dental contractor, United Concordia Companies, Inc (UCCI). UCCI can be contacted at 1-888-622-2256 or at web site: www.ucci.com. Enrollments/disenrollments cannot be performed at the servicing PERSRU.

   c. All family members age four and above must be enrolled if any member of the family is to be enrolled. However, in instances where family members residing with the members are not enrolled, family member(s) living apart from the member may be enrolled (i.e. child living with a divorced spouse or child in college).

5. Termination.

   a. A member must notify the dental contractor if they want to disenroll after they complete the original two-year enrollment started under TFMDP, or the one-year lock-in under TDP.

   b. Separation, discharge, or retirement.

   c. Loss of DEERS eligibility for a family member(s).

   d. Member is transferred to the Standby or Retired Reserve.

   e. Reserve member transfers to the IRR.

   f. When a reserve member is ordered to active duty for a period of more than 30 days, the family member(s) remain enrolled. The member is disenrolled because dental treatment can be received at a dental treatment facility.

6. Restrictions. Family members enrolled in the TDP are not eligible for treatment at a military dental facility for any services covered under the TDP. However, active duty family members may receive "space-available" dental care at overseas military dental treatment facilities, whether or not they are enrolled in the TDP.

7. Collection of Dental Premiums. Premiums shall be deducted from the member's basic pay if pay is received, or paid directly to the contractor. If there are insufficient funds or no payroll account is available at the time of collection, the member will pay the premium costs by means of direct billing. When this occurs, premium collection will transfer from the payroll allotment or deduction to direct billing by United Concordia. Once United Concordia direct bills, this payment process will continue until the member disenrolls or until the end of the contract. United Concordia will immediately direct bill for premiums due from IRR service members and from SELRES and IRR family members.

8. Premium Changes. Changes in premiums are scheduled each January.

Suspension, Remission, Setting Aside and Mitigation of Nonjudicial Punishment

RULE	A	B	C
	When nonjudicial punishment is	and the punishment has	the officer imposing the punishment or the officer's successor in command may suspend the punishment probationally at any time (note 1) or
1	reduction in grade	been suspended at time imposed	remit or set the reduction aside or mitigate it to a suspended punishment or forfeiture of pay. (note 2)
2	forfeiture of pay	not been executed (note 3)	remit or set the forfeiture aside (in whole or in part) or mitigate it to a lesser forfeiture of pay.
3	reduction in grade	been executed	set the punishment aside (in whole or in part) or mitigate it to forfeiture of pay. (notes 2 and 4)
4	forfeiture of pay		set the punishment aside (in whole or in part. (note 4)

Notes:

1. MCM 2000, page V-7.

2. If mitigated, the amount of forfeiture may not be greater than the amount that could have been imposed by the officer who imposed the reduction in grade.

3. An uncollected forfeiture or detention of pay is considered to be unexecuted during the period for which it was imposed. Refer to section 6-D-3.c. Upon the expiration of the forfeiture period, all unsuspended forfeitures, whether or not collected, are considered fully executed.

4. Usually this is done within 4 months after the punishment has been executed (46 Comp Gen 880).

FIGURE 6-3

F. Savings Deposit Program.

1. Authority. Under 10 USC 1035, Uniformed Services members on a permanent duty assignment in a qualifying area (see section 6-F-2) are authorized to make deposits into the Savings Deposit Program. Members making such deposits earn interest on their deposits at a rate of 10 percent per annum, compounded quarterly.

2. Qualifying Areas. The Secretary of Defense designates areas eligible for the Savings Deposit Program. Areas designated as of 1 Jan 2002 are:

   a. Persian (Arabian) Gulf Area: as defined in figure 4-8 of this Manual.

   b. Operation Joint Endeavor, Joint Guard, and Joint Forge Areas. Including:

      (1) The land area of Bosnia-Herzegovina, Croatia, Serbia, Montenegro, Slovenia, Macedonia, and Hungary, and the airspace above.

      (2) The waters of the Adriatic Sea north of 40N and the airspace above.

      (3) Forces operational control/tactical control (OPCON/TACON) to Supreme Allied Commander Europe.

   c. Operation Enduring Freedom. The area of eligibility consists of the total land areas Afghanistan, Pakistan, Kazakstan, Kyrgyzstan, Tajikstan, Turkmenistan, and Uzbekistan, the waters of the Red Sea, Gulf of Aden, and Gulf of Oman, and the Arabian Sea (portion north of 10 degrees north latitude and west of 68 degrees east longitude), or in the airspace there over.

      (1) Effective 1 Nov 2001. Members assigned to Operation Enduring Freedom became authorized to participate in the SDP, provided that service was at least 30 consecutive days or at least 1 day in each of 3 consecutive months in the Operation Enduring Freedom areas of eligibility.

      (2) Effective 1 Feb 2003. Members serving in an assignment outside the United States or its possessions in support of Operation Enduring Freedom in an area that has been designated a combat zone or as in direct support of a combat zone is eligible to participate in the Savings Deposit Program after the member has served in that assignment for at least 30 consecutive days or at least 30 consecutive days or at leas one day for each of three consecutive months.

3. Limitations on Amounts of Deposits.

   a. Unallotted Current Pay and Allowances. Deposits may not be more than the member's unallotted current pay and allowances. Unallotted current pay and allowances is defined as the amount of money a member is entitled to receive on the payday immediately before the date of deposit, less authorized deductions and allotments.

   b. Minimum Deposit. The minimum deposit amount into the Savings Deposit Program is $5.00.

   c. Maximum Deposit for Interest Accrual Purposes. The maximum amount on which 10 percent interest is computed is $10,000 (principal and accrued interest combined). This $10,000 limitation does not apply to deposit accounts of members in a missing status.

4. Interest on Deposits.

   a. Interest is computed at a rate of 10 percent per annum, compounded quarterly, according to calendar quarter. Quarterly interest is computed on the average quarterly balance on deposit.
   Once $10,000 is on deposit, simple interest will be computed on the $10,000. No interest is paid on amounts exceeding $10,000, except in the case of a member in a missing status. The interest rate will be applied as 2.5 percent for a quarter, .833 percent for a month, and 1.667 percent for two months.

   b. Deposits made on or before the 10th of the month, accrue interest from the first of the month. Deposits made after the 10th of the month, accrue interest from the first day of the following month.

   c. Interest paid on amounts deposited into the Savings Deposit Program is taxable income. It is not subject to federal income tax withholding (FITW). It is not subject to combat tax exclusion because it is considered passive income.

5. Conditions Under Which Deposits, Plus Interest, Are Repaid.

   a. All deposits into the Savings Deposit Program, plus interest, shall be repaid upon:

      (1) A member's departure from a qualifying area. In such cases, repayment shall be made at the time of departure, if requested by the member, or 90 days after the member's assignment to the area terminates. For the Persian Gulf Conflict, the 90-day period begins on the day after the member's entitlement to Imminent Danger Pay (IDP) terminates.

      (2) Discharge or separation.

      (3) Placement in a missing status.

      (4) Death.

   b. Interest on deposits stops at the end of the month in which full repayment is made. If the 90-day limitation period ends on any day other than the last day of a month, interest will accrue through the last day of the preceding month.

6. Other Withdrawal Conditions.

   a. Accounts Which Have Reached $10,000. In situations where a member's principal and interest on deposit reaches $10,000, any amounts representing interest accruing in the account subsequent to that time which causes the $10,000 total to be exceeded, may be withdrawn quarterly at the member's request.

   b. Emergency Withdrawals. The only instance that amounts of principal in the account may be withdrawn (other than as specified in section 6-F-5) is when a member requests emergency withdrawal, i.e., the health or welfare of a member or his dependent(s) would be jeopardized if withdrawal were not granted.

7. Exemption From Indebtedness Collection. Savings deposits, and interest thereon, are exempt from liability for a member's indebtedness to the U.S. Government or its agencies. They are also not subject to forfeiture by sentence of court-martial. Savings deposits and interest, however, remain subject to levies issued by the Internal Revenue Service.

8. Procedures. Procedures for enrolling in, and withdrawing from, the Savings Deposit Program are contained in section 7-C, Personnel and Pay Procedures Manual, HRSICINST M1000.2 (series).

G. Uniformed Services Thrift Savings Plan.

1. Thrift Savings Plan. The Thrift Savings Plan (TSP) is a retirement savings and investment plan for federal employees and members of the uniformed services. It is similar to private 401(k) plans. TSP has been in operation for federal civilian employees since 1987. TSP contributions are deducted from a members pay before taxes are computed, so the member pays less tax now. In addition, TSP earnings are tax-deferred. This means the member does not pay federal income taxes on their contributions or earnings until the money is withdrawn. TSP is not a replacement of, or a substitute for current military retirement programs. Rather, it is a voluntary addition to these programs.

2. TSP Administration. The Federal Retirement Thrift Investment Board (FRTIB) administers TSP and maintains the www.tsp.gov website. The FRTIB contracts with the National Finance Center (NFC) of the U. S. Department of Agriculture to be the TSP record keeper. The Human Resources Service and Information Center (HRSIC) receives and processes TSP elections submitted by members, deducts TSP contributions from member's pay, and forwards TSP contributions to the NFC. HRSIC inputs the CGHRMS documents to JUMPS where the specified amount will be reflected on the member's LES in the deduction column. HRSIC forwards the money and their account information to the NFC. After joining TSP, a member will communicate directly with the NFC.

3. TSP Eligibility. All active duty and selected reserve members of the Coast Guard are eligible to join the Uniformed Services Thrift Savings Plan. Coast Guard Academy cadets and non-prior service CG Naval Academy Preparatory School (NAPS) cadets, since they are not entitled to Basic Pay, are not eligible to participate in TSP until they are commissioned or reverted to enlisted status. Members who join the uniformed service after 9 Oct 2001 will be able to participate in the TSP within 60 days of joining the uniformed services without waiting for an open season. A service member who converts from Ready Reserve status to active duty status or who converts from active duty to Ready Reserve status may make a TSP contribution election within 60 days after the effective date of the conversion. Members not joining the program after the initial 60-day period or within 60 days of joining the uniformed services will have two "open seasons" per year to enroll thereafter. Members who are contributing to the TSP may elect to contribute bonuses at any time.

4. TSP Contribution Limits and Rules.

   a. Basic Pay. A member must contribute a minimum of one percent per pay period (month) into TSP to start an account. The maximum amount a member can contribute from basic pay each year is listed below.

Year	Percent
2002	7%
2003	8%
2004	9%
2005	10%
2006+	unlimited (subject to annual IRC limits)

   Basic pay contributions may only be started or changed during an open season, but may be stopped at any time.

d. Personnel Reporting Units (PERSRU) will ensure prior service accessions are advised of the opportunity to enroll in TSP and given the opportunity within the initial 60 days and ensure each separating member receives a TSP withdrawal package.

e. Commanding Officer Training Center Cape May, and Superintendent U.S. Coast Guard Academy will develop introductory programs for accessions and ensure eligible accessions have an opportunity to enroll in TSP. Source of supply for all materials will be provided separately.

f. Unit commanding officers and Officers in Charge will designate a TSP point of contact.

H. Federal Long Term Care Insurance Program (FLTCIP).

1. Authority. Effective 1 Oct 2002, Public Law 106-265 authorized members of the uniformed services to enroll in the FLTCIP.

2. Eligibility.

a. A uniformed services member on active duty. Coverage is available for the member as well as the following family members:

(1) Spouse
(2) Child (including an adopted child, stepchild, or foster child) at least 18 years of age.
(3) Parent, stepparent, or parent-in-law.

b. A member of the Selected Reserve. Coverage is available for the member as well as the following family members:

(1) Spouse
(2) Child (including an adopted child, stepchild, or foster child) at least 18 years of age.
(3) Parent, stepparent, or parent-in-law.

c. A Retired Member. A retired member of the uniformed services who is entitled to retired pay. Coverage is available for the member as well as the following family members:

(1) Spouse
(2) Child (including an adopted child, stepchild, or foster child) at least 18 years of age.

3. Long-Term Care Covered By FLTCIP.

a. Institutional (nursing home, assisted living facility, and hospice) care.

b. Non-institutional (home health and adult day) care.

4. Enrollment.

a. Enrollments must be initiated by the member through the FLTCIP contractor either on-line or by hard copy. Long Term Care Partners, a joint endeavor between the Metropolitan Life Insurance Company and John Hancock Life Insurance Program, is the current FLTCIP contractor.

b. The telephone number and web site for Long Term Care Partners is as follows:

Phone: 1-800-LTCFEDS (1-800-582-3337)

Web Site: http://www.ltcfeds.com/ (for enrollment information)
http://www.opm.gov/insure/ltc/index.htm (for general information)

c. All enrollments in FLTCIP are effective on the first day of the month.

5. Premiums.

a. Premiums for FLTCIP are dependent upon the age of the insured (the member or eligible relative) and the coverage option(s) elected. A range of options (weekly benefit amounts, benefit periods, inflation protections, and waiting periods prior to benefit payout) are available under FLTCIP.

b. Members have three options for payment of FLTCIP premiums: payroll deduction; direct billing by the contractor; or automatic bank withdrawal. If premiums are made by payroll deduction, the following payroll office identifier shall be shown on the member's application for enrollment:

Active Duty: - CGRDACT
Reserve - CGRDRES
Retired - CGRDANN

c. FLTCIP premiums for a relative can be paid by payroll deduction even if the member does not enroll in FLTCIP.

d. Premiums for FLTCIP are not government subsidized. 100% of premium costs are paid by the member.

e. FLTCIP premiums are paid with after-tax income. FLTCIP premiums do not reduce a member's taxable income for federal or state tax withholding purposes.

f. FLTCIP premiums are paid in arrears rather than in advance.

g. FLTCIP premiums are monthly premiums. They will not be pro-rated for portions of a month.

h. FLTCIP premiums are shown on the member's Leave and Earnings Statement as follows:

Type of Member	FLTCIP indicated on LES
Active Duty	Allotment
Selected Reservist	Deduction
Retiree	Allotment

i. Reserve members having FLTCIP deductions made by payroll deduction who fail to drill (and hence do not have earnings from which to deduct FLTCIP premiums) will be direct billed by the contractor. Payroll deduction will resume when the reservist's pay begins again. However, if three consecutive deductions are missed, the reservist will be changed to direct billing and taken off payroll deduction.

6. FLTCIP Coverage Upon Separation.

a. Members who separate from the Coast Guard may elect to continue their FLTCIP coverage into the civilian sector without a change in premium. The member must coordinate with the contractor to pay the FLTCIP premiums by direct billing or automatic bank withdrawal.

b. Members who retire from the Coast Guard will have their active duty FLTCIP payroll deduction stopped upon retirement. If the member desires to continue FLTCIP coverage into retirement, the member must notify the contractor. The member will have the option of paying FLTCIP premiums by payroll deduction from retired pay, direct billing by the contractor, or automatic bank withdrawal.

8. Authorized Allotments. Voluntary allotments of military pay and allowances of service members in active military service are limited to discretionary and non-discretionary allotments.

   a. Discretionary Allotments. The member shall certify that the allotment is within the limits of the law (e.g., allotments may not be used to repay gambling debts where gambling is not permitted). Examples of discretionary allotments include but are not restricted to the following:

      (1) Voluntary payment to a dependent and relatives.

      (2) Payment of home loan, mortgage or rent.

      (3) Payment of premium for commercial insurance such as life, dental, health, vehicle, etc.

      (4) Repayment to a financial institution for car loan, home improvement loan, etc.

      (5) Navy Mutual Aid Insurance.

      (6) United States Government Life Insurance.

      (7) Deposits to a financial institution, mutual fund company, or investment firm, for the personal or joint account of the member.

      (8) Payment of dues to a Coast Guard association.

   b. Nondiscretionary Allotments. Nondiscretionary allotments of military pay and allowances of members in active military service are limited to the following:

      (1) Purchases of U.S. Savings Bonds.

      (2) Payment for pledges for charitable contributions to the Combined Federal Campaign (CFC). Only one CFC allotment is authorized for each service member.

      (3) Allotments to the Department of Veterans Affairs for deposit to the Post-Vietnam Era Veterans Educational Assistance Program and the Veterans Educational Assistance Act of 1984.

      (4) Repayment of loans to CG Mutual Assistance or Morale Fund, Armed Forces Relief Societies, and the American Red Cross.

      (5) Repayment of indebtedness to the United States Government or a court appointed trustee under Chapter XIII of the Bankruptcy Act.

      (6) Tricare Dental Program (TDP) premiums.

      (7) Federal Long Term Care Insurance Program (FLTCIP) premiums.

Authorized Allotment Purposes and Periods

Non-Discretionary Allotments (listed to the following)	Then the letter is	Allotment Limitation (Note 1)	Required period is		May continue into retirement	
			Indefinite	Definite	Yes	No
Purchase of United States Savings Bond – SERIES EE	B	NONE (Note 2)	X		X	
Purchase of U.S. Savings Bond – SERIES I	G	NONE (Note 2)	X		X	
Charitable contributions to Combined Federal Campaign fund	C	1		X		X
Post –Vietnam Era Veterans' Educational Assistance Program	E	1		X		X
Veterans' Education Assistance Act of 1984 (Note 4)	F	1		X		X
Loan repayment to:	L					
a. Coast Guard Mutual Assistance or Morale Fund		NONE		X	X	
b. Armed Forces Relief Societies		NONE		X		X
c. American Red Cross		NONE		X		X
Repayment of indebtedness to the United State Government (Note 5) or a Court appointed Trustee under Chapter XIII of the Bankruptcy Act	T	NONE		X	X	
Veterans Benefits Improvement Act of 2000 (Note 10).	K	1		X		X
Tricare Dental Program Premiums	J	1	X			X
Federal Long Term Care Insurance Program Premiums	U	1	X		X	

Discretionary Allotments	Then the letter is	Allotment limitation (Note 1)	Required period is		May continue into retirement	
			Indefinite	Definite	Yes	No
Support of dependents	D	NONE	X		X	
Repayment of home loans, mortgages, or rent (Note 6)	H	NONE	X		X	
Commercial Insurance	I	NONE	X		X	
Loan repayment to a Financial Institution (Note 7)	L	NONE (Note 8)	X			X
Navy Mutual Aid Insurance	M	1	X		X	
U.S. Government Life Insurance (USGLI) and/or National Service Life Insurance (NSLI)	N	1	X		X	
Other	O	NONE	X			X
Payment to financial institutions to a personal or joint account of the member	S	NONE	X			X (Note 9)
Payment of dues to Coast Guard associations	X	NONE	X		X	

Notes:

1. Maximum number of discretionary plus non-discretionary allotment may not exceed 14. Refer to Section 7-A-4.d.
2. The amount of bonds which may be purchased and held in the name of any one person in any 1 calendar year is limited to $30,000 face amount.
3. Refer to section 7-D.
4. "F" allotments are not really allotments because the contributions are a reduction of a member's basic pay. The allotment procedure is used as a convenience only and does not imply the funds were ever in the member's control.
5. Includes, but is not limited to:
   a. Defaulted notes guaranteed by the VA or FHA.
   b. Delinquent Federal income taxes.
   c. Overpayment of pay and allowances of other agencies.
6. Following conditions apply:
   a. Payment of loans for the purchase of a home, mobile home, or house trailer used as a residence by the allotter, spouse, and/or dependent.
   b. A member's landlord is offered the opportunity to receive rental payments by allotment from the member's pay. In return the landlord agrees to "Set-A-Side" the last month' rent and security deposit. This agreement is strictly between the member and landlord – Coast Guard has no liability. Amount of allotment is normally not more than member's BAH.
   c. Home Mortgage allotments can continue into retirement. However, rental Set-A-Side allotments cannot.
7. Financial Institution means any bank, savings bank, savings and loan association, credit union, or similar institution.
8. Each allotment must have a separate and distinct account number.
9. Only one "S" allotment authorized when retired.
10. See section 7-E-5.

FIGURE 7-1

CHAPTER 8. TAXES

A. Withholding of Federal Income Tax.

1. Authority for withholding Federal Tax. The definition of income which is subject to Federal income tax withholding and the requirement that tax be collected at sources of income are contained in 26 USC 3401 and 3402. The rate of withholding is in accordance with the current issue of the Treasury Department Circular E.

2. Wages Subject to Federal Income Tax Withholding (FITW). The taxable pay earned by all service members (except as stated in section 8-A-3) is subject to withholding of Federal income tax. Refer to figure 8-1 for taxability of items of military pay and/or allowances.

3. Wages Not Subject to Federal Income Tax withholding.

   a. All active duty members for any month during which they qualify for combat zone exclusion. Refer to section 8-G.

   b. Residents of Puerto Rico who are stationed outside the U.S. will have Puerto Rico income tax withheld from military wages, and will not have Federal income tax withheld upon the same wages, unless the member requests otherwise.

4. Legal Residence. Each member must designate a legal residence, and report any changes thereto. A member' s legal residence does not change because of change of permanent station. The legal residence at the time of entry into the Service remains the same until changed by the member.

5. Basis for Establishment of Monthly Rate of Tax. Each member for whom a military pay account is initially opened is required to file an Employee's withholding Allowance Certificate (IRS Form W-4) to establish a marital and exemption status.

6. When a New Form W-4 is to be Submitted. Form W-4 is required to be filed whenever:

   a. There is a change in marital status.

   b. There is a change in the number of exemptions claimed.

7. Withholding of Additional Tax. A member may authorize an additional amount to be withheld monthly to meet income tax needs. This is accomplished by submitting a new IRS Form W-4. Additional amounts may be withheld by reducing allowances and/or indicating the additional monthly amount (in even dollars) to be withheld.

8. Reducing withholding of Tax for Itemized Deductions. A member may reduce the monthly withholding tax by claiming additional withholding allowances based on large itemized deductions. If the total additional withholdings exceed 10, a copy of the W-4 must be filed with the IRS.

9. Withholding Not Required. Withholding of income tax will not be made from members who certify that they did not incur any tax liability for the previous tax year and anticipate they will not incur any liability for the current year. The member must file Form W-4 "Withholding Exemption Certificate" to claim this exemption. In addition, a copy of the W-4 must be filed with IRS if the member's monthly taxable wages exceed $866.67. Once filed claiming "EXEMPT," the member must re-file as follows:

   a. If no tax liability is expected for the following year, the member must file a new Form W-4 on or before 15 February of that year.

   b. If tax liability is expected for the following year, the member must file a new Form W-4 by 1 December of the current year.

10. One-Time Deduction. One-time credits (Reenlistment or Career Status Bonus, Lump Sum Leave, etc.) are federally taxed at a flat rate of 27%.

11. Retroactive Withholding Adjustment. Retroactive adjustments are not authorized.

12. Reporting Discharge of Indebtedness to the Internal Revenue Service (IRS) using IRS Form 1099-G. When an indebtedness is remitted under 14 USC 461 or waived under 10 USC 2774, it is not normally reported to IRS as taxable income. However, if a taxable item caused the overpayment, and the amount of taxable income reported was reduced upon discovery of the debt, it should be reported to the IRS. If a debt caused by overpayment of nontaxable items, BAS, BAH, is terminated, it must be reported to IRS in IRS Form 1099-G. Taxable items that have not previously been taxed and reported to the IRS should also be included on IRS Form 1099-G.

B. Withholding of State Taxes.

1. Wages Subject to State Income Tax Withholding (SITW). The taxable pay earned by service members (as defined in Figure 8-1) is subject to SITW by the state declared by the member as his/her legal residence. Military compensation is not taxable by any state, territory, possession, political subdivision, or district that is not the member's legal residence.

2. Withholding Agreements. Before withholding can be effected, the state must have entered into a withholding agreement with the Department of Treasury. The states shown in figure 8-2 have entered into such agreements.

3. Further Information. Procedures for establishing state income tax withholding are contained in Chapter 8, Personnel and Pay Procedures Manual, HRSICINST M1000.2 (series). It also provides the address and World Wide Web address of the various states.

4. Delinquent Taxes. There is no authority for the involuntary collection of delinquent state tax liabilities from the pay of military members.

States Having Treasury Agreements for State Tax Withholding

State	Effective Date
Alabama	1 Jul 77
Arizona	1 Oct 93
Arkansas	1 Aug 81
California	1 Feb 78
Colorado	1 Aug 77
Connecticut	1 Jan 92
Delaware	1 Jul 77
District of Columbia	1 Aug 77
Georgia	1 Jan 79
Hawaii	1 Dec 77
Idaho	1 Jul 77
Indiana	1 Aug 77
Iowa	1 Jul 77
Kansas	1 Jul 77
Kentucky	1 Sep 77
Louisiana	1 Sep 77
Maine	1 Nov 77
Maryland	1 Aug 77
Massachusetts	1 Aug 77
Minnesota	1 Nov 77
Mississippi	1 Jun 78
Missouri	1 Jun 89
Nebraska	1 Sep 77
New Jersey	1 Jul 77
New Mexico	1 Jul 77
New York	1 Jul 77
North Carolina	1 Jul 77
North Dakota	1 May 88
Ohio	1 Sep 78
Oklahoma	1 Sep 77
Oregon	1 Nov 77
Pennsylvania	1 Jul 77
Puerto Rico	1 Jul 89
Rhode Island	1 Aug 77
South Carolina	1 Jul 77
Utah	1 Jul 77
Vermont	1 Jan 90
Virginia	1 Jul 77
Wisconsin	1 Aug 77

FIGURE 8-2

C. Federal Insurance Contributions Act (FICA) Tax.

1. Authority. Effective 1 Jan 1957 the Servicemen's and Veteran's Survivor Benefits Act of 1956 extended Social Security coverage to members of the Armed Forces, and subjected them to tax deductions as prescribed by the Federal Insurance Contribution Act (FICA). These taxes are imposed on members in order to provide funds for old age, survivors, and disability insurance. Effective 1 Jan 1966, an additional tax was imposed to provide hospital insurance benefits for the aged. The term "FICA Tax," used in this section includes both Federal Insurance Contribution Act (FICA) and Health Insurance (HI).

2. Wages Subject to Tax. Only basic pay is subject to FICA Tax deductions (this includes any one-time credits of basic pay).

3. Tax Rates. The Payroll Management Guides contain the current and historical FICA Tax rates, as well as the maximum amount of wages subject to tax and the maximum amount of tax that can be withheld per year.

Calendar Year	Basic FICA (%)	+	Medicare Contribution (%)	FICA Total (%)	Cap on wages subject to Social Security	Maximum Social Security Tax
1991	6.20				53,400	3,310.80
1991			1.45		125,000	1,812.50
1992	6.20				55,500	3,441.00
1992			1.45		130,200	1,887.90
1993	6.20				57,600	3,571.20
1993			1.45		135,000	1,957.50
1994	6.20				60,600	3,757.20
1994			1.45		NO MAXIMUM LIMIT	
1995	6.20				61,200	3,794.40
1995			1.45		NO MAXIMUM LIMIT	
1996	6.20				62,700	3,887.40
1996			1.45		NO MAXIMUM LIMIT	
1997	6.20				65,400	4,054.80
1997			1.45		NO MAXIMUM LIMIT	
1998	6.20				68,400	4,240.80
1998			1.45		NO MAXIMUM LIMIT	
1999	6.20				72,600	4,501.20
1999			1.45		NO MAXIMUM LIMIT	
2000	6.20				76,200	4,724.40
2000			1.45		NO MAXIMUM LIMIT	
2001	6.20				80,400	4,984.80
2001			1.45		NO MAXIMUM LIMIT	
2002	6.20				84,900	5,263.80
2002			1.45		NO MAXIMUM LIMIT	
2003	6.20				87,000	5,394.00
2003			1.45		NO MAXIMUM LIMIT	

b. When the IRS determines that a member's delinquent income tax is a "problem case," the IRS may direct that, since the member's "take home pay" is not enough to pay the levy, all available accrued pay should be attached. In such "problem cases," all items of pay and allowances, including travel allowances and accrued leave settlement paid upon discharge, less exemptions claimed on IRS form 668-W(c), and less deductions and collections prescribed in figure 11-7, rules 1 through 8, are subject to levy. Voluntary non-discretionary allotments shall be discontinued if necessary, with the exception of allotments for support of minor children that are authorized in compliance with court orders entered prior to the date of levy. If the amount of the levy does not require stopping all voluntary allotments, the member may select which allotments to be stopped; if the member refuses such selection, the Human Resources Service and Information Center shall stop allotments as necessary, with insurance allotments the last to be stopped.

G. Income Tax Exclusion for Duty in a Combat Zone.

1. Authority. Under the provisions of 26 USC 112, certain income earned by members of the Armed Forces while in a combat zone designated by the President is not subject to withholding of Federal income tax.

2. Combat Zones Defined and Locations Eligible for All Combat Zone Related Tax Benefits.

a. Executive Order 11216, 1 Jan 1964: Designated the following as a combat zone effective 1 Jan 1964: "Vietnam, including the waters adjacent thereto within the following described limits: from a point on the east coast of Vietnam at the juncture of Vietnam with China southeastward to 21 degrees N. Lat., 108 degrees 15' E. Long.; thence southward to 11 degrees N. Lat., 111 degrees E., Long.; thence southwestward to 7 degrees N. Lat., 105 degrees E. Long.; thence northward to 9 degrees 30' N. Lat., 103 degrees E. Long.; thence northeastward to 10 degrees 15' N. Lat., 104 degrees 27' E. Long.; thence northward to a point on the West Coast of Vietnam at the juncture of Vietnam with Cambodia. The island of Phu Quoc is a part of the territory of Vietnam. Executive Order 13002, 13 May 1996, terminated the above "combat zone" designation as of midnight on 30 Jun 1996.

b. Executive Order 12744, of 17 Jan 1991: Designated the following as a combat zone, including the airspace above such locations, effective 17 Jan 1991: the Persian Gulf, Red Sea, Gulf of Oman, that portion of the Arabian Sea that lies north of 10 degrees north latitude and west of 68 degrees east longitude, Gulf of Aden, the total land areas of Iraq, Kuwait, Saudi Arabia, Oman, Bahrain, Qatar, and the United Arab Emirates.

c. Public Law 104-117, effective 20 Mar 1996: Authorized combat tax exclusion benefits for members performing services in peace-keeping efforts in Bosnia-Herzegovina, Croatia, and Macedonia.

d. Executive Order 13119 of 13 Apr 1999: Designated the following areas (including the airspace above) as combat zone: the Federal Republic of Yugoslavia (Serbia and Montenegro), Albania, the Adriatic Sea, and the Ionian Sea north of the 39th parallel.

e. Executive Order 13239 of 12 Dec 2001: Designates these countries, including the airspace above, as combat zones: Effective 19 Sep 2001 - Afghanistan, Pakistan, Tajikistan, and Jordan. Effective 1 Oct 2001 - Kyrgystan and Uzbekistan.

f. Effective 31 Oct 2001: The land area and airspace of Oman and United Arab Emirates, waters and airspace of the Red Sea, Gulf of Aden, Gulf of Oman, and Arabian Sea north of 10 degrees north latitude and west of 68 degrees east longitude.

g. Executive Order 13239: Effective 10 Apr 2002 - Yemen, and effective 1 Jul 2002 – Djibouti. Military personnel in these locations are eligible for all combat zone related tax benefits due to their service in direct support of military operations in the Afghanistan combat zone.

h. Combat Zone Tax Relief (CZTR) for Personnel in Direct Support of Operation Iraqi Freedom: Pursuant to Treasury Regulation §1.112-1 and Revenue Ruling 70-621, 1970-2 C.B. 17, effective 1 Jan 2003 for military personnel in Turkey and Israel, and effective 11 Apr 2003 (because those military personnel in the eastern Mediterranean were not eligible for IDP prior to that date) for those members deployed to water areas of the Eastern Mediterranean that lie east of 30 degrees east longitude in support of Operation Iraqi Freedom, are eligible for all combat zone related tax benefits due to their direct support of military operations in the Arabian Peninsula Combat Zone, as designated by Executive Order 12744.

3. Excludable Compensation. Refer to figure 8-1 for items of military pay which are not included in gross income and are exempt from Federal income taxation when member qualities for the combat zone exclusion.

4. Qualification for Combat Zone Exclusion. On and after 1 Jul 1973, members qualify for combat zone tax exclusion for any month during any part of which they:

a. Perform Active Service in Combat Zone. These are members in a duty status and those whose permanent duty assignment is in the combat zone.

b. Are a Prisoner of War or Missing in Action. As a member of the Armed Forces in active service in a combat zone, who there becomes a prisoner of war or missing in action. For the purpose of this section, the member is deemed to continue in active service in the combat zone for the period for which he or she is entitled to such status for military pay purposes.

c. Qualify for Hostile Fire Pay While Present in Zone. As a result of physical presence in the combat zone, qualify for hostile fire or imminent danger pay under the provisions of chapter 4.

d. Support Military Operations in Combat Zone While Outside Zone. Perform military duties in areas outside the combat zone in support of military operations in the zone and by reason of such duties qualify for hostile fire or imminent danger pay under the provisions of chapter 4.

e. Are Hospitalized. Tax exclusion benefits continue when hospitalization or re-hospitalization occur at any place as a result of wounds, disease, or injury incurred while serving in a combat zone or serving under conditions contained in section 8-G-4.d. A member is "hospitalized or re-hospitalized" until member's status as a hospital patient ceases by reason of discharge from hospitalization with orders to report for duty, separation from the service, or retirement. Combat zone, tax exclusion shall not apply to any months beginning more than 2 years after the date of the termination of combat activities in the combat zone. However, with respect to members hospitalized or re-hospitalized as a result of service in the combat zone designated for purposes of the Vietnam conflict, combat zone tax exclusion shall not apply to any month beginning after 31 Jan 1978.

f. Are Temporarily Absent. After being assigned to duty in the combat zone, are directed to perform TAD, granted leave, or authorized to depart from the zone for other lawful cause. In instances where the absence extends over a period that includes a full calendar month, credit for the tax exclusion may not be allowed for that calendar month. Also effective 12 Nov 1970, member who is in the combat zone merely because of being on leave from a duty station not in the zone solely for their own convenience, or who pass over or through the zone in a travel or duty status between points outside the zone are not entitled to tax exclusion unless they qualify under section 8-G-4.c. Travel or duty status for which the exclusion does not apply includes stops or layovers in the combat zone. This section does not apply to members who are assigned to units in the combat zone or who are ordered on official temporary duty to the combat zone.

g. Brief presence in Combat Zone. A member who is present, however brief, in the combat zone on official duty requiring presence in that zone, including the airspace of a combat zone, qualifies for combat zone exclusion for that month. Members on official duty aboard an aircraft whose flight path requires passage through the airspace of the zone are entitled to the exclusion, even though the travel may be between two points both of which lie outside the zone. This provision mirrors the entitlement to hostile fire/imminent danger pay under like conditions (figure 4-6, note 7).

5. Periods for Which Tax Exclusion Does Not Apply. Members who are in the combat zone merely for their own convenience, e.g. while on leave from a duty station not in the zone, are not entitled to the exclusion.

6. Involuntary Tax Withholding Prohibited. Under 26 U.S.C.3401, none of the compensation paid to a member of the Armed Forces during a month in which member is entitled to a combat zone tax exemption is subject to involuntary Federal Income Tax Withholding. Do not withhold income tax involuntarily for any month in which a member is entitled to the combat zone exclusion. However, the income of a commissioned officer (pay grade O1 and above) which exceeds the maximum monthly MCPO-CG basic pay amount, plus the amount of imminent danger pay to which the officer is authorized, is considered taxable wages and is not exempt. Members entitled to combat tax exclusion will not have any federal/state income tax withheld from the exempted amount of their pay. Voluntary withholding is not permitted.

   a. Filing a new Employee's Withholding Allowance Certificate (IRS Form W-4), and

   b. Completing Item 5 only of Form 11-4 to indicate the monthly amount of FITW member desires withheld from pay.

   Note: The combat additional withholding automatically stops when the member leaves the combat zone and loses the tax exclusion.

7. Time Frame For Filing Tax Return.

   a. Federal Tax Return. The due date for filing Federal tax returns and declaration of estimated taxes, or the payment of any tax or estimated tax, is automatically postponed without interest or penalty while a member serves in a combat zone. This includes a period of hospitalization outside the United States as a result of injury received while serving in a combat zone. Postponed tax returns must be filed within 180 days after departure from a combat zone or release from hospitalization incident to such duty. This relief is not available to the member's spouse. A statement must be attached to the return indicating to the District Director the date on which combat zone service, or hospitalization outside the United States, as a result thereof, ended. A member should promptly advise the Internal Revenue Service of combat zone status if any attempt is made to require the filing of a return or payment of tax prior to expiration of the authorized postponement.

   b. State Tax Return. The due date for filing State tax returns is regulated by each state. Members serving in a combat zone should contact their state Internal Revenue Service regarding the postponement of filing state tax returns while serving in a combat zone.

8. Tax Abatement in Case of Death.

   a. A member who dies in a combat zone, or as a result of wounds, disease, or injury incurred while serving in a combat zone is exempt from any income tax for:

      (1) The taxable year in which death occurs.

      (2) Any prior taxable year ending on or after the first day served in a combat zone.

      (3) Any such tax for prior years which remains unpaid at date of death.

   b. For missing members the date of death is not earlier than the date on which a determination of death is made. The preceding sentence does not cause abatement of taxes for any taxable year beginning:

      (1) After 2 Jan 1978, for service in the combat zone designated for purpose of the Vietnam conflict, or

      (2) More than 2 years after the date designated under 26 U.S.C. 112 as the date of termination of combatants activities in any combat zone other than that designated above.

   c. Pay earned by a member and unpaid at death plus settlement for unused leave will be reported on Treasury Department, IRS Form 1099 when paid to survivor, beneficiary, or estate of a deceased member. IRS Form 1099 should be annotated as follows:

      "Paid by reason of death in a combat zone or as a result of wounds, disease or injury incurred while so serving. See Sections 112, 691, and 692 of the Internal Revenue Code."

      Note: In all death cases, amounts paid which represent installments of a bonus payable by reason of a reenlistment during a month member qualified for combat zone tax exclusion should not be included in income reported on IRS Form 1099.

9. Termination Date. In no case will the tax exclusion authorized active duty members extend beyond the effective date specified in an Executive Order terminating the designation of the combat zone.

10. Effect of FICA Tax. The income tax exclusion for duty in the combat zone has no effect on FICA deductions and reporting requirements.

11. Leave Earned While in a Combat Zone. Leave earned by a member in a combat tax exclusion zone is not taxed when that leave is used. The following rules apply:

    a. For officers O1 and above, the total of combat-free wages plus combat-free leave earned during a given month may not exceed an amount equal to MCPO-CG basic pay rate plus the amount of imminent danger pay payable to the officer.

    b. Leave earned in a combat tax exclusion zone is the first leave used by the member after departing the combat tax exclusion zone.

    c. Leave earned in a combat tax exclusion zone that is used during a month a member is in a combat tax exclusion status is counted as part of the tax-free wages for that month.

    d. Members who have combat leave who do not use such leave prior to separation are entitled to receive the tax benefit when selling leave, as detailed in chapter 10.

12. Selective Reenlistment Bonus Benefit. Combat tax exclusion applies to the initial payment and future installment payment of a SRB associated with a reenlistment or extension executed while a member is serving in a combat zone or during any part of a month when a member served in a combat zone. If possible, it is usually best financially for an SRB eligible member to reenlist or begin serving under an extension during a month when eligible for combat tax exclusion.

    Example: A member enlisted in the Coast Guard on 8 August 1992. Due to an extension, their current expiration of enlistment is 7 Oct 1998. Their specific rating has a Zone A SRB multiple of 2. Since the member was aboard their unit while it was underway in the Persian Gulf from 5 Apr 1998 to 4 Jun 1998, they are eligible for both Imminent Danger Pay and Combat Tax Exclusion for the months of April, May, and June 1998. Their commanding officer is authorized to affect early discharge and reenlist the member three months prior to their 6th anniversary date (8 Aug 1998) for the purpose of qualifying for a Zone A SRB. If a date selected to effect the early discharge and reenlistment is in June 1998, their SRB payments will be reduced by the portion of unserved service obligation (up through 7 Oct 1998), but it is not subject to federal (27%) and state income tax withholding.

Priority of Deductions and Collections

RULE	When the amounts due a member are not enough to cover authorized deductions or collections, collect applicable amounts shown in the following sequence:	
1	Reduction of pay entitlement	Losses of pay entitlement take precedence over all items for deduction or collection: a. Forfeiture. (note 1) b. Reduction for education benefit under "Montgomery G.I. Bill (note 1)
2	Reimbursement to United States	Amounts collected for deposit to the credit of the United States Treasury in the following order: a. FICA tax b. FITW (this includes any amounts voluntarily authorized by member in excess of the minimum withholding required. c. TRICARE-Family Member Dental Plan d. Deduction for SGLI
3	Thrift Savings Plan	Contribution amounts.
4	State income tax withholding	
5	Involuntary repayment of indebtedness to United States	a. Routine pay adjustment as defined section 11-A-2.j. b. Repayment of advances of pay/allowances or advances of travel. c. Other collections (overpayment of pay or allowances outside the scope of a routine pay adjustment). d. Repayment of public funds entrusted to an accountable member or funds obtained by any member through fraud, larceny, embezzlement, or other unlawful means. e. Clothing allowance charges. f. Transportation charges. g. Subsistence charges. h. Government property lost or damaged. i. Telephone or telegraph charges. j. Damage to assigned housing due to negligence or abuse. k. Indebtedness to a commissary, DoD contracted military banking facility overseas, or other appropriated fund activity for an uncollectable check or defaulted loan. l. Unpaid hospital bills for medical services furnished a dependent m. Compensation or stipend payments received by a medical officer from state, county, municipal, or privately owned hospitals for medical services. n. Jury duty fees received by a member. o. Amounts due other Uniformed Services, or departments or agencies outside the Department of Homeland Security, including court judgments.
6	Garnishment for alimony and child support payments	
7	Statutorily-required child and spousal support allotments	
8	Reimbursement to individuals and agencies	Remittances to an individual or agency by disbursing officer making deductions as follows: a. Deductions for rental of premises occupied by dependents. b. Deduction for payment for damages to private property.

Figure 11-7 rules and notes continued on page 11-18.

FIGURE 11-7

Priority of Deductions and Collections (cont'd)

RULE	When the amounts due a member are not enough to cover authorized deductions or collections, collect applicable amounts shown in the following sequence:	
9	Court-ordered bankruptcy payments under Chapter 13 of the revised Bankruptcy Act	See note 2.
10	Indebtedness to a nonappropriated fund activity	
11	Amounts due Service Relief Society (Army Emergency Relief, Air Force Aid Society, Navy-Marine Corps Relief Society, or Coast Guard Mutual Assistance) only at final separation	
12	Voluntary repayment of indebtedness to United States	In order specified by the military service member (note 3).
13	Involuntary allotment for commercial debts	See note 4.
14	Federal Long Term Care Insurance Program	Premium deductions
15	Allotments	Payments made to an allottee by the United States or when a savings bond has been issued before the date amounts due a member are to be disbursed in the following order: a. Emergency support of dependent b. Government insurance (discretionary allotment) c. Repayment of individual indebtedness or for payment to an individual or financial organization for disposition as authorized by the allotter (discretionary allotment) d. Purchase of United States savings bonds e. Donation to charity drives f. Other discretionary allotments. (note 4)
16	IRS levy for delinquent federal income taxes	See section 8-F-1.
17	Court-martial fines	

Notes:

1. Gross pay to which the military service member would otherwise be entitled must be reduced by the amount of the forfeiture. The forfeiture is subtracted to determine a new, reduced gross pay amount. Deductions based on gross pay will be computed on the reduced gross pay.

2. In cases where the United States Bankruptcy Court has mandated that a sum be deducted monthly, the court order will be followed as prescribed in section 11-B-7. The above order of precedence will apply unless otherwise specified in the court order in which case the court's order prevails.

3. Upon separation these become involuntary and fall under rule 5.

4. If the date of a tax levy is earlier than the effective date of a voluntary allotment or an involuntary allotment for commercial debts, the tax levy should be collected before either allotment.

FIGURE 11-7 (cont'd)

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