

VOLUME 8, “DEFINITIONS”**SUMMARY OF MAJOR CHANGES**

Changes are identified in this table and also denoted by [blue font](#).

Substantive revisions are denoted by an asterisk (*) symbol preceding the section, paragraph, table, or figure that includes the revision.

Unless otherwise noted, chapters referenced are contained in this volume.

Hyperlinks are denoted by [***bold, italic, blue, and underlined font***](#).

The previous version dated [November 2023](#) is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Updated hyperlinks and formatting to comply with current administrative instructions.	Revision
Civilian Payroll Office (PRO)	Added definition.	Addition
Due Process	Updated definition by adding reference.	Revision
Remote Work	Revised definition.	Revision
Telework	Revised definition.	Revision

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DEFINITIONS

1.0 General

The following list defines general terms of significance or importance relating to federal civilian pay policies for the DoD that are discussed in various chapters. Definitions are provided for general information and, by no means, represent an exhaustive list of all financial management terms. Terms are not defined where standard dictionary definitions apply.

2.0 List of Definitions

Absent Without Leave (AWOL)

Absence from a place of duty without permission or authorization.

Absent-Uniformed Service (AUS)

An employee is absent (whether in pay or non-pay status) to perform duty with the uniformed services and has reemployment rights under Uniformed Services Employment and Reemployment Rights Act (USERRA). See Title 38, United States Code (U.S.C.), Chapter 43 ([38 U.S.C., Chapter 43](#)).

Administrative Offset

Withholding funds payable by the United States (including funds payable by the United States on behalf of a state government) to, or held by the United States for, a person to satisfy a claim. See [31 U.S.C. § 3701\(a\)\(1\)](#). This includes offset from disposable pay (salary).

Administrative Workweek

Any period of seven consecutive 24-hour periods designated in advance by the head of the agency. See [5 U.S.C. § 6101](#), Title 5 Code of Federal Regulations (CFR), section 532.501 ([5 CFR 532.501](#)), and [5 CFR 550.103](#).

Advance of Pay

Single lump-sum payment authorized for payment in advance of an employee's scheduled pay date in accordance with Chapter 3.

Agency

See Federal Agency.

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Advanced Compensatory Time for Religious Reasons

Compensatory time requested by the employee and granted by the supervisor for the employee to meet religious requirements. See [5 U.S.C. § 5550a](#).

Allotment

A recurring, specified deduction from pay, authorized by a civilian employee, paid to an allottee.

Allottee

A person or institution to whom an allotment is made payable.

Alternative Work Schedule (AWS)

An arranged tour of duty that varies from a regular tour of duty and includes flexible and compressed work schedules. See the Office of Personnel Management's [\(OPM\) Handbook on AWS](#) for more information.

Annuitant

A retired federal employee or his/her survivor who is receiving payments from OPM.

Appropriated Fund

The amount that agencies may obligate during the period of time specified in a particular appropriation act.

Availability Pay

Premium pay provided for criminal investigators in job series 1811 and 1812 who are required to work, or be available to work, substantial amounts of unscheduled overtime duty based on the needs of the employing activity.

Base Realignment and Closure (BRAC)

The congressionally authorized process under [10 U.S.C. § 2687](#) that gives the Secretary of Defense the authority to reorganize the base structure to more efficiently and effectively support the forces, increase operational readiness, and facilitate new ways of doing business.

Basic Pay

Also referred to as “base pay.” Basic pay is the total amount of pay received at a rate fixed by law or administrative action for the position held by the employee. Basic pay does not include certain types of pay, for example: bonuses, allowances, overtime or holiday pay.

Basic Work Requirement

The number of hours, excluding overtime hours, which an employee must work or otherwise account for by leave, credit hours, holiday hours, excused absences, compensatory time off, or time off as an award. See [5 U.S.C. § 6121](#).

Basic Workweek

For a full-time employee, a basic workweek is the 40-hour workweek established in accordance with [5 CFR 610.111](#). Unless specifically designated, a basic workweek for full-time employees is five 8-hour days, Monday through Friday. See [5 CFR 610.121](#).

Beneficiary

For purposes of Volume 8, a beneficiary is the person, or persons, authorized by law to receive the employee's unpaid compensation. Person or persons may include a legal entity, or the estate of the deceased employee. See [5 CFR 178.203](#) and [5 U.S.C. § 5582](#).

Buy-Back of Leave

The process by which an employee makes arrangements with the civilian payroll office (PRO) to repurchase sick or annual leave that was used by the employee, prior to the approval of his or her claim for compensation under the Federal Employees' Compensation Act at [5 U.S.C., Chapter 81](#).

Calendar Year (CY)

The period starting January 1 and ending December 31.

Civil Service Retirement System (CSRS)

A defined benefit retirement and disability benefits system for federal government employees and members of Congress under [5 U.S.C. §§ 8331-8351](#). The Federal Employees Retirement System (FERS) replaced CSRS under [5 U.S.C., Chapter 84](#) for federal employees who first entered covered service on or after January 1, 1987.

*Civilian Payroll Office (PRO)

For the purposes of Volume 8, a federal agency's PRO is the Defense Finance and Accounting Service (DFAS) Civilian Payroll Operations department and personnel responsible for processing payroll and related information for civilian employees and other activities related to its employees. These activities may include maintaining payroll records, tax and wage statements, and adhering to reporting requirements.

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CSRS-Offset

The plan for federal employees whose service is subject to CSRS deductions and Social Security taxes, as described under 5 U.S.C. § 8349. CSRS-Offset employees are covered by Social Security because they were separated from CSRS covered federal employment for more than 1 year and returned to a position in which they were covered by CSRS after 1983. Old-Age, Survivors, and Disability Insurance (OASDI) withholdings are offset from their CSRS contributions so that the combined Social Security and CSRS contributions are the same as for employees who have CSRS coverage only.

Commercial Garnishment

For purposes of Volume 8, a commercial garnishment is the process by which a federal agency withholds pay from a federal civilian employee pursuant to [5 U.S.C. § 5520a](#) in order to honor a garnishment order or similar legal process issued by a court of competent jurisdiction in the enforcement of a commercial debt against the employee.

Compensatory Time Off

Time off granted in lieu of pay for an equal amount of time spent in irregular or occasional overtime work. See [5 U.S.C. § 5543](#).

Compressed Work Schedule

For a full-time employee, consists of an 80-hour biweekly basic work requirement scheduled by an agency for less than 10 workdays. For a part-time employee, denotes a biweekly basic work requirement of less than 80 hours scheduled by an agency for less than 10 workdays. See 5 U.S.C. § 6121(5).

Continental United States (CONUS)

The 48 contiguous states and the District of Columbia.

Continuation of Pay (COP)

Payment made to an employee during an absence from the job due to a traumatic on-the-job injury.

Core Hours

Designated hours and days during which an employee covered by a flexible work schedule is required to be present for duty. See [5 U.S.C. § 6122\(a\)\(1\)](#).

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Credit Hours

Hours an employee elects to work with supervisory approval that are in excess of the employee's basic work requirements under a flexible work schedule. See 5 U.S.C. § 6121(4).

Customer Service Representative (CSR)

The liaison between the employee and the PRO and/or the HRO that provides assistance in resolving payroll and leave issues.

Data Element

A named identifier and attributes for each of the entities represented within the Defense Civilian Pay System (DCPS).

Debt

- A. Any amount of money or any property owed to a DoD Component or another federal agency by any person, organization, or entity except another federal agency. Debts include insured or guaranteed loans and any other amounts due from fees, leases, rents, royalties, services, sales of real or personal property, or overpayments; penalties, damages, interest, fines and forfeitures; and all other claims and similar sources. See 31 U.S.C. § 3701(b)(1).
- B. Delays in processing employee-elected coverage or a change in coverage under federal benefits programs are not normally debts if processing delays did not exceed two monthly or four biweekly pay periods. Amounts due a non-appropriated fund instrumentality are not debts owed the United States unless specifically included by this Regulation.

Deductions

Monies withheld, by law (mandatory deductions) or voluntarily (voluntary deductions), from an employee's pay (salary). The three basic types of deductions are:

1. Those required by law, regulations, or decision issued by a court or administrative body;
2. Those for benefits specifically authorized by law, such as health and life insurance; and
3. Voluntary personal allotments to a designated allottee.

Defense Civilian Pay System (DCPS)

The standard DoD civilian pay system approved by the Under Secretary of Defense (Comptroller) Chief Financial Officer to pay employees from appropriated, revolving, or trust funds.

Departmental Reporting

The DFAS organizational entity serving as the focal point for a Military Service, when dealing with OPM and the Federal Retirement Thrift Investment Board (FRTIB) concerning retirement or Thrift Savings Plan (TSP) reporting.

Disposable Pay

The amount that remains after pay (salary) reduced by amounts that are:

1. Required by law for deduction;
2. Properly withheld for federal, state, and local income taxes;
3. Deducted as health insurance premiums;
4. Deducted as normal retirement contributions; and
5. Deducted as normal life insurance premiums.

Disabled Veteran Leave (DVL)

Leave granted to a newly hired civilian employee who is a military veteran with a service-connected disability rated at 30 percent or more. Such leave may be used in the first year of civil service duty to receive treatment for service-connected injuries. See Chapter 5; [5 U.S.C. § 6329](#); [5 CFR 630, subpart M](#); and [OPM Fact Sheet, Disabled Veteran Leave](#).

*Due Process

For purposes of Volume 8, due process refers to legal proceedings carried out in accordance with established law and regulations in connection with the collection of debts due the United States. See Volume 16, Chapter 2, sections 4.0 and 5.0 for policy regarding due process and debt notification requirements.

Emergency Medical Technician (EMT)

A specialist in the technical details of medical treatment responding to an urgent need for assistance requiring immediate action.

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Employee

An employee refers to an individual appointed to a position in DoD and paid from appropriated, revolving, or trust funds. See [5 U.S.C. § 2105](#).

Employer Identification Number (EIN)

A nine-digit number the Internal Revenue Service assigns to identify the tax accounts of employers, sole proprietors, corporations, partnerships, non-profit associations, trusts, estates, government agencies, and other business entities pursuant to [26 U.S.C. § 6109](#).

Entitlement

Legally established benefit available to any person or unit of the federal government meeting eligibility requirements established by law.

Environmental Differential Pay (EDP)

Pay for duty involving unusually severe hazards or working conditions. See [5 U.S.C. § 5343\(c\)\(4\)](#).

Executive Schedule (EX) Employees

Position is appointed and paid to a federal employee according to the Executive Schedule under [5 U.S.C. §§ 5311-5318](#).

Fair Labor Standards Act (FLSA)

The federal law, codified at [29 U.S.C., Chapter 8](#), establishes minimum wage, overtime pay, recordkeeping, and child labor standards for full-time and part-time workers in the private sector and in federal, state, and local governments.

Family and Medical Leave Act (FMLA)

Sets an entitlement for a total of 12 administrative workweeks of unpaid leave for family and medical needs during any 12-month period. FMLA allows employees to use or substitute up to 26 weeks of accrued or accumulated sick leave for unpaid FMLA leave to care for a seriously injured/ill covered Service member as authorized by the fiscal year 2008 National Defense Authorization Act (NDAA) including up to 30 days (or 240 hours) of advance sick leave. See [5 CFR 630, subparts D](#) and F.

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Federal Agency

Any executive agency as defined by [5 U.S.C. § 105](#), including the U.S. Postal Service and the Postal Rate Commission; a Military Department as defined by [5 U.S.C. § 102](#); an agency of the legislative branch, including the U.S. Senate and U.S. House of Representatives; and an agency or court of the judicial branch.

Federal Employee Retirement System (FERS)

The retirement plan for employees, described in [5 U.S.C., Chapter 84](#), and effective January 1, 1987.

Federal Wage System (FWS)

The FWS is a uniform pay-setting system that covers federal appropriated fund and non-appropriated fund blue-collar employees paid by the hour. “Wage grade” is the term used to describe non-supervisory FWS employees. “Wage supervisors” are supervisory FWS employees.

Flexible Hours

The times during the workday, workweek, or pay period within the tour of duty during which an employee covered by a flexible work schedule may choose to vary his or her times of arrival to and departure from the worksite consistent with the duties and requirements of the position. See 5 U.S.C. § 6122(a)(2).

Flexible Work Schedule (FWS)

A work schedule established under 5 U.S.C. § 6122. In the case of a full-time employee, has an 80-hour biweekly basic work requirement that allows an employee to determine his or her own schedule within the limits set by the agency. In the case of a part-time employee, has a biweekly basic work requirement of less than 80 hours that allows an employee to determine his or her own schedule within the limits set by the agency.

Financial Institution

Bank, savings association, or credit union eligible under [31 CFR Part 210](#) to serve as a government depository.

Fiscal Year (FY)

For the federal government, a fiscal year refers to the customized, 12-month period, starting October 1 and ending September 30, used for accounting purposes and preparing financial statements.

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Foreign Areas

Geographical locations defined in the Department of State Standardized Regulations ([DSSR](#)) as any area situated outside of the United States, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, and the possessions of the United States.

Foreign National

A foreign national is a person who is not a citizen or national of the United States.

Foreign National Employee

For the purposes of Volume 8, a foreign national employee is an individual employed by or performing work for U.S. forces outside the United States, its territories, and possessions in a system of employment. See DoD Instruction ([DoDI 1400.25, V-1231](#)).

Garnishment

Written notification concerning the attachment of monies to satisfy a debt that results in the withholding of a specified amount from the employee's pay (salary).

General Schedule (GS)

The classification and most common pay scale for the majority of federal government employees, especially employees in professional, technical, administrative, or clerical positions. Administered by OPM, the system consists of 15 grades, from GS-1, the lowest level, to GS-15, the highest level. There are 10 pay steps within each grade.

Holiday Work

Non-overtime work performed by an employee during a regularly scheduled daily tour of duty on a holiday designated in accordance with [5 CFR 610.202](#). See [5 U.S.C. § 5546](#).

Human Resource Office (HRO)

For the purposes of Volume 8, a federal agency's HRO includes any entity, department, or personnel responsible for managing human resource activities related to its employees. These activities may include recruiting and hiring of new employees, orientation and training of current employees, employee benefits, and retention.

Intermittent Work Schedule

Employment on an irregular or occasional basis, without a regularly scheduled tour of duty. See [5 CFR 340.401](#).

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Involuntary Repayment

Recovery of debt owed to the federal government by means of salary offset under [5 U.S.C. § 5514](#) by deduction from the current pay of employee without his or her consent.

Irregular or Occasional Overtime Work

Overtime work that is not part of an employee's regularly scheduled administrative workweek. See 5 CFR 532.501.

Leave and Earnings Statement (LES)

A document provided to each employee showing gross pay, deductions, net pay for a pay period and cumulative totals for the year to date, along with leave balances at the end of the pay period.

Leave Record

The amounts of leave earned and used, and the balance available.

Leave Without Pay (LWOP)

A temporary non-pay status and absence from duty and, in most cases, granted at the employee's request.

Leave Year

The period beginning with the first complete pay period in a calendar year and ending with the day immediately before the first day on the first complete pay period of the following calendar year.

Limitations on Premium Pay (Pay Cap)

The maximum biweekly and aggregate limitations for premium pay. See [5 CFR 550.105](#).

Locality Payment

A locality-based comparability payment, payable to GS employees under [5 U.S.C. § 5304](#) and [5 CFR 531, subpart F](#). See [5 CFR 531.602](#).

Lump-Sum Leave Pay

Payment for accumulated annual leave upon separation or change to a nonconvertible leave system.

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Military Leave

An approved absence with pay authorized under [5 U.S.C. § 6323](#).

Military Service Deposit (MSD)

A payment made to the civilian retirement fund to allow creditable military service to be used toward civilian retirement eligibility and in civilian annuity computations. For additional information on MSDs, see the [DFAS MSD](#) webpage.

National Guard

The Army or Air National Guard of a state, a United States territory (e.g., Guam, Puerto Rico, or the Virgin Islands) or the District of Columbia.

National Guard Technician

A federal employee of the National Guard hired under [32 U.S.C. § 709](#) and does not include National Guard Bureau employees hired under Title 5 of the U.S. Code or other authority.

Net Pay

The remaining amount of wages or salary due after all payroll deductions.

Non-Appropriated Funds (NAFs)

Monies that are not appropriated by the Congress to incur obligations and make payments out of the U.S. Treasury. NAFs come primarily from the sale of goods and services to DoD military and civilian personnel and their family members.

Non-Appropriated Fund (NAF) Employee

A civilian employee who is paid from non-appropriated funds of the Army and Air Force Exchange Service, Navy Exchanges, Marine Corps Exchanges, Coast Guard Exchanges, or any other instrumentality of the United States under the jurisdiction of the Armed Forces which is conducted for the comfort, pleasure, contentment, or physical and mental improvement of members of the Armed Forces. See 5 U.S.C. § 2105(c) and [DoDI 1400.25, V-1401](#).

Non-Foreign Areas

The states of Alaska and Hawaii, the Commonwealths of Northern Mariana Island and Puerto Rico, territories and possessions of the United States that the Secretary of State has designated as being within the scope of Part II of [Executive Order 10000](#).

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Overtime Hours

For flexible work schedule, refers to all hours in excess of 8 hours in a day or 40 hours in a week officially ordered in advance and excludes credit hours. For compressed work schedules, overtime hours refers to any hours in excess of those specified hours for full-time employees that constitute the compressed work schedule. For part-time employees, overtime hours are hours in excess of the compressed work schedule for a day (must be more than 8 hours) or, for a week (must be more than 40 hours).

Pay (Salary)

Pay and salary have the same meaning. They include basic, premium, and any other authorized pay and allowances other than travel and transportation expenses.

Pay Period

A segment of time during which employees perform work and receive pay. For most federal civilian employees, a pay period covers 14 consecutive days, which normally begins on Sundays.

Pay Record

Part of each civilian employee's master pay record that contains all transaction information on payments and deductions with an audit trail to the authorizing documents. The pay record includes information such as pay grade, record of payments, all earnings separately identified by type (e.g., basic pay, bonuses, premium pays, and allowances), allotments, any deductions, year-to-date gross earnings, taxable earnings, and taxes withheld.

Payroll Certifying Officer

A person appointed to certify the accuracy and propriety of payroll for compensation for personal services.

Permanent Change of Station (PCS)

The assignment, detail, or transfer of an employee to a different permanent duty station (PDS) under a competent travel authorization that does not specify the duty as temporary, provide for further assignment to a new PDS, or direct the employee to return to the old PDS.

Premium Pay

The dollar value of earned hours of compensatory time off and additional pay authorized by [5 U.S.C. § 5541](#), and includes pay for overtime, night, Sunday, or holiday work, stand by duty, administratively uncontrollable overtime work or availability duty. See 5 CFR 550.103.

Prevailing Rate Employee

An individual employed in a particular trade or craft, or other skilled mechanical craft; or in an unskilled, semiskilled, or skilled manual labor occupation: or any other individual in a position having trade, craft or laboring experience and knowledge as the paramount requirement. Also referred to as “federal wage employees.” See [5 U.S.C. § 5342](#).

Rate of Basic Pay

The rate of pay fixed by law or administrative action for the position held by the employee, to include locality pay, and special pay adjustments for law enforcement officers, but does not include any other types of pay. See [5 CFR 531.203](#).

Reemployed Annuitant

A person who is receiving a CSRS or FERS retirement annuity and, at the same time, is earning a paycheck as a federal government employee. See [5 CFR Part 837](#).

Regularly Scheduled Work

Work scheduled in advance of an administrative workweek under an agency’s procedures for establishing workweeks in accordance with 5 CFR 610.111, excluding any such work to which availability pay under [5 CFR 550.181](#) applies. See 5 CFR 550.103.

*Remote Work

An alternative work arrangement that involves an employee performing their official duties at an approved alternative worksite away from an agency worksite. [Work arrangements can be full-time, part-time, or occasional, depending on the employer's policies and the nature of the job.](#)

Salary Offset

An administrative offset under 5 U.S.C. § 5514 to collect a debt owed by a federal government employee through deductions, at one or more officially established pay intervals, from the current pay account of the employee without his or her consent.

Scheduled Overtime Work

Overtime work scheduled and approved prior to the beginning of the employee’s regularly scheduled administrative workweek.

Severance Pay

Pay authorized for eligible employees involuntarily separated from federal service. See [5 U.S.C. § 5595](#).

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State

A state or territory of the United States, including the Commonwealth of Puerto Rico.

*Telework

A flexible work arrangement that allows employees to perform their official duties at an alternative worksite other than their assigned duty station. This could include working from home, a telework center, or other approved locations.

Thrift Savings Plan (TSP)

The tax-deferred savings plan established under [5 U.S.C. §§ 8431-8440f](#). The TSP Enhancement Act of 2009, [TSP Bulletin 11-U-4](#), authorized TSP to add a Roth feature to the plan in addition to the current traditional contribution plan. See [TSP](#) website for additional information.

TSP Loan

Funds borrowed by employees and members of the uniformed services from their individual TSP accounts in accordance with the requirements at [5 U.S.C. § 8433\(g\)](#).

Tour of Duty

The hours of a day (a daily tour of duty) and the days of an administrative workweek (a weekly tour of duty) that creates an employee's regularly scheduled administrative workweek. See [5 CFR 610.102](#). Under a flexible work schedule means the limits set by an agency within which an employee must complete his or her basic work requirement. Under a compressed work schedule or other fixed schedule, tour of duty is synonymous with basic work requirement.

United States (U.S.)

Includes the 50 states and the District of Columbia, unless otherwise qualified.

Voluntary Deduction

Deductions from an employee's pay requiring written authorization from the employee to affect withholding.

Waiver

In the context of debt collection, the cancellation, forgiveness, or non-recovery of a debt owed by an employee to an agency as permitted or required by law. See Volume 16, [Chapter 4](#) for waiver standards.