

UNIFORMED SERVICES COMPENSATION FACT SHEET
Updated September 2012

PART I: PAY, RETIREMENT, AND LEAVE

1. **Basic pay** – Basic pay is the foundation for the military compensation package. It is determined based on a service member's grade and length of service in the military and codified in Section 203, Title 37, United States Code ([37 USC §203](#)). Basic pay is updated based on rate changes, grade changes, longevity, and correction or change of paydays. Basic pay is administered and distributed by the Defense Finance and Accounting Service (DFAS). Current active duty military pay tables can be found on the DFAS website under [Military Pay Tables](#).
2. **Military pay raises** –United States Code ([37 USC §1009](#)) provides a permanent formula for the automatic military pay raise that is based on private-sector wage increases measured by the Employment Cost Index (ECI). Adjustments to military pay occur on January 1 of each year (or are retroactive to January 1 if implemented later in the year) and are noted along with the current tables found on the DFAS website under [Military Pay Tables](#).
3. **Retirement pay** – Service members who remain on active duty or in the Reserve Component for at least twenty qualifying years are entitled to retirement pay. Full-time active duty members begin receiving their retired pay immediately upon their retirement from the Service. Reserve Component service members who are not on full-time active duty, generally receive their retired pay after becoming sixty years of age. Military retirement is generally computed at two and a half percent times the number of equivalent active duty years of service multiplied by the service member's pay base. For a Reserve Component service member, the equivalent active duty years of service are determined by combining the number of active duty days served with the number of Reserve points earned and dividing by 360. The military retirement plan is provided at no cost to service members and is paid out depending on the retirement plan they are eligible for based on the date of initial entry to uniformed service (DIEUS):
 - **Final pay** – The final pay retirement system uses the service member's final pay as the pay base in the retired pay computation. Service members with a DIEUS before September 8, 1980 receive their retirement under the final pay system and the monthly amount is adjusted annually through cost of living adjustments (COLAs) based on the Consumer Price Index (CPI). The Office of the Under Secretary of Defense for Personnel and Readiness (USD(P&R)) provides a calculator to [estimate retired pay under the final pay system](#).
 - **High-3** – The High-3 retirement system uses the highest thirty-six months (three years) average of a service member's basic pay as the pay base in the retired pay computation. Service members with a DIEUS on or after September 8, 1980 receive retirement under the High-3 system unless they elect to participate under the career status bonus (CBS)/REDUX system. The monthly amount is adjusted annually through COLAs based on the CPI. The Office of the Under Secretary of Defense for Personnel and Readiness (USD(P&R)) provides a calculator to [estimate retired pay under the High-3 system](#).

- **CSB/REDUX** –Service members with DIEUS on or after August 1, 1986 and who chose the CSB receive their retirement pay under the CSB/REDUX system. Similar to the High-3 retirement system, the REDUX system uses the highest thirty-six months (three years) of basic pay as the base pay in retired pay computation. However, the multiplier percentage under the REDUX system is reduced by one point for each year the member is short of thirty years of service. For instance, a final pay or High-3 member retired at twenty-four years of service would have a multiplier of thirty percent, while a REDUX member would have a multiplier of twenty-four percent (thirty percent minus six points). The REDUX system re-computes the service member’s retirement pay at age 62 by adjusting the multiplier to the level it would have been under the High-3 system. The monthly amount is adjusted annually through COLAs based on the CPI, but at a rate that is one point less than the CPI. This reduction is also restored at age sixty-two, but is then applied thereafter. The Office of the Under Secretary of Defense for Personnel and Readiness (USD(P&R)) provides a calculator to [estimate retired pay under the CSB/REDUX system](#).
 - **Disability retired pay-** Service members determined by their military Service to no longer be fit for duty and rated at least thirty percent disabled are entitled to disability retirement. At the member’s choice, they will receive immediate retirement based on either their length of service using the two and a half percent multiplier or a multiplier using their percentage of disability. In either case, the pay base will be either final pay or High-3 as determined using their DIEUS date.
4. **Thrift savings plan (TSP)** – The TSP is a federal government-sponsored retirement savings and investment plan for federal employees and members of the uniformed services, including the Ready Reserve. Participants in the plan can contribute pre-tax dollars thereby reducing current taxes, to accumulate long-term, tax-deferred savings and earnings, which can supplement future retirement income. The Internal Revenue Code places an annual limit on elective deferrals, e.g., tax-deferred employee contributions to the TSP. The TSP regulations are published in Parts 1600 – 1690 of Title 5 of the Code of Federal Regulations ([5 CFR 1600-1690](#)) and further information on the program can be found on the [TSP website](#).
5. **Leave** – The military offers different categories of leave to provide service members respite from the work environment, and authorized absences to attend emergency situations and to increase positive contributions to morale, level of performance, and career motivation.
- **Annual leave (ordinary leave)** – All service members are entitled to annual leave and they accrue leave at a rate based on periods of service. The accrual rate for leave is set forth in [10 USC §701](#) and is based on a monthly accrual rate. Service members who are unable to use leave due to military necessity may accumulate leave up to a maximum level by the end of the fiscal year with any additional leave potentially lost as set forth in [paragraph 1.j\(1\). of enclosure 2, DoD Instruction 1327.06](#).
 - **Adoption leave** – Service members who adopt a child in a qualifying adoption may receive up to twenty-one days of non-chargeable leave of absence to be used in connection with the adoption. This leave must be taken within twelve months following the adoption and may be authorized in conjunction with ordinary leave. In the event that two service members who are married to each other adopt a child in a qualifying child

adoption, only one of the members may be granted an adoption leave of absence. Adoption leave is not chargeable to the service member's accrued leave and is described in [paragraph 1.k\(4\) of enclosure 2, DoD Instruction 1327.06](#).

- **Advance leave** – Advance leave is granted to the service member's leave account before its actual accrual. Advance leave is a means by which service members with limited or no accrued leave may be granted leave to resolve urgent, personnel, or emergency situations. Advance leave is chargeable to the service member's accrued leave balance and is described in [paragraph 1.j\(2\) of enclosure 2, DoD Instruction 1327.06](#).
- **Convalescent leave** – Convalescent leave is a non-chargeable absence from duty granted to expedite a service members return to full duty after an illness, injury, or childbirth. Convalescent leave is not chargeable to the service member's accrued leave and is described in [paragraph 1.k\(1\) of enclosure 2, DoD Instruction 1327.06](#).
- **Court determination and/or child support leave** – Court determination and/or child support leave is leave required by a service member to attend hearings to determine paternity or to determine an obligation to provide child support. Court determination and/or child support leave is chargeable to the service member's accrued leave and is described in [paragraph 1.j\(11\) of enclosure 2, DoD Instruction 1327.06](#).
- **Emergency leave** – Emergency leave may be granted to service members typically for family emergencies involving members of their household, immediate family, or a sole surviving relative whenever the circumstances warrant and the military situation permits. Time spent on emergency leave travel authorized at government expense or on military aircraft is not chargeable to the service member's accrued leave balance, but time spent on emergency leave is chargeable. DoD policy for emergency leave is set forth in [paragraph 1.j\(3\) of enclosure 2, DoD Instruction 1327.06](#).
- **Environmental morale leave (EML)** – EML is a leave program in overseas locations through which service members and their dependents are provided space-available travel on DoD-owned or controlled military aircraft to leave and travel to locations determined by the military. EML is chargeable to the service member's accrued leave and is described in [paragraph 1.j\(8\) of enclosure 2, DoD Instruction 1327.06](#).
- **Excess leave** – Excess leave is a no-pay status where entitlement to pay, allowances, and leave accrual stops on the first day of excess leave. Excess leave may be authorized in emergency or unusual situations. Excess leave is not chargeable to the service member's accrued leave and is described in [paragraph 1.k\(7\) of enclosure 2, DoD Instruction 1327.06](#).
- **Funded environmental morale leave (FEML)** – FEML is a leave program in overseas locations in which service members and their dependents are provided government-funded transportation from the duty station to leave locations determined by the military. FEMEL is chargeable to the service member's accrued leave and is described in [paragraph 1.j\(8\) of enclosure 2, DoD Instruction 1327.06](#).

- **Graduation leave** – Graduates of the United States Military Academy, the United States Naval Academy, or the United States Air Force Academy who, upon graduation, are appointed into any component of the Armed Forces may be granted graduation leave of not more than sixty days. This leave is not chargeable to the officer's leave account and is described in [paragraph 1.k\(6\) of enclosure 2, DoD Instruction 1327.06](#).
- **Leave in conjunction with permanent change of station (PCS)** – Whenever feasible, service members may be authorized not less than thirty days delay-en-route leave in conjunction with a PCS movement, provided no excess leave is involved. Leave in conjunction with PCS is chargeable to the service member's accrued leave and is described in [paragraph 1.j\(5\) of enclosure 2, DoD Instruction 1327.06](#).
- **Leave travel in connection with consecutive overseas assignments** – Service members stationed outside the continental United States (CONUS) who are ordered to a consecutive overseas tour of duty at the same duty station, or who are reassigned PCS to another overseas duty station, may be paid travel and transportation allowances in connection with authorized leave from the last duty station. Leave travel in connection with consecutive overseas assignments is chargeable to the service member's accrued leave and is described in [paragraph 1.j\(6\) of enclosure 2, DoD Instruction 1327.06](#).
- **Maternity leave** – Maternity leave is a convalescent period up to six weeks following pregnancy and childbirth. Maternity leave is not chargeable to the service member's accrued leave and is described in [paragraph 1.k\(2\) of enclosure 2, DoD Instruction 1327.06](#).
- **Non-chargeable rest and recuperation (NCR&R) leave** – The Secretaries of the Military Departments can grant service members serving in designated authorized R&R locations with a non-chargeable administrative absence of up to fifteen days to be used in conjunction with the benefits provided under the R&R program. NCR&R leave is not chargeable to the service member's accrued leave and is described in [paragraph 1.j\(10\) of enclosure 2, DoD Instruction 1327.06](#).
- **Paternity leave** – Married service members on active duty whose spouse gives birth to a child may receive ten days of non-chargeable leave of absence to be used in connection with the birth of the child. Paternity leave is not chargeable to the service member's accrued leave and is described in [paragraph 1.k\(5\) of enclosure 2, DoD Instruction 1327.06](#).
- **Recruiting assistance leave program** – Service members who provide assistance to recruiting may be granted up to fourteen days of non-chargeable leave. Recruiting assistance leave is not chargeable to the service member's accrued leave and is described in [paragraph 1.k\(3\) of enclosure 2, DoD Instruction 1327.06](#).
- **Rest and recuperation (R&R) leave** – R&R leave is a program that authorizes use of ordinary leave to allow service members time away from hostile fire and imminent danger areas. R&R leave is chargeable to the service member's accrued leave and is described in [paragraph 1.j\(9\) of enclosure 2, DoD Instruction 1327.06](#).

- **Reenlistment leave** – Service members reenlisting in the military may be authorized a longer consecutive period of leave between enlistment periods. Reenlistment leave may include advance leave and is chargeable to the service member’s accrued leave. DoD policy for reenlistment leave is set forth in [paragraph 1.j\(4\) of enclosure 3, DoD Instruction 1327.06](#).
 - **Special leave accrual** – Special leave accrual allows service members who are not allowed leave when undergoing lengthy deployments or during periods of hostility the ability to accrue leave above the normal maximum amount of leave. DoD policy for special leave accrual is set forth in [paragraph 1.h of enclosure 2, DoD Instruction 1327.06](#).
 - **Transition leave** – Formerly called “terminal leave,” transition leave is a period away from the workplace granted in conjunction with transition preparations to include retirement. Transition leave is chargeable to the service member’s accrued leave and is described in [paragraph 1.j\(7\) of enclosure 2, DoD Instruction 1327.06](#).
6. **Combat zone tax exclusion (CZTE)** – Earnings received while performing duties in, or in direct support of, areas designated as a combat zone may be excluded from taxable income. Portions of income excluded from taxable earnings for enlisted service members, warrant officers, and officers are set forth in [paragraph 440103, Chapter 44, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).
 7. **Savings deposit program (SDP)** – Military members may be authorized to participate in the SDP during assignments and deployments to specified locations. The program provides for interest on deposits and allows service members to contribute any portion of their unallotted current pay and allowances up to a maximum deposit amount. Eligibility requirements, stated interest rate, and maximum contribution limits are stated in [Chapter 51, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).

PART II: SPECIAL AND INCENTIVE PAY

1. **Aviation incentive pay** – Aviation incentive pay is a monthly incentive pay, payable to service members receiving basic pay, for the frequent and regular performance of operational or proficiency flying duty. Monthly aviation incentive pay amounts are based on length of service and can be found in [37 USC §301a\(b\)](#).
2. **Aviation special pay: aviation career officers extending period of active duty** – Aviation officers serving between January 1, 1989 and December 31, 2012 are eligible to receive a bonus when agreeing to remain on active duty in aviation service for at least one additional year. The amount of the bonus is consistent for all pay grades and can be found in [37 USC §301b\(c\)](#).
3. **Career sea pay** – Career sea pay is a monthly special pay entitlement for service members while on sea duty. Current entitlement amounts for career sea pay can be found in [tables 18-2, 18-3, and 18-4, Chapter 18, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).

4. **Critical skill retention bonus (CSRB)** – Enlisted service members serving on active duty who are qualified in a critical military skill may be paid a retention bonus if the service member reenlists or voluntarily extends the enlistment for at least one year. Current payment amounts for special duty assignment pay can be found in [paragraph 0903, Chapter 9, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).
5. **Dental special and incentive pays** – Service members serving in dental positions are entitled to additional pays due to the critical designation of their position:
 - **Accession special pay for dental officers** – Accession special pay for dental officers is a bonus for dental officers who agree to accept a commission as an officer and remain on active duty for a period of time. The actual amount of the accession bonus is determined by the Secretary of each military department, but is limited by [37 USC §302h\(a\)\(2\)](#).
 - **Additional special pay for dental officers** – Additional special pay is a monthly entitlement for dental officers meeting specific requirements and who are not undergoing an internship or initial residency training. The specific amount of the additional special pay for medical officers is listed in [37 USC §302b\(a\)\(4\)](#).
 - **Board certified pay** – Board certified pay is an additional monthly entitlement for dental officers who meet specific requirements and are board certified. Payment amounts vary based on the period of creditable service and can be found in [37 USC §302b\(a\)\(5\)](#).
 - **Incentive special pay (ISP)** – ISP is an additional monthly entitlement for dental officers meeting specific requirements and who are oral or maxillofacial surgeons. The payment amount for the ISP can be found in [37 USC §302b\(a\)\(6\)](#).
 - **Multiyear special pay (MSP)** – The MSP is a multiyear retention bonus for fully-qualified dental officers in a designated specialty who meet specific requirements and agree to remain on active duty for a period of time. The amount for the MSP is codified in [37 USC §301e\(A\)\(2\)](#).
 - **Variable special pay** – Variable special pay is an additional monthly pay for dental officers in the armed forces who are on active duty under a call or order to active duty for a period of not less than one year. Payment amounts vary based on whether the officer is an intern and the period of creditable service. Current payment amounts for variable special pay can be found in [37 USC §302b\(a\)\(2\)](#).
6. **Diving duty special pay** – Diving duty special pay is a monthly entitlement for service members who are entitled to basic pay and are assigned by orders to the duty of diving or required to maintain proficiency as a diver. Current payment amounts for diving duty special pay can be found in [37 USC §304\(b\)](#).
7. **Enlistment bonus** – The enlistment bonus may be paid to enlistees who meet various specified criteria. The amount of the enlistment bonus is limited by [paragraph 0901, Chapter 9, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).

8. **Foreign language proficiency special pay** – The Secretary of each branch of Service may pay a bonus to service members who are proficient in a foreign language deemed necessary because of national defense or public health considerations. Current entitlement amounts for the foreign language proficiency special pay can be found in [paragraph 190103, Chapter 19, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).
9. **Hardship duty pay-location (HDP-L)** – HDP-L is a compensation paid to members assigned outside the continental United States (OCONUS) in quality of life (QOL) hardship locations where living conditions are substantially below the standard most members in the continental United States (CONUS) would generally experience. HDP-L is intended to recognize the extraordinary arduous living conditions, excessive physical hardship, and/or unhealthful conditions that exist in a location or assignment. Rates are payable in increments of \$50, \$100, or \$150 a month based on the QOL hardship in a given area. Hardship duty locations and current rates payable are listed in [Chapter 17, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).
10. **Hardship duty pay for mission assignment (HDP-M)** – HDP-M is compensation paid to members, both officer and enlisted, for performing designated hardship missions. HDP-M is payable at the full monthly rate, without prorating or reduction, for each month, during any part of which, the member performs a specified mission. Active and Reserve Component members who qualify, at any time during a month, receive the full amount of HDP-M regardless of the period of time on active duty or the number of days they receive basic pay during the month. HDP-M rates payable are listed in [Chapter 17, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).
11. **Hazardous duty pay** – Hazardous duty pay is a monthly entitlement for service members receiving basic pay who meet the requirements for “hazardous duty.” “Hazardous duty” includes, but is not limited to, duty involving frequent and regular participation in aerial flights, operations on a flight deck, parachute jumping, demolition of explosives, and time spent inside a high- or low-pressure chamber. The amount of hazardous duty pay is based on the service member’s rank and is listed in [37 USC §301\(b\)](#).
12. **Hostile fire or imminent danger pays** – Hostile fire and imminent danger pays are monthly special pays that compensate service member for physical danger. Hostile fire pay is paid to a member who meets one or more of the following criteria:
 - takes hostile fire or is exposed to an explosion of a hostile mine
 - is in a unit engaged in hostile action
 - is killed, injured, or wounded by hostile fire or explosion of a hostile mine

Imminent danger pay is paid to a member who is on duty in foreign areas where he or she is subject to the threat of physical harm or imminent danger because of civil insurrection, civil war, terrorism, or wartime conditions.

Although DoD regulations distinguish between hostile fire pay and imminent danger pay, they are derived from the same statute. An individual can collect one or the other, but not both simultaneously. Current rates for these pays can be found in [Chapter 10, Volume 7A of the DoD Financial Management Regulation 7000.14-R](#).

13. **Judge advocate continuation pay** – The judge advocate continuation pay is a special pay for active duty officers who served as judge advocates, completed their service, and agree to remain on active duty. The actual amount of the special pay is determined by the Secretary of each military department, but is limited by [paragraph 0305, Chapter 3, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).
14. **Medical special and incentive pay** – Service members serving in medical positions are entitled to additional pay due to the critical designation of their position:
- **Additional special pay** – Additional special pay is an annual entitlement for medical officers meeting specific requirements and who are not undergoing an internship or initial residency training. The eligibility requirements and the specific amount of the additional special pay for medical officers can be found in [paragraph 0505, Chapter 5, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).
 - **Board certified pay** – Board certified pay is a monthly entitlement for medical officers who meet specific requirements and are certified by an American Medical or Osteopathic Specialty Examining Board. Payment amounts vary based on the period of creditable service and can be found in [paragraph 0506, Chapter 5, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).
 - **Diplomate pay for psychologists** – Officers serving in the Medical Service Corps of the Army or Navy or a Biomedical Sciences Officer in the Air Force as a psychologist and who have been awarded a diploma as a Diplomate in Psychology by the American Board of Professional Psychology are eligible for diplomate pay. Rates are based on length of creditable service and are defined in [paragraph 0507, Chapter 5, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).
 - **Early career incentive special pay (ECISP)** – Officers of the Medical Corps who are called to active duty for a period of not less than one year, are within eighteen months of completing their medical education and training obligation, and who execute a written agreement to remain on active duty for a period of at least four years may be eligible to receive ECISP. Eligibility and payment amounts can be found in [paragraph 0511, Chapter 5, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).
 - **Health promotion officers (HPO) accession bonus** – Licensed clinical psychologists, licensed clinical social workers, physician assistants, or public health officers who execute a written agreement to accept a commission or appointment and service on active duty for at least two consecutive years may be eligible to receive a HPO accession bonus. The eligibility requirements and amount of the bonus can be found in [paragraph 0512, Chapter 5, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).
 - **HPO board certification pay** – HPOs who are licensed clinical psychologists, licensed clinical social workers, physician assistants, or public health officers who are certified by a professional board in their clinical specialty may be eligible for HPO board certification pay. The eligibility requirements and amount of HPO board certification pay can be

found in [paragraph 0515, Chapter 5, Volume 7A, DoD Financial Management Regulation 7000.14-R.](#)

- **HPO incentive pay** – Licensed clinical psychologists, licensed clinical social workers, or physician assistants who have completed specialty qualification before October 1, 2008 and who agree to remain on active duty or in an active status in the Selected Reserve for at least one year may be eligible to receive HPO incentive pay. The eligibility requirements and amount of the incentive pay can be found in [paragraph 0513, Chapter 5, Volume 7A, DoD Financial Management Regulation 7000.14-R.](#)
- **HPO retention bonus** – HPOs below the grade of O-7 with at least eight years of creditable service as an officer who have signed a written agreement to remain on active duty as an HPO for a period of two three, or four years may be eligible to receive a HPO retention bonus. The eligibility requirements and amount of the HPO retention bonus can be found in [paragraph 0514, Chapter 5, Volume 7A, DoD Financial Management Regulation 7000.14-R.](#)
- **Incentive special pay (ISP)** – ISP is an additional monthly entitlement for medical officers meeting specific requirements who are not undergoing an internship or initial residency training. The eligibility requirements and payment amount for the ISP can be found in [paragraph 0503, Chapter 5, Volume 7A, DoD Financial Management Regulation 7000.14-R.](#)
- **Medical officers in critically short wartime specialties accession bonus** – Graduates of accredited schools of medicine in specialties designated as critically short wartime specialties who execute a written agreement to accept a commission as an officer of the Armed Forces for at least four years may be eligible to receive an accession bonus. Eligibility requirements and amount of the bonus can be found in [paragraph 0509, Chapter 5, Volume 7A, DoD Financial Management Regulation 7000.14-R.](#)
- **Multiyear special pay (MSP)** – The MSP is a multiyear retention bonus for fully-qualified medical officers in a designated specialty who meet specific requirements. Subject to approval by the Secretary of each branch of Service, medical officers with existing MSP contracts may terminate those contracts to enter into a new MSP contract with equal or longer obligation. More information on the MSP can be found in [paragraph 0502, Chapter 5, Volume 7A, DoD Financial Management Regulation 7000.14-R.](#)
- **Selected Reserve health care professionals in critically short wartime specialties special pay** – Officers in the Reserve Component who agree to serve in the Selected Reserve and who meet specific requirements may be eligible to receive a monthly special pay. The eligibility requirement and payment amounts can be found in [paragraph 0510, Chapter 5, Volume 7A, DoD Financial Management Regulation 7000.14-R.](#)
- **Special pay for reserve, recalled, or retained health care officers** – Reserve medical officers on active duty for less than one year are entitled to an additional special pay for each month of active duty. Current payment amounts for special pay for active duty reserve medical officers can be found in [paragraph 0508, Chapter 5, Volume 7A, DoD Financial Management Regulation 7000.14-R.](#)

- **Variable special pay** – Variable special pay is an additional monthly pay for medical officers in the armed forces who are on active duty under a call or order to active duty for a period of not less than one year. Payment amounts vary based on whether the officer is an intern and the period of creditable service. Current payment amounts for variable special pay can be found in [paragraph 0504, Chapter 5, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).

15. **Nurse corps special and incentive pays** – Service members serving in the nurse corps are entitled to additional pays due to the critical designation of their position:

- **Accession special pay for registered nurses** – Accession special pay for registered nurses is a bonus for registered nurses who agree to accept a commission as an officer and remain on active duty for a period of time. The amount of the accession bonus is determined by the Secretary of each military department, but is limited by [paragraph 2101, Chapter 21, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).
- **Incentive special pay (ISP) for specialty nurses** – Active duty members of the Nurse Corps of the Army or Navy or officers of the Air Force designated as nurses who execute a written agreement to remain on active duty for a period of one year or more may qualify for ISP for specialty nurses. To qualify for the ISP, the officer must hold a nationally recognized certification in a specified clinical nursing specialty. Eligibility requirements and amount of the ISP can be found in [paragraph 2102, Chapter 21, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).
- **ISP for certified registered nurse anesthetics (CRNA)** – The nurse anesthetics special pay is an entitlement for officers meeting certain eligibility requirements. The amount of the nurse anesthetics special pay is determined by the Secretary of each military department, but is limited by [paragraph 2103, Chapter 21, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).
- **Non-physician healthcare provider board certification pay (NPBCP)** – Active duty officers in the Nurse Corps of the Army or Navy, or active duty officers of the Air Force designated as a nurse who are healthcare providers in a clinical specialty that is privilegeable and are certified by a professional board in their clinical specialty may qualify for NPBCP. The eligibility requirements and annual payment amounts can be found in [paragraph 2104, Chapter 21, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).

16. **Nuclear officer incentive pay** – The nuclear officer incentive pay consists of the nuclear officer accession bonus, the nuclear career accession bonus, the nuclear career annual incentive bonus, and the nuclear career annual incentive bonus. These incentive pays are available for commissioned officers in the Navy who are selected to receive nuclear power training in connection with the supervision, operation, and maintenance of Navy nuclear propulsion plants.

- **Nuclear officer accession bonus** – The nuclear officer accession bonus is paid to Navy service members who are selected for officer Naval nuclear propulsion training and

execute a written agreement to participate in a program of training for duty in connection with the supervision, operation, and maintenance of Navy nuclear propulsion plants. Current payment amounts for the nuclear officer accession bonus can be found in [paragraph 030101\(A\)\(1\), Chapter 3, Volume 7A, DoD Financial Management Regulation 7000.14-R.](#)

- **Nuclear career accession bonus** – The nuclear career accession bonus is paid to unrestricted line officers upon successful completion of the nuclear propulsion training program. Current payment amounts for the nuclear career accession bonus can be found in [paragraph 030101\(A\)\(2\), Chapter 3, Volume 7A, DoD Financial Management Regulation 7000.14-R.](#)
- **Nuclear officer continuation pay** – The nuclear officer continuation pay is a sum of money paid in annual installments to nuclear-qualified officers who agree to remain on active duty for an additional three to seven years period beyond their existing obligation. Current payment amounts for the nuclear officer continuation pay can be found in [paragraph 030102, Chapter 3, Volume 7A, DoD Financial Management Regulation 7000.14-R.](#)
- **Nuclear career annual incentive bonus** – The nuclear career annual incentive bonus is a sum of money paid annually to nuclear-qualified officers who have completed their initial service requirement, and to nuclear-trained and nuclear-qualified limited duty and warrant officers who remain on active duty for an additional year. Officers serving in a period of obligated service associated with the nuclear officer continuation pay are not eligible for the nuclear career annual incentive bonus. Current payment amounts for the nuclear career annual incentive bonus can be found in [paragraph 030103, Chapter 3, Volume 7A, DoD Financial Management Regulation 7000.14-R.](#)

17. **Pharmacy officers, optometrists, and veterinarian special and incentive pays** – Service members serving in positions as pharmacy officers, optometrists, or veterinarians are entitled to additional pays due to the critical designation of their position:

- **Optometrists special pay** – Officers meeting certain requirements as optometrists in the armed forces are entitled to an additional monthly special pay. The eligibility requirements and payment amounts for optometrists special pay can be found in [paragraph 0702, Chapter 7, Volume 7A, DoD Financial Management Regulation 7000.14-R.](#)
- **Pharmacy officer accession bonus** – Graduates of an accredited school of pharmacy who are qualified to hold an appointment as a commissioned officer and agree to enter active duty service are entitled to the pharmacy officer accession bonus. Eligibility requirements and current payment amounts for the pharmacy officer accession bonus can be found in [paragraph 070101, Chapter 7, Volume 7A, DoD Financial Management Regulation 7000.14-R.](#)
- **Pharmacy officer special pay** – The Secretaries of the individual military departments are authorized to provide retention special pay to pharmacy officers in their branch who meet specific requirements. Eligibility requirements and current payment amounts for the

pharmacy officer special pay can be found in [paragraph 070102, Chapter 7, Volume 7A, DoD Financial Management Regulation 7000.14-R.](#)

- **Veterinarian special pay**– Commissioned officers in the Veterinary Corps of the Army or in the Biomedical Sciences Corps holding a degree in veterinary medicine in the Air Force are entitled to an additional monthly special pay for each month of active duty. Eligibility requirements and current payment amounts for veterinarian special pay can be found in [paragraph 0703, Chapter 7, Volume 7A, DoD Financial Management Regulation 7000.14-R.](#)
 - **Accession bonus for veterinarians** – Officers who sign a written agreement to serve on active duty or in active status on or after November 1, 2008 may be eligible to receive the veterinarian accession bonus. Eligibility requirements and current payment amounts for the accession bonus for veterinarians can be found in [paragraph 070501, Chapter 7, Volume 7A, DoD Financial Management Regulation 7000.14-R.](#)
 - **Incentive pay for veterinarians** – Veterinary officers who sign a written agreement to remain on active duty or in active status in the Selected Reserve in a designated health profession for at least one year may be eligible to receive the veterinarian incentive pay. Eligibility requirements and current payment amounts for the incentive pay for veterinarians can be found in [paragraph 070502, Chapter 7, Volume 7A, DoD Financial Management Regulation 7000.14-R.](#)
 - **Retention bonus for veterinarians** – Veterinary officers below the grade of O-7 with at least eight years of creditable service as an officer in the respective specialty who sign a written agreement to remain on active duty as a veterinarian for a period of at least two years may be eligible to receive the veterinarian retention bonus. Eligibility requirements and current payment amounts for the veterinarian retention bonus can be found in [paragraph 070503, Chapter 7, Volume 7A, DoD Financial Management Regulation 7000.14-R.](#)
 - **Board certification pay for veterinarians** – Veterinary officers who are board certified in their clinical specialty and sign a written agreement to remain on active duty or in an active status in the Selected Reserve for at least one year may be eligible to receive board certification pay. Eligibility requirements and current payment amounts for the board certification pay for veterinarians can be found in [paragraph 070504, Chapter 7, Volume 7A, DoD Financial Management Regulation 7000.14-R.](#)
 - **Non-physician health care provider board certification pay (NPBCP)** – Officers who are designated as non-physician health care providers may be eligible to receive NPBCP. The NPBCP may apply to a pharmacist, optometrist, or veterinarian. Eligibility requirements and current payment amounts for the NPBCP can be found in [paragraph 0704, Chapter 7, Volume 7A, DoD Financial Management Regulation 7000.14-R.](#)
18. **Prior service enlistment bonus** – The Secretary of each branch of Service may pay a bonus to former enlisted service members in qualified military skills who meet specific requirements and agree to enlist in the Selected Reserve of the Ready Reserve for a period of

time. The individual branches of Service determine the actual payment amounts, but the amount is limited by [37 USC §308i](#).

19. **Reenlistment bonus for active duty enlisted service members** – The Secretary of each branch of Service may pay a bonus to enlisted service members in qualified military skills who meet specific requirements. The individual branches of Service determine the actual payment amounts, but the amount is limited by [37 USC §308](#).
20. **Reenlistment bonus for members of the Selected Reserve** – The Secretary of each branch of Service may pay a bonus to enlisted Reserve Component service members in qualified military skills who meet specific requirements. The individual branches of Service determine the actual payment amounts, but the amount is limited by [37 USC §308b](#).
21. **Responsibility pay for officers** – The Secretary of each branch of Service may designate positions of unusual responsibility and of a critical nature within their branch and authorize special pay to officers of rank O6 and below performing the duties of such positions. Current payment amounts for responsibility pay can be found in [paragraph 0302, Chapter 3, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).
22. **Retention Bonus for Warfare Officers Extending Period of Active Duty** – Officers in positions identified as a special warfare military occupational specialty who execute a written agreement to remain on active duty in special warfare service for at least one year may be authorized a retention bonus. Current payment amounts for the warfare officer retention bonus can be found in [paragraph 0303, Chapter 3, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).
23. **Special duty assignment pay for enlisted service members** – Enlisted service members in positions characterized by extremely demanding duties or duties demanding an unusual degree of responsibility may be entitled to a monthly special duty assignment pay. Eligibility requirements and current payment amounts for special duty assignment pay can be found in [Chapter 8, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).
24. **Selective reenlistment bonus (SRB)** – Enlisted service members serving in a military skill designated as critical who reenlist or voluntarily extend their enlistment for at least three years in the Regular Component or the Reserve Component may be eligible for SRB. Current eligibility requirements and payment amounts for SRB can be found in [paragraph 0902, Chapter 9, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).
25. **Submarine duty incentive pay and continuous monthly submarine duty pay** – Navy service members serving aboard a submarine and who meet certain eligibility requirements may be entitled to a monthly incentive pay for operational submarine duty or a continuous monthly submarine duty pay. The eligibility requirements and amount of the operational submarine duty incentive pay and continuous monthly submarine duty pay can be found in [Chapter 23, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).
26. **Surface warfare officer continuation pay** – Eligible surface warfare officers in the Navy or Navy Reserve who execute a written agreement to remain on active duty to complete one or more tours of duty to which the officer may be ordered as a department head on a surface vessel may be authorized a surface warfare officer continuation pay. Current payment

amounts for the surface warfare officer continuation pay can be found in [paragraph 0304, Chapter 3, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).

PART III: ALLOWANCES

1. **Federal tax advantage** – While basic pay is taxable, the majority of allowances are tax-exempt. The primary allowances for most service members are Basic Allowance for Subsistence (BAS), Basic Allowance for Housing (BAH) or Overseas Housing Allowance (OHA), and Family Separation Allowance (FSA). A change to federal law in 1986 mandated that all military allowances created after 1986 would be taxable, and as the continental United States (CONUS) Cost of Living Allowance (COLA) was created in 1995, it became the first taxable allowance. Savings realized from the tax-exempt status of most military allowances can be significant as BAS and BAH averages over 30% of a service member's total regular cash pay. In addition to holding tax-exempt status from federal and state taxes, these tax-exempt allowances are also excluded from Social Security taxes.
2. **BAS** – Codified in [37 USC §402](#), BAS is a non-taxable monthly allowance used to offset the cost of the service member's meals. Service members assigned to single-type government quarters at their permanent duty station are required to eat in the government dining facilities, receive BAS, and are charged the discounted meal rate which is deducted from their pay. These members are allowed to claim missed meals when a government meal is not reasonably available for consumption. BAS is intended to cover the cost of the service member's meals only and is not intended to cover meal costs for spouses and/or other family members. The actual amounts of BAS are increased each year and are tied to rate levels set by the federal Consumer Price Index established and maintained by the US Department of Agriculture. Current BAS rates can be found in [paragraph 2501, Chapter 25, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).
3. **Housing allowances** – Housing allowances are an additional monetary amount paid to service members in lieu of furnished quarters. Service members living in government-furnished quarters, such as barracks and family housing, are not ordinarily eligible for housing allowances. The amount of a housing allowance depends on location, pay grade, and whether the service member has dependents. Housing allowance amounts are determined by the Defense Travel Management Office (DTMO) and are payable through DFAS as part of the service member's recurring paycheck.
 - **BAH** – The intent of BAH is to provide service members accurate and equitable housing compensation based on housing costs in local civilian markets. It is payable when government quarters are not provided. BAH is paid incident to assignments to a permanent duty station (PDS) in the United States, is based on median rental costs, utilities, and renter's insurance (not the actual expense), and does not include mortgage costs. The amount of BAH varies depending on the service member's rank, dependency status, and location of the permanent duty station. Current BAH rates can be found on the [BAH section](#) of the DTMO website.
 - **OHA** – OHA is a cost reimbursement-based allowance to help defray housing costs incident to assignments to a PDS outside the United States or in United States protectorates and is based on renting privately leased quarters off the installation. In cases where service members that have dependents are ordered onto unaccompanied tours to overseas locations, the service member is eligible to receive BAH at the "with

dependents" rate based on the dependent's United States residence zip code to cover expenses for their family in the US and they are entitled to receive the Family Separation Housing (FSH) – same as OHA at the "without dependents" rate for their overseas location if the service member is not furnished government housing. Service members are reimbursed actual rental costs not to exceed the maximum OHA rate for each locality and grade. There are three types of allowances paid under OHA: a Rental Allowance to help defray lease costs, Move-In Housing Allowance (MIHA), and a monthly utility/recurring maintenance allowance. The location MIHA (for those who qualify) is based on the average “move-in” costs for service members. The monthly Rental Allowance is a member’s lease amount, up to the rental allowance at a PDS, plus the utility/recurring maintenance allowance. Current OHA rates can be found on the [OHA section](#) of the DTMO website.

- **MIHA** – The MIHA is a dollar-for-dollar reimbursement paid in an up front, lump sum payment for service members who are eligible for the OHA. The MIHA is set to cover the average move-in cost for an OCONUS location. The allowance is paid through three different payment types: MIHA/Miscellaneous, MIHA/Rent, and MIHA/Security. The MIHA/Miscellaneous reflects the average expenditures made and reported by service members to make their dwellings habitable. MIHA/Rent completely covers reasonable rent-related expenses associated with the move-in process. The MIHA/Security covers reasonable security-related expenses for a service member assigned to an area deemed high crime/threat area as determined by the Department of the State. More information on MIHA can be found in [Joint Federal Travel Regulations, Volume 1 \(JFTR\), par. U10026 and Appendices K and N.](#)
- **BAH partial** – Service members without dependents who are not authorized to receive full BAH or OHA and who are residing in government single-type quarters, are entitled to partial BAH if they meet certain conditions. The BAH partial rate is calculated based on the difference in basic pay between the 1980 and 1981 reallocated pay raises and what those basic pay rates would have been had the raise not been reallocated. More information on BAH partial can be found in [JFTR, par. U10010.](#)
- **BAH transit** – BAH transit is a temporary housing allowance paid while a member is in a travel or leave status between PDSs. The rate for BAH transit varies depending on the old PDS location and the type of housing allowance received. Unless a location-specific rate is payable, the default transit rate is the amount of basic allowance for quarters (BAQ) on December 31, 1997 incremented by the average housing allowance increase each year. More information on BAH transit can be found in [JFTR, par. U10012.](#)
- **BAH Reserve Component (BAH RC)** – BAH RC is the housing allowance for RC members called or ordered to active duty for 30 or fewer days. The rate of BAH RC is the BAQ amount on December 31, 1997 incremented by the average housing allowance increase each year. More information on BAH transit can be found in [JFTR, par. U10014.](#)
- **BAH differential (BAH-DIFF)** – The BAH-DIFF is a housing allowance provided to service members who are assigned to single-type quarters and are authorized a basic allowance for housing solely by reason of the service member's payment of child support. Service members are not authorized BAH-DIFF if the child support payment is less than

the service member's applicable pay grade BAH-DIFF amount. BAH-DIFF is determined by the Secretary of Defense and is calculated by increasing the previous year's table by the percentage growth of the military pay raise. More information on BAH transit can be found in [JFTR, par. U10008](#).

- **FSH** – The FSH allowance provides service members with dependents compensation for additional housing expenses resulting from separation from their dependents when a service member is assigned to an OCONUS PSD or incident to an assignment in the CONUS when dependent travel is delayed or restricted. The allowance is not payable under any condition to a service member under permissive orders or when government quarters are available to the member. FSH is paid through two types of allowances: FSH-BAH Based Locations (FSH-B) and FSH-OHA Based Locations (FSH-O). The FSH-B is payable in a monthly amount equal to the “without dependents” BAH rate applicable to the service member's grade and PDS. The FSH-O is payable in a monthly amount up to the “without-dependents” OHA rate applicable to the service member's grade and PDS. More information on FSH partial can be found in [JFTR, par. U10016](#).
3. **CONUS COLA** – CONUS COLA is an allowance intended to enable an equitable standard of living, in areas where cost of living is unusually high, to provide compensation for variations in non-housing costs. Service members permanently assigned to designated areas receive this allowance. This allowance varies by pay grade, years of service, and dependency status. A congressionally mandated threshold of 108 percent must be reached before an allowance can be prescribed. The DTMO website lists [CONUS COLA locations](#) as well as the current [CONUS COLA rates](#).
 4. **Overseas COLA (OCONUS COLA)** – OCONUS COLA is a supplemental allowance paid to service members stationed in high-cost areas in overseas locations, including Alaska and Hawaii. The OCONUS COLA is designed to equalize the purchasing power between service members stationed overseas and their CONUS counterparts. OCONUS COLA is calculated based on market basket surveys comparing local prices of goods to the average price in the United States as well as the exchange rate in the local area. The DTMO website lists the current [OCONUS COLA](#) rates for the military.
 5. **FSA** – The FSA compensates eligible service members with dependents for additional incurred expenses due to an enforced family separation through two types of FSA: Type I FSA is payable to service members who have dependents and are separated geographically from them for more than thirty days as a result of an enforced family separation.

FSA provides compensation for added expenses incurred because of an enforced family separation under one of three conditions:

- **FSA-restricted (FSA-R)** – Transportation of dependents is not authorized at government expense and the dependents do not live in the vicinity of the member's homeport/permanent duty station, or; transportation of dependents is authorized at government expense, but member elects an unaccompanied tour of duty because a dependent cannot accompany the member to or at that homeport/permanent station due to certified medical reasons.

- **FSA-ship (FSA-S)** – The member is on duty aboard a ship, and the ship is away from the homeport continuously for more than thirty days. A member is entitled to FSA-S if he or she returns to homeport after the original deployment for a period of thirty days or less and redeploys for a period of more than thirty days. Dependents are not required to reside in the vicinity of the homeport.
- **FSA-temporary (FSA-T)** – The member is on temporary duty (TDY) (or temporary additional duty) away from the permanent station continuously for more than thirty days, and the member's dependents are not residing at or near the TDY station. This includes members who are required to perform a period of the TDY before reporting to their initial station of assignment. A member is entitled to FSA-T if he or she returned to the permanent duty station after the original deployment for a period of thirty days or less and redeployed for a period of more than thirty days. Dependents are not required to reside in the vicinity of the permanent duty station.

FSA is payable in addition to any other allowance or per diem to which a member may be entitled. A member, however, may not receive more than one payment of FSA for the same period, even if he or she is qualified for FSA-R, FSA-S, and FSA-T.

The current rates for FSA can be found in [Chapter 27, Volume 7A of the Department of Defense \(DoD\) Financial Management Regulation 7000.14-R](#).

6. **Clothing allowances** – Clothing allowances may be issued to service members to help in paying for their uniforms and other clothing costs. The military provides the following four clothing allowances:
 - **Initial clothing allowance** – The initial clothing allowance is provided to enlisted service members upon their initial enlistment or upon other special qualification for entitlement to a prescribed outfitting of uniforms. The initial issue may be an in-kind issue or a combination of in-kind issue and cash payment. Standard initial clothing allowances vary by gender and by branch of Service. All clothing allowance amounts can be found on the [DFAS military pay tables](#).
 - **Cash clothing replacement allowance** – The cash clothing replacement allowance is paid to enlisted service members upon the anniversary month of each successive year following the provision of an initial clothing allowance. The cash clothing replacement allowance is provided for the replacement of required uniform items based on a normal wear rate. The amount authorized for this allowance varies by gender, by branch of Service, and by type (basic, standard, or special). All clothing allowance amounts can be found on the [DFAS military pay tables](#).
 - **Extra clothing allowance** – The extra clothing allowance is an additional allowance that does not reduce, replace, or otherwise affect initial and replacement allowances. Extra clothing allowances cover unusual circumstances when an enlisted service member may require additional uniform items, or when an officer (with a PDS OCONUS) or enlisted service member may require civilian clothing to perform his or her assigned duties. All clothing allowance amounts can be found on the [DFAS military pay tables](#).

- **Military clothing maintenance allowance** – The military clothing maintenance allowance provides for continued replacement and maintenance of uniquely military items that would normally require replacement. The basic military clothing maintenance allowance covers those items that would normally require replacement *during* the first three years of active duty. The standard military clothing maintenance allowance covers those items that would normally require replacement *after* completion of three years of active duty. The rates for the military clothing maintenance allowance vary by gender, type of duty (active vs. Reserve Component), and by time period (basic vs. standard). All clothing allowance amounts can be found on the [DFAS military pay tables](#).
7. **Family subsistence supplemental allowance (FSSA)** – Codified in [37 USC §402a](#), the FSSA is a non-taxable monthly payment to service members that supplements their BAS to a level sufficient to remove their household from eligibility under the Department of Agriculture Supplemental Nutrition Assistance Program (SNAP). Entitlement amounts for FSSA can be found in [paragraph 250203, Chapter 25, Volume 7A, DoD Financial Management Regulation 7000.14-R](#).

PART IV: TRAVEL ENTITLEMENTS DURING A PERMANENT CHANGE OF STATION MOVE

1. **Permanent duty travel entitlements** – During an official permanent change of station (PCS) move, DoD provides travel and transportation allowances to offset the cost to the service member and his or her family. Allowances depend on the service member’s individual travel circumstances:
- **Service member allowance for transportation and subsistence** – Service members engaged in a PCS move are entitled to government-furnished common carrier travel, or reimbursement for travel completed using privately owned conveyance (POC). Service members are also entitled to a flat per diem rate for each day of travel by POC during a PCS move. Monetary allowance in lieu of transportation (MALT) rate authorized during a PCS move can be found in [JFTR, par. U2605](#) and the standard per diem for CONUS travel can be found in [JFTR, par. U2025](#).
 - **Dependent travel and transportation allowances** – When service members receive orders for a PCS move with authorization for accompanied family members, service members are entitled to transportation for the dependents, as well as additional per diem for each dependent family member. Per diem rates used for dependent travel can be found in [JFTR, par. U5210](#).
 - **Household goods (HHG) transportation and non-temporary storage (NTS)** – During a PCS move, service members are authorized HHG transportation or NTS. The military will ship a service member’s HHG to their new installation up to a specified weight allowance based on pay grade and dependency status. NTS is storage of household goods at the expense of the government. In determining weight allowances, service members must include the weight of the HHG shipment and the NTS storage. Current weight allowances for HHG shipment can be found in [JFTR par. U5310-B2](#). Weight above the prescribed limits may be shipped but requires reimbursement from the service member as stipulated by [JFTR, par. U5340](#).
 - **Privately owned vehicle (POV) transportation** – The military will transport a service member’s POV during an OCONUS PCS move unless restricted by the service member’s

orders. Authorized transportation policies can be found in [JFTR, par. U5410](#), and transportation restrictions can be found in [JFTR, par. U5420](#).

- **Reimbursement for rental car when POV arrives late** – In instances where the service member’s government-paid POV transportation does not arrive at the authorized destination by the designated delivery date, the Secretary of the branch of Service concerned may authorize reimbursement for rental car expenses as directed in [JFTR, par. U5461](#).
- **Dislocation allowance (DLA)** – The DLA partially reimburses a service member, with or without dependents, for expenses incurred in relocating the service member’s household on PCS housing moves ordered for the government’s convenience or incident to evacuation. Eligibility requirements and amounts payable are prescribed in [JFTR, par. U5610](#) and in [JFTR, par. U5635](#), respectively.
- **Temporary lodging expense (TLE) allowance** – The TLE allowance is provided to partially reimburse service members when they and their families occupy temporary quarters in CONUS due to a PCS move. Rates for TLE allowance can be found in [JFTR, par. U5720](#).
- **Pet quarantine allowance** – The pet quarantine allowance reimburses service members the actual mandatory quarantine fees for household pets. The authorized amount is limited by [JFTR, par. U5805](#).
- **Temporary lodging allowance (TLA)** – The TLA is provided to partially reimburse service members for more than normal expenses incurred while occupying temporary lodgings at an OCONUS PDS. Rates for TLA can be found in [JFTR, par. U9185](#).

PART V: SURVIVOR BENEFITS

1. **Funeral and burial benefits** – The DoD and the Department of Veterans Affairs (VA) offer benefits and services to family members of deceased service members to aide in the funeral and burial. The DoD provides for the transport and interment of the service member’s remains and authorizes travel entitlements for the surviving spouse, the child or children of the deceased member (including stepchildren, adopted children, and illegitimate children), the parent or parents of the service member and his/her spouse, siblings of the deceased member, and the person who directed disposition of the member’s remains.
 - **Military funeral honors** – Provided by the DoD at no cost, military funeral honors provide a final “thank you” to veterans who have defended the nation. Military funeral honors consist of, at a minimum, two uniformed military members, in addition to a bugler, if available. One of the uniformed military members, will be a representative of the parent Service of the eligible beneficiary, shall present the flag to the next-of-kin or other appropriate individual. The burial ceremony will consist of the ceremonial folding and presenting of the American flag and the sounding of “Taps.” Additional elements, such as a firing detail or color guard, may also be included in the ceremony. The provision of military funeral honors is governed by [10 USC §1491](#) and more information can be found on the [Military Funeral Honors website](#).

- **VA burial allowance** – The VA burial allowance is a partial reimbursement for burial and funeral costs for eligible veterans. Current VA amounts for headstones/markers, service-connected burials, non-service-connected burials, plot allowances, and state cemetery plot allowances can be found on the [VA website](#).
 - **Burial Flags** – Burial flags are United States flags provided at no cost that drape the casket or urn of a deceased service member who served honorably in the military to honor the memory of the veteran’s service to the country. Burial flags will be presented to the surviving spouse, the member’s parents (including step-parents and adoptive parents), and the person who directed disposition of the member’s remains.
 - **Government furnished headstones and markers** – Upon request, the VA will furnish, at no charge, a government headstone or marker for the grave of any deceased eligible veteran in any cemetery around the world. Headstones and markers are furnished to eligible spouses and dependents of veterans only in a national, military post/base, or state veterans cemetery. For veterans who have chosen columbaria inurnment, niche markers are also available. More information on government furnished headstones and markers can be found on the [National Cemetery Administration website](#).
2. **Insurance policies** – The VA and DoD offer a variety of insurance policies to provide service members and veterans with benefits that they may not be able to receive from private entities given the risk involved in military service. For VA-administered programs, service members are automatically enrolled and covered at the maximum amount, unless they opt to decline coverage or choose a reduced coverage amount. For DoD-administered programs, service members are also automatically enrolled, but coverage amounts vary based on selected “base amounts” for the program.
- **Servicemembers’ group life insurance (SGLI)** – SGLI is a low-cost term life insurance protection policy for members of uniformed Services payable in non-taxable payments. For service members on active duty or Ready Reserve status, the coverage for SGLI is automatically set at the maximum amount. Eligibility requirements and amounts payable for service members can be found in [38 USC §1967](#) or on the [SGLI page](#) on the VA website.
 - **Traumatic injury protection under SGLI (TSGLI)** – When covered by SGLI, the TSGLI program automatically provides coverage for service members against traumatic injury that results in certain severe loss. Payment under the TSGLI program is a non-taxable sum, depending on the loss directly resulting from the traumatic injury. Coverage amounts for TSGLI can be found in [38 USC §1980A](#). More information is available on the [TSGLI page](#) on the VA website.
 - **Family SGLI (FSGLI)** – FSGLI automatically provides life insurance coverage to spouses and dependent children of service members covered by the SGLI program. There is a premium charge for spousal coverage but child coverage is provided at no cost. Coverage amounts for FSGLI cannot exceed the coverage selected for the service member in SGLI. Eligibility requirements and amounts payable for family members can be found in [38 USC §1967](#). More information is available on the [FSGLI page](#) on the VA website.

- **Veterans' group life insurance (VGLI)** – After a service member separates from the military, he or she can convert SGLI into VGLI to continue the term life insurance policy coverage, but only at a coverage level less than or equal to the coverage level of SGLI at the time of separation. The VGLI pays beneficiaries a tax-exempt payment equal to the level selected by the veteran, and must be renewed every five years. The VGLI is governed by [38 USC §1977](#). More information is available on the [VGLI page](#) of the VA website.
 - **The uniformed Services survivor benefit plan (SBP)** – Administered by DFAS, the Survivor Benefit Plan (SBP) allows family members to continue to receive a monthly annuity based on their service member's retired pay after the member's death, even if he or she died while on active duty. Enrollment is automatic unless the service member and his or her spouse decline coverage. The member's retired pay will be reduced by six and a half percent as a premium charge to provide a survivor annuity of fifty-five percent. The amount of the benefit depends on the amount of the retired pay or any lesser coverage amount that was selected. SBP annuities are taxable. More information on the SBP can be found on the [DFAS website](#).
 - **Reserve Component survivor benefit plan (RCSBP)** – Similar to the SBP, the Reserve Component SBP (RCSBP) is an annuity paid to surviving spouses and, in some instances, dependent children of Reserve Component members who elect coverage for and die during the "gray period" of Reserve retirement (i.e., after qualifying for, but before achieving, the age to receive reserve retired pay). As with the SBP, surviving spouses and/or dependent children will receive an annuity of fifty-five percent of the member's retirement pay or any lesser coverage amount elected. If death occurs during the "gray period," the modest premium charge is deducted from the annuity amount paid to survivors. If a member dies after beginning to receive retired pay, the modest premium cost for RCSBP will be added to the cost of regular SBP and deducted from the retired pay. RCSBP annuities are taxable. More information on the RCSBP can be found on the [DFAS website](#).
3. **Other benefits** – Upon the death of the service member, any pay, allowances, and accrued leave that were due to the service member but not paid are paid to the beneficiary designated by the service member. Additionally, the DoD and the VA offer various financial benefits to assist family members during their time of grief. The following programs are either annuity-styled monthly payments or a lump sum payment and are not subject to income tax:
- **Dependency and indemnity compensation (DIC)** – The DIC is a monthly tax-free benefit paid to eligible survivors of a service member who died on active duty, veterans who died from service-related disabilities, and certain veterans who were being paid 100% VA disability compensation at time of death. Surviving spouses and dependent children of deceased service members may be entitled to benefits through DIC. Benefits from DIC are not automatic; to receive benefits, family members must apply through the VA. The DIC is governed by [Subchapter II, Chapter 13, Title 38 USC](#) with monthly amounts for spouses specified in [38 USC §1311](#) and monthly amounts for dependent children specified in [38 USC §1313](#).

- **Parents' DIC** – Surviving parents may be eligible to receive an income-based benefit. Parents' DIC is an income-based monthly benefit for the parents, or parent, of a service member or veteran who died from a disease or injury incurred or aggravated while on active duty or active duty for training, an injury incurred or aggravated in the line of duty while on active duty or active duty for training, or a service-connected disability. Payment amounts for the Parents' DIC are prescribed in [38 USC §1315](#).
- **Nonservice-connected death pension** – Administered by the VA, the Nonservice-Connected Death Pension is a benefit payable to eligible surviving spouses and children of deceased wartime veterans based on financial need. Payment amounts to eligible spouses and children can be found in [38 USC §1541](#), payment details for children not in the custody of a surviving spouse can be found in [38 USC §1542](#), and limitations of the payment amounts due to net worth of surviving spouses can be found in [38 USC §1543](#).
- **Death gratuity** – The death gratuity is a lump sum payment provided by the DoD to the survivors or other individuals identified by the service member prior to his/her death while on active duty, active duty for training, inactive duty for training, or within a 120-day period of time of release from active duty due to a service-related disability. The death gratuity is governed by [Subchapter II, Chapter 75, Title 10 USC](#), with sections detailing eligible survivors and the amount of the gratuity in [10 USC §1477](#) and [10 USC §1478](#).
- **Housing Allowance Continuation** – BAH or OHA is authorized for 365 days to the surviving dependents of an Armed Forces member who dies on active duty when the dependents do not occupy government quarters. The allowance is described in [JFTR, par. U10424](#).

PART VI: EDUCATION BENEFITS

1. **Military tuition assistance (TA) program** – The TA Program authorizes all of the branches of Service to pay 100% of the cost of tuition expenses for service members taking courses at colleges and universities. TA is not a loan that needs to be repaid, but rather a benefit earned for serving in the military similar to base pay. Different eligibility criteria, obligation of service requirements, application processes, and restrictions exist for each branch of Service. For more information on the individual Service criteria, current TA rates, and National Guard and Reserve member eligibility for TA programs, please contact the [local Education Office](#).
2. **Loan repayment programs** – These programs are offered to qualified service members to assist in managing college debts. After each completed year of active duty service, the military pays a portion of the remaining principal balance on the service member's educational loans. The loan repayment program for enlisted active duty service members is governed by [10 USC §2171](#), for active duty commissioned officers by [10 USC §2173](#), for enlisted members with critical specialties of the Selected Reserve by [10 USC §16301](#), and for health professionals serving in the Selected Reserve with wartime critical medical skill shortages by [10 USC §16302](#).
3. **Montgomery G.I. Bill – active duty (MGIB)** – The MGIB provides up to 36 months of education benefits for college; business, technical, correspondence, or vocational courses;

apprenticeship or job training; or flight school for service members who have served on active duty and received an honorable discharge. Service members must also meet the requirements established by the VA for one of [four categories of eligibility](#). The amount of monthly educational assistance under the MGIB is based on the type of training or education a service member takes, the length of service, his or her VA category, and whether the DoD put extra money in his or her MGIB Fund (referred to as “kickers”). Current [payment rates](#) for the MGIB can be found on the VA website.

4. **MGIB – Selected Reserve (SR)** – The MGIB-SR provides similar benefits as the MGIB, but is targeted towards members of the Selected Reserve. The MGIB-SR provides up to 36 months of education benefits for degree programs; certificate or correspondence courses; cooperative training; independent study programs; apprenticeship/on-the-job training; vocational flight training programs; and remedial, refresher, and deficiency training under certain circumstances. The amount of monthly educational assistance allowance under the MGIB-SR varies based on: whether the type of education or training is institutional or apprenticeship/on-the-job-training; whether the service member is a full-time or part-time student; or how far the service member has progressed through an apprenticeship. Current [eligibility requirements for the MGIB-SR](#) and current [payment rates](#) can be found on the VA website.
5. **Reserve education assistance program (REAP)** – REAP is veterans’ education benefit program that provides educational financial assistance to members of the Reserve Component called or ordered to active duty in response to a war or national emergency. Reserve Component service members who were called to active duty can receive up to 36 months of educational assistance, based on a percentage of the MGIB three-year rates, and on the number of continuous days served on active duty. As with the MGIB, the program provides educational assistance for institutional training, correspondence training, flight training, apprenticeship training, and cooperative training. Current [eligibility requirements for the REAP](#) and current [payment rates](#) can be found on the VA website.
6. **Veterans educational assistance program (VEAP)** – The VEAP is available if service members entered active duty between January 1, 1977 and June 30, 1985, and elected to make contributions from their military pay to participate in the program. The government matches contributions to the account at a rate of \$2 for every \$1 and this money can then be used for degree, certificate, correspondence, apprenticeship/on-the-job training programs, and vocational flight training programs. Current [eligibility requirements for the VEAP](#) can be found on the VA website.
7. **Spouse tuition assistance** – The Services and their associated relief organizations offer family members financial assistance, grants, and scholarships. Some colleges and universities also offer scholarships for service members and their family members.
 - **Army Emergency Relief (AER) scholarship programs** – The AER offers spouses and dependent children financial assistance in completing their education through the dependent children scholarship program, overseas spouse education assistance program, and the stateside spouse scholarship program. More information and eligibility requirements for these programs can be found on the [AER Spouse Education Assistance](#)

[Program \(SEAP\)](#), the [Overseas SEAP \(OSEAP\)](#), and the [MG James Ursano Scholarship Program](#) websites.

- **Navy-Marine Corps Relief Society (NMCRS) education programs** –The NMCRS provides scholarship and loan programs to assist eligible family members of Navy and Marine Corps service members in reaching their educational goals. The NMCRS offers the Vice Admiral E. P. Travers Loan, the USS Tennessee Scholarship, the Dependents of Deceased Service Members Scholarship, and the Admiral Mike Boorda Scholarship. In overseas locations, the NMCRS also offers the Spouse Tuition Aid Program. Eligibility requirements for these various educational loans and scholarships can be found on the [NMCRS educational assistance website](#).
 - **Air Force Aid Society (AFAS) education programs** – The AFAS offers educational loans and grants to eligible family members of service members in the Air Force to assist them in reaching their educational goals. The AFAS offers the [General Henry H. Arnold Education Grant Program](#) and the [General George S. Brown Spouse Tuition Assistance Program \(STAP\)](#) to spouses accompanying service members in overseas locations.
 - **Coast Guard Mutual Assistance (CGMA) education programs** – CGMA offers eligible spouses and children a variety of loans and grants to help family members of service members in the Coast Guard achieve their educational goals. The CGMA offers [Stafford/PLUS Loan Origination Fee Refund](#), [Supplemental Education Grants \(SEG\)](#), and the [Education Loan Program](#).
8. **Survivors' and Dependents' Educational Assistance Program (DEA)** – Administered by the VA, the DEA provides education and training benefits for family members of service members who have been permanently and total disabled or who have died while on active duty as a result of a service-related condition. [Eligibility requirements](#) and [payment amounts](#) for the DEA can be found on the VA website.