

The following is the proper coding of military leave and updated instruction for processing offset of military pay when necessary.

**Effect on Civilian Pay While on Military Leave**

An employee’s civilian pay remains the same for periods of military leave under 5 U.S.C. 6323(a), including any premium pay (except Sunday Premium pay) an employee would have received if not on military leave. For military leave under 5 U.S.C. 6323(b) and (c), employee’s civilian pay is reduced by the amount of military pay for the days of military leave. However, an employee may choose not to use military leave and instead use annual leave in order to retain both civilian and military pay.

**Military Leave Regulations and Pay Code Matrix**

Pay Code	Type	Definition/Law	Offset Procedures
070	Regular Military Leave - Used	5 U.S.C.6323(a) provides 120 hours per fiscal year for active duty, active duty training, and inactive duty training. An employee can carry over a maximum of 120 hours into the next fiscal year.	
072	Law Enforce Mil-Used	5 U.S.C. 6323(b) provides 22 workdays per calendar year for emergency duty as ordered by the President or a state governor. This can be for law enforcement or the protection of life and property.	<p>Employees whose time is being charged to pay code 072 should be advised of the requirement to offset the military pay from civilian pay. Upon receipt of military pay, the employee has two options:</p> <ol style="list-style-type: none"> <li>1. The employee may forward a copy of his/her military pay statement, along with a check for the amount of net military pay, less any payment for travel, transportation, or per diem to: <p style="margin-left: 40px;">The Department of the Interior Interior Business Center Payroll Operations Division (D2613) PO Box 272030 Denver, CO 80227-9030</p> </li> <li>2. The employee may forward a copy of his/her</li> </ol>

Pay Code	Type	Definition/Law	Offset Procedures
			<p data-bbox="1297 186 1906 310">military pay statement to the above address, except use mail code D-2660. A bill will be issued for the amount of the overpayment of civilian pay.</p> <p data-bbox="1203 347 1938 532">Due to the potential for negative tax consequences, employees are urged to pay the excess civilian pay to Payroll in the same tax year as it was received. If you have any other questions regarding Military Leave, contact the Customer Support Center at 1-888-367-1622.</p>
074	DC Natl Grd Mil-Used	5 U.S.C. 6323(c) provides unlimited military leave to members of the National Guard of the District of Columbia for certain types of duty ordered or authorized under Title 49 of the District of Columbia Code.	<p data-bbox="1203 571 1965 699">Employees whose time is being charged to pay code 074 should be advised of the requirement to offset the military pay from civilian pay. Upon receipt of military pay, the employee has two options:</p> <ol data-bbox="1251 703 1965 829" style="list-style-type: none"> <li data-bbox="1251 703 1965 829">3. The employee may forward a copy of his/her military pay statement, along with a check for the amount of net military pay, less any payment for travel, transportation, or per diem to:</li> </ol> <p data-bbox="1308 865 1797 1024" style="margin-left: 40px;">The Department of the Interior Interior Business Center Payroll Operations Division (D2613) PO Box 272030 Denver, CO 80227-9030</p> <ol data-bbox="1251 1060 1906 1219" style="list-style-type: none"> <li data-bbox="1251 1060 1906 1219">4. The employee may forward a copy of his/her military pay statement to the above address, except use mail code D-2660. A bill will be issued for the amount of the overpayment of civilian pay.</li> </ol> <p data-bbox="1203 1255 1923 1304">Due to the potential for negative tax consequences, employees are urged to pay the excess civilian pay to</p>

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			Payroll in the same tax year as it was received. If you have any other questions regarding Military Leave, contact the Customer Support Center at 1-888-367-1622.
078	RSRV Tech Mil Lv-Used	5 U.S.C. 6323 (b) provides that members of the Reserve component of the Armed Forces or in the national Guard who are performing inactive military duty such as providing military aid to enforce the law or providing assistance to civil authorities for protection of life and/or property receive an additional 22 days of Reserve Technician Military Leave. (Responsibility of the timekeeper to first exhaust 22 days under Pay Code 072, and then begin coding military days to Pay Code 078).	
060	Administrative Leave - Reserve and National Guard Technicians (temporary usage of this pay code)	5 U.S.C. 6323 (d) provides that Reserve and National Guard Technicians only are entitled to 44 workdays of military leave for duties overseas under certain conditions. There currently is no pay code in FPPS to designate absence under this authority. A new pay code has been requested. In the interim, timekeepers may code this as 060 – Administrative Leave, and track the usage manually.	