

VOLUME 7A, CHAPTER 55: “RESERVE INCOME REPLACEMENT PROGRAM”**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 [May 2023](#) is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Updated language to comply with current DoD Instruction 1241.05, Reserve Income Replacement Program, dated May 15, 2018.	Revision

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CHAPTER 55

RESERVE INCOME REPLACEMENT PROGRAM

1.0 GENERAL

1.1 Purpose

This chapter establishes policy pertaining to the Reserve Income Replacement Program (RIRP) for members of the Reserve Components (RC) as defined in Volume 7A Definitions.

1.2 Authoritative Guidance

The RIRP policies and requirements established by DoD in this chapter are derived primarily from, and prepared in accordance with Title 37, United States Code (U.S.C.), section 910 ([37 U.S.C. § 910](#)). Due to the subject matter in this chapter, the list of authoritative sources is extensive. The specific statutes, regulations, and other applicable guidance that govern each individual section are listed in a reference section at the end of the chapter.

2.0 DEFINITIONS

2.1 Involuntary Active Duty

For the purposes of this chapter, involuntary active duty is defined as an order to [active duty without the consent of the member in accordance with the authority under 10 U.S.C. § 688, 10 U.S.C. § 12301\(a\), 10 U.S.C. § 12301\(g\), 10 U.S.C. § 12302, 10 U.S.C. § 12304, 10 U.S.C. § 12304a, or 10 U.S.C. § 12304b](#), an order to full-time National Guard duty under [32 U.S.C. § 502\(f\)\(1\)](#) or [14 U.S.C. § 3713](#).

2.2 Monthly Active-Duty Income Differential

This differential is the difference between the average monthly civilian income of the member and the member's total monthly military compensation (TMMC) when the member's average monthly civilian income exceeds the TMMC.

2.3 TMMC

TMMC is the amount computed on a monthly basis [that is the sum of](#) the member's regular military compensation and the amount of any special pays, incentive pays, and allowances (not included in regular military compensation) that are paid on a monthly basis (e.g., Foreign Language Proficiency annual bonus that may be paid in monthly installments). Bonuses paid in a lump sum or anniversary installments, such as enlistments, reenlistment, and affiliation bonuses, will not be included in TMMC. Cost of living allowances will be included in TMMC. Per Diem, to include meals and incidental expenses, will not be included in TMMC.

3.0 RIRP ELIGIBILITY

3.1 Service Requirement

An RC member currently serving on involuntary active duty is eligible for RIRP payments for any entire month of involuntary active duty that is served after the member:

3.1.1. Completes 547 continuous days of service on active duty under an involuntary mobilization order;

3.1.2. Completes 730 cumulative days on active duty under an involuntary mobilization order during the previous 1,826 days; or

3.1.3. Is involuntarily mobilized for service on active duty for a period of 180 days or more within 180 days after the date of the member's separation from a previous period of active duty for a period of 180 days or more.

Example: If continuous service on active duty began on February 1, 2016, the 547 days to establish eligibility would end at midnight on July 31, 2017. The member would meet the eligibility requirement for RIRP on August 1, 2017, and would be entitled to RIRP payment on September 1, 2017, for the month of August 2017, if the member serves on active duty for the entire month of August.

3.2 RIRP Entitlement

Payment for RIRP is based on each full month of involuntary active duty following the date on which the member meets the service requirement in paragraph 3.1 and has a monthly active-duty income differential. RIRP payments are based on full months of service only partial payments are not authorized. Changes in pay grade, longevity, number of dependents, and special pays will be taken into account in calculating the RIRP payment in the month following the change.

3.3 Special Conditions

Effective January 29, 2008, the entitlement of an RC member to RIRP payment will commence, or if previously commenced, will continue if the member satisfies the service requirement specified in paragraph 3.1, and is retained on active duty under 10 U.S.C. § 12301(h)(1)(A) or (B) because of an injury or illness incurred, or aggravated while assigned to duty in an area for which special pay under 37 U.S.C. § 351 is available.

4.0 RESTRICTIONS

A civilian employee of the Federal Government, who is also a member of an RC is not entitled to a payment of RIRP for any period for which the employee is entitled to a civilian pay differential payment under 5 U.S.C. § 5538, as described in Volume 8, Chapter 3, paragraph 5.9; or a comparable civilian pay benefit under an administratively established program for civilian

employees absent from a position of employment with the Federal Government in order to perform active duty in the Uniformed Services.

5.0 PAYMENT

5.1 Frequency

After an RC member has met the service requirement in paragraph 3.1, the member is entitled to payment of RIRP on a monthly basis. Payment is made on the first day of the calendar month after performing a full calendar month of involuntary active-duty service, if the member has a monthly active-duty income differential. See the example in subparagraph 3.1.3.

5.2 Limitation

RIRP payments will be made to an eligible RC member only if the monthly active-duty income differential is greater than \$50. The RIRP payment to a member will not exceed \$3,000 per month, notwithstanding a higher monthly active-duty income differential.

5.3 Termination of Payment

5.3.1. Payment will terminate when one of the conditions in Table 55-1 is met.

5.3.2. Unless reauthorized by Congress, RIRP may not be paid after the date on the Duration of Authority table, unless a member's entitlement to RIRP payments commenced on or before that date.

6.0 TAXABILITY

6.1 Federal and State Tax Deduction

RIRP payments are subject to federal and state income tax withholding.

6.2 Federal Insurance Contribution Act (FICA)

RIRP payments are not subject to FICA withholding.

Table 55-1. Date to Terminate RIRP Payment

R U L E	When the	then RIRP payment is terminated after
1	member is released from a qualifying period of active duty	the last full month of qualifying service. A partial month is not pro-rated.
2	member no longer meets eligibility requirements due to changes in the TMMC	the last full month of service in which the member had a monthly active-duty income differential . A partial month is not pro-rated.
3	member's monthly active-duty income differential decreases to \$50 or less due to changes in TMMC	the last full month of service in which the member had a monthly active-duty income differential exceeding \$50 . A partial month is not pro-rated.
4	member's order duty status changes from involuntary to voluntary	the last full month of involuntary active duty . A partial month is not pro-rated.

REFERENCES

CHAPTER 55 – RESERVE INCOME REPLACEMENT PROGRAM**2.0 – DEFINITIONS**

DoD Instruction (DoDI) 1241.05 May 15, 2018,
paragraph G.2

3.0 – RIRP ELIGIBILITY

- | | |
|-----|--|
| | 37 U.S.C. § 910(b) |
| 3.1 | DoDI 1241.05 May 15, 2018, paragraph 3.1 |
| 3.2 | DoDI 1241.05 May 15, 2018, paragraph 3.2.e |
| 3.3 | DoDI 1241.05 May 15, 2018, paragraph 3.1.b |

4.0 – RESTRICTIONS

37 U.S.C. § 910(b)(3)
5 U.S.C. § 5538

5.0 – PAYMENT

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| 5.2 | 37 U.S.C. § 910(c) |
| | DoDI 1241.05 May 15, 2018, paragraph 3.3 |
| 5.3 | 37 U.S.C. § 910(g) |