

**VOLUME 7B, CHAPTER 22: “FUNERAL HONORS DETAIL STIPEND FOR RETIREES”**

**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 2022](#) is archived

<b>PARAGRAPH</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
All	Updated hyperlinks and formatting to comply with current administrative instructions.	Revision

**Table of Contents**

VOLUME 7B, CHAPTER 22: “FUNERAL HONORS DETAIL STIPEND FOR RETIREES”. 1

- 1.0 GENERAL..... 3
  - 1.1 Overview ..... 3
  - 1.2 Purpose..... 3
  - 1.3 Authoritative Guidance ..... 3
- 2.0 ENTITLEMENT TO STIPEND..... 3
  - 2.1 Amount Payable ..... 3
  - 2.2 Taxability ..... 4
  - 2.3 Funding..... 4
  - 2.4 Payments ..... 4
- REFERENCES ..... 5

## CHAPTER 22

**FUNERAL HONORS DETAIL STIPEND FOR RETIREES**

## 1.0 GENERAL

## 1.1 Overview

The Secretary of a Military Department is authorized to provide support for persons participating in a funeral honors detail, including retired military members, in the form of either transportation allowances (or reimbursement for transportation allowances) and expenses, or a daily stipend as prescribed by the Secretary of Defense. The prescribed daily stipend must be set at a single rate designed to defray the typical costs of transportation and other miscellaneous expenses for persons participating in a funeral honors detail who are members of the Armed Forces in a retired status and other persons who are not members of the Armed Forces or employees of the United States. See Volume 9, Chapter 4 for information regarding reimbursement for transportation allowances and expenses.

## 1.2 Purpose

This chapter provides policy for the entitlement, funding, and amount payable for funeral honors detail stipends.

## 1.3 Authoritative Guidance

The pay policies and requirements established by the DoD in this chapter are derived primarily from and prepared in accordance with the United States Code (U.S.C.), including Titles 10 and 37. 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 ENTITLEMENT TO STIPEND

Secretaries of Military Departments are asked to authorize stipend payments for retirees under [10 U.S.C. § 1491\(d\)](#) in lieu of authorizing an allowance under [37 U.S.C. § 435\(a\)](#). These stipends ensure uniform payments to all volunteers who assist in providing funeral honors. A member of the Armed Forces in a retired status, including a member of the Retired Reserves without pay, may receive a daily stipend payment, in addition to any payment of retired or retainer pay or other compensation to which they are entitled, for performing funeral honors detail. Only one daily stipend may be earned and paid for 1 calendar day.

## 2.1 Amount Payable

The Secretary of Defense is required to prescribe annually a flat rate daily stipend for certain individuals who volunteer to assist the active military in the delivery of funeral honors. The daily stipend payable to a member receiving retired or retainer pay, or a member of the Retired Reserves without pay, is currently \$50.

## 2.2 Taxability

The daily stipend payment under 10 U.S.C. § 1491(d) is not reported as taxable income.

## 2.3 Funding

The approving Military Department must make the payment under this chapter from Operation and Maintenance funds for the fiscal year in which the payment is made.

## 2.4 Payments

2.4.1. Retirees considered for the stipend must be an authorized provider to participate in the specific honor detail and perform the honors as anticipated. The retirees that perform funeral honors should be a provider under the Authorized Provider Partnership Program (AP3). The DoD established the AP3 for the benefit of commanders who have the responsibility to provide funeral honors to active duty Service members, retirees, and veterans.

2.4.2. The Military Department concerned is responsible for processing claims for authorized providers (retirees). The authorized provider (retiree) must complete and submit Optional Form 1164, Claim for Reimbursement for Expenditures on Official Business, to the parent Service of the honored veteran.

## REFERENCES

**CHAPTER 22—FUNERAL HONORS DETAIL STIPEND FOR RETIREES**

1.0 — GENERAL	DoDI 1300.15, December 27, 2017 10 U.S.C. § 1491(d)
2.0 — ENTITLEMENT TO STIPEND	10 U.S.C. § 1491(d) 37 U.S.C. § 435(a)
2.1	10 U.S.C. § 1491(d)(2)
2.2	Office of the Under Secretary of Defense Personnel and Readiness Memorandum, February 10, 2014
2.4	DoDI 1300.15, December 27, 2017