

Your Leave and Earnings Statement



UNDERSTANDING YOUR PAY

ENTITLEMENTS



- ✓ Determined by pay grade and years of service
- ✓ Base Pay or Drill Pay
- ✓ Taxable income unless a service member is in a tax-free zone

ALLOWANCES



- ✓ Addresses needs not covered by the government, including:
 - + Basic Allowance for Housing/Overseas Housing Allowance (BAH/OHA)
 - + Basic Allowance for Subsistence (BAS)
 - + Basic Needs Allowance (BNA)
 - + CONUS Cost of Living Allowances (CONUS COLA)
- ✓ There are additional, PCS-related allowances.
- ✓ Most allowances are not taxable.
- ✓ CONUS COLA and BNA are taxable.

SPECIAL AND INCENTIVE PAY



- ✓ Additional pay for specialty areas and force management
- ✓ There are more than 60, including:
 - + Assignment Incentive Pay (AIP)
 - + Hardship Duty Pay (HDP)
 - + Hostile Fire/Imminent Danger Pay (HFP/IDP)
 - + Sea or Flight Pay
- ✓ Continuation Pay
 - + One-time, midcareer bonus payment for service members covered under the Blended Retirement System (BRS)
 - + Each service determines the timing and amount.
 - + Incurs additional service obligations.
- ✓ Taxable income unless a service member is in a tax-free zone

Look to the [Office of Financial Readiness](#) and your service for additional resources.



Looking for more details on types of pay or need help decoding acronyms? Visit the [Defense Finance and Accounting Service](#) and [Military Compensation](#) websites, or watch the Office of Financial Readiness' "[Decode Your Leave and Earnings Statement](#)" (LES) video.

Need help decoding your (LES)? Reach out to a [personal financial counselor](#) or manager at your nearest [Military and Family Support Center](#).



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