How to read a Marine Corps Leave and Earnings Statement

Your pay is your responsibility.

This is a guide to help you understand your Leave and Earnings Statement (LES). The LES is a comprehensive statement of a member's leave and earnings showing your entitlements, deductions, allotments (not available to Reserves), leave information, tax withholding information, and Thrift Savings Plan (TSP) information. Your most recent LES can be found 24 hours a day on myPay.

Verify and keep your LES each month. If your pay varies significantly and you don't understand why, or if you have any questions after reading this publication, consult with your disbursing/finance office.
Section A - IDENTIFICATION INFORMATION.

Box 1 - NAME. Last name, first name, and middle initial.

Box 2 - SSN. Social Security Number.
Box 3 - RANK. Pay grade (Rank) for which basic pay is determined.
Box 4 - SERV. Branch of service (e.g., “USMC” or “USMCR”).
Box 5 - PLT Code. The section which assigned.
Box 6 - DATE PREP. Date Prepared. This is the date the LES was prepared by DFAS in Kansas City.
Box 7 - PRD COVERED. Period covered. Used to specify the span of days covered by this leave and earnings statement.
Box 8 - PEBD. Pay entry base date.
Box 9 - YRS. Years of service for pay purposes.
Box 10 - EAS. Expiration of active service.
Box 11 - ECC. Expiration of current contract.
Box 12 - MCC-DIST-RUC. Monitor command code, district, and Reporting Unit Code (MCC-RUC for USMC, DIST-RUC for USMCR).

Section B - FORECAST AMOUNTS.
Box 13 - DATE AND AMOUNT.
   1. DATE. Date of midmonth payday.
   2. AMOUNT. Forecast of amount due on midmonth payday of the upcoming month.
Box 14 - DATE AND AMOUNT.
   1. DATE. Date of end-of-month payday.
   2. AMOUNT. Forecast of amount due on end-of-month payday of the upcoming month.

Section C - SPLIT PAY DATE.
Box 15 - START DATE. The date Split Pay Started.
Box 16 - AMOUNT. The amount of Split Pay Elected.
Box 17 - BALANCE. The balance of Split Pay not received.
Box 18 - POE. Payment Option Election. The POE code is used to designate distribution of monthly pay.

Section D - DIRECT DEPOSIT/EFT ADDRESS. This section contains the name and address of the financial institution where payments are being deposited.

Section E - LEAVE INFORMATION.
Box 19 - LV BF. Leave brought forward. The number of days leave accrued at the end of the preceding period.
Box 20 - EARNED. Number of days leave earned during the period covered. Normally this will be 2.5 days.
Box 21 - USED. Number of days leave charged since the previous LES was prepared.
Box 22 - EXCESS. Number of days leave charged without entitlement to pay and allowance, in excess of leave that can be earned prior to ECC.
Box 23 – BAL. Balance. The number of days of accrued leave due or advanced.

Box 24 – MAX ACCRUAL. Total number of days that can accrue based upon the ECC date. Value is obtained by using the 1st day of the month following the period covered, up to and including the ECC date.

Box 25 – LOST. Number of days in excess of 60 days dropped due to the change in the fiscal year.

Box 26 – SOLD/AS OF. Number of lump sum leave sold during the career and the last date leave was sold.

Box 27 – CBT LV BAL. Reserved for future use.

**Section F – AVIATION PAY INFORMATION.** Boxes 28 through 32 are pertain only to Officers in the aviation field.

**Section G – TAX INFORMATION.**

Box 33 – STATE TAX.

1. STATE CODE. State tax code. An alphanumeric code is used to identify the state (or territorial possession) designated by the member as his/her legal residence.

2. EXEMPTIONS. State tax exemptions. Marital status and number of exemptions claimed for state tax purposes.

3. WAGES THIS PRD. Total state taxable income for the period covered.

4. WAGES YTD. State taxable income year to date. This is the amount of taxable income earning by the Marine from the date of entry into service or from 1 January of the current year through the last day of the period covered.

5. STATE TAX YTD. State taxes year-to-date. Total amount of State income tax withheld for the year.

Box 34 – FEDERAL TAX.

1. EXEMPTIONS. Federal tax exemptions. Marital status and number of exemptions claimed for federal tax purposes.

2. WAGES THIS PRD. Total federal taxable income for the period covered.

3. WAGES YTD. Federal taxable income year to date. This is the amount of taxable income earned from the date of entry into service or from 1 January of the current year through the last day of the period covered.

4. FED TAX YTD. Federal taxes year-to-date. Total amount of Federal income tax withheld for the year.

Box 35 – FICA (SOCIAL SECURITY TAX).

1. SSEC WAGES THIS PRD. Social Security wages this period. Moneys earned during period covered that are subject to deduction under the Federal Insurance Contributions Act.
2. SSEC WAGES YTD. Social Security wages year-to-date. The amount of wages earned for the year that are subject to social security tax.

3. SSEC TAX YTD. Social Security tax year-to-date. The amount of social security tax withheld for the year. This includes withholding on the amount shown in Social Security wages this period.

4. MEDICARE WAGES THIS PRD. Medicare wages this period. Moneys earned during period covered that are subject to deduction under the Old Age Survivors Disability Insurance.

5. MEDICARE WAGES YTD. Medicare wages year-to-date. The amount of wages earned for the year that are subject to Medicare tax.

6. MEDICARE TAX YTD. Medicare tax year-to-date. The amount of Medicare tax withheld for the year. This includes withholding on the amount shown in Medicare wages this period.

Section H - RIGHTS OF MARINES INDEBTED TO THE GOVERNMENT.

Section I - ADDITIONAL BAH INFORMATION
Boxes 36 through 42 are no longer used. VHA and BAQ have been replaced with BAH which will be shown in Section O.

Section J - CAREER SEA PAY.
Box 43.
1. DATE. The date career sea duty ended.
2. TOTAL CAREER SEA SVC. The total number of years, months, and days served on sea duty.

Section K - EDUCATION DEDUCTION.
Box 44 - TYPE. The educational program enrolled.
Box 45 - MONTHLY AMT. The monthly amount being deducted for the educational program.
Box 46 - TOTAL. The total amount that has been deducted for the educational program, this amount includes the current month.

Section L - ADMINISTRATIVE INFORMATION.
Box 47 - PAY STATUS. This code identifies the particular pay status on the last day covered by the LES.
Box 48 - PAY GROUP. A three digit code that identifies if an officer or enlisted.
Box 49 - CRA DATE. Clothing Replacement Allowance date for active duty enlisted.
Box 50 - RESERVE ECC. Reserve Expiration of Current Contract.
Box 51 - DSSN. Disbursing Station Symbol Number. A number used to identify the servicing disbursing/finance officer account.
Section M - RESERVE DRILL INFORMATION.
Box 52 – REG. Total regular and EIOD drills performed this period.
Box 53 - REG FYTD. Total regular and EIOD drills performed this fiscal year.
Box 54 - REG ANNYTD. Total regular and EIOD drills performed this anniversary year.
Box 55 – ADD. Total additional drills performed this period.
Box 56 - ADD FYTD. Total additional drills performed this fiscal year.
Box 57 - ADD ANNYTD. Total additional drills performed this for anniversary year.

Section N - RESERVE RETIREMENT INFORMATION.
Box 58 - BF ANNYTD. Ending balance of retirement credit points for anniversary year from prior month.
Box 59 - ACDU THIS PRD. Total days active duty this period.
Box 60 - DRILL THIS PRD. Total drills this period.
Box 61 - OTHER THIS PRD. Total all other credit points awarded this period.
Box 62 - MBR THIS PRD. Total membership points awarded this period.
Box 63 - END BAL ANNYTD. Total retirement credit points after this period for anniversary year-to-date.
Box 64 - TOTAL SAT YRS. Total satisfactory years credited for retirement purpose.
Box 65 - TOTAL RET PTS. Career total retirement credit points.

Section O - REMARKS.
Section O of the LES gives an itemized listing of entitlements, deductions, and payments, also explanatory remarks concerning specific LES data.

Entitlements. The Marine will receive entitlements based on the information mentioned in the above sections, their marital status, and dependents. The type and amount of the entitlement will be listed at the top of this section, along with a total. If there have been changes to either the type or the amount of the entitlement, this will be noted in this section, along with a note saying whether the entitlement was being stopped or started. For example, if a Marine is promoted, there will be an annotation stopping the amount of base pay under his old rank and another annotation starting the base pay of his current rank. These entitlements can include:
* Basic Pay.
* Pro/Sep Rations.
* Clothing Replacement Allowance.
* BAH.
* Other types of special pay.

**Deductions.** This portion in section O, gives an itemized listing of what was deducted from your entitlements. Again, there will be an annotation for starting and stopping amounts as necessary, such as when you start, stop, or change and Allotment. If a Marine takes advanced pay, such as when he PCS’s, the amount of the monthly will be noted here. These deductions can include:
* Allotments.
* Bonds.
* Medicare.
* Serviceman Group Life Insurance (SGLI).
* Other special deductions based on the individual or Government needs.
* FITW (Fed Tax).
* Dental.
* Social Security.
* Medicare.
* SGLI/TSGLI/Spouse SGLI.
* USN/MC Retirement Home.
* Checkages.

**Payments.** This portions represents the last month’s regular payments, which occurred on the first and the fifteenth.

**Explanatory Remarks.** This includes information that is not found on other parts of the LES, as well as information messages.