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REFERENCES:

1. Department of Defense Financial Management Regulation, Volume 7, Part A (DoDFMR, Vol. 7A) <http://www.dtic.mil/comptroller/fmr/>.
2. Joint Federal Travel Regulations (JFTR) <http://www.dtic.mil/perdiem/trvl.html>
3. MCO P1000.22, Marine Corps Housing Management Manual.
4. MCO P1080.20, Marine Corps Total Force System Codes Manual (MCTFSCODESMAN). (When codes are not listed in MCTFSCODESMAN, refer to Software Release Notices and PAA's.)
5. MCO P1741.8, Government Life Insurance Manual.
6. MCO P1751.3F, Dependency Determination and Basic Allowance for Housing (BAH) Manual.
7. MCO P5800.16 Legal Administration Manual
8. MCO 10110R.1, Issue and Sale of Meals to Selected Marine Corps Reserve (SMCR) Personnel.
9. MCO 10110.40, Management/Accountability of Packaged Operational Rations.
10. MCO 10110.47, Basic Allowance for Subsistence (BAS).
11. MCO P10120.28, Individual Clothing Regulations, (ICR).
12. CMC, M&RA Message 221450Z Mar 96 (ALMAR 108/96).
13. DFAS 7220.31-R, Marine Corps Total Force System Automated Pay Systems Manual (MCTFS APASM). (<https://dfas4dod.dfas.mil/centers/dfaskc/library/userguid/>).

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SECTION 1: COST-OF-LIVING ALLOWANCE (COLA)

80100. INTRODUCTION

1. This Section pertains to COLA Allowance. Detailed reporting information is indicated in the following paragraphs.

2. Diary input authority is indicated for HQ, Reg or Res. Type Transaction Code (TTC) statements for this section are shown below with the input authority and corrections indicator immediately following the statement.

	REPORTING AUTHORITY	DEL/ ADD	DEL/ ERR
013 000 STOP COLA (_____) ED_____	HQ REG	Y	Y
014 000 STRT COLA-_____ (_____) ED_____	HQ REG	N	Y
015 000 COLA ADJUST _____	HQ REG	N	N
026 000 COLA CHECKAGE _____	HQ REG RES	N	N
276 000 STRT CONUS COLA _____ (____) ED_____	HQ REG	N	Y
277 000 STOP CONUS COLA (____) EFF_____	HQ REG	N	Y

Detailed instructions concerning conditions of entitlement to pay and/or allowances are contained in the DoDFMR, Vol 7A, MCTFS APSM and JFTR. **Refer to the DoDFMR, Vol 7A to determine when it is necessary to report changes that affect pay and/or allowances.** Any instructions contained in this Manual are not intended to replace those contained in the references. The instructions contained in this Manual will enable the unit to prepare the appropriate UD entries, such as entitlement starts and stops, once it has been determined that the pay status of the Marine has been affected. The specific reference to determine the entitlement's policy will be included as required (e.g., DoDFMR, Vol 7A, Chap III; and/or JFTR, Vol. 1, Chap 9 and 12 and the MCTFS APSM). It is imperative that all PAAN's, SAAN's, TAN's, SAO's, PAA's and MISSO advisories are read and maintained at the reporting unit level.

80101. CONTINENTAL UNITED STATES COST-OF-LIVING ALLOWANCE (CONUS COLA) (TTC 276/277)

1. The Continental United States Cost-of-Living Allowance (CONUS COLA) has been authorized for the purpose of assisting Marines in defraying non-housing costs in high cost areas in CONUS. These include costs of transportation, goods and services such as food, clothing, medical and personal care, and recreation. CONUS COLA rates are established for ZIP codes throughout the CONUS. The CONUS COLA rate that applies to the Marine is normally based on the ZIP code of the permanent duty station (PDS). Entitlement to CONUS COLA at the rate prescribed for a particular PDS begins the day the member reports to a PDS where there is a CONUS COLA rate prescribed. CONUS COLA is a monthly entitlement based on a 30 day month and is subject to federal and state tax withholding, but not FICA deductions. The JFTR, Volume 1, chapter 8, establishes circumstances and rates of CONUS COLA entitlement. **All members assigned to an area entitled to CONUS COLA are entitled to the CONUS COLA regardless of whether or not they are in receipt of BAS.** You must have detailed knowledge of the references to determine and properly report individual entitlements to CONUS COLA.

2. A NAVMC 11106 (Application for Cost-of-Living Allowance) is required when CONUS COLA is requested and approved, if applicable, for dependent(s) whose location is other than the member's PDS. No application is required for the member to receive CONUS COLA at the PDS location ZIP code.

3. When the CONUS COLA entitlement is based on the member's PDS, the CONUS COLA is started automatically by the MCTFS when TTC 020/022 (JOIN) is reported with the exception of those RU's listed in paragraph 6 below. However, a Marine is required to submit an application when the CONUS COLA is for payment at a location other than the PDS for the member and/or dependents. Refer to the JFTR, Volume 1, for situations when a member could be entitled to CONUS COLA for a location other than the PDS when the PDS is in CONUS. All applications in these situations will be submitted to the CMC (Code MM) for secretarial determination. Secretarial determinations for CONUS COLA and BAH should be requested at the same time.

a. When a CONUS COLA entitlement exists at a location other than the member's PDS,

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complete the NAVMC 11106 (original and one copy) as follows:

(1) Complete part A.

(a) Check "For Members Only" if payable at the without dependent rate.

(b) Check "For Member and Dependents" if payable at the with dependent rate.

(c) Check "For Member's Dependents Only" if payable at the with dependent rate and the member's PDS is outside CONUS.

(2) Complete part B (self-explanatory).

(3) Part C - Complete the appropriate information for the primary dependent for which the CONUS COLA rate applies. A signature and date of signature are required.

(4) Part D - Completion of this part is not required.

(5) Remarks Section - Indicate the application is for CONUS COLA by entering "CONUS COLA". Additionally, enter the ZIP code of the primary dependent for whom the CONUS COLA rate applies.

(6) If a secretarial determination was obtained under the provisions of the JFTR, file it in the member's SERVICE RECORD and it must be retained until the member reports to a new PDS.

b. After reviewing the information on the CONUS COLA application and/or Secretarial determination, as applicable, the Unit Commander or designated representative will approve the application by completing part F.

c. After approval, the Unit Commander will:

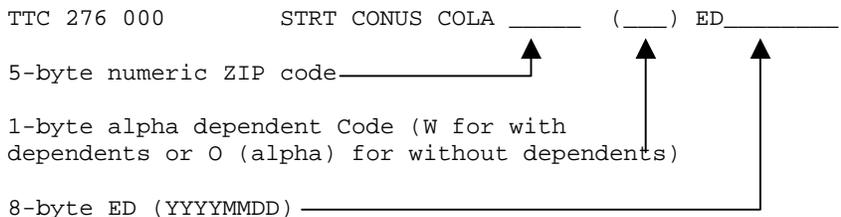
(1) File the original approved application in the Marine's SERVICE RECORD. Only the most current form will be retained.

(2) Return the duplicate copy to the Marine.

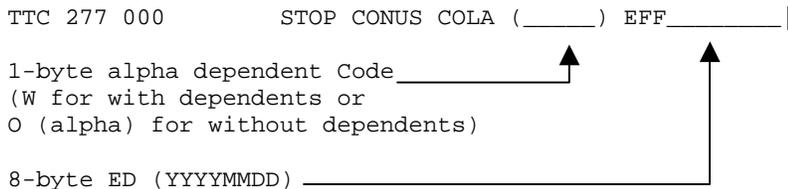
4. The MCTFS will automatically start and stop CONUS COLA entitlement based on the reporting of a member's new PDS (TTC 020/022, JOIN), within CONUS. However, the CO must report:

a. Starts, for members in the RU's listed in paragraph 7 below, are based on location of the member's actual PDS, not the location to which administratively joined.

b. To start CONUS COLA for members who are required to submit an application:



c. Use the following statement to report STOP CONUS COLA:



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5. The Unit Commander, or FO, using DEL/ERR, Miscellaneous Credit (TTC 694), or Checkage (TTC 693) entries as required will make corrections.
6. CONUS COLA will continue during the transient period between PDS's when the Marine is executing PCS orders. The FO at the new PDS is required to deduct CONUS COLA for the number of travel days allowed for direct travel between PDS's in the same manner as is currently required of BAH entitlements. CONUS COLA will be computed and deducted as required by the JFTR.
7. If a location of PDS is different from that of the RU, ensure that the ZIP code reported matches the location to which the Marine was ordered. The following units are comprised of personnel whose PDS's are located at a place other than the RU: 02403, 54003, 54008, 54026, 54042, 54800 through 54848, 54861, 54863, 80001, 81001, 83001, 84001, 85001, and 87001. This listing of RU's is **not all-inclusive**, as many other RU's in the Marine Corps may have personnel administratively joined. Marines participating in the Excess Leave Program(LAW) ELP(L) do not come under this exception.
8. When both husband and wife are members, each is entitled to a CONUS COLA. This service spouse entitlement exists whether husband and wife maintain a joint residence or separate residences. In no case will a spouse who is also a member on AD be considered as a dependent for entitlement purposes. When a member-married-to-member couple maintains a joint residence and dependents are involved, CONUS COLA will be paid, one spouse at the with dependent rate, and the other spouse at the without dependent rate.
9. A member with dependents, who is authorized BAH at the "with dependent" rate (grandfathered members who were assigned government quarters and receiving BAH at the "with dependent" rate based solely on the payment of child support on December 4, 1991) or BAH-DIFF (BAH Difference) solely because the member is paying child support, is entitled to CONUS COLA at the "without dependent" rate. This includes members in receipt of BAH DIFF for child support purposes, who have no other dependents, are not entitled to CONUS COLA for themselves, if entitled at their PDS location. A member who comes under these provisions, whose PDS is outside of CONUS, is not entitled to CONUS COLA.
10. Newly inducted, enlisted or reenlisted members, officers, or officer candidates are entitled to CONUS COLA at the rate prescribed:
 - a. For members without dependents, the rate will change on the day the member arrives at each newly assigned duty location until the member arrives at the designated initial PDS; **or**
 - b. For members with dependents, the rate will be based on the location of the primary dependent until the day before the day the member arrives at the member's initial PDS. Members with dependent(s) must submit an application for CONUS COLA to be paid for the location of the primary dependent upon reporting for AD.
11. Entitlement to CONUS COLA for a reservist assigned to AD is dependent upon the length of AD being performed. When a reservist is entitled to CONUS COLA, the FO as required by the JFTR, chapter 8, and MCO P7220.31 must make a deduction for PCS travel time. The following guidelines are provided for further clarification:
 - a. Reservists ordered to AD for periods of less than 20 weeks are not entitled to CONUS COLA.
 - b. When the reservist is called or ordered to AD for a period of 20 weeks or more, CONUS COLA entitlement is based on the location from which ordered to AD, with an ED of the date assigned to AD. The rate then changes to the rate in effect at the AD location with an ED of the date of reporting to that location.
 - c. When the Marine reservist is initially called or ordered to AD for a period of 20 weeks or more, at any one location, and orders are subsequently modified resulting in the performance of a period of AD of less than 20 weeks, entitlement to CONUS COLA that commenced under subparagraph b above, will continue through the date of release from AD.
 - d. If orders are modified during the AD period and the period of additional AD when coupled with the time remaining to be served for the original AD period is 20 weeks or more,

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then entitlement to CONUS COLA exists at the location where AD is being performed with an ED of the date of the modification of orders.

Example: A Marine reservist is called or ordered to AD for a period of 16 weeks. At the end of the 4th week, the orders are modified to extend the AD by 10 weeks. The time remaining for the original period (12 weeks) when coupled with the additional period (10 weeks) exceeds 20 weeks; therefore, the CONUS COLA entitlement would commence at the geographic location where the AD is being performed with an ED of the date of modification. If, however, under like circumstances, the orders were modified at the end of the 10th week for an additional 10 weeks of AD, the CONUS COLA entitlement would not exist because the time remaining for the original period (6 weeks) when coupled with the additional period (10 weeks) is less than 20 weeks.

e. A Marine reservist called or ordered to AD in support of a contingency operation will be entitled to CONUS COLA at the rate prescribed for the location of his or her principal place of residence at the time called or ordered to AD.

12. For CONUS COLA, the MCTFS system will:

a. Compute the CONUS COLA rate based on the following data elements: Pay Grade, Years of Service, With or Without Dependent(s), and ZIP code of the member's PDS.

b. Automatically terminate CONUS COLA for a Marine reported to confinement or a non-pay status on the day prior to the ED of the confinement or non-pay status.

c. Retain the current plus 4 prior CONUS COLA rates and EDs.

d. Terminate CONUS COLA entitlement at the old PDS on the day prior to the date of reporting.

e. Not terminate CONUS COLA entitlement when a transfer for record purposes occurs between MCCs.

f. Generate Advisory and Error messages pertaining to CONUS COLA to the RU's DFR.

13. Reporting of TTC 020/022 (JOIN) will allow the CONUS COLA at the with dependent entitlement rate to continue when a member is joined to a new DS outside of CONUS.

14. The start CONUS COLA at the with dependents rate entry will fail when a member is in receipt of BAH-DIFF for child support purposes and has no other dependents.

80102. COST-OF-LIVING ALLOWANCES (COLA/BARRACKS COLA) (TTC 013/014)

1. COLA is authorized to be paid in overseas areas (including Hawaii and Alaska) to offset a Marine's and/or family's living costs. This is accomplished by maintaining the Marine's purchasing power overseas so that it is equal to that of their counterparts in the CONUS. Entitlement to COLA is based on a Marine's geographic location, pay grade, years of service and, if applicable, the number and geographic location of a Marine's dependents. COLA is computed on a daily rate basis. The conditions of entitlement to COLA are described in the JFTR, Vol 1, chapter 9 and the method of computation, with examples, is contained in appendix L.

2. An application is required when COLA with dependents, or without dependents, is requested. Substantiating documents are not required for barracks COLA.

3. Barracks COLA is reported on the commander's UD without a Cola application. A Marine is required to submit an application when requesting COLA with dependents or without dependents.

a. Complete the NAVMC 11106 (original and one copy) as follows for COLA with dependents or without dependents:

(1) Complete part A.

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location codes are contained in the JFTR, Vol. 1, appendix J.

NOTE 2: Entitlement Code. When a Marine's entitlement to COLA changes from barracks or without dependents to with dependents, report a STOP COLA entry using code B or O, as appropriate. Then, report a STRT COLA entry using a code from 0 through 5. Follow the same STOP/STRT sequence, substituting the appropriate entitlement codes, if entitlement changes from with dependents to barracks or without dependents. The entitlement codes are alpha or numeric, as follows:

O (Oscar)	Without dependents
0-5	Number of dependents
B	Barracks COLA

NOTE 3: The ED is the date of the initial entitlement or the date of the change of entitlement.

6. The MCTFS system will:

a. Compute the daily COLA rate based on the following data elements: pay grade, years of service, COLA Annual Compensation-Table I, number of dependents, COLA Average Annual Spendable Income-Table II, duty station geographical location and COLA index.

b. Automatically start COLA Barracks when members are joined to DSSN 5755, 6096, 6160, or 6795 if it was not already started by an en-route TDY or the new permanent duty location. The system will also assign the appropriate geographical location for entitlement based on the joining DSSN.

7. A STRT COLA entry terminates an existing COLA entitlement (within the same type, with or without dependents) and computes the new entitlement as of the ED of the new start. The MCTFS only retains COLA rates at the "current plus one prior" change amount. To adjust COLA before the last change, report the adjustment using TTCs 015 or 026, as appropriate.

8. A STRT COLA entry generates a systems edit for duplicate and/or overlapping periods of entitlement. If the new start date is later than the prior entitlement's stop date, the system creates a credit or checkage, as appropriate. For example, the MMPA of a Marine reflects COLA paid for the period 15 November 1997 through 31 March 1998. A change in entitlement occurs, and a new STRT transaction is reported with a start date of 28 March 1998. The system will automatically credit or check the Marine's MMPA, as appropriate, for the overlapping period of 28 through 31 March 1998.

9. COLA is updated in the MMPA, without reporting a STOP/STRT COLA entry, when there is a:

a. Change to the COLA Annual Compensation Table, the COLA Spendable Income Table, or the COLA indexes.

b. Change of pay grade (promotion or reduction).

c. Change in longevity (years of service).

10. COLA is automatically terminated when a Marine is reassigned to a different MCC based on the transfer or join UD entry. When COLA is terminated based on a join entry, the Unit Commander of the gaining command will be advised on the on-line advisory report to review the Marine's account for required adjustments.

a. A new STRT COLA entry is required to update the MMPA when a Marine's dependent status changes or when the COLA status changes from COLA to barracks COLA or vice versa.

b. COLA is suspended based on diary entry reporting for CONUS leave. Suspension is effected on the 31st day.

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c. COLA barracks and COLA without dependents are automatically terminated the day prior to the day a Marine is reported to confinement and duty status F, G, or H. For those Marines receiving COLA with dependents, the CO will be advised by on-line advisory report to reduce the command-sponsored dependents by one.

d. COLA entitlement will continue when members who are transferring for temporary duty within the same jurisdiction.

11. Whenever a reported COLA entitlement or a rate table/COLA index change occurs, resulting in a "zero" monetary entitlement for a marine, one of the following messages will appear in section F of the Marine's LES, as applicable.

a. "MR CURRENTLY ENTITLED TO COLA. COMPUTED AMT IS \$0.00."

b. "MBR CURRENTLY ENTITLED TO COLA. COMPUTED AMT IS \$0.00 FROM (DATE)."

c. "COLA COMPUTED AMT IS \$0.00 THRU (DATE)."

NOTE: If the Marine becomes entitled to a monetary amount of COLA, the system will automatically recompute the entitlement and credit the MMPA with the amount due. Whenever a Marine who is currently entitled to a "zero" monetary amount loses COLA entitlement altogether, the stop COLA transaction must be reported by the Unit Commander.

12. The following Computer Generated Messages are possible:

a. "NO ADJUSTMENT ACCEPTED BEYOND 13 MONTHS RETROACTIVE, CONTACT FO FOR ADJUSTMENT" appears when the FROM DATE on a COLA adjustment is more than 13 months retroactive.

b. "NO MATCH ON TABLE FOR PERIOD REPORTED, CONTACT FO FOR ADJUSTMENT" appears when the FROM DATE is not reflected on CFM Table 14.

c. "MR INDICATES MEMBER IS IN A NON-PAY STATUS" appears if a STRT COLA entry was reported for a Marine in one of the following pay statuses:

(1) Appellate leave.

(2) Administrative leave.

(3) Deserter.

(4) Returned to military control from UA, DES, or IHCA after ECC.

(5) Confined - GCM - total forfeiture of pay and allowances.

(6) Confined beyond ECC.

(7) Killed in action.

(8) Non-combat death.

(9) Reserve record.

(10) PLC back to college.

(11) Inactive record SSN change.

(12) Separated.

d. "MR DOES NOT REFLECT MEMBER WAS ENTITLED TO COLA" appears when a COLA remark does not exist and a COLA ADJUST transaction was reported.

e. "DUPLICATE TRANSACTION" appears when a COLA ADJUST transaction is reported that was

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previously reported with the same location and dependency code for the same period.

f. "MEMBER DOES NOT RATE COLA WITH AND WITHOUT RATES FOR THE SAME LOCATION" appears when the system reflects an existing 'with dependent' remark for the same location and a STRT COLA without dependents transaction is reported.

g. "DEPENDENT CODE INVALID. MUST BE O, B OR 0 THRU 5" appears if a STRT COLA entry is reported using a dependent code other than O, B, or 0 through 5.

h. "DEPENDENT CODE INVALID. MUST BE O, B, A OR 0 THRU 5" appears if a STOP COLA entry is reported using a dependent code other than O, B, A, or 0 through 5.

i. "EFFECTIVE DATE INVALID-NOT YYYYMMDD. IN FUTURE OF DTL OR DATE MISSING" appears if a STRT COLA entry is reported and the ED is formatted incorrectly, future dated or no date was input.

j. "EFFECTIVE DATE INVALID-NOT YYYYMMDD, OR DATE IS MISSING" appears if a STOP COLA entry is reported and the ED is formatted incorrectly or no date was input.

k. "GEO-LOCATION CODE INVALID" appears when a STRT COLA entry contains a geographic location that is not in the COLA country index table. This message is generated when an entry has failed to process when a valid geographic location was reported, but the central table had not been updated. If the above message is generated upon reporting an erroneous geographic location code, resubmit the transaction with the proper code.

13. "REPORT STOP COLA AND START COLA, REDUCING THE NUMBER BY "ONE" OF SPONSORED DEPENDENTS WHICH RESIDE IN VICINITY OF PCS" appears if the Marine is reported to confinement, executing a sentence (TTC 310) and the Marine's duty status is reported as F, G, or H (TTC 460). The Unit Commander must verify the number of sponsored dependents and report any corrections. The number should be reduced by one.

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SECTION 2: HOUSING ALLOWANCES

BASIC ALLOWANCE FOR HOUSING (BAH)

80200. INTRODUCTION

1. The different categories of this Section are those items that pertain to Housing information, BAH, Move-in Housing Allowance (MIHA) and Overseas Housing Allowance (OHA). Detailed reporting information is indicated in the following paragraphs.

2. Diary input authority is indicated for HQ, Reg or Res. Type Transaction Code (TTC) statements for this section are shown below with the input authority and corrections indicator immediately following the statement.

	REPORTING AUTHORITY	DEL/ ADD	DEL/ ERR
184 000 CHAN HOUS OFF UIC/AAAN (____)_____ED_____	HQ REG	N	N
186 001 STOP BAH DIFF ED_____	HQ REG	Y	Y
186 002 STOP BAH PARTL_____ED_____	HQ REG	Y	Y
186 003 STOP QTRS ED_____	HQ REG	Y	Y
187 015 CHAN BAH PARTL ED_____	HQ REG	Y	N
187 016 CHAN INAD QTRS \$____.____ED_____	HQ REG	Y	Y
187 017 CHAN INAD QTRS____PERCENT ED_____	HQ REG	Y	Y
187 019 STRT BAH II WITH DEPN ED_____	RES	Y	Y
187 034 STRT BAH PARTL ED_____	HQ REG RES	Y	Y
187 037 STRT QTRS (____)_____ED_____	HQ REG	Y	Y
187 038 STRT INAD QTRS \$____.____ (____) _____ ED_____	HQ REG	Y	Y
187 039 STRT INAD QTRS____PERCENT (____) _____ ED_____	HQ REG	Y	Y
187 041 STRT BAH DIFF ED_____	HQ REG RES	Y	N
270 000 DEPN STAT ED_____	REG	N	N
388 001 CHAN BAH_____ \$_____ \$_____ ED_____	HQ REG	N	Y
389 001 STOP BAH_____ED_____	HQ REG	Y	Y
896 002 CRED BAH II WITHOUT DEPN_____TO_____	HQ RES	N	Y

Detailed instructions concerning conditions of entitlement to pay and/or allowances are contained in the DoDFMR, Vol 7A, MCTFS APSM and JFTR. **Refer to the DoDFMR, Vol 7A to determine when it is necessary to report changes that affect pay and/or allowances.** Any instructions contained in this Manual are not intended to replace those contained in the references. The instructions contained in this Manual will enable the unit to prepare the appropriate UD entries, such as entitlement starts and stops, once it has been determined that the pay status of the Marine has been affected. The specific reference to determine the entitlement's policy will be included as required (e.g., DoDFMR, Vol 7A, Chap III; and/or JFTR, Vol. 1, Chap 9 and 12 and the MCTFS APSM). It is imperative that all PAAN's, SAAN's, TAN's, SAO's, PAA's and MISSO advisories are read and maintained at the reporting unit level.

80201. BASIC ALLOWANCE FOR HOUSING (BAH) (TTC 186/187/388/389/896)

1. The conditions of entitlement to BAH are described in the DoDFMR, Vol. 7A. Procedural instructions for claiming entitlement to BAH with dependents are contained in MCO P1751.3 and Child Custody Information in MCO P5800.16. Entitlement to the various types of BAH is based upon pay or duty status, primary dependent status, Government quarter's status, pay grade, and location. See DoDFMR, Vol. 7A, Tables 26-9, 26-10, and 26-11 for location rates payable.

2. Every Marine is entitled to a type of BAH to pay a portion of their housing cost. The entitlement may be BAH Partial, BAH (formally BAQ and VHA) with or without dependents at the Military Housing area (MHA) locality rate, BAH II (formally BAQ Own Right), BAH DIFF, and Overseas Housing Allowance (OHA). BAH Partial is automatically credited to the MMPA during the recruit accession process. Use a statement from Tables 8-1 through 8-6 to change the type of BAH.

NOTE: Reserves not on AD and those on AD for periods of less than 20 weeks are entitled to BAH-II unless ordered to AD in connection with a contingency operation.

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TTC 187 041 STRT BAH DIFF ED _____|

8-byte ED (YYYYMMDD) STRT _____↑

TTC 186 001 STOP BAH DIFF ED _____|

8-byte ED (YYYYMMDD) STOP _____↑

NOTE: BAH-DIFF can only be started and stopped. The CHAN BAH and CRED BAH transactions are **not applicable** for BAH DIFF.

6. To report a start, change or stop to partial BAH use one of the following statements:

TTC 187 034 STRT BAH PARTL ED _____|

8-byte ED (YYYYMMDD) STOP _____↑

TTC 187 015 CHAN BAH PARTL ED _____|

8-byte ED (YYYYMMDD) STOP _____↑

TTC 186 002 STOP BAH PARTL _____ ED _____|

1-byte BAH STOP code (0 numeric) _____↑

8-byte ED (YYYYMMDD) STOP _____↑

NOTE: The ED for TTC 186 (all sequences) must be greater than or equal to 19981031. This TTC is not valid for reserves.

7. BAH Rates During PCS Elapsed Time Period

a. Marines with dependents receiving a BAH locality rate prior to detachment on PCS orders will continue to receive that rate during the elapsed time period. For those Marines that were occupying government quarters upon reporting TTC 186 STOP QTRS, MCTFS will automatically start BAH-II.

b. When a member vacates Government quarters, the transferring command should report the BAH locality rate (old PDS) for that member. It is noted that close coordination between the Commanding Officer and Housing is essential. The joining command must review the member's record to determine if the member received the BAH locality rate for his old PDS. MCTFS will generate a BAH II entitlement with the reporting of the STOP QTRS entry, however, the correct entitlement for the member is the BAH locality rate for the old PDS. Determine if the rate in the member's record is BAH II or BAH locality by accessing the website <http://www.dtic.mil/perdiem/bahform.html>, using the zip code for the old PDS, and entering the member's rank. Refer to PAAN 13-01 for additional information.

c. MCTFS will automatically stop BAH II Without Dependent or Partial for Marines who were in receipt of BAH II Without Dependent on the day prior to date of detachment.

d. BAH Entitlement-PCS when old and new PDS are inside CONUS. Marines are entitled to BAH at the old PDS locality rate beginning on the date of detachment through the day prior to reporting to the new PDS (without regard to a temporary duty assignment). The only exception to this is if the member commutes daily to a temporary duty site from a permanent residence that will be occupied at the new PDS. BAH for the PDS locality will begin the day after per diem has been stopped at the temporary duty site. This only applies when temporary duty is performed in the vicinity of a new PDS incident to a PCS when both old and new PDS are in the United States.

e. BAH Entitlement-PCS to or from outside CONUS. The following apply:

(1) A Marine ordered to an unaccompanied tour overseas is entitled to BAH at the old PDS locality rate through the day prior to arrival at the new PDS. Upon arrival at the new

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overseas PDS the Marine's BAH entitlement is based on the dependent's location.

(2) A Marine accompanied by dependents to overseas area is entitled to BAH at the old PDS locality rate through the day prior to arrival at the new PDS.

(3) A Marine returning to CONUS from accompanied tour overseas is entitled to BAH-II from the date of detachment overseas through the day prior to date of arrival at the new PDS. Upon arrival at the new PDS Marine is entitled to BAH at the new PDS locality rate. If the Marine has TAD enroute during the execution of the PCS orders the following applies:

(a) If a new PDS is named in the orders the Marine is entitled to BAH at the new PDS locality rate from the date of reporting to the TAD location or the new PDS location whichever is first.

(b) If a new PDS is not named in the orders the Marine is entitled to BAH at the TAD location upon arrival.

8. Temp Visits. When a Marine is assigned to a permanent duty station outside the U.S., and the member is authorized BAH for dependents residing separately from the member in the U.S., and if the dependents visit at or near the member's PDS for more than 90 consecutive days, then the member is no longer entitled to BAH at the dependent locality rate. Start BAH II beginning on the 91st day.

9. Marines who are in the accession pipeline (date of entry through the day prior to reporting to first PDS) and are married prior to or during this period are entitled to BAH with dependent at the dependent Military Housing Area (MHA) locality rate. If the Marine's dependents reside overseas, the BAH should be based on the Marine's duty station location. This entitlement will continue to change from duty location to duty location until the member arrives at his initial PDS.

10. A Marine in a leave status awaiting final separation from the PDS is entitled to the BAH locality rate of the PDS.

11. Reserve BAH. If the last PDS was outside the U.S. and the Marine was on an accompanied tour the Marine is entitled to BAH-II from the date of detachment from the overseas PDS through the day prior to the arrival at the processing station. After arrival at the processing station the Marine is entitled to the BAH locality rate for that processing station. If the Marine was on an unaccompanied tour overseas then they would receive BAH at the dependents location through the date of discharge.

a. A reserve member called or ordered to active duty for 139 days or less and not assigned to government quarters at the PDS (as defined by the DODFMR Chapter 57) is entitled to **BAH-II**.

b. A reserve member called or ordered to active duty for 140 days or more (with no PCS authorized) and not assigned to government quarters at the PDS (as defined by the DoDFMR Chapter 57) is entitled to **BAH**.

c. A reserve member initially called or ordered to active **duty for a period of 20 weeks or more**, and orders are subsequently modified resulting in the performance of less than 20 weeks, entitlement to **BAH** will continue through the date of release from active duty.

d. If a reserve member is initially ordered to active duty **for a period less than 20 weeks**, and the orders are modified during the period of active duty, and the period of additional active duty, when coupled with the time remaining to be served, is **20 weeks or more**, then the entitlement to **BAH** exists from the date of the modified orders. If a reserve member is initially ordered to active duty **for a period of less than 20 weeks**, and the orders are modified during the period of active duty, and the period of additional duty when coupled with the time remaining to be served is **less than 20 weeks**, then the member would remain entitled to **BAH-II**.

e. A reserve member called or ordered to active duty in connection with a contingency operation (regardless of the duration) is entitled to **BAH**. This entitlement only applies if

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TTC 187 034 STRT BAH PARTL ED _____ |
 8-byte ED (YYYYMMDD) STRT _____ ↑

TTC 186 002 STOP BAH PARTIAL _____ ED _____ |
 1-byte BAH STOP code = 0 (numeric) _____ ↑ ↑
 8-byte ED (YYYYMMDD) _____ ↑

NOTE: Reported ED for TTC 186 (all sequences) must be greater than or equal to 19981031.

15. The Marine who was entitled to BAH at the with dependents rate who has been UA for more than 29 consecutive days, may be credited BAH under authority of DoDFMR, Vol. 7A, paragraph 2605 and MCTFS APSM, MCO P7220.31. Prepare and forward to the FO a NAVMC Form 11116: Miscellaneous Military Pay Order authorizing the entitlement, or when the FO is geographically remote from the area of the RU, a message containing the required information.

16. Marines without dependents are not entitled to BAH partial when assigned to Government single-type quarters (including Government-leased quarters), which substantially exceed the minimum standards of single quarters for the Marine's grade. When such a determination has been made, stop BAH partial (see paragraph 80201.14).

17. Government Quarters

a. Upon receipt of notification from the housing officer assigning or terminating the assignment of the Marine or dependents to Government quarters, appropriate UD statements must be reported to start or stop quarters checkage for a specific period. The CO will authenticate and endorse the notification with the UD number and date, the original will be retained and filed in the command files and the duplicate returned to the housing officer. Use the following statements to start and stop adequate or inadequate checkage when a Marine and/or dependents are assigned to quarters. This includes Marines married to members of the U.S. Armed Forces who are on AD and are receiving BAH at the with or without dependent rate.

b. Assignment to Adequate Government Quarters. Use the following statement to report assignment to government quarters:

TTC 187 037 STRT QTRS (____) _____ ED _____ |
 1-byte service code _____ ↑
 cognizant military service (A=Army, F=Air Force, N=Navy, M=Marine Corps, X=Other) _____ ↑
 6-byte housing office UIC or AAAN _____ ↑
 8-byte ED (YYYYMMDD) of assignment _____ ↑

NOTE 1: When dependents are prevented from occupying assigned quarters because of orders of competent authority, reporting of the STRT QTRS entry may be delayed until transportation is arranged for household goods and is available for the dependents, plus the normal travel time for the dependents to the Marine's duty station. This is contingent upon prompt application by the Marine for shipment of household goods and transportation of dependents.

NOTE 2: Marine Corps housing officers who have been assigned a RU code are authorized to report quarters information.

NOTE 3: An existing BAH Entitlement (Remark 901 - With or Without Depns) must exist. TTC 388 (CHAN BAH) must be reported to establish a BAH entitlement prior to reporting members to Quarters. The 901 remark will determine the member's entitlement (with or without depns) for Quarters. Also, members assigned to Inadequate Government Quarters will have a 901

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TTC 187 038 STRT INAD QTRS \$____.__(____) _____ ED_____ |

Dollar amount (show the amounts as \$55.10 or \$100.00)

1-byte service code to denote cognizant military service (A=Army, F=Air Force, N=Navy, M=Marine Corps, X=Other)

6-byte housing office UIC or AAAN
8-byte ED (YYYYMMDD) of assignment

f. Percentage or Rate Change. Use the following applicable statement to change inadequate quarter's checkage when either the percentage or dollar value is changed:

TTC 187 017 CHAN INAD QTRS _____ PERCENT ED_____ |

3-byte percentage rate (i.e., 050, 075)

8-byte ED (YYYYMMDD) of change

TTC 187 016 CHAN INAD QTRS \$____.__(____) _____ ED_____ |

Enter dollar amounts (i.e., \$55.10, \$100.00)

8-byte ED (YYYYMMDD) of change

g. Erroneous UIC or AAAN. Use the following statement to correct an erroneous UIC or AAAN:

TTC 184 000 CHAN HOUS OFF UIC/AAAN (____) _____ ED_____ |

1-byte service code to denote cognizant military service (A=Army, F=Air Force, N=Navy, M=Marine Corps, X=Other)

6-byte housing office UIC or AAAN

8-byte ED (YYYYMMDD) of assignment (NAVMC Form 11051)

18. Housing office UIC/AAAN numbers and RUC's are shown below:

UIC/AAAN NUMBER	HOUSING RUC	HOUSING OFFICE ACTIVITY
000146	59024	MCAS, Cherry Point, NC
060169	59021	MCAS, Beaufort, SC
062974	59033	MCAS, Yuma, AZ
067001	59020	MCB, Camp Lejeune, NC
000681	59030	MCB, Camp Pendleton, CA
067399	59031	MCAGCC, Twentynine Palms, CA
000264	59001	MCCDC, Quantico, VA
000263	59022	MCRD, Parris Island, SC
000243	59035	MCRD, San Diego, CA
062204	59034	MCLB, Barstow, CA
067004	59023	MCLB, Albany, GA
067443	59010	MCSA, Kansas City, MO
067400	59051	MCB, Camp S. D. Butler, Okinawa JA, FPO Seattle, WA

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062613
000318
000000

59050
59040

MCAS, Iwakuni, JA, FPO Seattle, WA
MCAS, Kaneohe Bay, HI
Quarters under management of another branch of the U. S. Armed Forces. Use when no UIC/AAAN is listed above for the member's Marine Corps permanent duty station.

19. Refer to Tables 26-4 of the DoDFMR, Vol. 7A, to determine the proper entitlement to BAH when a Marine and spouse are members of the U.S. Armed Forces on AD.

20. Personnel at Home Awaiting Physical Evaluation Board Proceedings. A Marine ordered home to await the results of a PEB is entitled to the same BAH as if ordered to a new PDS (i.e., place to which ordered is treated as the new PDS) based on no government quarters available for assignment at the place to which ordered.

21. Rate Protection. Member's are rate protected to the locality rate in effect the date they report to a new PDS. This rate is protected until the member's status changes as follows:

a. Member performs a PCS to a new MHA.

b. Member is reduced in grade.

c. Member has a change of dependency status from with dependent to without dependent or from without dependent to with dependent.

22. Member Married to Member. Effective July 1, 1999, when two service members married to each other are assigned to the same or adjacent base, only one member is entitled to receive BAH at the with dependent rate. The other member is entitled to BAH at the without dependent rate. This applies to members married to members residing in the same household or stationed in the same vicinity. Service members married to other service members who meet the conditions below, must contact their personnel office concerning a change in entitlement. The members must decide which member can claim the dependent(s) in order to receive BAH at the with dependent rate. If members cannot decide, the higher-ranking member is to claim with dependents. If the entitlement to BAH was reported by CMC (MRP), the personnel office must coordinate with HQMC regarding the stopping or starting a member's entitlement. (Refer to the DoDFMR Vol 7A, Chapter 26.) These are the conditions that will require an entitlement change:

a. Both members receiving BAH with dependents, one is claiming a dependent child (children) and/or an approved parent. If the spouses are co-located (same or adjacent duty stations) the Marine receiving BAH without dependent in addition to BAH-DIFF must have BAH-DIFF terminated.

b. One member is receiving BAH with dependents and the other member is receiving BAH without dependents and BAH difference (for child support).

c. Members who have a dependency status change from the with dependent rate to the without dependent rate or from without dependent rate to with dependent rate lose the rate protection. Therefore, if member married to member decide to flip-flop their dependents, both will lose the BAH rate protection.

23. Confinement. The below paragraphs indicate entitlement to or not to receive BAH while member is confined.

a. Members with dependents who are entitled to basic pay and in receipt of BAH with dependents at PDS locality rate prior to entering a confined status, to include those members in pre-trial confinement (i.e., confined awaiting higher authority, or confinement ATLSM, confinement ATLSPCM, and confinement ATLGCM). These members are entitled to BAH II while in confinement, unless forfeiture of all pay and allowances was awarded in the court martial sentencing. If total forfeiture of pay and allowances is awarded, the member is not entitled to any BAH.

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b. Members without dependents are not entitled to BAH without dependents while confined (to include the categories of Pretrial confinement stated above). These members are entitled to BAH-partial while in confinement unless forfeiture of allowances was directed.

c. Members listed in paragraphs a and b above can retain their BAH for the period of confinement if they are acquitted, the charges withdrawn, or the sentence set aside or disapproved. This is provided the member's sentence did not include total forfeiture of all pay and allowances.

d. Those members that are living in the barracks and receiving BAH-Partial prior to entering a confined status will continue to receive BAH-Partial while in confinement unless forfeiture of allowances was directed (DoDFMR, Volume 7a, par. 260205.b.8 and PAAN 14-03 applies).

24. The BAH entitlements will be automatically adjusted or terminated when the following are reported:

a. Change of pay grade (promotions/reduction or, changes between officer and enlisted.)

b. When STRT QTRS is reported, BAH entitlement will automatically be stopped, effective the date of assignment to quarters.

c. When TTC 020 is reported and the Marine's MCTFS record contains an active BAH entitlement at the with dependents rate, BAH is automatically stopped at the old duty station rate on the join ED minus 2 days, and the BAH will be automatically started at the new duty station rate on the join ED minus 1 day.

80202. BASIC ALLOWANCE FOR HOUSING (BAH) (MRP-1)

1. Under certain circumstances, CMC must approve claims for BAH for the following classes of dependents: all claims for BAH for children over 21 years of age who are physically or mentally incapable of self-support (C), father (F), mother (M), guardian who stood in loco parentis (LOCO) and illegitimate children (IC).

a. Use the following statement to report approval of these classes of dependents:

TTC 388 001 CHAN BAH _____ \$ _____ \$ _____ ED _____ |

Zip code of Marine's PDS (for BAH II entitlement, report '99999') (**NOTE 1**) ↑

Zip code designator (M=Marine, D=dependent) (**NOTES 2 & 3**) ↑

1-byte utility code of N in all cases ↑

1-byte BAH rate code (W=with depn; 0 (Oscar) = without depn) ↑

1-byte sharer code of 1 in all cases ↑

Actual monthly rent/mortgage. Enter \$7777.77 in all cases ↑

Additional monthly rent/mortgage-enter \$000.00 in all cases ↑

8-byte ED (YYYYMMDD) (**NOTE 4**) ↑

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NOTE 1: Report ZIP Code of '99999' for Marines who are entitled to BAH II. The BAH II amount is keyed off of this ZIP Code in the MCTFS.

NOTE 2: The ZIP Code of the Marine's PDS and the designator of 'M' will be used to base entitlement on the MHA location of the Marine who is assigned to a PDS in the U.S.

NOTE 3: The ZIP Code of the Marine's dependents location and the designator 'D' will be used to base entitlement on the location where the Marine's dependents reside within the U.S. when the Marine is entitled to BAH based on the dependent's location.

NOTE 4: DEL/ADD reporting transactions will fail if ED is less than 19981101.

b. Use the following statement when it is determined that the Marine is no longer entitled to BAH on behalf of previously approved dependents. This entry will terminate BAH on behalf of the primary dependent and automatically commence partial BAH on the ED.

TTC 187 015 CHAN BAH PARTL ED_____ |
8-byte ED (YYYYMMDD) _____ ↑

2. Disapproval of claims may be entered on the UD as history statements. These statements will notify the unit via the DFR. This Headquarters (MHP) should use whatever method is required to inform unit commanders of claim disapprovals.

80203. DEPENDENCY STATUS (MHP RUC 54801)

The DoDFMR, Volume 7, Part A, requires annual review and recertification of certain dependents (Marine/Navy). MCO P1751.2, Basic Allowance for Housing (BAH) for Marines with Dependents, requires annual review and recertification of parents who are dependent on the AD Marine. Upon approval of the annual review the dependency status is reestablished by HQMC. To report Dependency Status, report as follows:

TTC 270 000 DEPND STAT ED_____ |
8-byte ED (YYYYMMDD) _____ ↑

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MOVE-IN HOUSING ALLOWANCE (MIHA)

80204. INTRODUCTION

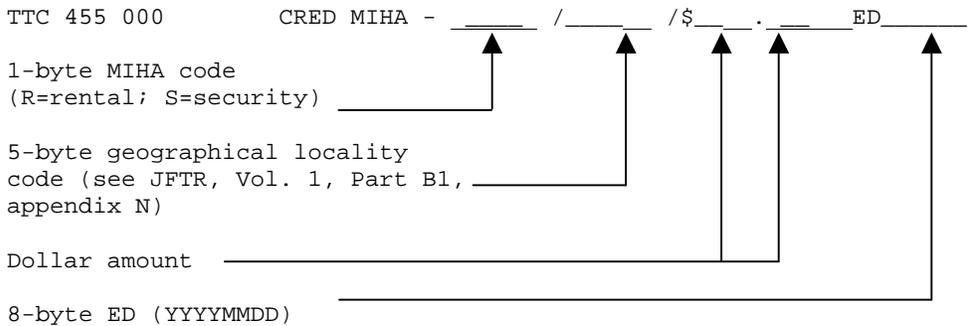
1. Reporting information for MIHA type of Housing Allowance is indicated in the following paragraphs.

2. Diary input authority is indicated for HQ, Reg or Res. Type Transaction Code (TTC) statements for this section are shown below with the input authority and corrections indicator immediately following the statement.

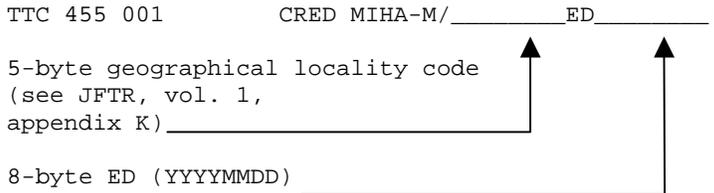
	REPORTING AUTHORITY	DEL/ ADD	DEL/ ERR
455 000 CRED MIHA-__ __ \$__ . __ ED ____	HQ REG	N	N
455 001 CRED MIHA-M/____ ED ____	HQ REG	N	N

80205. MIHA (TTC 455)

1. To report a Marine's entitlement to MIHA rental or security, report as follows:



2. When reporting a Marine's entitlement to MIHA - miscellaneous, the amount of entitlement is a fixed rate, lump-sum payment that will automatically be computed by the MCTFS.



NOTE: When a credit MIHA (TTC 455) is reported by the CO, and the Marine is enrolled in DD/EFT, a payment will be made to the Marine's financial institution within approximately 48 hours. If the Marine does not have an established DD/EFT financial institution in the MCTFS, the amount due will be reflected in the Marine's next scheduled payday.

3. If the Marine requests a special payment, upon receipt of the NAVMC 11116, the FO will report TTC 647 000 to credit the entitlement and make a special payment.

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OVERSEAS HOUSING ALLOWANCE (OHA)

80206. INTRODUCTION

1. Reporting information for OHA type of Housing Allowance is indicated in the following paragraphs.

2. Diary input authority is indicated for HQ, Reg or Res. Type Transaction Code (TTC) statements for this section are shown below with the input authority and corrections indicator immediately following the statement.

	REPORTING AUTHORITY	DEL/ ADD	DEL/ ERR
458 000 OHA CHECKAGE _____FR____TO____	HQ REG	N	N
496 000 STRT OHA _____ED____	HQ REG	N	Y
497 000 STOP OHA ED_____	HQ REG	N	N
498 000 CRED OHA-_____FR____TO____	HQ REG	N	N

80207. OVERSEAS HOUSING ALLOWANCE (OHA) (TTC 496/497/498/458)

1. OHA is a monthly allowance for housing costs and is authorized for Marines with and without dependents assigned OCONUS. The maximum amount of monthly rent that is considered in computing the amount of OHA payable is contained in the JFTR, Vol. 1, and appendix K as is the OHA computation.

a. The ceiling for unaccompanied Marines is determined by prescribing an amount equal to a percentage of the prescribed accompanied ceiling for each area, as indicated in the JFTR, Vol. 1, appendix K. This percentage factor applies to unaccompanied Marines with a rental/lease ED on or after 1 October 1984. (Marines without dependents who were paid under the housing allowance index system and converted to OHA after 30 September 1984 were entitled to the members-without-dependents ceiling.)

b. The OHA tables contain the geographical location climate codes, the ceiling allowances, the unaccompanied percentages by officer and enlisted, the average utility/recurring maintenance allowance (UT), rate of exchange (EX) of foreign currency, and the ED for each location.

c. As the rates change, the current rate plus three prior utility and unaccompanied percentages and ceiling allowances, and the current plus 12 prior rates for EX reflected on the OHA tables and retained in the automated OHA system. These tables are updated as rates change.

d. The system retains current retroactive capability for computation for the current plus all prior BAH rate changes reported in a 12-month period.

2. Overseas Housing Allowance Report. A Marine is required to submit an Overseas Housing Allowance Report when requesting OHA with dependents or without dependents. Complete the DD Form 2367 (original and one copy) as follows for OHA with dependents or without dependents:

a. Complete part A (self-explanatory) and part B.

b. Block 10 requires the member's signature and date of signature. Include a statement in this block when all of the Marine's non-command sponsored dependents reside in the vicinity of the PDS.

c. Block 11 must be completed by the housing officer or appropriate official. A signature and date of signature is required.

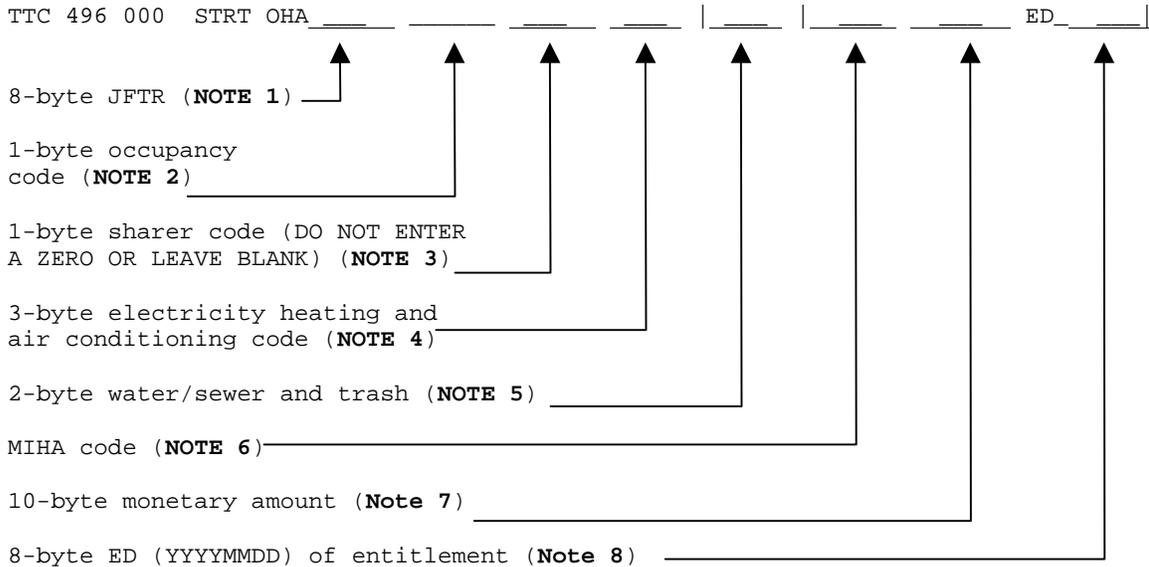
d. After reviewing the information on the OHA Report, the CO or designated representative will approve the application by completing block 12.

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e. After approval file the original approved report in the Marine's SERVICE RECORD. Only the most current form will be retained and return the duplicate copy to the Marine.

f. Anytime information contained on the current report changes, a new report must be completed.

3. To report the start of OHA, use the following statement:



NOTE 1: Two-character alpha country code, 3-character numeric geographical locality code (<http://www.dtic.mil/perdiem/allooha.html>), 2-character alpha currency code (use the country code of the currency) and 1-character alpha code: 'R' if renter, 'H' if homeowner.

NOTE 2: One-byte occupancy code: Do not enter a zero or leave blank.

- 1 With dependents
- 2 Without dependents
- 3 Member married to member without dependents
Exception: If accompanied by one or more dependents, use number 5.
- 4 a. Marine without dependents sharing dwelling expenses.
Exception: If accompanied by one or more dependents, use number 5.
b. Member married to member, with dependents, when unaccompanied by command-sponsored dependents
- 5 Marine with dependents sharing dwelling expenses
- 9 Non-command sponsored tour, dependents residing in the vicinity of the PDS.

NOTE 3: One-digit sharer **Do not enter a zero or leave blank.** The number of residence occupants, including the code: Marines who are:

- a. Members of the uniformed service entitled to a housing allowance, and/or
- b. Federal civilian employees, including dependents, entitled to a living quarters allowance, and/or
- c. Individuals, excluding dependents of the Marine, who contributed money toward the payment of rent, mortgage, and/or utilities.

NOTE 4: Three-digit electricity, heating and air conditioning code. Each byte either 'y' (YES) or 'N' (NO). 1st byte for electricity, 2nd byte for heating, 3rd byte for air conditioning. **EXAMPLE:** YNY = Yes for electricity, no for heating, yes for air conditioning.

NOTE 5: Two-digit water/sewer and trash. YY = yes for both utilities. YN = yes for

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6. A start OHA terminates an existing OHA entitlement and computes the new entitlement as of the effective date of the new start. When reporting a Marine's entitlement to OHA who is serving an unaccompanied tour overseas who does not occupy single-type government quarters report and occupancy code of 2 or 4 as applicable (see note 2 on the previous page).

a. When a Marine previously entitled to OHA joins a new overseas command, the Unit Commander must verify that OHA has been terminated in the MMPA before reporting a new STRT OHA. A retroactive STOP OHA deletes ALL OHA entitlements after the ED. The new CO can report the STOP OHA if it was not reported by the old command. The STOP OHA must be reported before reporting a new STRT OHA. If, however, the new STRT OHA was reported by the new command when the Marine had an open OHA entitlement, report a STOP OHA with the correct ED.

EXAMPLE: If Marine entitled to OHA is transferred on PCS orders effective 20 October, the Marine is joined to the new PDS on 30 November, at which time the Marine again became entitled to OHA. If the old OHA entitlement was not terminated at the old or new PDS before reporting the new entitlement effective 30 November, a STOP OHA, reported 5 December with an ED of 20 October, would delete any entitlement after the ED of the stop and generate a checkage.

b. OHA is automatically updated in the MMPA whenever the following conditions occur:

- (1) BAH change or grade change.
- (2) Change to OHA tables.

c. At the time the BAH entitlement change is reported, a research message is generated instructing the Unit Commander to verify the Marine's entitlement to OHA. The OHA entitlement will be adjusted during the next monthly OHA update process.

d. OHA is automatically terminated when a Marine is reassigned to a different MCC based on the transfer or join diary entry. When the allowance is terminated based on a join entry, the CO of the gaining command will be advised on the on-line advisory report to review the Marine's account for required adjustments. (Transfers and joins within the same MCC do not automatically affect OHA.)

e. Start, stop, credit, checkage and delete entries can be used to report OHA transactions. The delete entry can be used for the STRT OHA reported in error. However, it cannot be used for STOP, CREDIT or CHECKAGE OHA entries reported in error. The correction entry cannot be used for any OHA entries. The ED reported in the stop entry must be the date on which the entitlement actually ceased.

EXAMPLE 1: A STRT OHA was reported for a Marine on 15 April 2000 when it should have been 5 April 2000. The CO only needs to report a new STRT OHA with an ED of 5 April 2000. A STOP OHA does not have to be reported--the second STRT OHA recomputes the correct entitlement.

EXAMPLE 2: A STRT OHA was reported for a Marine on 15 April 2000 when it should have been 18 April 2000. The CO needs to report a delete entry with an ED of 15 April 2000 and a new STRT OHA with an ED of 18 April 2000. The system generates a checkage.

f. When a Marine enters a nonpay status, system processing is as follows:

(1) In all cases, except declaration of desertion, the OHA entitlement is placed in a suspense status. Upon return to a pay status, the system terminates the suspense status and restarts the Marine's entitlement. Any entitlement adjustments that may have occurred during the suspense period are updated by the system.

(2) When a nonpay status is caused by declaration of desertion, the entitlement is terminated by the system. Once the Marine returns to a pay status, STRT OHA (TTC 496) must be reported to restart the entitlement.

(3) A retroactive STRT OHA does not post with an ED during or before any nonpay status period. If a Marine's OHA entitlement requires adjustment before any nonpay status period, report CRED (TTC 498) or CHEK (TTC 458), as applicable. If manual computation is

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required, forward the NAVMC 11116 to the FO.

g. The rent paid, stated in foreign currency amounts on the STRT OHA, is automatically converted to U.S. dollar amounts for the proper computation of the OHA entitlement.

7. Marines (CPLs under 4 Years' Service and Below) with Dependents in a Nonpay Status. Credit OHA to Marines in the grade of Corporal or below (with four years of service or less) in a nonpay status pursuant to the JFTR, paragraph U9100-D7 and the DoDFMR, Vol. 7A, paragraph 30251. When the Marine is entitled to OHA due to a nonpay status other than excess leave, the Unit Commander will submit a NAVMC 11116 with remarks as shown below:

OTHER: Credit BAH from 1 June 2000 to 31 July 2000 entered nonpay status ED 1 June 2000. Primary dependent's name Susan B. Anthony. Mailing address HQ SQDN 17 MWSG MCAS IWAKUNI, FPO SEATTLE 98764-5001.

The FO will report the entitlement and prepare and mail a check in the amount of the payment to the primary dependent.

8. In no case will a spouse, who is also a member on active duty, be considered a dependent for OHA entitlement purposes and will only be entitled to BAH-DIFF while residing in single-type quarters.

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SECTION 3: PRIVATIZED HOUSING

80300. INTRODUCTION

1. This Section pertains to the Privatized Housing Process. Detailed reporting information is indicated in the following paragraphs.

2. Diary input authority is indicated for HQ, Reg or Res. Type Transaction Code (TTC) statements for this section are shown below with the input authority and corrections indicator immediately following the statement.

	REPORTING AUTHORITY	DEL/ ADD	DEL/ ERR
185 000 STRT PRIVATIZED HSG UIC__ED__	Reg		
185 001 STOP PRIVATIZED HSG ED__	Reg		

80301. PRIVATIZED HOUSING PROCESS (TTC 185)

1. Previously, the Privatized Housing Process was performed via the allotment system; when a Member's BAH amount changed, allotments had to be stopped and new ones started. Inequities in BAH locality amounts, currently based on rank, will be eliminated as Housing contracts expire, are re-negotiated and renewed.

2. The Privatized Public Venture (PPV) Companies (valid today) are listed in Figure 8-1.

a. Marines in privatized housing will have a BAH quarters code of 'V' posted to the DEP screen in MCTFS.

b. Housing UIC M00681 has the capability of reporting TTC 185 000, STRT PRIVATIZED HSG UIC__ED__, allowing a Member's BAH amount to be automatically sent via EFT to a designated financial institution once a month as authorized by the housing contractor. When a Member's BAH amount changes, MCTFS will automatically send the increase/decrease amount to the financial institution.

c. When a stop entry is reported, a Member's BAH entitlement will be automatically prorated. A partial payment will be sent to the financial institution and the remainder will be credited to the Member.

d. BAH Remarks 995 and 996 have been created and include the Routing Transit Number (RTN), account number, the Member's BAH rate, and the start and stop dates.

e. A monthly report will be provided to the Housing UID, listing each member's name, SSN, amount sent, and the total amount sent to the housing company's financial institution.

f. For Member's in privatized housing, BAH entitlement and deduction will be reflected on their LES.

g. Housing PPV units may report the following TTC to start the privatized housing process:

```

TTC 185 000  STRT PRIVATIZED HSG UIC__ED__|
Housing code  _____▲
8-byte effective date _____▲

```

h. Housing PPV units may report the following TTC to stop the privatized housing process:

```

TTC 185 001  STOP PRIVATIZED HSG ED__|
8-byte effective date _____▲

```

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VALID PRIVATIZED PUBLIC VENTURE (PPV) COMPANY

UIC	MILITARY AREA	PPV COMPANY
M00263	PARRIS ISLAND	ACTUS LEND LEASE
M00681	CAMP PENDLETON	HUNT BUILDING CORPORATION
M60169	BEAUFORT	ACTUS LEND LEASE
N00242	SAN DIEGO	LINCOLN BP MANAGEMENT INC.

Figure 8-1-VALID PPV COMPANY

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SECTION 4: RATIONS (BAS)

80400. INTRODUCTION

1. The different categories of this Section are those items that pertain to BAS. Detailed reporting information is indicated in the following paragraphs.

2. Diary input authority is indicated for HQ, Reg or Res. Type Transaction Code (TTC) statements for this section are shown below with the input authority and corrections indicator immediately following the statement.

	REPORTING AUTHORITY	DEL/ ADD	DEL/ ERR
**142 000 STRT BAS____ED_____ (RIKNA ONLY)	HQ REG	Y	Y
*142 002 STRT MONTHLY BAS ED____ (STANDARD)	HQ REG	Y	Y
***143 002 STOP MONTHLY BAS ED____	HQ REG	Y	Y
195 000 CHEK TAD RATIONS ____TO____	HQ REG	Y	Y
196 000 CHEK COMRATS ____TO____	HQ REG	Y	Y
197 000 CHEK BAS____ED____TO____ED____	HQ REG	Y	Y
*197 001 CHEK MONTHLY BAS ____TO____	HQ REG	Y	Y
371 000 STRT FLD RATS____ED_____	HQ REG	Y	Y
371 001 STRT GOVT MESS RATS____ED_____	HQ REG	Y	Y
372 000 STOP FLD RATS____ED_____	HQ REG	Y	Y
372 001 STOP GOV MESS RATS____ED_____	HQ REG	Y	Y
374 001 CRED GOVT MESS RATS____TO____	HQ REG	Y	Y
375 000 CHEK FLD RATS____TO____	HQ REG RES	Y	Y
*474 000 CRED MONTHLY BAS ____TO____	HQ REG	Y	Y
474 002 CRED BAS RIKNA ____TO____	HQ REG RES	N	Y
*475 000 STRT DISC MEAL RATE____	HQ REG	Y	Y
*475 001 STOP DISC MEAL RATE____	HQ REG	Y	Y
*475 002 CRED DISC MEAL RATE ____TO____	HQ REG	Y	Y
*475 003 CHEK DISC MEAL RATE ____TO____	HQ REG	Y	Y
898 000 CRED BAS____TO____	RES	N	Y
898 001 CRED COMRATS____TO____	RES	N	Y
*898 003 CHEK DISC MEAL RATE ____TO____	RES	N	Y

** This transaction will continue to process until the monthly BAS rate becomes equal to or greater than the BAS (RIKNA) rate.

* These transactions will only process 20020101 and after.

*** This TTC not used.

NOTE: A utility will process in conjunction with End of Month December 2001 Update & Extract, which converted all enlisted records to the new BAS-Monthly and RIKNA rates. Additionally, for periods prior to 20020101 for COMRATS, BAS-P, SUP-RATS, COMRATS WHILE TAD/TDY, etc., must be reported as a CHEK or submit a NAVMC 11116 to the local DO/FO for corrections.

Detailed instructions concerning conditions of entitlement to pay and/or allowances are contained in the DoDFMR, Vol 7A, Chapter 25, MCTFS APSM and JFTR. **Refer to the DoDFMR, Vol 7A, Chapter 25 to determine when it is necessary to report changes that affect pay and/or allowances.** Any instructions contained in this Manual are not intended to replace those contained in the references. The instructions contained in this Manual will enable the unit to prepare the appropriate UD entries, such as entitlement starts and stops, once it has been determined that the pay status of the Marine has been affected. The specific reference to determine the entitlement's policy will be included as required (e.g., DoDFMR, Vol 7A, Chap III; and/or JFTR, Vol. 1, Chap 9 and 12 and the MCTFS APSM). It is imperative that all PAAN's, SAAN's, TAN's, SAO's, PAA's and MISSO advisories are read and maintained at the reporting unit level.

80401. BASIC ALLOWANCE FOR SUBSISTENCE-MONTHLY (BAS-M) (TTC 142 002/143 002/474)

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a. Effective 1 January 2002, Marines who have a meal card and are receiving BAS-P (BAS Partial), MCTFS automatically starts Monthly BAS and the Discounted Meal Rate (DMR) is checked. **To START BAS-Monthly (BAS-M) report the following. These transactions will only process 20020101 and after:**

TTC 142 002 STRT MONTHLY BAS ED_____ | (STANDARD)
 8-byte ED_____ |
 (YYYYMMDD)

NOTE: Monthly BAS will be started when reporting TTC 364 (see Chapter 6, Section 4) for RUCs 32092, 34022, 31407, and 33353 by the Depot and Marine Combat Training (MCT) RUCs. The effective date of the transfer will be the BAS start date.

b. If a Marine has been erroneously checked Monthly BAS, report 474 000 as follows. Do not report TTC 474 000 to credit for periods of erroneously deducted discounted meal rate, see paragraph 80402, DISCOUNT MEAL RATE (DMR) (TTC 475).

TTC 474 000 CRED MONTHLY BAS___TO___ |
 8-byte dates _____ |

c. If a Marine is entitled to receive BAS at the RIKNA rate for a specified period, active duty Marines and reserve Marines on active duty 31 days or more, report as follows:

TTC 474 002 CRED BAS RIKNA___TO___ |
 8-byte dates _____ |

80402. DISCOUNT MEAL RATE (DMR) (TTC 475)

1. Enlisted members assigned to Essential Station Messing (ESM) will see their Basic Allowance for Subsistence charged the current DMR daily rate, as published by DFAS. Report DMR as follows:

475 000 STRT DISC MEAL RATE_____ |
 8-byte effective date_____ |

or

475 001 STOP DISC MEAL RATE_____ |
 8-byte effective date_____ |

NOTE: When reporting TO LWAS on a member being charged DMR, system logic will stop DMR at 2359 on first day of leave and credit 75% BAS rate for the same day. Report TTC 475 only if stop is prior to first day of leave. "

2. 'BAS DISC MEAL RATE' is not a checkage, it is a deduction and the Marine should have a meal card. If there is a period that the commanding officer determines the Marine should be credited the 'BAS DISC MEAL RATE', report as follows:

475 002 CRED DISC MEAL RATE___TO___ |
 8-byte FROM date_____ |
 8-byte TO date_____ |

3. For a checkage, report as follows:

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475 003 CHEK DISC MEAL RATE TO |
 8-byte FROM date _____ ↑ ↑
 8-byte TO date _____

80403. BASIC ALLOWANCE FOR SUBSISTENCE (BAS) (TTC 142 000/195/371/372/898)

1. Conditions of entitlement to Subsistence (RIKNA) are found in the DoDFMR, Vol. 7A, Chapter 25. Report the following statement. **This transaction will continue to process until the monthly BAS rate becomes equal to or greater than the BAS (RIKNA) rate.**

TTC 142 000 STRT BAS ED | (RIKNA ONLY)
 4-byte time _____ ↑ ↑
 8-byte ED _____
 (YYYYMMDD)

2. The entitlement to Monthly BAS is automatically commenced when a Marine enters on AD. The entitlement to Monthly BAS is automatically terminated with the report of separation from AD. Subparagraph 80303.7 describes the procedures for field rations.

3. The credit of BAS (RIKNA) for a Marine, without dependents, is withheld during the period of training for, attending, or participating in Pan-American games, Olympic games, or other specifically authorized international amateur sports competition if subsistence is provided during the period by the sponsoring agency. The RU must notify the cognizant FO for Marines on AD when this situation occurs so that action can be taken to withhold the appropriate BAS. The RU must prepare a NAVMC 11200 (checkage of pay) and submit it to the DFAS-KCC/FPPR for Marines in a Reserve status.

4. Enlisted members temporarily assigned to duty away from their permanent duty station or to duty under field duty conditions at the permanent duty station are entitled to BAS at a rate not less than which they held at their permanent duty station. Tables 8-1 through 8-5 describe the UD entries for the commencement, termination, or change of entitlement to subsistence for enlisted personnel. Further instructions concerning the automated processing of entitlement to BAS during periods of elapsed time are contained in paragraphs 80303.13 and 80303.14. When a Marine previously entitled to subsistence is erroneously reported as transferred, start BAS (RIKNA) at 0001 hours on the date of the reported transfer.

5. When the Marine is reported TO SK per Section 5, Chapter 7, computer processing of the TO SK entry will automatically stop BAS (RIKNA) and will start entitlement to BAS-Monthly. Reinstatement to BAS (RIKNA) will need to be reported when the FR SK is reported. Alcohol rehabilitation when carried out at a hospital where the Marine becomes an inpatient should be considered hospitalization. Such Marines are required to pay for their rations during the hospitalization. Alcohol rehabilitation conducted without admission to a hospital should be considered as TAD.

a. Treatment outside hospitals (at drug rehabilitation centers) may be residential or nonresidential. In residential situations, an enlisted Marine is provided quarters and messing. In nonresidential situations, no quarters or messing is provided. Hospital rations must be checked for periods of hospitalization at Veterans' Administration or civilian facilities.

b. The CO must prepare a DD Form 139: Pay Adjustment Authorization, and forward it directly to the servicing FO requesting checkage action. These forms are available from within the supply system under stock number 0102-LF-001-1200 or through use of Form Flow. File a copy of the form in the Service Record until the checkage has been accomplished, then remove it and place it in the unit's files. Retain the tracer copy for action as needed.

NOTE: Hospital Rations in these cases are less than leave rations. (Refer to the current MCBul 7220 for the appropriate amount to be checked.)

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6. The SUBSISTENCE codes are listed below:

CODE	ABBREVIATION	DESCRIPTION
Blank	----	Unknown
0	----	None
C	COMRATS	Individual authorized commuted rations
E	EMERG SUBS	Emergency subsistence authorized
S	BAS	Subsistence allowance authorized
P	BAS-P	Subsistence provided at government expense
M	BAS-Monthly	Monthly BAS allowance authorized
2	BAS-II	Monthly BAS-II allowance authorized

7. Any rations furnished to officers engaged in maneuvers, field exercises, or combat are considered Field Rations. The procedures for the issue of field rations are prescribed in MCO 10110.47. Officers entitled to basic pay are entitled to BAS at all times. When subsisting in a Government mess or with an organization drawing field rations, officers will pay for their meals at the prescribed rates either by cash or collection from pay per instructions in the DoDFMR, Vol. 7A.

a. Effective 1 January 2002, enlisted members are entitled to a standard monthly BAS rate (similar to officer entitlement). (See Table 8-6) Enlisted members attending Boot Camp and members going through initial officer training (officer candidate school, officer training school) who have no continuous prior enlisted service (active or reserve) will not be entitled to the monthly BAS rate. Enlisted members permanently assigned to single government quarters ashore, who are being subsisted-in-kind (issued a meal card), are entitled to the monthly BAS rate, but will be in an Essential Station Messing (ESM) status. This includes enlisted members attending accession pipeline military training. Enlisted members assigned to ESM will be automatically charged for all meals made available (whether eaten or not) at the daily discounted meal rate per day for the entire month, and will net the member the difference between the monthly BAS rate and a monthly discounted meal rate.

(1) Enlisted members assigned to ESM when on leave, PCS, hospitalized, or TAD/TDY (NOT Sea Duty, field duty, Essential Unit Messing (EUM) or Group Travel), **WILL NOT** automatically have meal charges deducted from their pay.

(2) Members assigned to ESM who are TAD/TDY to Sea Duty, field duty, EUM or Group Travel, **WILL CONTINUE** to have the discounted meal rate automatically deducted from their pay. The 25-percent rule for the first and last day of such assignment **WILL NOT APPLY**.

(3) Enlisted members performing duty at an ashore installation (not field duty or EUM, Group Travel, or attending accession pipeline military training) and not assigned ESM (not issued a meal card) will be entitled to the monthly BAS rate. When using a government mess they will pay for meals at the standard meal rate. When assigned TAD/TDY to Sea Duty, field duty, EUM, or Group Travel, they will pay for meals by payroll deductions at the discounted meal rate. The 25-percent rule for the first and last day of such assignment **WILL APPLY**.

b. Enlisted members will retain their subsistence allowance when deployed away from their PDS in a temporary field, EUM, group travel and temporary afloat status for periods less than 180 days. Marines will be charged a discounted meal rate, as published each year, for available meals on a full day basis. For the day entering and the day departing such status, members will be charged 25 percent of the discounted meal rate.

c. Enlisted members under orders for temporary field assignment, temporary afloat assignment, EUM or group travel, are entitled to the same type of subsistence allowance (Monthly BAS or BAS (RIKNA)) and subsistence status which they held at their PDS. However, members are charged the discounted meal rate for full days for available meals. Members are charged 25 percent of the discount meal rate for the first and last day of their temporary

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duty.

d. Any change among subsistence types or between RIKNA and subsistence in kind, caused by a status change which extends beyond a single days, shall be credited on a full day basis without being prorated. All start times are reported as 0001 and all stop times are reported as 2359.

e. Use the following statement to report start field rations checkage for 10 days or more for officers and enlisted.

```
TTC 371 000          STRT FLD RATS___ED___|
4-byte time_____↑      ↑
8-byte ED (YYYYMMDD)_____↑
```

NOTE: A member will be checked 25 percent of the discounted meal rate for the first day.

f. Use the following statement to report termination of field rations checkage for officers and enlisted:

```
TTC 372 000          STOP FLD RATS___ED___|
4-byte time_____↑      ↑
8-byte ED (YYYYMMDD) of termination_____↑
```

NOTE: A member will be checked 25 percent of the discounted meal rate for the First day.

g. Use the following statement to report one-time checkage of field rations less than 10 days for officers and enlisted:

```
TTC 375 000          CHEK FLD RATS___  ___  TO___  ___  |
4-byte time (always report 0001)  ___↑      ↑      ↑      ↑
8-byte ED (YYYYMMDD) _____↑      ↑      ↑
4-byte time (always report 2359)  _____↑      ↑
8-byte ED (YYYYMMDD) of termination _____↑
```

NOTE: A member will be checked 25 percent of the discounted meal rate for the first and last day.

h. To process a one-time checkage of Monthly BAS or BAS (RIKNA) when an enlisted member is assigned to field duty, report the following:

```
TTC 195 000 CHEK TAD RATIONS ___TO___|
TTC 196 000 CHEK COMRATS___TO___|
TTC 197 000 CHEK BAS___ED___TO___ED___|
4-byte START time  ___↑      ↑      ↑      ↑
(0001)
8-byte START date _____↑      ↑
4-byte STOP time  _____↑      ↑
(2359)
8-byte STOP date  _____↑
```

i. When an officer is being checked field rations and departs for a short period; for example, TAD, LV, or to the HOSP. The member must be credited field rations for the period

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gone. To report a one-time credit of field rations less than 10 days for officers and enlisted members, report a STOP FLD RATS (TTC 372) for the period involved.

j. Use the following statement to stop an officer's BAS when meals are provided at no cost by a foreign government:

```
TTC 372 001    STOP GOVT MESS RATS_____ED_____|
                                     ^           ^
Hour/Minute (actual time foreign
government messing terminated)_____
8-byte ED (YYYYMMDD)_____
```

k. Use the following statement to start an officer's BAS when a foreign government mess is terminated:

```
TTC 371 001    STRT GOVT MESS RATS_____ED_____|
                                     ^           ^
Hour/Minute (actual time foreign
government messing began)_____
8-byte ED (YYYYMMDD)_____
```

l. When an officer is being checked GOVT MESS rations and departs for a short period; for example, TAD, LV, or to the HOSP. The member must be credited field rations for the period gone. To report a one-time credit of field rations less than 10 days for officers and enlisted members, report as follows:

```
TTC 374 001 CRED GOVT MESS RATS___ __TO___ __|
                                     ^   ^   ^   ^
4-byte START time _____
(0001)
8-byte START date _____
4-byte STOP time _____
(2359)
8-byte STOP date _____
```

9. Inactive Reserve. Entitlement to BAS is automatically positioned in the MCTFS when a Reserve officer joins an SMCR unit, an MTU, or accepts an appointment. Likewise, a BAS credit is automatically generated when a completed AD statement is reported for an SMCR, an MTU, or an IRR officer.

a. Field Rations. Rations furnished to a reservist engaged in maneuvers or training exercises are considered as field rations. MCO P10110.14 and MCO 10110R.1 provides guidance for the sale of field rations to Reserve officers. When on field duty, officers will pay for their meals at the prescribed rates either by cash or collection from pay. Reservists participating in field duty in excess of 10 days will pay for field rations by pay account checkage.

b. For reserve officer and enlisted members, use the following statement to report a one-time checkage of field rations for periods of field duty less than 10 days. Reserve members receiving subsistence are subject to the same discounted meal rate as AD members.

```
TTC 375 000    CHEK FLD RATS_____ TO_____ |
                                     ^   ^   ^   ^
4-byte time effective _____
8-byte DoD ED (YYYYMMDD) _____
4-byte time effective _____
8-byte DoD ED (YYYYMMDD) _____
```

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c. Officer Checkage for Meals Provided but not Paid for during IDT. When a Reserve Officer is provided meal(s) during IDT, all meals are to be paid for in cash, or the member's Reserve pay account will be checked at the prescribed rates for the meals provided. To check a Reserve Officer's pay account, the RU will prepare and submit a NAVMC 11200 to the DFAS-KCC/FPPR.

10. Reserve Enlisted Personnel. A Reserve enlisted Marine may be entitled to BAS for the performance of AD for 30 days or less. The UD entries required for the credit of BAS for Reserve enlisted Marines are shown in Tables 8-1 through 8-4. The entitlement to BAS is based on whether the Marine is in a travel status and the availability of messing facilities at the duty station. The rate of BAS due, if any, will be based on the following:

a. When no per diem is payable, the Marine is entitled to a subsistence allowance based on the commander's determination. The rules for the commander to use in determining BAS entitlement are in the DODFMR, Vol. 7A.

b. When per diem is payable, the Marine is in a travel status, and entitled to rations at the commuted rations rate (DoDFMR, Vol. 7A). Entitlement is dependent on:

(1) Being in a travel status,

(2) In receipt of the subsistence portion of per diem,

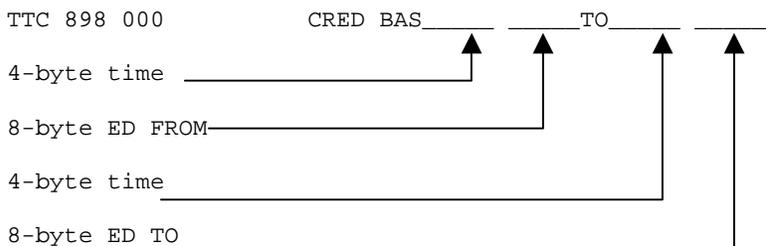
(3) Not being in a status that requires subsistence in kind when available (field duty, sea duty, group travel, annual training).

c. When a mileage allowance is payable for travel performed to or from the AD location, the member is in a travel status and entitled to rations at the commuted rations rate (DoDFMR, Vol. 7A, and JFTR).

11. AD Site Within Commuting Distance of the Reserve Marine's Home. When the AD site is within commuting distance of the Marine's residence, the commander of the installation will determine the rate, if any, of BAS the member will receive. And a BAS credit is automatically generated when a completed AD statement is reported for all ranks.

12. Reserve Enlisted Personnel. A Reserve enlisted Marine is entitled to BAS for the performance of any active duty period. BAS-Monthly will be automatically credited when TTC 801 (COMPL ACDU) processes.

13. When rations at the no mess available rate (Government messing not available), report as follows:



NOTE: EDA of Less Than 31 Days. A UD entry reporting subsistence entitlement will not be reported. Reporting of elapsed time by the FO/DO at the new duty station will automatically generate the appropriate subsistence entitlements. The reporting of CRED TAD RATIONS will create a checkage for deployed per diem. This TTC will only process for a period prior to 20020101.

14. BAS for Reserve personnel while on AD. Enlisted Marines are entitled to subsistence allowance at the BAS-Monthly (BAS-M) rate for any period of active duty.

a. Enlisted Marines in the training pipeline (accession travel) are entitled to Monthly BAS:

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(1) when actually performing travel under orders,

(2) when performing temporary duty (TDY) as a recruiter assistant where rations are not available,

(3) when orders are received designating a permanent duty station, to include any TDY en route.

b. Prior to 1 January 2002, the reporting of elapsed time by the FO/DO will automatically generate entitlement to BAS for periods of actual travel performed and for periods of TDY performed as a recruiter assistant, when entitled under subparagraph 80303.14a(2). Do not report TTC 520 after 1 January 2002 as MCTFS will automatically credit Monthly BAS.

c. Prior to 1 January 2002, the FO/DO will not report periods of TDY en route to the first permanent duty station, except TDY performed as a recruiter's assistant. Rules 10 through 13 of Table 8-11 do not apply.

d. The restriction against payment of BAS for periods of TDY performed en route to the first permanent duty station, except when the Marine is accompanied by dependents to the TDY station or no government mess is available, does not, however, preclude entitlement to BAS at the TDY site if otherwise authorized by the unit command pursuant to instructions in MCO 10110.47. In this instance, normal UD procedures for BAS entitlement apply.

15. If Reserve enlisted Marines are placed in a status where messing is provided (same status as active duty Marines who are issued a meal card), the discounted meal rate will be checked for the period which is applicable. To check the discounted meal rate, the following TTC should be reported. **This transaction will only process 20020101 and after:**

```

TTC 898 003          CHEK DISC MEAL RATE____TO____|
                    |
                    |
8-byte FROM DATE (YYYYMMDD) _____↑
                    |
                    |
8-byte TO DATE (YYYYMMDD) _____↑

```

80404. FAMILY SUBSISTENCE SUPPLEMENTAL ALLOWANCE (FSSA)

1. The FY01 National Defense Authorization Act (NDAA) directs the payment of Family Subsistence Supplemental Allowance (FSSA) to eligible members of the Armed Forces who would normally be entitled to food stamps effective 1 May 2001. The Commanding Officer will determine member's eligibility for FSSA via the FSSA form/application that will be resident at MOL. If a member is entitled, the Commanding Officer will, on a monthly basis, forward a NAVMC 11116 with a copy of the FSSA application attached, to the FO/DO for action. The Commanding Officer is also responsible for notifying the FO/DO when the member has been promoted, when the member is executing a PCS move, the monthly household income increases by \$100 or more, or the member's household size decreases.

2. The 5 digit pay codes for FSSA are:

TYPE OF MARINE	CODE
ACTIVE ENLISTED	41302
ENLISTED RESERVIST (ON ACDU FOR MORE THAN 30 DAYS)	31415

RESERVISTS (ON ACDU FOR LESS THAN 30 DAYS) are required to submit 11116 to the Reserve Pay Branch at DFAS Kansas City for processing an FSSA credit.

3. Further information for FSSA may be obtained at [HTTPS://www.mol.usmc.mil/](https://www.mol.usmc.mil/) and MCTFS APSM.

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TABLE 8-1--BAS (OTHER THAN HOMESITE - AT) ORDERS ISSUED TO MEMBER'S RESIDENCE				
R U L E	A	B	C	D
	When an enlisted Reserve member	and homesite messing is	and duty site messing is	the daily rate of subsistence is (see DoDFMR Table 25-5 for rates) From...To...(NOTE 1)
1	performs AT other than homesite (NOTES 2 and 3)	Available	available	BAS-Monthly will be automatically credited. The discounted meal rate will apply for all days in which meals are provided. (NOTE 4)
2		available	not available	BAS-Monthly is automatically credited. (NOTE 4)
3	performs AT other than homesite (NOTES 2 and 3)	not available	available	BAS-Monthly will be automatically credited. The discounted meal rate will apply for all days in which meals are provided. (NOTE 4)
4	Performs AT other than homesite (NOTES 2 and 3)	not available	not available	BAS-Monthly is automatically credited. (NOTE 4)

NOTE 1: Members under orders for temporary field assignment, temporary afloat assignment, essential unit messing (EUM) or group travel, are entitled to the same type of BAS-Monthly or BAS (RIKNA) and subsistence status which they held at their PDS. However, members are charged the discounted meal rate for full days for meals available and are charged 25 percent of the discounted meal rate for the first and last day of temporary duty.

NOTE 2: When the homesite is not specified as a place of duty in the orders, periods spent "awaiting transportation" at the homesite in conjunction with travel to the duty site will not affect subsistence entitlement as travel status commenced at 0001 upon departure from home. If duty is performed at the homesite, a member is entitled to subsistence based on the availability or non-availability of messing at the homesite.

NOTE 3: MCO 10110.47 states, "Meal cards will, when appropriate, be issued to reservists on Annual Training (AT)", in this case the member will be checked the discounted meal rate.

NOTE 4: All active duty periods will be automatically credited with BAS-Monthly. If part of the period is considered travel time (i.e., first and last day of active duty) and during the remaining period of AD the Marine was furnished meals, this period should be checked the discounted meal rate.

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TABLE 8-2--BAS (RESERVE) GENERAL INFORMATION					
R U L E	A	B	C	D	
	When an enlisted reservist	and	the UD entry is	and the DoDFMR authority is	
1	Performs AD at home training site (See NOTE 1)	was authorized to mess separately	Not applicable. (NOTE 2)	Table 25-4, rule 2	
2		mess was not available		CRED BAS 0001 (date) TO 2359 (date) (NOTE 2) (RIKNA rate)	Table 25-4, rule 3
3		use of mess impractical			Table 25-4, rule 4
4	Performed AD at other than home training site (NOTE 3)	Was entitled to travel per diem or mileage allowance, messing available and authorized to mess separately	Not applicable. (NOTE 2)	Table 25-4	
5		mess was not available		CRED BAS 0001 (date) To 2359 (date) (NOTE 2)	
6		AD CO determined the use of mess was impractical			
7	Receive credit of BAS-Monthly	Was furnished meals	CHEK DISC MEAL RATE (date) TO (date) (NOTE 2)		
8	received credit of BAS (RIKNA)		CHEK DISC MEAL RATE (date) TO (date) (NOTE 2)		

NOTE 1: All active duty periods will be automatically credited at the BAS-Monthly rate.

NOTE 2: The period reported must equal or include dates within a previously or concurrently reported AD period.

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TABLE 8-3--BAS (OTHER THAN HOMESITE) OTHER THAN ORDERS ISSUED TO MBR'S RESIDENCE (RESERVE)					
R U L E	A	B	C	D	E
	When an enlisted reservist	and member is	and homesite messing is	and duty site messing is	the daily rate of BAS is (See DoDFMR Table 25-5 for rates) FROM...TO... (NOTES 1 and 2)
1	performs AD other than AT at other than homesite	entitled to per diem or mileage (under individual orders) (NOTE 3)	available	available	automatically credited with BAS-Monthly (NOTES 4 and 5)
2		entitled to per diem (except when under group travel orders) (NOTE 3)		not available	automatically credited with BAS-Monthly (NOTE 5)
3		Entitled to per diem (except when under group travel orders) (NOTE 3)	not available	available	automatically credited with BAS-Monthly (NOTES 4 and 5)
4		entitled to per diem (except when under group travel orders) (NOTE 3)	not available	not available	automatically credited with BAS-Monthly (NOTE 5)

NOTE 1: Members under orders for temporary field assignment, temporary afloat assignment, essential unit messing (EUM) or group travel are entitled to the same type of subsistence (BAS-Monthly or BAS-RIKNA) and subsistence status which they held at their PDS. However, members are charged the discounted meal rate for days for meals available and are charged 25 percent of the discounted meal rate for the first and last day.

NOTE 2: When the homesite is not specified as a place of duty in the orders, periods spent "awaiting transportation" at the homesite in conjunction with travel to the duty site will not affect BAS entitlement as travel status commenced at 0001 upon departure from home.

NOTE 3: Passengers in POVs are included under these rules as they are in a "travel status" and entitled to reimbursement under the provision of JFTR, paragraph U7150.

NOTE 4. MCO 10110.47 states "meal cards will, when appropriate, be issued to reservists on annual training (AT)"; in this case, the member will be checked the discounted meal rate for all days that meals were provided.

NOTE 5: Members who are required to procure meals or lodging at personal expense will be reimbursed under the provisions of JFTR, paragraph U4102.

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TABLE 8-4--BAS (HOMESITE AD AND AT) ORDERS ISSUED TO MEMBER'S RESIDENCE (RESERVE)				
R U L E	A	B	C	D
	When an enlisted reservist	and rations in kind are	and proper authority has	the daily rate of BAS is (see DoDFMR Table 25-5 for rates) FROM...TO... (NOTE 1)
1	performs homesite AD or AT (member entitled to mileage and/or Per Diem for travel to homesite) (NOTE 2)	available and furnished		authorized BAS-Monthly for entire AD period. Checkage of the discounted meal rate for days messing was provided must be reported.
2		available	granted such to mess separately (NOTE 3)	authorized BAS-Monthly for entire AD period.
3		not available		authorized BAS-Monthly for entire AD period.
4		available but impractical to furnish (NOTE 4)	Made determination of impracticality	authorized BAS-Monthly from 0001 until 2359 for travel to duty site, BAS(RIKNA) from 0001 on the date when determination of impracticality was made until 2359 day prior to termination of AD/AT; authorized BAS-Monthly from 0001 until 2359 on day of termination of AD/AT for travel from duty site to home.
5	Performs homesite AD/AT, and AD/AT site is within commuting distance but member is prevented by competent authority from commuting	Not available	made determination that military duties prohibited member from commuting	authorized BAS (RIKNA) for entire period of AD/AT.

NOTE 1: Members under orders for temporary field assignment, temporary afloat assignment essential unit messing (EUM) or group travel, are entitled to the same type of subsistence (BAS-Monthly or BAS-RIKNA) and subsistence status which they held at their PDS. However, members are charged the discounted meal rate for days for meals available and are charged 25 percent of the discounted meal rate for the first and last day.

NOTE 2: Passengers in POVs are included under these rules as they are in a "travel status" and entitled to reimbursement under the provision of JFTR, paragraph U7150.

NOTE 3: Member will be authorized subsistence at the BAS-Monthly rate for all AD/AT periods.

NOTE 4: Under this rule impracticality determination is made by CMC/MPP. See DoDFMR Vol7A, Table 25-4, Rule 4.

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TABLE 8-5--BAS (ENLISTED PERSONNEL, ACTIVE DUTY)					
R U L E	A	B	C	D	E
	If the Marine (NOTES 1 and 2)	and	the UD entry is	and the DoDFMR Vol. 7A authority is	TTC
1	joined for duty under PCS orders (see NOTE 1)				
2		mess is not available (RIKNA)	STRT BAS (0001) ED (date)	Table 25-4 rules 3 & 4	142 000
3		CO determines that the use of mess is impracticable			
4	joined for duty under PCA orders in the same geo location, travel not authorized (see NOTE 2)				
5		mess is not available (RIKNA)	STRT BAS (0001) ED (date)	Table 25-4 rules 3 & 4	142 000
6		CO determines that the use if mess is impracticable			

NOTE 1: Members under orders for temporary field assignment, temporary afloat assignment, Essential Unit Messing (EUM), or group travel, are entitled to the same type of subsistence (BAS-Monthly or BAS-RIKNA) and subsistence status, which they held at their PDS. However, members are charged the discounted meal rate for days for meals available and are charged 25 percent of the discounted meal rate for the first and last day.

NOTE 2: Rules 1 through 4 are not applicable to recruits performing accession travel.

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TABLE 8-6--BAS Effective 1 January 2002 (ENLISTED PERSONNEL, ACTIVE DUTY)					
R U L E	A	B	C	D	E
	When Enlisted Member is	And	And	And	RUC reports
1	Attending Basic Military Training (Boot Camp)				Nothing Member is not entitled to monthly BAS. NOTE 1
2	At permanent Station Shore	Enlisted Member Assigned to Essential Station Messing (ESM) (A dining facility that provides meals; Marine is subsisted in kind/issued meal card) See NOTE 2.	In the pay grade of E-1 Thru E-6. Include member attending accession pipeline military training. See NOTE 3		TTC 475-000 Strt Disc Meal Rate (date of join)
3			Member is being checked at the Discounted Meal Rate (DMR)	Dining facility is closed or assigned duties which prevent government furnished meals from being provided	PERSO can report TTC 475-002 Credit Disc Meal Rate Or TTC 475 001 Stop Disc Meal Rate (PERSO discretion)
4				Command reports Leave; PCS; Hospitalization or TAD/TDY (not Sea Duty or Field Duty) entry into UDMIPS	Report TTC 475-000 STRT DISC MEAL RATE
5				Member departs TAD/TDY to Sea Duty, Field Duty, Essential Unit Messing (EUM) or Group Travel. NOTE 4.	Nothing. Member will continue to have DMR AUTOMATICALLY deducted from their pay.
6			Assigned working hours or duties which prevent member from eating certain meals in Govt mess	Proper authority has granted permission to mess separately	TTC 475 001 Stop Disc Meal Rate
7		In Pay Grade E-7 through E-9. NOTE 5	Member not in a Field Duty, EUM, Or Group Travel Status	Rations in kind are available	TTC 142-002 Strt Monthly BAS
8	Requires checkage of Discounted Meal Rate				TTC 475-003 Check DISC Meal Rate

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TABLE 8-6 (CONT) BAS Eff 1 Jan 2002 (ENLISTED PERSONNEL, ACTIVE DUTY)					
R U L E	A	B	C	D	E
	When Enlisted Member is	And	And	And	RUC reports
1	At permanent station ashore	Enlisted Member not assigned to ESM (Not issued Meal Card)			TTC 142-002 Strt Monthly BAS
2			Command reports Leave, PCS, Hopitilization or TAD/TDY (Not Sea Duty, Field Duty, Essential Unit Messing (EUM) or Group Travel) entry into UDMIPS.		Nothing Member will continue to be entitled to monthly BAS with no pay checkage.
3			Departs/Assigned TAD/TDY to Sea Duty, Field Duty, EUM or Group Travel See NOTE 6	Assigned to this status for less than 10 days	TTC 375-000 Check Fld Rats
4				Assigned to this status for more than 10 days.	TTC 371-000 Strt Fld Rats & TTC 372-000 Stop Fld Rats
5				Enlisted Member is assigned to an ESM Status (Issued Meal Card)	
6		Requires checkage of monthly BAS		TTC 197-001 Check Monthly BAS	
7		Require correction to previous checkage of monthly BAS		TTC 474-000 Cred Monthly BAS	
8	Currently or previously receiving BAS (RIKNA) on 31 December 2001	Remains at current PDS		Member retains RIKNA (Grandfather Clause) Without annual increases	
9		PCS's or PCA's to another PDS that has Govt Messing Available		Member loses Grandfather Clause for RIKNA	

NOTE 1: When a member is transferred from either MCRD San Diego or MCRD Parris Island (recruits upon graduation) MCTFS will automatically start the monthly BAS entitlement when the transfer is reported. When the member is joined as a student to MCC JA4 or J9Y MCT/SOI will automatically start the DMR deduction.

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NOTE 2: ESM is defined as 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 appropriate fund dining facility or necessary for the health and safety of enlisted personnel permanently assigned to single quarters.

NOTE 3: As stated in MCO 10110.47 In the case of Staff Sergeants not automatically authorized BAS, the Commanding Officer may authorize, on an individual basis, permission to mess separately.

NOTE 4: The 25% rule for the first and last day of such assignment WILL NOT apply.

NOTE 5: Enlisted Member in pay Grades E-7 Through E-9 performing duty at an ashore installation (not in field duty, EUM, or Group Travel Status) are exempt from ESM. When a transfer entry is reported, the MCTFS will automatically stop a member DMR at 2359 the day before the effective date of transfer.

NOTE 6: The 25% rule for the first and last day of such assignment WILL APPLY. The requirement and procedures for reporting Strt Fld Rats; Stop Field Rats; and Check Fld Rats have not changed and remain the same.

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SECTION 5: SERVICEMEN'S GROUP LIFE INSURANCE (SGLI)

80500. INTRODUCTION

1. The different categories of this Section are those items that pertain to SGLI. Detailed reporting information is indicated in the following paragraphs.

2. Diary input authority is indicated for HQ, Reg or Res. Type Transaction Code (TTC) statements for this section are shown below with the input authority and corrections indicator immediately following the statement.

	REPORTING AUTHORITY	DEL/ ADD	DEL/ ERR
309 000 SGLI ___ED _____	HQ REG RES	N	Y
309 001 SPOUSE SGLI ___ ED _____	HQ REG RES	N	Y
804 000 PARTL SGLI NONE ED _____	RES	N	N
804 001 PARTL SGLI ONE ED _____	RES	N	N
804 002 PARTL SGLI TWO ED _____	RES	N	N
804 003 PARTL SGLI THREE ED _____	RES	N	N
804 004 PARTL SGLI FOUR ED _____	RES	N	N
804 005 PARTL SGLI FIVE ED _____	RES	N	N
804 006 PARTL SGLI SIX ED _____	RES	N	N
804 007 PARTL SGLI SEVEN ED _____	RES	N	N
804 008 PARTL SGLI EIGHT ED _____	RES	N	N
804 009 PARTL SGLI NINE ED _____	RES	N	N
804 010 PARTL SGLI TEN ED _____	RES	N	N
804 011 PARTL SGLI ELEVEN ED _____	RES	N	N
804 012 PARTL SGLI TWELVE ED _____	RES	N	N
804 013 PARTL SGLI THIRTEEN ED _____	RES	N	N
804 014 PARTL SGLI FOURTEEN ED _____	RES	N	N
804 015 PARTL SGLI FIFTEEN ED _____	RES	N	N
804 016 PARTL SGLI SIXTEEN ED _____	RES	N	N
804 017 PARTL SGLI SEVENTEEN ED _____	RES	N	N
804 018 PARTL SGLI EIGHTEEN ED _____	RES	N	N
804 019 PARTL SGLI NINETEEN ED _____	RES	N	N
804 020 PARTL SGLI TWENTY ED _____	RES	N	N
804 021 PARTL SGLI TWENTYONE ED _____	RES	N	N
804 022 PARTL SGLI TWENTYTWO ED _____	RES	N	N
804 023 PARTL SGLI TWENTYTHREE ED _____	RES	N	N
804 024 PARTL SGLI TWENTYFOUR ED _____	RES	N	N
804 025 PARTL SGLI TWENTYFIVE ED _____	RES	N	N
820 000 MUSTER SGLI___ED____	RES	N	N

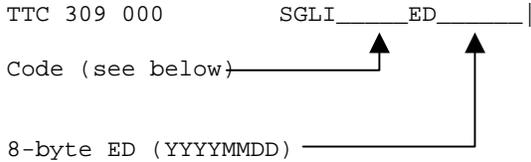
80501. SERVICEMEMBER'S GROUP LIFE INSURANCE (SGLI) (TTC 804/309 000/820)

1. All Marines are eligible for SGLI coverage. Effective 1 April 2001, coverage of \$250,000 (at a monthly cost of \$20.00) is automatic in the case of AD personnel and members of the Ready Reserve (SMCR/IMA/MTU). This includes those Marines who previously elected no SGLI coverage. The amount of insurance coverage elected may be increased or decreased in \$10,000 increments from an election of "NONE" to a maximum of \$250,000. This election is not automatic. Marines who initially elect for less than the maximum SGLI coverage of \$250,000 may later apply for increased coverage of up to \$250,000, but must furnish proof of good health and complete a revised April 2001 SGLI 8286 form. Marines who do not want the full coverage may elect reduced coverage in \$10,000 increments, down to \$10,000, or elect no coverage. Each individual Marine must make such an election in writing.

2. Unless SGLI is terminated due to UA or confinement, an increase or reinstatement of coverage can be granted when a written application from the Marine has been received and then approved by the Office of SGLI (SGLV 29-8285 will be used). The date of receipt of application with evidence of good health by physical examination or the commander's statement of the Marine's health is considered the date of receipt by the Office of SGLI.

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3. The premium cost of \$0.80 per \$10,000 coverage remains the same.
4. The SGLI election must be recorded on the Marine's Record of Emergency Data (RED).
5. When the Marine is accessed into MCTFS, an election of \$250,000 coverage is automatically entered into the record. When a Marine elects to increase his/her SGLI coverage, the ED reported will be the 1st day of the month in which the coverage was elected. (**EXAMPLE:** SNM elects to change coverage from \$100,000 to \$200,000 on 12 December 1998. SGLI is to be reported with an ED of 19981201.) When a Marine elects to decrease his/her SGLI coverage, the ED reported will be the 1st day of the following month in which coverage was elected. (**EXAMPLE:** SNM elects to decrease his/her SGLI coverage from \$200,000 to \$50,000 on 12 December 1998. In this instance SGLI would be reported on 19990101 with an ED of 19990101.)



NOTE: This transaction is not used to change effective date, only to change coverage amount.

CODE	COVERAGE OPTION	MONTHLY PREMIUM (Effective 1Jul2003)
0	NOT COVERED	\$ 0.00
1	\$ 60,000	\$ 3.90
2	\$ 10,000	\$ 0.65
3	\$ 70,000	\$ 4.55
4	\$ 20,000	\$ 1.30
5	\$ 80,000	\$ 5.20
6	\$ 30,000	\$ 1.95
7	\$ 90,000	\$ 5.85
8	\$ 40,000	\$ 2.60
9	\$100,000	\$ 6.50
A	\$ 50,000	\$ 3.25
B	\$110,000	\$ 7.15
C	\$120,000	\$ 7.80
D	\$130,000	\$ 8.45
E	\$140,000	\$ 9.10
F	\$150,000	\$ 9.75
G	\$160,000	\$10.40
H	\$170,000	\$11.05
I	\$180,000	\$11.70
J	\$190,000	\$12.35
K	\$200,000	\$13.00
L	\$210,000	\$13.65
M	\$220,000	\$14.30
N	\$230,000	\$14.95
P	\$240,000	\$15.60
Q	\$250,000	\$16.25

6. The SGLI coverage (AD Marines) terminates at the end of the 31st day of a continuous period of:
 - a. UA.
 - b. Confinement by civil authorities under a sentence adjudged by a civilian court.
 - c. Confinement as a result of the sentence of a court-martial that also adjudged total forfeiture of pay and allowances.

7. The SGLI coverage that was in existence at the time coverage ceased is automatically reinstated as of the date the Marine returns to **duty in a pay status**. No UD entry is required to reinstate this coverage.

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8. The following Reserve personnel are eligible for full-time SGLI:
 - a. Members of the SMCR.
 - b. Delayed entry reservists prior to reporting to IADT (Category P's only).
 - c. Marine reservists on AD in excess of 30 days.
 - d. Members of the IRR who are joined to a Mobilization Training Unit (MTU). Premium deduction is not automatic but is based on prepayment of premiums.
 - e. Members of the IRR on associate duty or in an appropriate duty status. Premium deduction is not automatic but is based on prepayment of premiums.

NOTE: When a Reserve Marine has elected an SGLI amount **other than** \$250,000 and enters AD for a period in excess of 30 days or **has been released** from a period of AD in excess of 30 days, the RU must manually verify the SGLI election in the MCTFS **after the join has posted** and re-report the correct coverage amount if necessary.

9. Full-time SGLI coverage and automatic premium deductions for the SMCR terminates when the reservist is discharged or when transferred to the IRR, the Standby Reserve or the Retired Reserve.

10. IRR and Standby Reserve members are eligible for part-time SGLI coverage incident to an assignment to AD for 30 days or less. Coverage at the full level of SGLI is automatic with the UD reporting the period of AD. If the member elects in writing a reduced part-time SGLI coverage, then report the SGLI election by UD when the to ACDUTRA or COMPL ACDUTRA transaction is reported. The cost is 10 cents per \$1,000 up to \$250,000 in \$10,000 increments. The annual premium rate for each part-time coverage option is shown in the DoDFMR, part 5, chapter 3, section G. For recent changes, refer to DFAS message DTG 201500Z MAR 01 (PAAN 16-01 and RPAAN 08-01).

NOTE: Repeated AD in the same fiscal year will not cause premium deduction for SGLI provided a prior deduction was made for the fiscal year.

- a. Part-time SGLI election is reported with the following statement:

TTC 804 XXX PARTL SGLI _____ ED _____ |

Option abbreviation; for example, NONE, TWO, FIVE, EIGHT, OR THIRTEEN

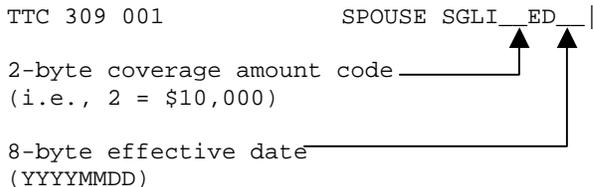
8-byte ED (YYYYMMDD), first day of month in which AD occurs

- b. Part-time SGLI coverage is reported into the MCTFS with the abbreviations listed below:

TTC	STATEMENT	CODE	COVERAGE OPTION	MONTHLY PREMIUM
804 000	PARTL SGLI NONE ED _____	0	NOT COVERED	\$ 0.00
804 001	PARTL SGLI ONE ED _____	1	\$ 10,000	\$ 1.00
804 002	PARTL SGLI TWO ED _____	2	\$ 20,000	\$ 2.00
804 003	PARTL SGLI THREE ED _____	3	\$ 30,000	\$ 3.00
804 004	PARTL SGLI FOUR ED _____	4	\$ 40,000	\$ 4.00
804 005	PARTL SGLI FIVE ED _____	5	\$ 50,000	\$ 5.00
804 006	PARTL SGLI SIX ED _____	6	\$ 60,000	\$ 6.00
804 007	PARTL SGLI SEVEN ED _____	7	\$ 70,000	\$ 7.00
804 008	PARTL SGLI EIGHT ED _____	8	\$ 80,000	\$ 8.00
804 009	PARTL SGLI NINE ED _____	9	\$ 90,000	\$ 9.00
804 010	PARTL SGLI TEN ED _____	A	\$100,000	\$10.00
804 011	PARTL SGLI ELEVEN ED _____	B	\$110,000	\$11.00

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increments of \$10,000) or no coverage on their spouse. In that event, the Marine fills out SGLV form 8286A (available for download and print from the MISSA website). Upon receipt of SGLV form 8286A, report as follows:



NOTE 1: TTC 309, sequences 008 through 033, have been deleted. Member SGLI will be reported by using TTC 309 000 with the appropriate code (i.e., 2 = \$10,000) from above table. For TTC 309 001, the coverage amount code field is a 2-byte field; enter the 1-byte coverage amount code from the above table, then TAB for the 2nd byte. **DO NOT ENTER ANYTHING IN THE 2nd BYTE.**

NOTE 2: Reporting units will continue to use TTC 804, sequences 000 through 025, for mustering IRR individuals. See PAANs 37-41 (02) and SAOs 34-38 (02) for latest Family SGLI rates.

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SECTION 6: TAX INFORMATION

80600. INTRODUCTION

1. This Section pertains to Tax Information. Detailed reporting information is indicated in the following paragraphs.

2. Diary input authority is indicated for HQ, Reg or Res. Type Transaction Code (TTC) statements for this section are shown below with the input authority immediately following the statement.

	REPORTING AUTHORTIY	DEL/ ADD	DEL/ ERR
428 000 STOP EXEMPT FOR TAX NRALN	HQ REG	N	N
428 001 STOP EXEMPT FROM TAX	HQ REG	N	N
429 000 STOP ADD TAX	HQ REG	N	N
430 000 EXEMPT FOR TAX_____	HQ REG RES	N	N
430 001 EXEMPT FOR TAX NRALN S01	HQ REG	N	N
430 002 EXEMPT FROM TAX	HQ REG RES	N	N
430 003 EXEMPT FOR TAX__00	HQ REG	N	N
430 004 STOP EXEMPT FROM TAX	RES	N	N
430 005 STOP ADD TAX	RES	N	N
430 006 STRT ADD TAX \$_____	RES	N	N
431 001 STRT ADD TAX \$_____	HQ REG	N	N
432 001 STRT TAX EXCL_____LOC_____	HQ REG	N	N
433 000 STOP TAX EXCL_____	HQ REG	N	N
434 000 TAX EXCL_____LOC_____	HQ REG	N	N
442 000 STRT CADD TAX \$__ __	HQ REG	N	N
443 000 STOP CADD TAX __	HQ REG	N	N

FEDERAL TAX.

80601. FEDERAL TAX EXEMPTIONS (TTC 428/429/430/431/432/433/434/435/442/443/507/618/620)

1. Information concerning marital status, number of allowances claimed, a rate of withholding specified by the Marine, and circumstances such as a Marine authorized a tax exclusion for service in a combat zone, is referred to herein as the tax plan. The rate of deductions for federal and state income tax is determined from the federal and state tax plans. All Marines will have an IRS Form W-4 filed on the document side of their service record. State tax is only withheld for those states that have an agreement with the Treasury Department.

2. Initial information establishing the Marine's federal and state tax plan is determined in the processing for enlistment, induction, or appointment. The federal tax plan is automatically entered into the system as S-01 (single and one allowance or exception) and the state tax plan is automatically entered into the system as S-0 (single and zero allowance or exemption) with the establishment of a member's record. Changes to the Marine's federal and state tax plans must be made by either submitting an IRS Form W-4, or by the online EMSS. If the Marine desires the same tax plan for both federal and state, it is only necessary to submit one IRS W-4 Form. When the Marine desires a different plan for federal and state taxes, two W-4 Forms must be submitted.

NOTE 1: An action date is **never** reported preceding any of the statements for reporting adjustments to a Marine's federal or state tax plan when the W-4 Form is completed.

NOTE 2: An ED is included in the statement reporting Federal tax exclusion for service in a combat zone.

3. The month following the month of reporting is used to determine the month of commencement or termination for a revised tax plan. It is not necessary to complete items 7, 8, and 9 of the W-4. These will be completed by DFAS when it is necessary to forward the W-4 to IRS.

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4. A Marine may change the number of allowances claimed for tax purposes in either federal or state tax plans at any time. The change is made by submitting an IRS Form W-4.

80602. FEDERAL TAX REPORTING

1. Marines claiming 11 or more allowances for federal tax purposes, must complete IRS Form W-4 in duplicate. Forward the duplicate copy of IRS Form W-4 to DFAS-KCC (Code A) for submission to the IRS and advise the Marine that the duplicate copy is being forwarded to IRS. Report the following statement to change the number of allowances:

TTC 430 000 EXEMPT FOR TAX _____ |
Enter the 3-byte code from Form W-4 ↑
for example, S01, M04, M10, etc. └───┘

2. An IRS Form W-4 that is forwarded to DFAS-KC per subparagraph 80502.1 is subject to review by the IRS concerning the propriety of the marital status and number of exemptions claimed. As a result of the review, the IRS may take one of the following actions:

a. Accept the form as filed,

b. Request further information or substantiation from the Marine, and subsequently direct that a new form be filed claiming a lesser number of exemptions if the information received from the Marine warrants so.

c. Direct an arbitrary withholding rate when the Marine does not respond to the request for information.

3. The IRS may issue a notice of exception, referencing an IRS Form W-4 no longer in effect. In this instance the Unit Commander is not required to take the action directed by the IRS unless:

a. The new filing status exceeds the exemption status directed by the IRS (for example, Marine filed IRS Form W-4 on 1 August 1995 claiming M-15. On 1 January 1998, Marine changes tax plan to M-09. On 1 July 1998, IRS takes exception to the 1 August 1995 IRS Form W-4 and directs the tax plan be changed to M-01.) In this example, the CO is required to change the tax plan to M-01 as the tax plan currently in effect (M-09) exceeds that directed by IRS. If, however, IRS has directed on 1 July 1998 that withholding be based on M-10, no action is required since M-09, a lesser exemption, is currently in effect.

b. A new IRS Form W-4 is filed on a date subsequent to the date of the IRS notice of exception if the new tax plan is not in compliance with that directed by the IRS. (For example, IRS issues a notice of exception dated 1 July 1998 referencing an IRS Form W-4 filed on 1 January 1998. On 1 August 1998, the Marine files a new IRS form W-4 for a tax plan other than that directed by IRS. The Unit Commander is required to comply with the requirements of the IRS notice of exception dated 1 July 1998).

4. In instances where the IRS simply designates that a Marine's number of exemptions be changed and does not signify which filing status is to be used (S for Single or M for Married), use whichever status was in effect on the date the notice of exception was received.

5. IRS notices of exception are routinely sent to the MISSA for location and forwarding to the appropriate commander for action. Further, when attempts to contact the Marine for information or to advise the Marine of actions taken have failed, letters may also be sent to the Marine via the DFAS. In all instances, upon receipt of any correspondence of this nature, the Marine will be given a copy of the correspondence and advised of any actions taken.

80603. ADDITIONAL WITHHOLDING AMOUNT (TTC 430 006/431 001)

1. A Marine may authorize an additional amount to be withheld monthly to meet either federal or state income tax needs.

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2. A W-4 must be submitted to start the withholding of the additional amount. **Regulations require that the number of allowances for the Federal tax plan must be reduced to none** and that the additional amount to be withheld be in **whole dollar amounts for active duty** and in **percentage for reserve**.

a. The additional amount of withholding must be reported with the reduction of allowances when the Marine submits a W-4 to effect additional federal tax withholding. The Start Add Tax transaction is reported when a Marine submits a W-4 Form to effect Additional Federal Tax Withholding. Regulations require that the number of allowances for the Federal Tax Plan must be reduced to **none** and that the additional amount be reported in whole dollar amounts. Three numeric bytes must be reported in this transaction for the additional federal tax-withholding amount. For **EXAMPLE**: \$9.00 would be reported as 009, and \$99.00 dollars as 099.

TTC 431 001 STRT ADD TAX \$_____ | (Active Duty)

Dollar amount _____
 (NOTE 1)

TTC 430 006 STRT ADD TAX \$_____ | (Reserve)

(NOTE 2) 2-BYTE FIELD _____

NOTE 1: For Active Duty, when reporting the amount of additional tax withholding from block 6 of Form W-4, (amount withheld from each paycheck) it will be doubled to reflect the entire monthly amount. Report in whole dollar amounts with no decimal points. Three numerals must be reported; amounts less than \$100 will be preceded by zeros. Example: \$10.00 in block 6 of member's W-4 form will be reported as '020'.

NOTE 2: Reserve: To report the amount of additional tax withholding requires that the amount be in percentage form (i.e., 5% = .05, 10% = .10).

b. Termination of the additional federal tax withholding must also include an allowance entry since the number of allowances was reduced to none when the additional tax was initially established. The Marine must submit a new W-4 Form showing the proper number of allowances claimed and no additional amount is to be withheld.

c. Use the following statements to terminate the withholding of additional federal tax and reestablish the proper number of allowances that are claimed:

TTC 429 000 STOP ADD TAX | (ACTIVE DUTY)

TTC 430 005 STOP ADD TAX | (RESERVE)

d. When the Marine completes the W-4 Form for exemption from tax liability for the current year, report as follows:

TTC 430 002 EXEMPT FROM TAX |

e. If the Marine desires to terminate the exemption from federal tax status the new W-4 Form must be submitted. The termination of the tax exemption status actually becomes effective in the month after the month the change is reported and posted to the MMPA. Use the following UD statement to terminate exemption from federal tax:

TTC 428 001 STOP EXEMPT FROM TAX | (Active Duty)

TTC 430 004 STOP EXEMPT FROM TAX | (Reserve)

NOTE: It may be necessary to report a new tax plan if the W-4 Form contains a tax plan other than that resident in the MMPA.

f. The exemption of withholding status will be terminated by computer processes the last day of February of each year following the year that the status commenced or is renewed. The

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automatic termination will cause the Marine's tax plan to be generated effective 1 March, based on the marital and dependency status contained in the CMF. The following message will be printed on the February LES:

EXEMPT FROM TAX TERMINATED 28 FEBRUARY|

3. The Marine may claim exemption from withholding of federal income tax if no tax liability was incurred for income earned during the preceding calendar year, and no tax liability is anticipated for income during the current tax year. The IRS Form W-4 must be filed to start or continue the exemption. The form must be completed in duplicate when the Marine's monthly wages are expected to usually exceed \$866.67. Forward the duplicate copy of the IRS Form W-4 to DFAS for subsequent forwarding to the IRS. Advise the Marine that the duplicate copy is being forwarded to the IRS. The new IRS Form W-4 must be filed not later than 15 February of each year that the Marine desires to continue the exemption status.

NOTE: It is not necessary to complete items 7, 8, and 9 of the IRS Form W-4. These will be completed by DFAS when it is necessary to forward the W-4 to the IRS.

4. Nonresident Aliens (NRALN). A nonresident alien is liable for federal income tax on that part of pay earned within the 50 states and the District of Columbia. This tax will be withheld at the rate for resident aliens. A nonresident alien is not liable for state or federal income tax on that part of pay earned outside the 50 states and the District of Columbia; however, federal taxes will continue to be withheld if dependents of the nonresident alien reside in the United States.

a. A nonresident alien (NRALN) is a citizen of a foreign nation or government who:

(1) is in, or will be in the United States temporarily, and

(2) has not established a home in the United States, and

(3) has neither immigrated to the United States, nor filed papers with the immigration authorities indicating intent to become a citizen of the U.S.

b. It is the alien's responsibility to report income to the country of citizenship, and pay any income tax thereon.

c. Use the following statement to report the status of a nonresident alien:

TTC 430 001 EXEMPT FOR TAX NRALN S01|

(1) Regardless of marital status and number of exemptions, this statement must always indicate S01 (single and 1 dependent).

(2) When the nonresident alien's status no longer exists, use the following statements to report the termination of the NRALN status and to report the appropriate tax exemption status:

TTC 428 000 STOP EXEMPT FOR TAX NRALN|

TTC 430 000 EXEMPT FOR TAX_____|

Enter information required
by subparagraph 5063.4b _____↑

d. Nonresident aliens who become citizens or who declare intent to become citizens of the United States are liable for state and federal taxes. Report a UD entry to change citizenship code and state legal residence code as certified on DD Form 2058.

5. A nonresident citizen is the Marine who is a citizen of the United States but who has not declared a state of legal residence. State income taxes will not be withheld from a nonresident citizen.

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a. A nonresident citizen can be identified by the enlistment or appointment document contained in the Service Record.

(1) The appointment acceptance record or enlistment document must show the home of record as a foreign country and the citizenship as 'U.S'. The legal tax residence certificate (DD Form 2058) will also show a foreign country address.

(2) Nonresident citizens will have a unique tax code '98'. This code is reported in the same manner as other state tax codes. Marines who enlist in Puerto Rico are not considered nonresident citizens for tax purposes and should be reported with the correct state code of "RQ".

b. Nonresident citizens may claim a legal tax residence within the United States or the territorial possessions by completing the State of Legal Residence Certificate (DD Form 2058). The tax code for the state or possession claimed as legal tax residence will be reported by UD entry.

COMBAT ZONE TAX

80604. COMBAT ZONE TAX EXCLUSION (CZTE)(TTC 432/433)

1. Marines may be entitled to Combat Zone Tax Exclusion authorized under, DoDFMR, Vol. 7A, paragraph 440102 for periods of service in a combat zone or qualified hazardous duty area. The commencement and termination of the exclusion must be reported using an individual entry, a group entry, or if the tax exclusion is to apply to all or most of the Marines of the RU, a record of events entry may be used.

2. A Marine's period of combat service, and the country where the Marine served, can be viewed on the member's MCTFS Combat History Expedition 142 Remark or Combat Tax History 977 Remark. The Marine's combat zone country code is also established in the member's MCTFS Federal Tax Plan 604 Remark.

a. For enlisted members and warrant officers (W-1 through W-5), all monthly wages earned while in a designated combat zone are excluded from taxable income. Federal and state taxes are not withheld during periods of service in a designated combat zone. An exception to this rule is payments of bonus installments for which the reenlistment occurred in a month or location where the Combat Zone Tax Exclusion **did not apply**. All future bonus installments are taxable whether or not the Marine is serving in a combat zone when an annual installment is due. If the Marine was serving in a combat zone when the reenlistment occurs, the initial installment is not taxable and all future installments are not taxable whether or not the Marine is serving in a combat zone. The UD entries reporting CZTE must be reported during the month the Marine arrives in the designated combat zone to ensure that CZTE is applied for in the month of arrival in the combat zone.

b. Effective 1 April 1996, the amount excluded from the gross taxable income per month for Commissioned Officers (O-1 and above), is the amount equal to the highest rate of basic pay for any enlisted member (SgtMaj of the Marine Corps = E9S) plus the amount of Hostile Fire/Imminent danger pay, if entitled. For example, the highest rate of basic pay for an enlisted member (E9S) in 2004 was \$6,090.90. If the officer is entitled to imminent danger pay, a total of \$6,315.90 is excluded from the gross taxable income per month (\$6,090.90 plus \$225.00). Federal and state income taxes will be automatically withheld from an officer's taxable income that exceeds the combat zone excluded amount. When an officer has additional federal and/or state taxes withheld prior to entering a combat zone, the additional taxes will be withheld along with the taxes withheld on taxable income exceeding the CZTE amount. When an officer desires to reduce or have additional federal and/or state taxes withheld, refer to paragraph 80603 for the UD reporting.

c. Members may move in and out of a Combat Zone Tax Exclusion (CZTE) location multiple times during a given month. In the past, units then had to report TTC 432 001 (START) and TTC 433 000 (STOP) Tax Exclusion repetitively. Unfortunately, this caused incorrect "from" and "to" dates within MCTFS for members' Federal Tax Withheld (604 Remark), Combat Tax History (977 Remark), and Combat Leave (988 Remark). TTC 432 001 allows units the capability to report country/CZTE location codes as often as needed. Multiple reporting of TTC 432 001 with different country/CZTE location codes will automatically overlay the member's FEDERAL

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TAX PLAN (604) and COMBAT TAX HISTORY (977) Remarks in MCTFS. This TTC will not build a new individual location code; units must ensure match. Report as follows:

432 001 START TAX EXCL _____ LOC _____|
 8-byte date _____ ↑ ↑
 2-byte country/CZTE location code _____
 (UD/MIPS users may select from drop-down menu)

d. When this TTC processes after an end-of-month U&E (usually between the 3d and 6th of the month) with an effective date equal to the current month, the new country/CZTE location code will post on the first day of the current month. The member's country/CZTE location code can only be updated on a current basis. If the unit reports a retroactive country/CZTE location code (on a date prior to the last EOM U&E), the member's country/CZTE location will be updated to the current month, and an advisory will be generated. The unit will have to correct the member's Combat Leave Balance information and coordinate with the DO/FO for correction of Tax Year-to-Date information. For **EXAMPLE**, the unit reports TTC 432 001 (STRT TAX EXCL 20030221 LOC ZZ) on diary dated 20030410. The member's country/CZTE location code would be updated to reflect code 'ZZ' with a date of 20030401.

e. Use the following statement to report the termination of a period of an exclusion from tax:

TTC 433 000 STOP TAX EXCL _____|
 8-byte ED (YYYYMMDD) the exclusion terminates. _____ ↑

f. Report entitlement to a tax exclusion for period of ONLY a month as follows:

TTC 434 000 TAX EXCL _____ LOC _____|
 8-byte ED (YYYYMMDD) use '01' for the day _____ ↑ ↑
 2-byte combat country code _____

NOTE 1: Exclusions from tax are based on a monthly basis. Entries ran outside the ED month will require DO/FO action to adjust taxable wages to date. (See APSM) If adjustments are after issuance of W-2's for previous tax year, RU's may need to request a W-2C.

NOTE 2: The ED should be the actual date of arrival in a CZTE area, the system will adjust taxable income from the 1st day of the effective month. The ED for stopping CZTE should be the date member departs zone, the system will continue tax exclusion until the last day of ED month.

EXAMPLE 1: GySgt Acuff arrives in Bahrain, a defined CZTE area, on 7 Feb 03 and departs 26 Feb 03. UD action: (TTC 434 000) 20030226 TAX EXCL 20030201 LOC BA. System will adjust members taxes for the month of Feb 03.

EXAMPLE 2: SSgt Faber arrives in Bahrain, a defined CZTE area, on 8 Feb 03 with no estimated date of return. UD Action: TTC 432 000 STRT TAX 20030208 LOC BA. System starts tax exclusion effective 1 Feb. SSgt Faber depart CZTE area on 15 Jun 03. UD Action: (TTC 433 000) 20030618 STOP TAX EXCL 20030615. System will stop tax exclusion on 30 Jun 03.

EXAMPLE 3: Sgt Warra arrives in Bahrain, a defined CZTE area, on 21 Dec 03 and departs 28 Dec 03. Marine does not notify admin until 8 Feb 04. U&E ran on 6Feb2004. UD Action: (TTC 434 000) 20040208 TAX EXCL 20031201 LOC BA. System will generate an error advisory to send Quad to DO/FO to adjust member's taxes for the month of Dec 2003 and Jan 2004. Also, due to the time of the year and the W-2's being produced with information processed from the mainframe on 5Jan2004, a W-2C would be needed from the DO/FO for calendar year 2003. In addition to the need for issuance of a W-2C, the member's combat leave balance will need to

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TTC 435 000 STATE CODE_____|

2-byte numeric legal tax residence code from the World Geographic location Codes Manual _____



NOTE 1: Do not report change to state code unless the Marine has completed DD Form 2058. State code changes involving aliens or residents of territories or possessions are exceptions provided one of the 50 states or the District of Columbia was not the former state code.

NOTE 2: Marines who enlist in Puerto Rico are not considered nonresident citizens for tax purposes and should be reported with the correct state code of 'RQ'.

80608. STATE TAX EXEMPTIONS(TTC 302)

Do not change a Marine's state code based on the filing of an IRS Form W-4. A member's DD Form 2058 (State of Legal Residence Certificate) is the only acceptable form to support a state code change. Use the following statement to change the number of allowances claimed for state tax purposes:

TTC 302 000 EXEMPT STATE TAX_____|

Enter the marital status: S=single, M=married, and a two-byte number for allowances; for example, M00, S02, or M10 _____



80609. START/STOP STATE TAX (TTC 303)

1. A Marine may request a specific monthly state tax-withholding rate be established for state tax purposes. Once established, this specified state rate will be withheld monthly until terminated by request of the Marine. For reservists in an inactive duty status, wages subject to state tax are reported annually to the state of residence claimed. A valid state tax plan must be resident in the Marine's record.

2. The specified monthly state tax-withholding rate is not an additional tax rate. The specified rate overrides normal tax considerations or computations and establishes the specific monthly tax amount that will be withheld regardless of other circumstances such as: number of state tax allowances, military service in or out of CONUS, the state of legal residence, or other unique state tax withholding rules. The specified monthly state tax rate may be established as zero withholding or any whole dollar amount; for example, \$000, \$005, \$021, or \$101.

a. To report a specific monthly state tax withholding rate report as follows:

TTC 303 000 STRT STATE TAX \$_____|

3-byte whole dollar amount _____ (000, 005, 021, 101, etc.)



b. When reporting the amount of specific tax withholding, block 6 of W-4 (amount withheld from each paycheck) will be **doubled** to reflect the entire monthly amount. Report in whole dollar amounts with no decimal points. Three numerals **must** be reported and amounts less than \$100 will be preceded by zeros. Example, \$10.00 in block 6 of member's form W-4 will be reported as '020'.

c. Termination of the specific monthly state tax rate is reported by UD entry. The Marine must submit the new IRS Form W-4 showing the proper number of allowances claimed and stating that no specific state tax rate is desired. Use the following statement to terminate the specified state tax rate:

TTC 303 001 STOP STATE TAX|

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NOTE 1: The state tax plan is not effected by the number of allowances claimed for the START or STOP of a specified monthly state tax rate.

NOTE 2: For terminating SITW for those Marines who qualify for the Native American state income tax exemption, report TTC 303 000 START STATE TAX \$000.

d. The specific monthly state-withholding rate is substantiated by the IRS Form W-4. The word "additional" will be deleted from item 6 of the IRS Form W-4 and replaced by the word "specific." The amount to be deducted will be shown. Indicate zero deduction by the word "NONE."

e. The computation formula of state taxes during the month of separation of Active Duty Marines is as follows:

(a) During the month of discharge/separation, State Income Tax Withheld (SITW) will be computed using the formula rate and a flat rate percentage.

(b) If a member has an alternate SITW rate of zero, then no SITW will be computed, including no SITW for one-time entitlements.

(c) If a member has an alternate SITW rate other than zero, SITW will be computed using the formula rate and a flat percentage rate for one-time entitlements.

(d) State taxes will be computed after each end-of-month U&E and the 607 Remark will display the prior month state tax information. (Previously, the 949 Remark was overlaid each month, displaying only the current month's information).

(e) The State Income Tax Remark (D949) is only for historical purposes.

(f) The Active Duty State Income Tax Remark (D607) displays the following fields: Month End (YMM) and Monthly Taxable Wage. It will delete the current 'to' and 'from' dates, and will change the display of the monthly amount to show Monthly Tax Amount.

3. Exempt from State Tax. To report a Marine's election to be exempt from state tax, report the statement in subparagraph 80609.2a using amount '000'. Eligible states are listed in subparagraph 80609.4.

a. All Marines initially enlisted, inducted, appointed, as well as those reentering or re-enlisting, should complete a State of Legal Residence Certificate (DD Form 2058). Completion of DD Form 2058 is voluntary; however, if not submitted, taxes will be withheld according to the state previously certified as the state of legal residence, or if not previously certified, taxes will be withheld at the rate for the state in which the home of record is located. When the home of Record state and the state of legal residence differ, the proper state code for legal residence must be promptly reported separately. Delays will cause improper reporting or remitting of taxable wages or taxes withheld.

b. The completed State of Legal Residence Certificate is filed in the SRB and permanently retained. A new certificate is executed only to correct an obvious error occurring during the initial execution or when the Marine has completed the proper actions to change the state of legal residence. A change of legal residence must be clearly supported by certain factors, which are denoted on the certificate. Generally, the legal assistance officer should be consulted before a change to the state of legal residence is reported. The currency or correctness of the legal residence is the Marine's responsibility.

4. State Tax Exemptions. The States of Connecticut, Illinois, Minnesota, Missouri, Montana, New Jersey, New York, Oregon and West Virginia do not tax service members claiming legal residence in those states if they meet all of the following respective conditions:

a. **Connecticut.** Do not rate a state tax exemption if they reside in single-type government barracks, quarters on a ship, or any structure that contains only bachelor-type quarters and not facilities ordinarily found in a dwelling, such as facilities for cooking and bathing. If a Marine is a resident of Connecticut, they must file a resident return and

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pay any tax due unless they meet all the following conditions for the entire taxable year. CT residents rate a state tax exemption if:

(1) The Marine did not maintain a permanent place of abode in Connecticut.

(2) The Marine maintained a permanent place of abode outside Connecticut.

(3) The Marine spent 30 days or less in Connecticut

(a) If the tax-exempt criteria is met, the following applies:

(b) Marine must complete a separate W-4 Form for federal tax and separate W-4 Form for state tax.

(4) the form for state tax must be a Connecticut State W-4 Form.

b. **Illinois.** Illinois allows an exemption for active duty military pay. Allowable exemptions include:

(1) full-time duty in the U.S. Armed Forces, including basic training; full-time duty for serving in the U.S. Armed Forces Reserves or a National Guard unit, including ROTC;

(2) service in the U.S. Armed Forces Reserves in a time of national emergency;

(3) federal service in a National Guard unit during civil disturbances or national emergency;

(4) time spent in annual summer camp training as a member of the U.S. Armed Forces Reserves or the Illinois National Guard, including ROTC; and

(5) full-time duty as a cadet or midshipman at the U.S. Army, Air Force, Naval, and Coast Guard Academies

c. **Minnesota.** An individual on active duty in the U.S. armed forces stationed outside of Minnesota will not be considered a Minnesota resident for Minnesota income tax purposes for the period of time the individual is stationed outside of Minnesota. This change is effective for tax years beginning after December 31, 2000. With a "non-resident" tax status, the individual does not pay Minnesota income tax on his/her military pay. A DD Form 2058-1 must be completed and placed in the Marine's Service Record.

d. **Missouri.** If the military member's home of record is Missouri, his or her domicile is Missouri. In this case, the person is subject to Missouri income taxes on all income from whatever source including his or her military pay. The Missouri domiciled member can be exempted from state taxes if he/she files a sworn statement (Form MO NRI) that he/she:

(1) maintained no permanent place of abode in Missouri during the tax year;

(2) did maintain a permanent place of abode elsewhere; and

(3) did not spend more than thirty (30) days of the year in Missouri.

(4) If the above criteria are met, then the member is considered to be a non-resident for tax status purposes. With a "non-resident" tax status the individual does not pay Missouri income tax on his or her military pay. The following applies:

(a) Marine must complete a separate W-4 Form for federal tax and separate W-4 Form for state tax.

(b) Line out the word "additional" on line #6 of the State W-4 Form and replace with the word "specific", and

(c) Enter "None" in the amount block for line #6 of the State W-4 Form.

(5) Complete a DD Form 2058-1 for the state of Missouri; place a copy in the SERVICE

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RECORD and have the member mail the original to the State Taxing Authority.

e. **Montana.** Residents are not liable for state tax, however, must file State W-2 Form and attach copy of current enlistment contract for verification of active duty status.

f. **New York/New Jersey.** Do not rate a state tax exemption if they reside in single-type government barracks. They rate a state tax exemption if:

(1) they reside in either family-type government quarters or reside on the local economy,

(2) the member and/or dependents do not maintain a place of abode in the state during the tax year,

(3) they spend no more than 30 days in the state during the taxable year.

(4) If the tax-exempt criteria is met, the following applies:

(a) Marine must complete a separate W-4 Form for Federal tax and separate W-4 Form for state tax.

(b) Line out the word "additional" on line #6 of the State W-4 Form and replace with the word "specific", and

(c) Enter "None" in the amount block for line #6 of the State W-4 Form.

(d) Complete a DD Form 2058-1; place a copy in the Service Record and have the member mail the original to the state Taxing Authority.

g. **Oregon.** Residents rate a state tax exemption if:

(1) they do not maintain a place of abode in the state during the taxable year or,

(2) they spend no more than 30 days in the state during the taxable year.

(3) If both tax-exempt criteria are met, the following applies:

(a) Marine must complete a separate W-4 Form for federal tax and separate W-4 Form for state tax.

(b) Line out the word "additional" on line #6 of the State W-4 Form and replace with the word "specific", and

(c) Enter "None" in the amount block for line #6 of the State W-4 Form.

(4) Complete a DD Form 2058-1 for the state of Oregon; place a copy in the Service Record and have the member mail the original to the State Taxing Authority.

h. **West Virginia.** A member of the Armed Forces who is domiciled outside West Virginia is considered to be a non-resident of West Virginia for income tax purposes; therefore his/her military compensation is not taxable to West Virginia even though he is stationed in West Virginia and maintains a permanent place of abode therein.

(1) Marine must complete a separate W-4 Form for Federal tax and separate W-4 Form for state tax.

(2) Line out the word "additional" on line #6 of the State W-4 Form and replace with the word "specific", and

(3) Enter "None" in the amount block for line #6 of the State W-4 Form.

(4) Complete a DD Form 2058-1; place a copy in the Service Record and have the member mail the original to the state Taxing Authority.

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i. **All Other States.** Marines who wish to make an election not to have state tax withheld must:

(1) be counseled on their liability for payment of state tax when filing at the end of the tax year and documented on the state W-4 form.

(2) Complete a separate W-4 Form for federal taxes.

(3) Complete a separate W-4 Form for state taxes.

(a) Line out the word "additional" on line #6 of the State W-4 Form and replace with the word "specific", and

(b) Enter "None" in the amount block for line #6 of the State W-4 Form.

5. **State Tax Exemption Filing.** Eligible Marines will file a DD Form 2058-1, State Income Tax Exemption Test Certificate, or the appropriate state tax form to the respective taxing authority shown below. Marines filing **not later than 31 December** will be exempt from paying state tax for the entire year; however, Marines filing during the taxable year will be required to file a state income tax claim for that portion of the year that state tax was withheld and then submit another state income tax exemption form by 31 December for the following year. The withholding of state income tax will stop on the month after the month the form is filed (within 30 days). **Retroactive adjustments will not be made.** To report the exemption or to terminate the exemption, use the procedures contained in subparagraph 80609.2c.

a. **Connecticut:** Department of Revenue Services, 25 Sigourney Street, Hartford, CT 06106.

b. **Illinois:** Willard Ice Building 101 West Jefferson Springfield, IL 62702

c. **Minnesota:** MN Department of Revenue, IND Income Tax, MS, 5510 St. Paul, MN 55146-5510

d. **Missouri:** Department of Revenue, Office of Divisional Support Services, P.O. Box 3022, Jefferson City, MO 65105-3022.

e. **Montana:** Department of Revenue P.O Box 5805 Helena, MT. 59604-5805

f. **New Jersey:** Division of Taxation, Gross Income Tax, P.O. Box 1848, Trenton, NJ 08625.

g. **New York:** Department of Taxation and Finance, Income Tax Bureau, State Campus, Albany, NY 12227.

h. **Oregon:** Department of Revenue, State Office Building, Salem, OR 97310.

i. **West Virginia:** Department of Tax and Revenue Taxpayer Services Division P. O. Box 3784 Charleston, West Virginia 25337-3784

NOTE: Effective September 1, 1993, Arizona State Income Tax Withholdings (SITW) became mandatory for military members who claim Arizona as their legal residence. If the annual wage is less than \$15,000, then 10 percent of the Federal Income Tax Withholdings (FITW) will be the SITW amount. If the annual wage is more than \$15,000, then 20 percent of the FITW will be the SITW amount. A member can also elect a fixed monthly amount to be withheld by completing an IRS Form W-4. The word "additional" must be deleted from item 2 of the IRS Form W-4 and replaced with the word "specific." However, an active duty member stationed outside of the state of Arizona may elect to NOT have Arizona State Income Tax Withholdings taken out of their paycheck.

6. **Alternate State Tax Withholding.** A Reserve Marine may request an alternate state tax

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(1) Income Earned by Spouse. An overpayment of EIC to the Marine is possible if the spouse has earned income during the calendar year. A review of the existing EIC computation formula indicates an overpayment of EIC will generally occur whenever income is earned by the Marine's spouse.

(2) Additional Income Earned by the Marine. The EIC computation formula is based on the Marine's annual earnings of basic pay, bonus, special pay, incentive pay and any other taxable wages received. Taxable wages earned in a combat zone tax exclusion (CZTE) area are not considered income for EIC purposes.

(3) Separation From Active Service. Marines anticipating separation from active service should acknowledge the possibility that the lump sum leave payment plus income to be received in a civilian status during the calendar year would change their EIC eligibility.

(4) Payment for unused leave and/or enlistment/reenlistment bonus could also result in additional taxable income, which may change the EIC eligibility.

c. Marines will also be counseled that an overpayment of EIC is a matter between the Marine and the IRS.

d. Marines will be counseled as to the complete impact of applying for an advance payment of EIC. The IRS Form W-5 contains a basic eligibility checklist. However, Marines with spouses who have other income should carefully analyze their taxable income for the tax year before applying for an advance payment of EIC.

4. If the Marine is qualified for an advance EIC the following UD statement will be reported:

TTC 182 000 STRT EIC A |HIST:IRS FORM W-5 FILED|

TTC 182 001 STRT EIC B |HIST:IRS FORM W-5 FILED|

Election code (A or B) _____ ↑

Election Code A - Denotes a single Marine or a married Marine whose spouse has not filed an IRS Form W-5.

Election Code B - Denotes a married Marine whose spouse has filed an IRS Form W-5 with the employer.

5. When a change occurs in the Marine's status and a new certificate is filed showing the Marine is no longer eligible or the Marine does not desire to continue receiving advance EIC payments, the following UD statement will be reported:

TTC 183 000 STOP EIC|HIST:IRS FORM W-5 FILED|

6. A request (IRS Form W-5) by a Marine to change election from one code to the other will require a stop/start action in two different months.

7. Action dates are not reported with UD statements. Computerized processes will use the UD date to commence or terminate an EIC payment.

a. The month following the reporting month is the commencement month of an EIC payment.

b. The month preceding the reporting month is the termination month.

c. An EIC payment is automatically terminated under these circumstances:

(1) When the year-to-date taxable wages exceed \$30,338.00 single or \$31,338.00 if married filing jointly.

(2) When the yearly total of EIC payments exceed \$1,563.00.

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(3) Annually on 31 December.

(4) When a Marine's non-pay status exceeds 30 days.

(5) Upon separation from active service. EIC is terminated the month prior to the month of separation.

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SECTION 7: CLOTHING ALLOWANCE

80700. INTRODUCTION

1. This Section pertains to Clothing Allowance and Clothing Replacement Allowance (CRA). Detailed reporting information is indicated in the following paragraphs.

2. Diary input authority is indicated for HQ, Reg or Res. Type Transaction Code (TTC) statements for this section are shown below with the input authority and corrections indicator immediately following the statement.

	REPORTING AUTHORITY	DEL/ ADD	DEL/ ERR
298 000 CR ICA \$_____ED_____	HQ REG RES	Y	Y
299 000 CR ICCA \$_____ED_____ HIST:_____	HQ REG	Y	Y
301 001 STOP CRA COMBAT ED_____	HQ REG	Y	Y
301 002 STOP CRA OTHER ED_____	HQ REG	Y	Y
305 001 CRA ENTL_____ REENTER ED_____	HQ REG	N	N
305 002 CRA ENTL_____ REVERT ED_____	HQ REG	N	N
305 003 CRA ENTL_____ RESTORE ED_____	HQ REG	N	N
305 004 CRA ENTL_____ OCC ED_____	HQ REG	N	N
305 005 CRA ENTL_____ COMBAT ED_____	HQ REG	N	N
305 006 CRA ENTL_____ CORR	HQ REG	N	N
311 001 RCRA ED_____	HQ REG	N	N
312 000 CR CCCA \$_____ED_____ HIST:_____	HQ REG	Y	Y
377 000 CHEK CLO \$_____ED_____	RES	Y	Y
382 000 CRED INIT UNIF ALW \$_____ED_____	HQ REG RES	Y	Y
383 000 CRED ADD UNIF ALW \$_____ED_____	HQ REG	Y	Y

80701. CLOTHING ALLOWANCE (TTC 299/301/311/312/298/377/305)

1. Regulatory instructions for entitlements to clothing allowance and clothing replacement allowance for enlisted Marines can be found in the DoDFMR, Vol. 7A and MCO P10120.28.

2. UD entries are required to report the entitlement for all cash clothing allowances and certain changes of entitlement to clothing replacement allowances. Listed below are the allowances applicable to enlisted Marines and the abbreviations:

<u>DESCRIPTION</u>	<u>ABBREVIATIONS</u>
Clothing Replacement Allowances includes:	CRA
(1) Basic Cash Clothing Replacement Allowance	BRA
(2) Standard Cash Clothing Replacement Allowance	SRA
Initial Civilian Cash Clothing Allowance	ICCA
Initial Cash Clothing Allowance for Enlisted Women	ICA
Continuing Civilian Clothing Allowance	CCCA
Reduced Clothing Replacement Allowance	RCRA

3. Entitlement to CRA (BRA and SRA) is system generated based on the CRA date. The CRA date is established from the current AD begin date during the record accession process. A CRA date **must** be reestablished by UD entry when each of the following conditions occur.

a. Reenlisted or Recalled Marines Who Have Been Separated 3 Months or less. These Marines do not receive an initial clothing allowance upon reenlistment and are entitled to a CRA based on the date the Marine received an initial clothing allowance during previous

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period of service. Use the following statement to report the CRA date established from the previous period of service:

TTC 305 001 CRA ENTL_____REENTER ED_____|
 CRA ED (YYYYMMDD) established ↑ ↑
 prior to separation _____
 8-byte ED (YYYYMMDD) _____

b. Commissioned officers and WOs Reverting to an Enlisted Status. When an enlisted Marine accepts a temporary commission or warrant and is subsequently reverted back to enlisted status the member's CRA date is the same date held prior to the appointment. Use the following statement to report the correct CRA entitlement date:

TTC 305 002 CRA ENTL_____REVERT ED_____|
 Previous CRA ED (YYYYMMDD)_____↑ ↑
 entitlement
 8-byte ED (YYYYMMDD) _____

c. Enlisted Prisoners Restored to Duty from Confinement Involving Punitive Discharge. Use the following statement to report when a Marine is restored to duty:

TTC 305 003 CRA ENTL_____RESTORE ED_____|
 8-byte ED (YYYYMMDD) _____↑ ↑
 restored to duty
 8-byte ED (YYYYMMDD) _____

d. Unsuccessful Candidates in Officer Candidate Course Assigned Further AD. Use the following statement to report the CRA date established:

TTC 305 004 CRA ENTL_____OCC ED_____|
 8-byte ED (YYYYMMDD) following ↑ ↑
 last day of OCC status/
 ED of enlistment _____
 8-byte ED (YYYYMMDD) _____

e. Erroneous CRA Date. Use the following statement to correct the CRA date when it has been determined to be erroneous:

TTC 305 006 CRA ENTL_____CORR|
 8-byte ED (YYYYMMDD) new CRA _____↑

4. The RCRA date applies to enlisted Marines entering active service from an SMCR unit and those enlisted Marines who were required to retain articles of their uniform clothing under the obligated service regulations of the Universal Military Training and Service Act, as amended. (Before entering a RCRA date, refer to MCO P10120.28.) The RCRA date is the first day of current active service and must be reported by the RU that joins the Marine after reentry into active service. Use the following statement to report the RCRA ED:

TTC 311 001 RCRA ED_____|
 8-byte first day ↑
 of current AD (YYYYMMDD) _____

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5. CRA does not accrue when a Marine has been assigned to a combat area where replacement of clothing is made without charge on an in-kind issue basis.

a. Enlisted Marines assigned to and returning from a combat area are processed at a clothing control point. The date that storage, inventory, or replacement is completed must be reported on the UD.

b. Report as follows to STOP CRA upon assignment to combat area:

TTC 301 001 STOP CRA COMBAT ED_____ |
 8-byte ED (YYYYMMDD) of processing at _____ ↑
 clothing control point _____

c. Report as follows for CRA ENTL upon return from combat area.

TTC 305 005 CRA ENTL_____ COMBAT ED_____ |
 8-byte ED (YYYYMMDD) of _____ ↑
 processing at clothing control point _____
 8-byte ED (YYYYMMDD) of CRA resumption _____ ↑
 (as shown on NAVMC 631/631A,
 Individual Clothing Record)

NOTE: Do not report entitlement to CRA when the Marine is returning from a combat area for separation from active service.

7. The CRA entitlement is automatically terminated by computer processing based on RU's reporting separations, to UA, and appointment to temporary officer or WO. **CRA entitlement must be terminated by UD entry for those Marines sentenced to confinement involving a punitive discharge, or when the Marine has been declared to be in a missing status.** Report the termination of credit for CRA as follows:

TTC 301 002 STOP CRA OTHER ED_____ |
 8-byte ED (YYYYMMDD) before confinement _____ ↑
 commences, or ED (YYYYMMDD) declared
 missing _____

8. Change in Component Code and/or Pay Group. When a Marine's component code and/or pay group code is changed to pay group 013, 256, 257, 258 or 259, entitling the Marine to CRA, CRA entitlement must be reported. The CRA entitlement ED will be the date the component code and/or pay group code change is effective. Report CRA entitlement as follows:

TTC 311 001 RCRA ED_____ |
 8-byte ED (YYYYMMDD) or component _____ ↑
 code change and/or pay group _____

9. The following statement will be used to report the one-time credit of the ICCA authorized certain Marines required to wear civilian clothes in the performance of their duties (see MCO 10120.28F for enlisted Marines and MCO 10120.59 for officers).

TTC 299 000 CR ICCA \$_____ . _____ ED _____ | HIST: _____ |
 Amount _____ ↑
 8-byte ED (YYYYMMDD) of CMC authorization _____ ↑
 Authority _____ ↑

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10. Marines may only receive ICCA once in a three-year period. Continuing entitlement after one year must be reported using the below entry and re-certified annually per MCO 10120.28F.

TTC 312 000 CR CCCA \$_____.__ED_____|HIST:_____|
 Amount _____ ↑ ↑ ↑
 8-byte anniversary ED (YYYYMMDD) of
 initial CMC authorization of CCCA _____
 Authority _____

11. The one-time credit of the initial clothing allowance (personal items allowance) for women Reserve Marines must be reported on the UD. Women Marines who enter their initial AD at the Marine Corps Recruit Depot (MCRD), Parris Island, South Carolina 29905, will have the monetary allowance for personal items allowance credited to their MMPA through systems logic. It is not necessary for MCRD, Parris Island to report this credit by UD statement. The allowance is creditable when the woman Marine is entitled to initial clothing issue upon assignment to active service. Per MCBul 10120 (FY03), female recruits get a cash allowance for items not stocked in the supply system; PERSONAL ITEMS (\$168.29) and SHOES, DRESS, pump, black, pair (\$44.11) for a total of \$212.40. Entitlement in the amount authorized by MCO P10120.28 will be reported by the following statement for Marines upon broken service reenlistment, assignment to active service, or upon assignment to the Woman Officer Candidate Class.

TTC 298 000 CR ICA \$_____.__ED_____|
 Amount _____ ↑ ↑
 8-byte ED (YYYYMMDD) first day of
 current active service _____

12. A checkage of pay for sales of clothing to enlisted Marines will be reported by UD statement. The retail clothing officer will forward the original issue slip (NAVMC Form 604 or 604b) to the active duty site commander/I-I/supervisor with a transcript of Clothing Issue Slip (NAVMC Form 604a). The amount of checkage will be obtained from the NAVMC Form 604-SD or 604b. Use the following statement to report the checkage:

TTC 377 000 CHEK CLO \$_____.__ED_____|
 Money amount _____ ↑ ↑
 8-byte ED (YYYYMMDD) on NAVMC Form 604
 or 604b _____

13. The AD site commander/I-I/supervisor will acknowledge receipt of the original clothing issue slips and UD reporting of the clothing checkage. The UD number and date will be entered on the duplicate NAVMC Form 604a after which the AD site commander/I-I/supervisor will authenticate the certificate and return the form to the retail clothing officer. The original NAVMC Form 604a will be retained by the AD site commander/I-I/supervisor. Rules for reporting CRA and RCRA dates are located in Table 8-12.

80702. OFFICERS UNIFORM ALLOWANCE (TTC 382/383)

1. Initial Uniform Allowance. DODFMR, Vol. 7A, contains conditions for entitlement to initial uniform allowance.

2. Reserve Officers. Reserve officers are entitled to an initial uniform allowance under 37 U.S.C. 415 as reimbursement for the purchase of required uniforms and equipment upon first reporting for AD (other than for training) for a period of more than 90 days (including travel time). A Reserve officer is entitled under 37 U.S.C. 416(b) to \$200 as reimbursement for additional uniforms on each occasion of entry on AD for training for a period of more

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CLOTHING REPLACEMENT ALLOWANCE (CRA) - Annual allowance authorized for replacement of clothing that is paid annually at end of Marine's anniversary month of active duty.

BASIC REPLACEMENT ALLOWANCE (BRA) - Provides for replacement of clothing during the first three years of active duty. Does not accrue during the initial six months of active duty unless Marine received REDUCED CRA upon entry to active duty.

STANDARD REPLACEMENT ALLOWANCE (SRA) - Provides for replacement of clothing after Marine completes three years of continuous active duty.

CLOTHING REPLACEMENT ALLOWANCE (CRA) DATE - The date on which Marine receives an initial uniform clothing allowance; i.e., the issue of clothing/uniforms, etc. This date is normally the date that active duty commenced. It is automatically established from the Current Active Duty Began Date during the JUMPS/MMS record accession process for all enlisted Marines entering active duty full-time support (FTS) program also have the CRA date established from the Current Active Duty Begin Date.

INITIAL CLOTHING UNIFORM ALLOWANCE - Complete issue of uniform clothing provided each Marine upon initial entry to active duty. Also, provided each Marine who reenters active duty if qualified for complete issue.

REDUCED CLOTHING UNIFORM ALLOWANCE - Partial issue of uniform clothing provided certain Marines who upon reentry to active duty have in their possession certain articles of their uniform clothing. These Marines possess clothing issued as members of the SMCR or from their previous active duty period. The partial issue when added to the clothing in their possession comprises the complete uniform allowance. Marines who receive the reduced allowance are entitled to CRA from the initial date of active duty.

REDUCED CLOTHING REPLACEMENT ALLOWANCE (RCRA) DATE - Date on which Marine assigned active duty and who receive the Reduced Clothing Uniform Allowance.

FIGURE 8-2 CLOTHING ALLOWANCE DEFINITIONS

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TABLE 8-6--RULES FOR REPORTING CRA AND RCRA DATES						
R U L E	A	B	C	D	E	F
	When the Marine (NOTES 1, 2, 3, 5)	and	and	then the	entitlement commences	date of transaction and TTC number
1	enlists in the USMC	has no prior USMC or USMCR Service	is assigned to active duty	CRA date is the day of entitlement (CADBD)	first of the month following the day of enlistment plus six months	system generated
2	enlists in the DEP			CRA date is the day of assignment to active duty (CADBD)		system generated
3	is restored to duty from confinement involving punitive discharge	is issued clothing to the extent necessary to meet minimum clothing requirements		CRA date is day of restoration to duty	first of the month following the day restored plus six months	day of restoration to duty TTC 305/Current date (restore)
4	reverts from temporary officer or WO status			CRA date is the same date held prior to appointment to officer or WO status		Effective date reverted TTC 305/Current date (revert)
5	Permanent officer or WO is discharged or resigns (NOTE 2)		enlists or reenlists in the USMC			CRA date is the day of enlistment or reenlistment
6	reenlists in the USMC or is assigned to AD from the USMCR	has prior USMC or USMCR active service	has been separated from AD for 3 months or less	CRA date is the same date held prior to separation	first of the month following reenlistment	CRA date held prior to separation TTC 305/Current date (reenter)
7			has been separated from the USMC for more than 3 months and has no obligated service	CRA date is the day of reenlistment		Has been separated from the USMC for more than 3 months and has no obligated service

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TABLE 8-6 CONTINUED--RULES FOR REPORTING CRA AND RCRA DATES				
R U L E	A	B	C	D
	When the Marine (NOTES 1, 2, and 3)	and	and	then the
8	reenlists in the USMC or is assigned to AD from the USMCR	has prior USMC or USMCR active service	has been separated from AD for more than 3 months, but has obligated Reserve service	RCRA date is the day of reenlistment or assignment to AD (NOTE 6)
9	reenlist in the USMC or is assigned to AD in the USMCR	has prior USMC or USMCR active service	has been separated from AD for more than 3 months, but has been separated from obligated Reserve service for less than 3 months	RCRA date is the day of reenlistment of date of assignment to AD (NOTE 6)
10	returns from a combat area	CRA was stopped	the Marine is issued clothing to the extent necessary to meet minimum clothing requirements	CRA date does not change
11	is returned to AD from the TDRL	has been on the TDRL for 3 months or less		RCRA date is the same date held prior to transfer to the TDRL
12		has been on the TDRL for more than 3 months		CRA date is the day of return to AD

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TABLE 8-6 CONTINUED--RULES FOR REPORTING CRA AND RCRA DATES

R U L E	A	B	C	D
	When the Marine (NOTES 1, 2, and 3)	and	and	then the
13	is ordered to AD from the FMCR or the retired list (NOTE 2)	has been in the FMCR or on the retired list for 3 months or less	the Marine is issued clothing to the extent necessary to meet minimum clothing requirements	RCRA date is the same date held prior to transfer to the FMCR or retired list
14		has been in the FMCR or on the retired list for more than 3 months		CRA date is the day of return to AD
15	is an unsuccessful candidate from OCS	Enlists in the USMC		CRA date is the day of enlistment
16	CRA is determined to be incorrect (NOTE 4)			CRA date is the new correct date
17	Changes component code and/or pay group code (NOTES 5 and 6)		the Marine is entitled to CRA or pay group changes to PG, 013, 256, 257, 258 or 259	ED of the change of component code and/or pay group code

NOTE 1: Only **one** entitlement to an initial clothing allowance will accrue during any one period of continuous AD enlisted service.

NOTE 2: Only **one** entitlement will be authorized during any consecutive 4-year period.

NOTE 3: Do not use DEL/ADD correction statements to correct CRA ENTL entries.

NOTE 4: Only **one** correction transaction can be reported during any month.

NOTE 5: Only Marines in pay group **013, 256, 257, 258, or 259** are entitled to CRA.

NOTE 6: **Immediately** upon reporting a component code or pay group change, report RCRA ED. If not reported, the U&E process will post an incorrect CRA date.

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the CO's authority will be the Marine's signature on a Cash Sales/Request for Checkage for Government Property (NAVMC Form 6) consenting to voluntary checkage of pay.

a. The amount of the checkage will be taken from the NAVMC 6. Use the following statement to report the checkage:

TTC 379 000 CHEK GOVT PROP \$____.____ ED_____CONSENT|

Dollar amount of checkage followed by a decimal point and cent amount; for example, 00 through 99_____

8-byte ED (YYYYMMDD) from NAVMC Form 6 _____

NOTE: Do not use this statement for involuntary checkage. Involuntary checkage of a Marine's pay for lost, damaged, or destroyed government property is authorized only when directed by a court-martial or a JAG investigation. See subparagraph 80901 for nonconsent (involuntary) checkage. **DO NOT USE LEADING ZEROS IN THE DOLLAR AMOUNT OR THE TRANSACTION WILL FAIL.**

b. The CO will acknowledge receipt of the original NAVMC Form 6 and UD reporting of the checkage. The UD number and date will be entered on the duplicate NAVMC Form 6 after which the CO will authenticate the first endorsement and return the duplicate to the originator.

2. The UD statement reporting checkage must be reported in all cases when the Marine consents to checkage. Arrangements to liquidate the checkage by monthly installments as authorized by DoDFMR, Vol. 7A, may be made at a later date. If the Marine elects liquidation by monthly installments, the Marine's CO will contact the FO and request a Notification of Indebtedness (NAVMC Form 11061) be initiated.

3. A UD statement must also be made when a Marine refuses to consent to checkage or cash reimbursement for the willful or illegal loss of public money or loss, damage, or destruction of government property, as established by the member's court-martial conviction for one of the offenses. Use the following UD statement to report a nonconsent (involuntary) checkage:

TTC 379 001 CHEK GOVT PROP \$____.____ ED_____NONCONSENT|

Dollar amount of checkage followed by a decimal point and cent amount; for example, 00 through 99 _____

8-byte ED (YYYYMMDD) of convening authority action on court martial _____

NOTE: Nonconsent (involuntary) checkages for indebtedness resulting from public funds being obtained or converted to a Marine's own use through fraud, larceny, embezzlement, or other unlawful means as determined by courts-martial or JAG investigations with approval of findings will be reported into MCTFS by the servicing FO.

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SECTION 9: DENTAL INSURANCE

80900. INTRODUCTION

This Section pertains to Dental Insurance. At the time of this writing, the Tricare Family Member Dental Program (TFMDP) and the Tricare Selected Reserve Dental Program (TSRDP) were combining into a new program, the Tricare Dental Plan (TDP). **The new TDP is scheduled to be implemented 1 February 2001.** Responsibility for enrollment and disenrollment in TDP will shift to United Concordia Companies, Inc. Individuals should call 1-888-622-2256. More information can be found in MARADMINs 306/00, 496/00, 566/00 and PAAN 62-00.

80901. TRICARE FAMILY MEMBER DENTAL PROGRAM (TDP)

1. Under the TDP, effective 1 February 2001, the enrollment process will be handled by UCCI. Eligible members may enroll by the following:

a. Mailing a TDP enrollment/change form with a check, money order, or Visa/MasterCard payment directly to United Concordia/TDP, box 8500-5945, Philadelphia, PA 19178-5945. TDP enrollment forms may be mailed to UCCI after 21 November 2000, with an effective date of coverage of 1 February 2001.

b. Faxing a TDP enrollment/change form with a Visa/MasterCard payment to 1 (888) 734-1944 after 21 November 2000, with an effective date of coverage of 1 February 2001.

c. Via the website <http://www.ucci.com/> with a Visa/MasterCard payment during January 2001, with an effective date of 1 February 2001.

2. In order to prevent overpayments to separating Marines, it is imperative that the DO/FO be aware of how MCTFS deducts the premiums. Dental Insurance is like all other Allotments. Once the money is collected from the member's pay, DFAS-KC cannot retroactively adjust the member's record - any refunds due the member will require the member to contact UCCI directly at 1-800-866-8499 or 1-888-622-2256.

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SECTION 10: THRIFT SAVINGS PLAN (TSP)

81000. INTRODUCTION

1. This Section contains reporting information for the Thrift Savings Plan (TSP).
2. Diary input authority is indicated for HQ, Reg or Res. Type Transaction Code (TTC) statements for this section are shown below with the input authority and corrections indicator immediately following the statement.

	REPORTING AUTHORITY	DEL/ ADD	DEL/ ERR
TTC 473 000 STRT TSP BP%_SP%_IN%_BONUS%_ADDRESS_____	HQ REG RES	N	N
TTC 473 002 CHAN TSP BP%_	HQ REG RES	N	N
TTC 473 004 CHAN TSP SP%_	HQ REG RES	N	N
TTC 473 006 CHAN TSP IN%_	HQ REG RES	N	N
TTC 473 008 CHAN TSP BONUS%_	HQ REG RES	N	N
TTC 473 010 CHAN TSP ADDRESS_____	HQ REG RES	N	N
TTC 473 011 STOP ALL TSP	HQ REG RES	N	N
TTC 473 012 START TSP CATCH-UP TSP PRINCIPLE AMT_INSTALLMENT AMT_	HQ REG RES	N	N
TTC 473 013 STOP TSP CATCH-UP	HQ REG RES	N	N

81001. THRIFT SAVINGS PLAN (TSP) (TTC 473)

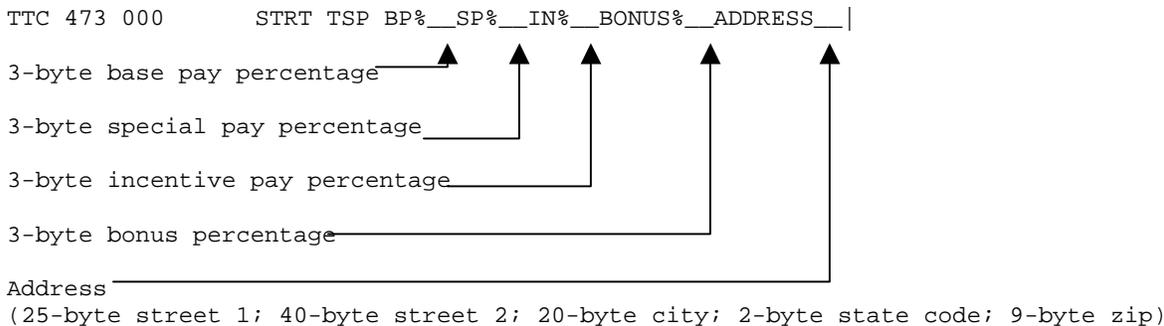
1. Service members have approval to participate this long-term retirement savings and investment plan. Marines who elect to participate may enroll in TSP by accessing their DFAS/EMSS account via <http://www.dfas.mil/my pay/> or by calling the Interactive Voice Response System (IVRS), toll-free, at (877) DOD EMSS (1-877-363-3677). Individuals needing assistance to establish a temporary Personal Identification Number (PIN) through DFAS/MYPAY can call the MYPAY Customer Support Unit (CSU) at 1-800-390-2348 or (216) 522-5122 between the hours of 7 a.m. 7 p.m. (EST) Monday through Friday. Individuals may also download, print and complete the election form (TSP Form U-1) from the Marine On Line website at <https://www.mol.usmc.mil/System/TFAS/Login.asp> or via link from the MISSA website <https://www.missa.manpower.usmc.mil/>. (This form may also be obtained and completed at the unit administrative office.) Marines may also contact the National Finance Center (NFC) directly, via the Internet at <http://www.tsp.gov/>, or the Thrift Line at (504) 255-8777 to establish an account and PIN. The TSP record keeper (NFC) will notify the Marine when the account is established, and the TSP PIN will be included as a part of the notification package. **Once the Marine has received account notification and a PIN, individuals may request an Investment Allocation Form (TSP Form U-50) electing the account in which they want money invested. If no allocation is chosen, and upon initial enrollment, money will automatically be invested in the Government Securities "G" fund.**

2. Marines must elect a base pay contribution before they can elect to have TSP deducted from their special pay, incentive pay, and/or bonus. Initial enrollment is limited to the TSP open season; however, individuals who are new accessions and Marines returning to active duty have 60 days from the date of entry or reentry on active duty to make the election. Marines transferring between the active and reserve components also have 60 days from the time they change status to make an election.

3. DFAS will be responsible for payment of lost earnings determined by HQMC. DFAS will also be responsible for any Combat Zone Tax Exclusion adjustments (money invested that should have been tax-exempt, and vice versa). **EXAMPLE:** If the Marine should have been in a tax-exempt (CZTE) status for a month, but the CZTE entry was not reported in a timely manner, resulting in the TSP contribution for that specific month not being tax-exempt, then DFAS-PMCRAF/KC, upon notification from the field FO/DO of this error, will notify NFC to reallocate those funds to the Marine's tax-exempt contributions.

4. To start a Marine's TSP deduction, report as follows:

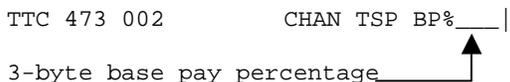
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NOTE 1: TSP contributions must be elected in whole percentages or as zero percent. Base pay percentage must be greater than '000' and the transaction must contain a valid address. The limit for basic pay contributions for CY 2004 is **9%**. However, 100% of special pay, incentive pay, and bonuses may be contributed to the TSP, provided they do not exceed the Internal Revenue Code's maximum contribution. (Effective January 1, 2004, that limit is \$13,000 per year. A higher cap applies to contributions from pay subject to Combat Tax Exclusion.)

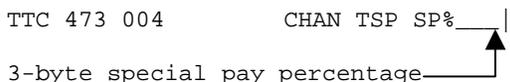
NOTE 2: Units must report TSP transactions NLT the last day of the Open Season. If individuals use DFAS/EMSS for TSP election, there is no administrative action.

5. To change the percentage of base pay a Marine elects to contribute to TSP, report as follows:

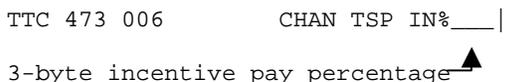


NOTE: If reported with a base pay percentage of '000', the transaction will fail.

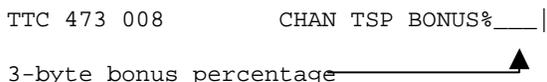
6. To change the percentage of special pay a Marine elects to contribute to TSP, report as follows:



7. To change the percentage of incentive pay a Marine elects to contribute to TSP, report as follows:



8. To change the percentage of bonus pay a Marine elects to contribute to TSP, report as follows:



NOTE: Sequences 004, 006, and 008 will fail unless the Marine has an open active duty D850 remark or an open reserve D853 remark on file with a basic pay percentage greater than '000'.

9. To report a change to the address of the Marine enrolled in TSP, report as follows:

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TTC 473 010 CHAN TSP ADDRESS_____ |

Address_____ ↑

(25-byte street 1; 40-byte street 2; 20-byte city; 2-byte state code; 9-byte zip code)

10. To stop a Marine's TSP deduction, report as follows:

TTC 473 011 STOP ALL TSP |

11. The following lists indicate what types of pay/entitlements constitute Incentive Pay, Special Pay, and Bonus Pay for TSP Elections:

a. INCENTIVE PAYS:

AVIATION CAREER INCENTIVE PAY
CAREER ENLISTED FLYER PAY
HAZARDOUS DUTY INCENTIVE PAY
HAZARDOUS DUTY INCENTIVE PAY FOR FLYING
SUBMARINE DUTY

b. SPECIAL PAYS:

ADDITIONAL SPECIAL PAY (DENTAL)
ADDITIONAL SPECIAL PAY (MEDICAL)
BOARD CERTIFIED PAY (DENTAL)
BOARD CERTIFIED PAY (MEDICAL)
BOARD CERTIFIED PAY FOR NON-PHYSICIAN CARE PROVIDERS
CAREER SEA PAY
CAREER SEA PAY PREMIUM
CONTINUATION PAY FOR NUCLEAR-QUALIFIED OFFICERS EXTENDING PERIOD OF ACTIVE SERVICE
DESIGNATED UNIT PAY
DIPLOMATE PAY FOR PSYCHOLOGISTS
DIPLOMATE PAY FOR VETERINARIANS
DIVING DUTY PAY
ENGINEERING AND SCIENTIFIC CAREER CONTINUATION PAY
FOREIGN LANGUAGE PROFICIENCY PAY
HARDSHIP DUTY PAY
HOSTILE FIRE & IMMINENT DANGER PAY
INCENTIVE SPECIAL PAY (MEDICAL)
INCENTIVE SPECIAL PAY FOR NURSE ANESTHETISTS
JUDGE ADVOCATE CONTINUATION PAY
REGULAR SPECIAL PAY (OPTOMETRISTS)
RESERVE DENTAL OFFICERS SPECIAL PAY
RETENTION SPECIAL PAY (OPTOMETRISTS)
SPECIAL DUTY ASSIGNMENT PAY FOR ENLISTED MEMBERS
SPECIAL DUTY ASSIGNMENT PAY (GUARD OR RESERVE)
SPECIAL PAY FOR ENLISTED MEMBERS EXTENDING DUTY AT DESIGNATED LOCATIONS OVERSEAS
SPECIAL PAY FOR MEMBERS ASSIGNED TO INTERNATIONAL MILITARY HEADQUARTERS
SPECIAL PAY FOR OFFICERS HOLDING POSITION OF UNUSUAL
RESPONSIBILITY AND OF CRITICAL NATURE
SPECIAL PAY FOR PHARMACY OFFICERS
SPECIAL PAY FOR RESERVE HEALTH CARE PROFESSIONALS IN CRITICALLY SHORT WARTIME
SPECIALTIES
SPECIAL PAY FOR RESERVE MEDICAL OFFICERS
SPECIAL PAY FOR VETERINARIANS
SURFACE WARFARE OFFICER CONTINUATION PAY
VARIABLE SPECIAL PAY (DENTAL)
VARIABLE SPECIAL PAY (MEDICAL)

c. BONUS PAYS:

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ACCESSION BONUS (DENTAL)
 ACCESSION BONUS (PHARMACY)
 ACCESSION BONUS FOR REGISTERED NURSES
 AVIATOR RETENTION BONUS (AVIATOR CONTINUATION PAY)
 BONUS FOR NUCLEAR-TRAINED AND QUALIFIED ENLISTED MEMBERS
 BONUS FOR REENLISTMENT, ENLISTMENT, OR VOLUNTARY EXTENSION
 (READY RESERVE)
 CAREER STATUS BONUS
 CRITICAL ACQUISITION POSITION BONUS
 ENLISTMENT BONUS
 ENLISTMENT BONUS (ARMY)
 ENLISTMENT BONUS (READY RESERVE)
 ENLISTMENT BONUS (SELECTED RESERVE)
 MULTIYEAR RETENTION BONUS (DENTAL)
 MULTIYEAR RETENTION BONUS (MEDICAL)
 NUCLEAR CAREER ACCESSION BONUS
 NUCLEAR CAREER ANNUAL INCENTIVE BONUS
 PRIOR SERVICE ENLISTMENT BONUS
 REENLISTMENT BONUS (SELECTED RESERVE)
 REENLISTMENT BONUS (SRB)
 RESERVE AFFILIATION BONUS
 RETENTION BONUS FOR MEMBERS QUALIFIED IN A CRITICAL MILITARY SKILL
 SPECIAL PAY FOR ENLISTED MEMBERS EXTENDING DUTY AT DESIGNATED LOCATIONS OVERSEAS
 SPECIAL WARFARE OFFICER RETENTION BONUS

12. START/STOP TSP CATCH-UP CONTRIBUTION (TTC 473 012/013)

Beginning July 1, 2003, a participating TSP member (50 years of age or older, or, who will become 50 years old by December 31, 2003) may make an election for a catch-up contribution by completing the applicable TSP form (TSP-U-1-C) designed for this purpose. The form may be printed from the TSP website at <http://www.tsp.gov/>, or ordered using the form TSP-U-40 (TSP publications order form). A catch-up contribution will be started based on the most current contribution allocation on file. For additional information, see PAAN 43-03. To start TSP 50 catch-up contributions, report as follows:

473 012 STRT TSP CATCH-UP TSP PRINCIPLE AMT	_____	INSTALLMENT AMT	_____	
Whole yearly catch-up contribution	_____	↑		↑
Monthly amount of the deduction	_____			

NOTE: Never adjust a catch-up contribution to resolve a problem with a regular TSP contribution.

a. This transaction, which may be reported at any time, will start the member's TSP 50 catch-up deduction amount the following month in which the election is made by the member. **EXAMPLE:** A participating member elects \$1,000 the month of July 2003, the principle amount is \$1000.00 and the installment amount (monthly deduction amount) is \$200.00 to be deducted starting with the month August 2003 through December 2003 (months * deductions = principle amount).

b. This transaction must be restarted at the beginning of every year that the member wants to stay in the program.

13. The stop transaction, which may be reported at any time, will terminate the member's TSP 50 catch-up deduction amount the last day of the current month. Report as follows:

473 013 STOP TSP CATCH-UP|

a. A member's elected catch-up contribution must be a whole dollar amount, made through payroll deduction only, and must come from pre-taxed basic pay only.

b. Subject to applicable amount limitations, the maximum annual amount that a member may contribute is as follows:

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year:	maximum contribution allowed:
2003.....	\$2,000
2004.....	\$3,000
2005.....	\$4,000
2006.....	\$5,000
2007 & after.....	amt adjusted by inflation

c. Elections for catch-up contributions are separate from the participant's election for regular TSP contributions. Catch-up contribution elections are not subject to open season rules and contributions cannot be made from pay subject to CZTE. However, as with regular employee contributions, the catch-up contributions are not matched and their limit applies to the year in which the contribution is posted (deposited) into the participant's account.

EXAMPLE: If a payment is posted to the account on December 31, 2003, it applies to the 2003 limit; if the payment is posted to the account on January 1, 2004, it applies to the 2004 limit.

d. Refer to PAAN 43-03 for make up catch-up contributions, late catch-up contributions, negative adjustments, and MCTFS mandatory/automatic termination of catch-up contributions.