

DoW 7000.14-R

DEPARTMENT OF WAR

FINANCIAL MANAGEMENT REGULATION

VOLUME 8

Civilian Pay Policy

AUTHORITATIVE GUIDANCE

As of September 2026

Under Secretary of War (Comptroller)

PURPOSE. This document lists the Authoritative Guidance and related references cited in Volume 8 of the Department of War Financial Management Regulation (DoW 7000.14-R). Original source hyperlinks are preserved exactly as provided. Citations without a usable web URL are retained in full. Duplicate entries were removed only when they appeared more than once within this same volume. Cross-volume repeats are not removed.

Section Index

Section	Citations
Authoritative Guidance	257
TOTAL	257

Legend

Linked citation	Blue, underlined text. Click to open the original source URL (preserved exactly as provided).
Unlinked citation	No usable web URL was provided in the source; the citation is retained in full (black text).
[source: ...] note	Original path was a local file, SharePoint relative link, or browser-extension URL that Word cannot store as a hyperlink. Citation kept; original path shown.

257 citations • 257 live hyperlinks • 0 unlinked

This document is UNCLASSIFIED. Handle in accordance with Department of War information security and CUI policy as applicable to sourced materials.

VOLUME 8 — CIVILIAN PAY POLICY

257 citations | DoW 7000.14-R | September 2026

Volume 8 – Civilian Pay Policy

Authoritative Guidance (257)

1. [3 U.S.C. § 104, "Salary of the Vice President"](#)
2. [5 U.S.C. Chapter 45, "Incentive Awards"](#)
3. [5 U.S.C. Chapter 45, Subchapter III, "Awarding of Ranks in the Senior Executive Service"](#)
4. [5 U.S.C. Chapter 53, "Pay Rates and Systems"](#)
5. [5 U.S.C. Chapter 55, "Pay Administration"](#)
6. [5 U.S.C. Chapter 55, subchapter V, "Premium Pay"](#)
7. [5 U.S.C. Chapter 63, subchapter I, "General Provisions"](#)
8. [5 U.S.C. Chapter 81, "Compensation for Work Injuries"](#)
9. [5 U.S.C. Chapter 87, "Life Insurance"](#)
10. [5 U.S.C. § 2105, "Employee"](#)
11. [5 U.S.C. § 3104, "Employment of specially qualified scientific and professional personnel"](#)
12. [5 U.S.C. § 3132\(a\)\(1\), "The Senior Executive Service"](#)
13. [5 U.S.C. § 3392\(c\), "The Senior Executive Service"](#)
14. [5 U.S.C. § 3582, "Agency contributions to retirement and insurance"](#)
15. [5 U.S.C. § 3594\(c\), "Removal from the Senior Executive Service"](#)
16. [5 U.S.C. § 4502\(e\), "General provisions for incentive awards"](#)
17. [5 U.S.C. § 4503, "Agency awards"](#)
18. [5 U.S.C. § 4507, "Awarding of ranks in the Senior Executive Service"](#)
19. [5 U.S.C. § 4507a, "Awarding of ranks to certain senior career employees"](#)
20. [5 U.S.C. § 5108, "Classification of positions above GS-15"](#)
21. [5 U.S.C. § 5304, "Locality-based comparability payments"](#)
22. [5 U.S.C. § 5305, "Special pay authority"](#)
23. [5 U.S.C. § 5307, "Limitation on certain payments"](#)
24. [5 U.S.C. § 5311, "The Executive Schedule"](#)
25. [5 U.S.C. §§ 5312-5316, "Executive Schedule"](#)
26. [5 U.S.C. § 5342, "Prevailing rate determinations; wage schedules; night differentials"](#)
27. [5 U.S.C. § 5343\(c\)\(4\), "Prevailing rate determinations; wage schedules; night differentials"](#)
28. [5 U.S.C. § 5344\(b\)\(1\) and \(2\), "Prevailing rate determinations; wage schedules; night differentials"](#)
29. [5 U.S.C. § 5363, "Pay retention"](#)
30. [5 U.S.C. § 5376, "Recruitment and relocation bonuses"](#)
31. [5 U.S.C. § 5379, "Student loan repayments"](#)
32. [5 U.S.C. § 5382, "Establishment of rates of pay for the Senior Executive Service"](#)
33. [5 U.S.C. § 5383\(h\), "Setting individual senior executive pay"](#)
34. [5 U.S.C. § 5504, "Biweekly pay periods; computation of pay"](#)
35. [5 U.S.C. § 5505, "Monthly pay periods; computation of pay"](#)
36. [5 U.S.C. § 5514, "Installment deduction for indebtedness to the United States"](#)
37. [5 U.S.C. § 5517, "Withholding of District of Columbia income taxes"](#)
38. [5 U.S.C. § 5520, "Withholding of city or county income or employment taxes"](#)
39. [5 U.S.C. § 5522, "Withholding of State income taxes"](#)

40. [5 U.S.C. § 5524a, "Advance payments for new appointees and employees relocating to a different geographic area"](#)
41. [5 U.S.C. § 552a, "The Privacy Act"](#)
42. [5 U.S.C. § 5533\(a\), "Dual pay from more than one position; limitations; exceptions"](#)
43. [5 U.S.C. § 5538, "Nonreduction in pay while serving in the uniformed services or National Guard"](#)
44. [5 U.S.C. § 5541, "Definitions for Premium Pay"](#)
45. [5 U.S.C. § 5542, "Overtime rates; computation"](#)
46. [5 U.S.C. § 5543, "Compensatory time off"](#)
47. [5 U.S.C. § 5544, "Wage-board overtime and Sunday rates; computation"](#)
48. [5 U.S.C. § 5545, "Night, standby, irregular, and hazardous duty differential"](#)
49. [5 U.S.C. § 5545a, "Availability pay for criminal investigators"](#)
50. [5 U.S.C. § 5545b, "Border patrol rate of pay"](#)
51. [5 U.S.C. § 5546, "Pay for Sunday and holiday work"](#)
52. [5 U.S.C. § 5546a, "Differential pay for certain employees of the Federal Aviation Administration and the Department of Defense"](#)
53. [5 U.S.C. § 5547, "Limitation on premium pay"](#)
54. [5 U.S.C. § 5549, "Effect on other statutes"](#)
55. [5 U.S.C. § 5550, "Pay for Saturday work"](#)
56. [5 U.S.C. § 5550a, "Compensatory time off for religious observances"](#)
57. [5 U.S.C. § 5551, "Payment for accumulated and accrued leave"](#)
58. [5 U.S.C. § 5552, "Lump-sum payment for accumulated and accrued leave on entering active duty; election"](#)
59. [5 U.S.C. § 5582, "Designation of beneficiary; order of precedence"](#)
60. [5 U.S.C. § 5584, "Claims for overpayment of pay and allowances, and of travel, transportation and relocation expenses and allowances"](#)
61. [5 U.S.C. § 5595, "Severance pay"](#)
62. [5 U.S.C. § 5596, "Back pay due to unjustified personnel action"](#)
63. [5 U.S.C. § 5753, "Recruitment and relocation bonuses"](#)
64. [5 U.S.C. § 5754, "Retention bonuses"](#)
65. [5 U.S.C. § 5755, "Supervisory differentials"](#)
66. [5 U.S.C. § 5924, "Cost-of-living allowances"](#)
67. [5 U.S.C. § 5925, "Post differentials"](#)
68. [5 U.S.C. § 5927, "Quarters allowances"](#)
69. [5 U.S.C. §§ 5921-5928, "Allowances"](#)
70. [5 U.S.C. § 5941, "Allowances based on living costs and conditions of environment; employees stationed outside continental United States or in Alaska"](#)
71. [5 U.S.C. § 5942, "Allowance based on duty at remote worksites"](#)
72. [5 U.S.C. § 5948, "Physicians comparability allowances"](#)
73. [5 U.S.C. § 6103, "Holidays"](#)
74. [5 U.S.C. § 6106, "Time-off in lieu of overtime pay"](#)
75. [5 U.S.C. § 6121, "Definitions"](#)
76. [5 U.S.C. § 6122, "Flexible schedules; agencies"](#)
77. [5 U.S.C. §§ 6122-6126, "Flexible and Compressed Work Schedules"](#)
78. [5 U.S.C. § 6123, "Compressed schedules"](#)
79. [5 U.S.C. § 6126\(6\), "Credit hours"](#)
80. [5 U.S.C. § 6128, "Regulations; technical assistance; experimental programs"](#)
81. [5 U.S.C. § 6304\(d\), "Annual leave; accrual"](#)
82. [5 U.S.C. § 6306, "Annual leave; leave of absence; accumulation"](#)
83. [5 U.S.C. § 6308\(b\), "Transfers between positions under different leave systems"](#)

84. [5 U.S.C. § 7905, "Health service programs"](#)
85. [5 U.S.C. § 8331\(3\)\(C\), "Definitions for Civil Service Retirement"](#)
86. [5 U.S.C. § 8332, "Creditable service"](#)
87. [5 U.S.C. § 8336a, "Phased retirement"](#)
88. [5 U.S.C. § 8401, "Definitions for Federal Employees' Retirement System"](#)
89. [5 U.S.C. § 8704\(c\)\(1\), "Group insurance; amounts"](#)
90. [10 U.S.C. § 1594, "Reimbursement for financial institution charges incurred because of Government error in direct deposit of pay"](#)
91. [10 U.S.C. § 1596, "Foreign language proficiency: special pay for proficiency beneficial for intelligence interests"](#)
92. [10 U.S.C. § 1599c, "Health care professionals: enhanced appointment and compensation authority for personnel for care and treatment of wounded and injured members of the armed forces"](#)
93. [10 U.S.C. § 1602, "Defense Intelligence Senior Executive Service"](#)
94. [10 U.S.C. § 2113, "Administration of University"](#)
95. [26 U.S.C. Chapter 21, "Federal Insurance Contributions Act \(FICA\)"](#)
96. [26 U.S.C. § 127, "Educational assistance programs"](#)
97. [26 U.S.C. § 132, "Certain fringe benefits"](#)
98. [26 U.S.C. § 3121\(b\)\(6\), "Definition of employment for FICA"](#)
99. [26 U.S.C. § 3306, "Definitions for Federal Unemployment Tax Act \(FUTA\)"](#)
100. [26 U.S.C. § 3402, "Income tax collected at source"](#)
101. [29 U.S.C. § 207, "Maximum hours"](#)
102. [31 U.S.C. § 1104\(e\), "Budget and appropriations authority of the President"](#)
103. [31 U.S.C. § 3332, "Required direct deposit"](#)
104. [31 U.S.C. § 3512, "Executive agency accounting and other financial management reports and plans"](#)
105. [31 U.S.C. § 3513, "Financial reporting and accounting system"](#)
106. [31 U.S.C. § 3527, "General authority to relieve accountable officials and agents from liability"](#)
107. [31 U.S.C. § 3528, "Responsibilities and relief from liability of certifying officials"](#)
108. [31 U.S.C. § 3529, "Requests for decisions of the Comptroller General"](#)
109. [31 U.S.C. § 3541, "False claims"](#)
110. [31 U.S.C. § 3716, "Administrative offset"](#)
111. [32 U.S.C. § 709, "Technicians: employment, use, status"](#)
112. [38 U.S.C. § 7431\(c\), "Pay for Physicians and Dentists"](#)
113. [50 U.S.C. § 571, "Definitions"](#)
114. [1 CFR, Part 2, "General Information"](#)
115. [5 CFR Part 213, "Excepted Service"](#)
116. [5 CFR Part 317, "Employment in the Senior Executive Service"](#)
117. [5 CFR Part 319, "Employment in Senior-Level and Scientific or Professional Positions"](#)
118. [5 CFR 410.402, "Criteria for training"](#)
119. [5 CFR Part 451, "Awards"](#)
120. [5 CFR 451.301, "Performance-based cash awards"](#)
121. [5 CFR 451.302, "Adopting a performance-based cash awards program"](#)
122. [5 CFR Part 530, Subpart B, "Aggregate Limitation on Pay"](#)
123. [5 CFR 530.202, "Definitions"](#)
124. [5 CFR 530.203\(d\) and \(e\), "Administering the aggregate limitation on pay"](#)
125. [5 CFR 530.204, "Determining the amount of excess pay"](#)
126. [5 CFR 531, subpart F, "Locality-Based Comparability Payments"](#)
127. [5 CFR 531.203, "Definitions"](#)
128. [5 CFR 531.204, "Determining an employee's locality rate"](#)

129. [5 CFR Part 532, "Prevailing Rate Systems"](#)
130. [5 CFR 532.504, "Overtime pay"](#)
131. [5 CFR 532.505, "Pay for holiday work"](#)
132. [5 CFR 532.507, "Pay for Sunday work"](#)
133. [5 CFR 532.511, "Environmental differentials"](#)
134. [5 CFR 534, subpart E, "Student Loan Repayment Program"](#)
135. [5 CFR 534.403, "Establishing a student loan repayment program"](#)
136. [5 CFR 534.408, "Records and reports"](#)
137. [5 CFR Part 537, "Repayment of Student Loans"](#)
138. [5 CFR Part 550, "Pay Administration \(General\)"](#)
139. [5 CFR 550, Subpart A, "Premium Pay"](#)
140. [5 CFR 550, Subpart I, "Pay for Duty Involving Physical Hardship or Hazard"](#)
141. [5 CFR 550, Subpart J, "Compensatory Time Off for Travel"](#)
142. [5 CFR 550, Subpart L, "Lump-Sum Payment for Accumulated and Accrued Annual Leave"](#)
143. [5 CFR 550.101, "Definitions"](#)
144. [5 CFR 550.114, "Compensatory time off"](#)
145. [5 CFR 550.121, "Night pay"](#)
146. [5 CFR 550.131, "Sunday premium pay"](#)
147. [5 CFR 550.141, "Availability pay"](#)
148. [5 CFR 550.151, "Standby duty pay"](#)
149. [5 CFR 550.202, "Definitions"](#)
150. [5 CFR 550.203, "Advance payments"](#)
151. [5 CFR 550.205, "Recovery of an advance in pay"](#)
152. [5 CFR 550.403, "Definitions"](#)
153. [5 CFR 550.404, "Entitlement to back pay"](#)
154. [5 CFR 550.707\(b\), "Severance pay"](#)
155. [5 CFR 550.1203, "Crediting and using lump-sum annual leave"](#)
156. [5 CFR 550.1204, "Projecting the lump-sum leave period"](#)
157. [5 CFR 550.1205, "Calculating the lump-sum payment"](#)
158. [5 CFR Part 551, "Pay Administration Under the Fair Labor Standards Act"](#)
159. [5 CFR 551.501, "Overtime pay"](#)
160. [5 CFR 551.511, "Compensable hours of work"](#)
161. [5 CFR 551.512, "Overtime pay computations"](#)
162. [5 CFR 551.531, "Compensatory time off"](#)
163. [5 CFR 557.110, "Phased retirement"](#)
164. [5 CFR 575, subparts A, B, and C, "Recruitment, Relocation, and Retention Incentives"](#)
165. [5 CFR 575.109, "Service agreement"](#)
166. [5 CFR 575.209, "Service agreement"](#)
167. [5 CFR 575.210, "Payment of relocation incentives"](#)
168. [5 CFR 575.305, "Authorizing a retention incentive"](#)
169. [5 CFR 575.309, "Service agreement"](#)
170. [5 CFR 581.103, "Garnishment for commercial debt"](#)
171. [5 CFR Part 582, "Commercial Garnishment of Federal Employees' Pay"](#)
172. [5 CFR Part 591, "Allowances and Differentials"](#)
173. [5 CFR 591.205, "Post differential"](#)
174. [5 CFR 591.238, "Advance of pay"](#)
175. [5 CFR 591.239, "Evacuation payments"](#)

176. [5 CFR Part 595, "Physicians' Comparability Allowances"](#)
177. [5 CFR 610.111, "Establishing work schedules"](#)
178. [5 CFR 630.101, "Holidays"](#)
179. [5 CFR Part 847, "Elections of Coverage Under the Federal Employees Retirement System"](#)
180. [5 CFR 847.202, "Definitions"](#)
181. [5 CFR Part 848, "Phased Retirement"](#)
182. [26 CFR 1.132-9, "Qualified Transportation Fringes"](#)
183. [26 CFR 1.61-21, "Taxation of fringe benefits"](#)
184. [31 CFR 208, "Management of Federal Agency Disbursements"](#)
185. [31 CFR 215.10\(a\), "Use of the Automated Clearing House \(ACH\) system"](#)
186. [2017 NDAA, section 1134, "Advance payments for relocating employees"](#)
187. [61 FR 3539, "Pay Administration; Correction"](#)
188. [85 FR 49587, "General Schedule Locality Pay Areas"](#)
189. [Appropriated Fund Operating Manual, Appendix J, Federal Wage System, "Prevailing Rate Systems"](#)
190. [BAL 15-102, "Prevailing Rate Pay Adjustments for Fiscal Year 2015"](#)
191. [BAL 15-303, "Fiscal Year 2016 Pay Adjustments for Nonappropriated Fund Prevailing Rate Employees"](#)
192. [CHCOC Memorandum, Student Loan Repayment, April 13, 2001, "Student Loan Repayment Program"](#)
193. [CHCOC Phased Retirement Guidance, "Phased Retirement"](#)
194. [CPM 97-5, "Pay Administration"](#)
195. [CPM Memorandum 2010-23, Retained Adjustments in Non-foreign Areas, "Retained Pay"](#)
196. [CSRS and FERS Handbook, "CSRS and FERS Handbook for Personnel and Payroll Offices"](#)
197. [DCPAS Memorandum, Removal of Expiration Date for Certain Time Off Awards, "Time Off Awards"](#)
198. [DOD 4500.36-R, "Management, Acquisition, and Use of Motor Vehicles"](#)
199. [DOD 5400.11-R, "Department of Defense Privacy Program"](#)
200. [DOD Directive 5118.05, "Washington Headquarters Services \(WHS\)"](#)
201. [DODI 1000.27, "DOD Civilian Personnel Management System: Authorities"](#)
202. [DODI 1340.23, "Assignment and Special Placement of DOD Civilian Spouses"](#)
203. [DODI 1400.25, Civilian Personnel Management, "DOD Civilian Personnel Management System"](#)
204. [DODI 1400.25-V1250, "DOD Civilian Personnel Management System: DOD Civilian Work Force"](#)
205. [DODI 1400.25-V1408, "Insurance and Annuities for NAF Employees"](#)
206. [DODI 1400.25-V2016, "DOD Civilian Personnel Management System: Performance Management for Senior Executive Service \(SES\) and Senior Professional \(SP\) Employees"](#)
207. [DODI 1400.25-V451, "DOD Civilian Personnel Management System: Awards"](#)
208. [DODI 1400.25-V537, "DOD Civilian Personnel Management System: Student Loan Repayment Program"](#)
209. [DODI 1400.25-V543, "Prevailing Rate Systems"](#)
210. [DODI 1400.25-V550, "DOD Civilian Personnel Management System: Pay Administration"](#)
211. [DODI 1400.25-V575, "DOD Civilian Personnel Management System: Recruitment, Relocation, and Retention Incentives"](#)
212. [DODI 1400.25-V591, "DOD Civilian Personnel Management System: Allowances and Differentials"](#)
213. [DODI 1400.25-V610, "DOD Civilian Personnel Management System: Hours of Duty"](#)
214. [DODI 1444.02, Volume 1, "Intergovernmental Personnel Act Mobility Program"](#)
215. [DSSR, "Department of State Standardized Regulations"](#)
216. [Executive Order 13150, "Federal Workforce Restructuring"](#)
217. [FEGLI Program Handbook, "Federal Employees' Group Life Insurance Program Handbook"](#)
218. [FEPCA of 1990, "Federal Employees Pay Comparability Act of 1990"](#)
219. [FFMIA of 1996, PL 104-208, "Federal Financial Management Improvement Act of 1996"](#)
220. [GAO-03-352G, "A Glossary of Terms Used in the Federal Budget Process"](#)
221. [GPEA of 1998, "Government Paperwork Elimination Act"](#)

222. [IRS Notice 2021-11, "Updated Guidance on the Employee Retention Credit under Section 2301 of the CARES Act"](#)
223. [IRS Publication 15 \(Circular E\), "Employer's Tax Guide"](#)
224. [IRS Publication 15-B, "Employer's Tax Guide to Fringe Benefits"](#)
225. [IRS Publication 15-T, "Federal Income Tax Withholding Methods"](#)
226. [IRS Publication 515, "Withholding of Tax on Nonresident Aliens and Foreign Entities"](#)
227. [IRS Publication 519, "U.S. Tax Guide for Aliens"](#)
228. [IRS Publication 80, Circular SS, "Federal Tax Guide for Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands"](#)
229. [OPM BAL 04-102, "Lump-Sum Payments for Annual Leave"](#)
230. [OPM Fact Sheet, Student Loan Repayment, "Student Loan Repayment"](#)
231. [OPM Fact Sheet: Compensatory Time Off, "Compensatory Time Off"](#)
232. [OPM Fact Sheet: Federal Holidays - Work Schedules and Pay, "Federal Holidays - Work Schedules and Pay"](#)
233. [OPM Leave Administration Fact Sheet on Lump Sum Payments for Annual Leave, "Lump Sum Payments for Annual Leave"](#)
234. [OPM Memorandum, PPM-2008-01, "Enhancement of Recruitment, Relocation, and Retention Incentives"](#)
235. [OPM Memorandum: Fathauer v. U.S. F.3d 1352 \(Fed. Cir. 2009\), December 8, 2009, "Lump-Sum Payments for Annual Leave"](#)
236. [OPM Operating Manual, Federal Wage System-Appropriated Fund, subchapter S8-4e, "Federal Wage System"](#)
237. [OPM Operating Manual, Guide to Data Standards, "Guide to Data Standards"](#)
238. [OPM Pay and Leave, Pay and Leave Administration, Fact Sheet: Restoration of Annual Leave, "Restoration of Annual Leave"](#)
239. [OPM Pay and Leave, Work Schedules, "Work Schedules"](#)
240. [OPM Phased Retirement, "Phased Retirement"](#)
241. [OPM's Non-foreign Areas, Post Differentials, "Post Differentials"](#)
242. [PL 99-638, "NAFI Employee's Retirement Credit Act of 1986"](#)
243. [PL 101-508, section 7202, "The Portability of Benefits for NAF Employees Act of 1990"](#)
244. [PL 104-106, section 1043, "NDAA FY 1996"](#)
245. [PL107-107, sections 1131 and 1132, "NDAA FY 2002"](#)
246. [PL 111-97, "Military Spouses Residency Relief Act \(MSRRA\)"](#)
247. [PL 111-226, "Education Jobs and Medicaid Assistance Act of 2010"](#)
248. [PL 115-97, "Tax Cuts and Jobs Act of 2017 \(TCJA\)"](#)
249. [PL 116-136, "Coronavirus Aid, Relief, and Economic Security \(CARES\) Act"](#)
250. [PL 116-260, section 120, "Consolidated Appropriations Act, 2021"](#)
251. [PL 117-263, "National Defense Authorization Act for Fiscal Year 2023"](#)
252. [PL 118-31, "National Defense Authorization Act for Fiscal Year 2024"](#)
253. [PL 119-21, section 70102, "One Big Beautiful Bill Act of 2025"](#)
254. [Social Security Handbook, "Social Security Handbook"](#)
255. [Treasury Financial Manual \(TFM\), "Treasury Financial Manual"](#)
256. [Treasury's FAST Book II, "Federal Account Symbols and Titles"](#)
257. [USU Instruction 1418, Civilian Administratively Determined Benefits Plan, "Civilian Administratively Determined Benefits Plan"](#)

End of Volume 8 Authoritative Guidance • Department of War • DoW 7000.14-R • September 2026

257 citations retained. Duplicates removed only within this volume. Original hyperlinks retained.

UNCLASSIFIED