

**SUMMARY OF MAJOR CHANGES TO  
DoD 7000.14-R, VOLUME 8,  
“GLOSSARY”**

All changes are denoted by blue font

Substantive revisions are denoted by a ★ preceding the section,  
paragraph, table, or figure that includes the revision

Hyperlinks are denoted by *underlined, bold, italic, blue font*

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Converts former “Definitions” section of this volume to a Glossary, and updates this chapter to comply with current formatting guidance and to add hyperlinks.	Update
All	Added new definitions.	Addition

## GLOSSARY

★Refer to the DoD FMR Glossary at <http://www.defenselink.mil/comptroller/fmr/glossary.pdf>

★Absence Without Leave (AWOL). Absence from a place of duty without permission or authorization.

Administrative Offset. The withholding of money payable by the United States to, or held by the United States for, a debtor to satisfy a debt the debtor owes the United States. Administrative offset includes offset from salary (pay).

Advance of Pay. A single lump-sum payment authorized with each permanent change of station to a post in a foreign area.

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

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

Allotter. The employee from whose civilian pay the allotment is made.

Annuitant. A retired Federal employee or his/her survivor who is receiving payments from the Office of Personnel Management (OPM).

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

★Appropriation. Statutory authority to incur obligations and to make payments out of the U.S. Treasury for specified purposes.

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

★Basic Pay. Also referred to as “base pay.” Generally, 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.

★Base Realignment and Closure (BRAC). The Congressionally authorized process under Title 10 United States Code (U.S.C.), section 2687 giving 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.

Beneficiary. A person other than a recipient who is entitled to receive all or part of a benefit payment from the Federal Government.

- ★Buy-Back of Leave. The process by which an employee makes arrangements with the civilian payroll office 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. 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. 8301 to 8351. CSRS was replaced by the Federal Employees Retirement System (FERS) at Chapter 84 of Title 5 for Federal employees who first entered covered service on or after January 1, 1987.
- ★Civil Service Retirement System Offset (CSRS-Offset). The plan for Federal employees whose service is subject to CSRS deductions and Social Security taxes, as described at 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 of the DoD FMR, 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.

Continental United States (CONUS). The 48 contiguous states and the District of Columbia.

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

- ★Customer Service Representative (CSR). The liaison between the employee and the payroll office that provides over-the-counter service and assistance in resolving pay and leave issues.

Data Element. A named identifier of each of the entities and their attributes that are represented in a database.

Data Element Value. Value input into a database that represents the literal representation for a data element.

Debt. 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. Delays in processing employee-elected coverage or a change in coverage under Federal benefits programs are not normally considered debts if processing delays did not exceed 2 monthly or 4 biweekly pay periods. Amounts due a

nonappropriated fund instrumentality are not debts owed the United States unless specifically included by this Regulation.

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

- a. Those required by law, regulations, or civilian legal decisions;
- b. Those for benefits specifically authorized by law, such as health and life insurance; and
- c. Voluntary, personal allotments to a designated payee.

★Defense Civilian Pay System (DCPS). This is 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 Reporter. An organizational entity located at a [Defense Finance and Accounting Service \(DFAS\)](#) Center responsible for serving as the focal point for a Military Service when dealing with the OPM and the Thrift Investment Board concerning retirement or Thrift Savings Plan reporting.

Deposit Fund Accounts. Expenditure accounts established to account for receipts (a) held in suspense temporarily and later refunded or paid into some other fund of the Government, or other entity, or (b) held by the Government as banker or agent for others and paid out at the direction of the owner. Such funds are not available for paying salaries, grants, or other expenses of the Government. Expenditures are often offset by receipts within this type of fund.

Direct Deposit System. A Federal Government service for employees who authorize the automatic deposit of net pay, travel, and savings allotments to their personal bank account.

Disposable Pay. The amount that remains after pay (salary) is reduced by amounts that are:

- a. Required by law to be deducted;
- b. Properly withheld for Federal, state, and local income taxes;
- c. Deducted as health insurance premiums;
- d. Deducted as normal retirement contributions; and
- e. Deducted as normal life insurance premiums.

DoD Components. The Office of the Secretary of Defense, the Military Departments, the Chairman of the Joint Chiefs of Staff, the Combatant Commands, the Inspector General of the

Department of Defense, the Defense Agencies, and the DoD Field Activities (hereafter referred to collectively as “DoD Components”).

Due Process. Formal proceedings carried out in accordance with established rules and regulations for the collection of debts due the United States.

★Earned Income Tax Credit (EITC) or Earned Income Credit (EIC). A refundable tax credit available for low-income taxpayers who meet certain income and eligibility requirements under 26 U.S.C. 32.

Electronic Funds Transfer (EFT). A system that provides the authority to debit or credit accounts in financial institutions by electronic means rather than source documents (e.g., paper checks). Processing typically occurs through the Federal Reserve System and/or the Automated Clearing House (ACH) computer network. EFT transmissions shall be designed to conform to the American National Standards Institute (ANSI) Accredited Standards Committee (ASC) X12 standard.

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

Employee. An individual appointed to a position in the Department and paid from appropriated, revolving, or trust funds.

★Employer Identification Number (EIN). A nine-digit number the IRS 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 benefits available to any person or unit of the Federal Government meeting eligibility requirements established by law.

★Environmental Differential Pay (EDP). A differential paid for a duty involving unusually severe hazards or working conditions.

★Executive Schedule (EX) Employees. An employee whose position is paid according to the Executive Schedule under 5 U.S.C. 5311 to 5318.

★Fair Labor Standards Act (FLSA). The Federal law codified at 29 U.S.C. 201-219 that 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.

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 Employees' Retirement System (FERS). The retirement plan for employees as described at Chapter 84 of Title 5 and effective January 1, 1987.

Federal Reserve System. Any Federal Reserve District Head Office, Branch, or regional check processing center that processes EFT payments, including Automated Clearing House, for the Federal Government.

Financial Institution. Bank, savings association, or credit union eligible under *Title 31, Code of Federal Regulations (C.F.R.), part 210* to serve as a Government depository.

★Fiscal Year. The period starting October 1 and ending September 30.

★Foreign Areas. Means the term as defined in the *Department of State Standardized Regulations (DSSR)*; generally 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 person who is not a citizen or national of the United States.

Garnishment. A 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) to satisfy a debt.

Internal Controls. The manner in which financial, manpower, and property resources are to be controlled and safeguarded by the regular authorization, approval, documentation, recording, reconciling, reporting, and related accounting processes.

★Involuntary Repayment. Recovery of debt owed to the Federal Government by means of salary offset under *5 U.S.C. 5514* by deduction from current pay of employee without his or her consent.

Leave and Earnings Statement. A document provided to each employee showing gross pay, deductions, and 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. A record showing the amounts of leave earned and used, and the balance available.

★Leave Without Pay. A temporary nonpay status and absence from duty that in most cases is 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 in the following calendar year.

Lump-Sum Leave Pay. Payment for accumulated annual leave upon separation or change to a nonconvertible leave system.

Military Furlough. Absence due to extended active duty for general service with the Armed Forces.

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

National Guard. The Army or Air National Guard of a state.

National Guard Technician. A Federal employee of the National Guard, exclusive of National Guard Bureau employees.

Net Pay. The amount of wages, pay, or salary due after all payroll deductions are made.

★Nonappropriated 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.

★Nonforeign 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 10,000](#).

★Panama Canal Commission. A wholly owned Government corporation established under [22 U.S.C. 3611](#) for the purposes of managing, operating, and maintaining the Panama Canal in accordance with the Panama Canal Treaty of 1977 and related agreements.

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, normally beginning on Sunday.

Pay Record. The 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, danger pay), allowances, allotments, any other 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.

Recipient. A person authorized by a Federal Agency to receive benefit payments from the Federal Government.

★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.

★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.

★Severance Pay. Pursuant to 5 U.S.C. 5595, pay that is authorized for full-time and part-time employees who are involuntarily separated from Federal service and who meet other conditions of eligibility.

★Source Data Automation (SDA) File. An interface used to transmit time and attendance data between customers using a front-end system and DCPS.

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

★Thrift Savings Plan (TSP). The tax-deferred savings plan established under 5 U.S.C. 8431 to 8440f.

★Thrift Savings Plan Loan. Employees and members of the Uniformed Services may borrow from their TSP accounts in accordance with the requirements at 5 U.S.C. 8433(g).

United States. Unless otherwise qualified, means the 50 states and the District of Columbia.

Voluntary Deduction. Deduction from an employee's pay which requires written authorization from the employee to affect withholding.

Waiver. The cancellation, forgiveness, or non-recovery of a debt owed by an employee to an agency as permitted or required by law.