

Supplemental Military Pay

Welcome



Patriot:
a person who
loves, supports,
and defends
his or her country
and its interests with
devotion

Military Pay (MIL)



- Eligible employees receive regular pay for the first 30 days of active duty per fiscal year.
 - A fiscal year is from July 1 to June 30.
 - The 30 day period is cumulative.

Who Is Eligible



- Employed by county for one year or longer.
- Are reserved members of the U.S. Armed Forces, National Guard, or Naval Militia.
- Called to active duty of 180 calendar days (6 months) or less.
- No national or local emergency needs to exist.

Who Is Eligible

- All County employees who are National Guard members going on active duty by order of the Governor or by lawful order of a city, county, or the federal government.
- No minimum length of County service is required.

Note: One year of service includes any period of active U.S. military service.



Inactive Duty Training

- Does the County pay for inactive duty training?
 - Weekend drills
 - SUTA or MUTA



What Do Departments Send to HR for Military Leave?



- Submit a Non-Medical Leave of Absence Request form to Human Resources.
- Provide a copy of the employee's military orders.

NON-MEDICAL LOA REQUEST

County of Riverside Please Return This Form To: _____
 Non-Medical Leave of Absence Request 
For Military, Personal and Educational Leave Only

SECTION A. TO BE COMPLETED BY EMPLOYEE

Employee Name _____ Empl # _____
 Department _____ Date of Hire _____ Last Day Worked _____
 Job Title _____ Contact Phone # _____
 Contact Address _____

TYPE OF REQUEST: _____

NEW Leave Dates: _____ TO _____

Military Leave – Employee Request (A copy of the Military Orders must be attached)

Military Leave – Spouse Request/Registered Domestic Partner
(A copy of the Official Notice certifying spouse/registered domestic partner will be on leave from deployment must be attached.)

Personal Leave
 Please explain below:

Educational Leave
 Please explain below and attach relevant documentation:

EXTENSION Extend leave date to: _____
 Please explain below:

Employee's Signature _____ Date _____

SECTION B. TO BE COMPLETED BY DEPARTMENT

Leaves not exceeding 160/480 hours* APPROVED APPROVED WITH MODIFICATION NOT APPROVED
(Depending on MOU) Explain briefly below

Leaves exceeding 160/480 hours* RECOMMEND RECOMMEND APPROVAL DO NOT RECOMMEND
(Requires approval from Human Resources) APPROVAL WITH MODIFICATION APPROVAL
*Hours total to include previous leave used for same event Explain briefly below Explain briefly below

Department Head/Designee Signature _____ Date _____

SECTION C. TO BE COMPLETED BY HUMAN RESOURCES

Comments: APPROVED APPROVED WITH MODIFICATION NOT APPROVED

Asst. CEO/Human Resources Director/Designee Signature _____ Date _____

Last Revised: 5/12/09

Human Resources
 Action/Reason: _____ Initials: _____ Date: _____

What Do Departments Send to ACO Payroll?

- Nothing!
- ACO Payroll does not need a leave of absence (LOA) form, military orders or a military leave earnings statement (LES) during the initial 30 day period.



Reporting Military Pay in Time and Labor

- Timekeeper must change employee's schedule to a 5/40 work week.
- Departments report eligible employees by reporting military time using the time reporting code MIL.

Military Pay & Paystub

- Military time (MIL) appears on the paystub advice as non-worked time (NWT).

HOURS AND EARNINGS					
Code	Description	Rate	Current Hours	Current Earnings	YTD Earnings
NWT	Non Worked Time	30.317	64.00	1,940.29	4,930.17
MIL	Military Leave Accrual		18.00	0.00	0.00
FLX	Flexible Benefit			338.00	3,700.00
SCK	Sick			0.00	287.49
HLX	Holiday Worked (No Retirement)			0.00	1,143.15
HOL	Holiday			0.00	459.98
COT	County Overtime			0.00	1,223.29
OVT	Overtime			0.00	301.87
REG	Regular			0.00	14,876.55
UNA	Uniform Allowance			0.00	150.90
VAC	Vacation			0.00	2,183.55

Holiday Pay for Military Pay

- Employees receiving regular pay coded as military pay (MIL) will continue to receive pay for the holiday as time reporting code HOL.



Tracking Military Pay (MIL)

- ACO Payroll does not track military pay (MIL); therefore the departments need to track the employee's total leave in calendar days within a fiscal year.



Tools for Tracking MIL

- Time & Labor Report (Report Time By TRC Report) RVTL006N.
- You can access the report by using the following path: **Home > Administer Workforce > Capture Time and Labor > Reports > Reported Time by TRC Report**
- Dates prompts are required

Military Differential Pay

- Eligible employees shall receive the difference between their county base salary and their military basic pay starting on the 31st day of military leave each fiscal year.
 - A fiscal year is from July 1 to June 30.



Special Compensation

- ACO Payroll will stop additional pay for:
 - Uniform
 - Bilingual
- ACO Payroll will override the deduction of:
 - Survivor's Benefit



Reporting Military Differential Pay



- Departments report eligible employees by reporting military leave accrual (MLA) using the time reporting code MLA in time and labor.

What Do Departments Send to HR and ACO Payroll?

- Approved Non-Medical Leave of Absence (LOA) Request form.
- Complete copy of the military orders.
- Most current military leave earnings statement (LES).

Important!

ACO Payroll cannot process military differential pay (MLP) without the above information.


What is ACO Payroll Looking For?

- Non-Medical Leave of Absence Request form (LOA)
 - Is the form completely filled out?
 - Has the request been approved by the Department Head?



NON-MEDICAL LOA REQUEST

County of Riverside Please Return This Form To: _____

Non-Medical Leave of Absence Request 

For Military, Personal and Educational Leave Only

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Explain briefly below Explain briefly below

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SECTION C. TO BE COMPLETED BY HUMAN RESOURCES

Comments: APPROVED APPROVED WITH MODIFICATION NOT APPROVED

Asst. CEO/Human Resources Director/Designee Signature _____ Date _____

Last Revised: 5/12/09


Human Resources
 Action/Reason: Initial: Date:

What is ACO Payroll Looking For?

- Military orders
 - Will the employee be on active duty or ordered duty?
 - Active and ordered duty dates



Military Orders

REQUEST AND AUTHORIZATION FOR ACTIVE DUTY TRAINING/ACTIVE DUTY TOUR					BY ORDER OF THE SECRETARY OF THE AIR FORCE																																							
<p>AUTHORITY: 10 USC 8013; Executive Order 9397. PRINCIPAL PURPOSES: Used to request and authorize Air Force reservist tours of active duty as well as acting as a temporary duty travel order. SSN is used to make positive identification of military personnel. Becomes record copy of orders after authentication; enables reservist to procure transportation, receive reimbursement for travel expenses and be paid military pay, as applicable. ROUTINE USES: A copy of the order may be provided to civilian employers to substantiate active duty military requirements. DISCLOSURE IS VOLUNTARY: However, without this information and SSN the Air Force cannot act on your travel, per diem and pay entitlements.</p>																																												
1. NAME (Last, First, MI)		2. GRADE TSOT		3. SSN		4. SECURITY CLEARANCE																																						
5. PRESENT STREET ADDRESS				6. CITY		7. STATE																																						
8. UNIT OF ASSIGNMENT 452 SECURITY FORCES SQ FFB			10. LOCATION MARCH ARB, CA 925180000			11. PAS CODE L41LFBLD																																						
12. Mbr is ordered to ACTIVATION (MOBILIZATION)					for 298 * days plus each int time. (0 Trl Days)		TRACKING #: 2194164																																					
13. WILL REPORT TO (Unit and location) 452 SECURITY FORCES SQ FFB/LD, MARCH ARB, CA				14. REPORTING DATA (Mbr) (YYYYMMDD) 0730 20081122		15. RELEASE DATE (YYYYMMDD) 20090915																																						
<p>18. REMARKS AUTH: AFMAN 36-8061 (File travel voucher and completed statement of tour of duty within 3 workdays after tour completion. Travel days will not exceed DODPM authorized travel time. Per diem is based on availability of gov't quarters and mess; contact the base billeting office since gov't quarters must be used when available. Turn in all promotional items (gifts, bonus tickets, etc.) to the APO.) SEE NEXT PAGE FOR REMARKS.</p>																																												
20. TNG-CAT-IND					21. TOUR-IND		22. MEAN CODE		CONTINUED ON NEXT PAGE																																			
ESTIMATED COST		24. TRAVEL \$0.00		25. PER DIEM \$14.04		26. OTHER \$0.00		27. TOTAL \$14.04																																				
28. PAY AND ALLOWANCE 5793500 329 531 525725 3603RE					TRAVEL AND PER DIEM 5793500 329 5841.01 5841.0M 5841.0H 5841.0N 525725 ZA																																							
29. FUNDS CERTIFYING OFFICIAL		30. APPROVING OFFICIAL (Typed name, grade, DSN) CARY S CONNORS, LT COL, 951-655-2002			31. SIGNATURE "ELECTRONICALLY APPROVED"		32. DATE 20080827																																					
33. DEPARTMENT OF THE AIR FORCE (Enter designation and location of headquarters.) 452 AIR MOBILITY WING (AFRC) MARCH ARB, CALIFORNIA 92518-2259				37. SIGNATURE ELEMENT OF AUTHENTICATING OFFICIAL LIGAYA M BAMFORD, GS07 "ELECTRONICALLY APPROVED"																																								
34. RESERVE ORDER NO. A-00046		35. DATE 20080829		36. DISTRIBUTION																																								
38. STATEMENT OF TOUR OF DUTY																																												
<table border="1"> <thead> <tr> <th rowspan="2">DATE</th> <th rowspan="2">LOCATION</th> <th rowspan="2">HOUR (est)</th> <th rowspan="2">DAY</th> <th rowspan="2">MONTH</th> <th rowspan="2">DATE</th> <th rowspan="2">LOCATION</th> <th rowspan="2">HOUR (est)</th> <th rowspan="2">DAY</th> <th rowspan="2">MONTH</th> <th rowspan="2">MODE OF TRAVEL</th> </tr> <tr> <th>a.</th> <th>b.</th> </tr> </thead> <tbody> <tr> <td>DEPART</td> <td></td> <td></td> <td></td> <td></td> <td>ARRIVE</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>DEPART</td> <td></td> <td></td> <td></td> <td></td> <td>ARRIVE</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>										DATE	LOCATION	HOUR (est)	DAY	MONTH	DATE	LOCATION	HOUR (est)	DAY	MONTH	MODE OF TRAVEL	a.	b.	DEPART					ARRIVE						DEPART					ARRIVE					
DATE	LOCATION	HOUR (est)	DAY	MONTH	DATE	LOCATION	HOUR (est)	DAY	MONTH												MODE OF TRAVEL																							
										a.	b.																																	
DEPART					ARRIVE																																							
DEPART					ARRIVE																																							
39. I certify that I have complied with the above order. The statements on this form are true and complete. If this tour was extended under the variable tour provisions, it was with my prior knowledge and consent. If					42. Member reported for duty at _____ hours on _____ and was released from duty at _____ hours on _____																																							

What is ACO Payroll Looking For?

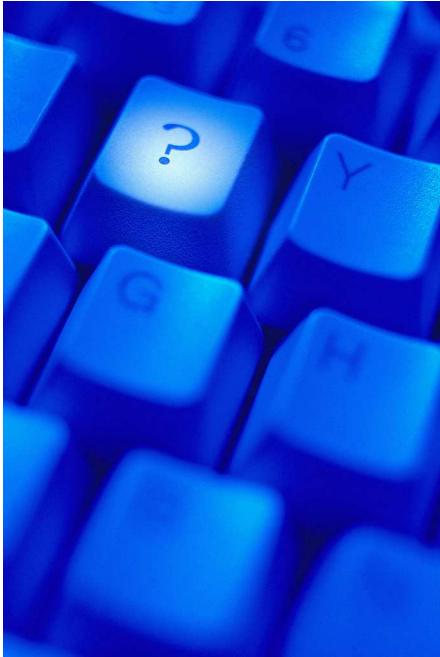
- Leave and earning statement (LES)
 - Employee's basic pay per month
 - Basic pay is used to calculate the differential pay



Leave and Earnings Statement

DEFENSE FINANCE AND ACCOUNTING SERVICE MILITARY LEAVE AND EARNINGS STATEMENT													
NAME (Last, First, MI)		SOC. SEC. NO.		GRADE	PAY DATE	YRS SVC	ETS	BRANCH	ADDRESS				
[REDACTED]		[REDACTED]		E06	810710	27	091204	AFRES	3800	CHK DT 081231			
ENTITLEMENTS				DEDUCTIONS				ALLOTMENTS					
Type	Amount	Type	Amount	Type	Amount	Amt Fed							
BASIC PAY	1621.65	FED TAX	129.10			+Tot Ent		2542.30					
		STATE TAX	124.09			+Tot Ded		253.19					
		STATE INC TAX	29.10			+Tot All		2360.11					
						-Net Amt		2360.11					
						-Gr Fed		[REDACTED]					
						+EOM Pay		[REDACTED]					
TOTAL				2542.30				2360.11					
LEAVES	Unl	Used	ETS Bal	Lv Lost	Lv Paid	Unl/Loss	FED TAXES	Wage Period	Wage YTD	MIS	Ex	Advt Tax	Tax YTD
1.0	2.5	0	3.5	0	0	60.0	TAXES	1621.65	10964.23	M	00	00	899.29
WICA	Wage Period	Soc Wage YTD	Soc Tax YTD	Med Wage YTD	Med Tax YTD	STATE TAXES	CA	Wage Period	Wage YTD	MIS	Ex	Tax YTD	
TAXES	1621.65	10811.00	670.28	10811.00	156.76	TAXES	CA	1621.65	10964.23	M	01	203.23	
PAY DATA	BAO Type	BAO Dep	VHA Zip	Rent Amt	Share	Stat	JPTR	Depro	2D JPTR	BAS Type	Charity YTD	TPC	PACDR
	W DEP	SPOUSE	82506									A	
THRTPT SAVINGS PLAN (SP)	Base Pay Rate	Base Pay Current	Spec Pay Rate	Spec Pay Current	Inc Pay Rate	Inc Pay Current	Bonus Pay Rate	Bonus Pay Current					
	0	.00	0	.00	0	.00	0	.00					
	TSP YTD Deductions			Deferral			Emergt						
	.00			.00			.00						
REMARKS: YTD ENTITLE 14676.88 YTD DEDUCT 2715.49													
[REDACTED]													
<p>*AS OF 13 MAR 01, 002 HIGH TEMPO DEPLOYMENT DAYS ACCRUED SINCE 1 OCT 00 (OR SINCE ENTERING MILITARY SERVICE)</p> <p>TOTAL PERFORMANCE PAY DR: UTA 08 AFTP 00 PT/RMP 00 AT/ADT 054 FIED 000</p> <p>ACTIVE DUTY (AD) FOR TRAI: 15 DEC 08 TO 31 DEC 08</p> <p>YOUR CURRENT STATE CLAI: CA</p> <p>SERVICEMEMBER GROUP LIFE INSURANCE COVERAGE: \$400,000</p> <p>YOUR SGLI DEDUCTION INCLUDES TRAUMATIC INJURY PROTECTION (TSGLI) SPOUSE SGLI COVERAGE: \$100,000</p> <p>PLEASE VERIFY YOUR STATE OF LEGAL RESIDENCE FOR STATE INCOME TAX PURPOSES. CONTACT YOUR PAYROLL OFFICE TO FILE A NEW DD FORM 2058 TO CHANGE/ESTABLISH THE CORRECT STATE IMMEDIATELY. GET YOUR TAX REFUND QUICKER WITH IRS E-FILE AND DIRECT DEPOSIT. SEE WWW.IRS.GOV/EFILE AND WWW.FMS.TREAS.GOV/EFT.</p> <p>IF YOU HAVE 90 DAYS OR MORE ACTIVE DTY ON OR AFTER SEP 11, 2001 YOU MAY QUALIFY FOR THE POST 9/11 GI BILL. SEE WWW.GIBILL.VA.GOV</p> <p>HOUSING DIFFICULTIES? SEE YOUR MILITARY LEGAL ASSISTANCE OFFICE OR CALL MILITARY ONESOURCE AT 1-800-343-3647.</p>													
WWW.DFAS.MIL													

Who Keys what?



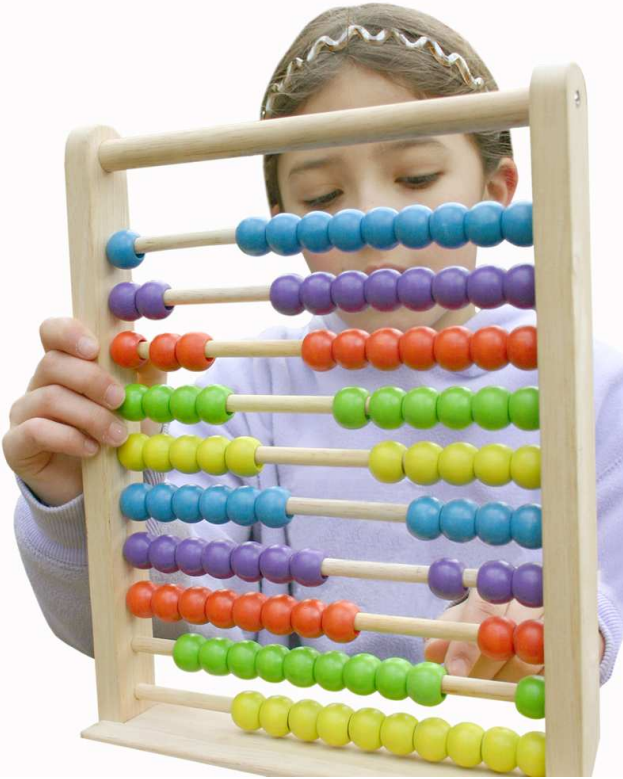
- Employee Services:
 - Keys leave into PeopleSoft HRMS
- Department:
 - Keys military leave accrual (MLA) into Time and Labor (starting with the 31st day)
 - While on extended military leave the employee's schedule needs to be changed to 5 days a week – 8 hours a day

Who Keys what?

- ACO Payroll:
 - Runs a query to find all employees with military leave accrual (MLA)
 - Military differential pay (MLP) is keyed once all support documents have been received and the employee's pay difference is calculated
 - Adjustments to the calculation will be made if the employee receives an increase or decrease in pay rate



Differential Pay Example



- County pay:
\$34.66/hour
 - \$34.66 x 80 hours =
\$2772.80 /week
 - \$2772.80 / 14 days =
\$198.06 /day

Differential Pay Example



- Military pay: \$1621.65 semi-monthly
 - $\$1621.65 \times 2 = \3243.30 /month
 - $\$3243.30 \times 12 = \38919.60 /year
 - $2080 / \$38919.60 = \18.71 /hour
 - $\$18.71 \times 80 = \1496.80 /week
 - $\$1496.80 / 14 = \106.91 /day

Differential Pay Example

- County daily rate is \$198.06
- Military daily rate is \$ 106.91
 - $\$198.06 - \$106.91 = \$91.08$ per day
 - $\$91.08 \times 14 \text{ days} = \1275.12
- Total military differential pay (MLP) owed to employee per pay period is \$1275.12.



Holiday Pay For MLA/MLP

- A change in reporting is required for compliance with CalPERS rules regarding members called to active duty.
- Employees on extended military leave that are reported as absent without pay using the code (MLA) and receiving military differential pay (MLP) are not paid holiday pay using the code HOL. Instead, their holiday pay is included in the military differential pay (MLP).

Holiday Pay For MLA/MLP

- The system will populate holiday hours as HOL.
- Remove hours coded as HOL and enter the full 80 hours as MLA.
- ACO Payroll will key the military differential pay (MLP) and include the holiday pay.

Benefits

- Employees are eligible to continue health coverage throughout the military leave
 - The initial 30 days - covered by the pre-payment of premiums.
 - After 30 days - while receiving Military Differential Pay, employees continue to receive Flexible Benefit Credits and pay the balance of any premiums
- For all other Benefit questions, consult HR.

Extended Orders


- What does Human Resources need?
 - Nothing!
- What does ACO payroll need?
 - Updated military orders
 - Current LES



When the Employee Returns

- Complete a “Return From Leave” form and forward to Human Resources

[Reset Form](#) [Print Form](#)

 COUNTY OF RIVERSIDE Human Resources Department	RETURN FROM LEAVE (This form must be used to return an employee from all types of leave.)
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Please submit completed form to Employee Services at Mail Stop #1150.

New Correction

Section to be Completed by Department	
Employee Name (Last, First, Middle Initial):	
Employee ID:	Department Name:
Official County Job Title:	Date Leave Started:
Date Employee Returned to Work:	
Form Completed by	
Department Head/Designee Printed Name:	Signature:
Contact Number: ()	Date:

Section to be Completed by Human Resources	
HR Processor:	Date and Pay Period:

When the Employee Returns

- Forward a copy of the “Return From Leave” form to ACO Payroll



Heroes Earnings Assistance and Relief Tax Act (HEART)

- Effective January 1, 2009 employer differential payments made to employees called to active duty services are now considered wages for the purpose of income tax.
- Military differential pay is subject to Federal income tax withholding for all amounts paid after December 31, 2008.

Heroes Earnings Assistance and Relief Tax Act (HEART)

- These payments should be reported in Box 1 of form W-2. However, these payments will not be subject to Social Security or Medicare withholding, and are not entered in box 3 or box 5.



Questions

