



## Base Pay

Affected by these factors (top line of LES):

- **Pay Grade** (Rank). E.g. E-5 (SGT), W-3, O-4 (MAJ)
- **Years of Service**. Longevity increases over 8, 10, 12, etc.

UNITING SERVICE MILITARY LE			
GRADE	PAY DATE	YRS SVC	
E5	040211	04	
DUCTIONS		ALLOT	

---

---

---

---

---

---

---

---

## BAH (Basic Allowance for Housing)

Affected by:

- Pay grade
- Dependents
- Location

PAY DATA	BAQ Type	BAQ Depn	VHA Zip	R
	WDEP	SPOUSE	08641	

BAH is tax-free. No "plus up" to factor taxes, per [IRM Fain, 794 P.2d 1086](#).

Impute if free housing: [IRM Long, 921 P.2d 67](#)

---

---

---

---

---

---

---

---

## Types of BAH

- **BAH-With**. When married or 50% or more custody of child
- **BAH-Without**. Single and no child
- **BAH-Diff**. When paying court-ordered child support. (JTF, para U10008)

**BAH Calculator:** [www.defensetravel.dod.mil/site/bahCalc.cfm](http://www.defensetravel.dod.mil/site/bahCalc.cfm)

---

---

---

---

---

---

---

---

## BAH Examples

Pay Grade / Dependents	Colo. Spgs.	Wash. D.C.
O4-Without	1518	2592
O4-With	1818	3030
E5-Without	996	1602
E5-With	1248	2106

---

---

---

---

---

---

---

---

## BAS (Basic Allowance for Subsistence)

**2012 Rates** (p.3 of Military Pay Table)

**Officer:** \$239.96

**Enlisted:** \$348.44

Ineligible if have meal card

---

---

---

---

---

---

---

---

## Overseas Allowances

**Overseas COLA:** Based on rank, years of service, no. of dependents, location, exchange rate.

Calculator: [www.defensetravel.dod.mil/site/colaCalc.cfm](http://www.defensetravel.dod.mil/site/colaCalc.cfm)

**Overseas Housing Allowance (OHA):** Based on rank, dependents, location. Calculator: [www.defensetravel.dod.mil/site/ohaCalc.cfm](http://www.defensetravel.dod.mil/site/ohaCalc.cfm)

---

---

---

---

---

---

---

---

## Deployments

All pay is tax-free while deployed!

- **Hostile Fire Pay** \$225 (pay table p.4)
- **Family Separation Allowance** \$250 if away from family at least 30 days. (pay table p.3)
- **Hardship Duty Pay** \$100 Afghanistan (FMR, chapter 17)
- **Per Diem** \$3.50/day incidental per diem. [www.defensetravel.dod.mil/site/perdiem.cfm](http://www.defensetravel.dod.mil/site/perdiem.cfm)

---

---

---

---

---

---

---

---

## Misc. Pay, Allowances & Bonuses

- Jump pay
- Flight pay
- Sea/Submarine Pay
- Professional pay
- Foreign Language Proficiency Pay
- Annual bonuses
- Reenlistment bonuses

---

---

---

---

---

---

---

---

## Other Items

**Accrued Leave.** But see IRM Cardona, 09CA1996

LEAVE	BF Bal	Emrd	Used	Cr Bal
	25.5	25.0	11	39.5

**State Taxes.** To determine residence

STATE TAXES	St
	AK

**Thrift Savings Plan.**  
YTD contributions only

THRIFT SAVINGS PLAN (TSP)	Base Pay Rate	Base Pay Current	Spec Pay Rate
	5	20	0
TSP YTD Deductions		720.14	

**Bank/Account #**

BANK # [REDACTED]  
ACCT # [REDACTED]

---

---

---

---

---

---

---

---