

**SUMMARY OF MAJOR CHANGES TO
DOD 7000.14-R, VOLUME 7A, CHAPTER 52
“PRECEDENCE OF PAY DEDUCTIONS AND COLLECTIONS”**

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

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	EFFECTIVE DATE
Table 52-1	★ Interim change 27-02 added Thrift Savings Program in the precedence of deductions.	January 1, 2002

PRIORITY OF DEDUCTIONS AND COLLECTIONS		
R U L E	When the amounts due a member are not enough to cover authorized deductions or collections, collect applicable amounts shown in the following sequence:	
1	Reduction of pay entitlement	Losses of pay entitlement take precedence over all items for deduction or collection: <ul style="list-style-type: none"> a. Forfeiture. (See note 1) b. Reduction for educational benefit under "Montgomery G.I. Bill" (note 1)
2	Reimbursement to United States	Amounts collected for deposit to the credit of the United States Treasury, in the following order: <ul style="list-style-type: none"> a. FICA tax b. Deductions for Armed Forces Retirement Homes c. FITW (this includes any amounts voluntarily authorized by member in excess of the minimum withholding required) d. Deductions for SGLI
3	State income tax withholding	
4	Involuntary repayment of indebtedness to United States	<ul style="list-style-type: none"> a. Routine pay adjustment as defined in subparagraph 500104.A.1. b. Repayment of advances of pay/allowances or advances of travel c. Other collections (overpayments of pay or allowances outside the scope of a routine pay adjustment). d. Repayment of public funds entrusted to an accountable member or funds obtained by any member through fraud, larceny, embezzlement, or other unlawful means e. Clothing allowance charges f. Transportation charges g. Subsistence charges h. Government property lost or damaged. (note 2) i. Telephone or telegraph charges j. Damage to assigned housing due to negligence or abuse k. Indebtedness to a Commissary, DoD contracted Military Banking Facility overseas, or other appropriated fund activity for an uncollectable check or defaulted loan l. Unpaid hospital bills for medical services furnished a dependent m. Compensation or stipend payments received by a medical officer from state, county, municipal, or privately owned hospitals for medical services n. Jury duty fees received by a member o. Amounts due other Uniformed Services or departments or agencies outside DoD, including court judgments
5	Garnishment for alimony and child support payments	

Table 52-1. Priority of Deductions and Collections

PRIORITY OF DEDUCTIONS AND COLLECTIONS		
R U L E	When the amounts due a member are not enough to cover authorized deductions or collections, collect applicable amounts shown in the following sequence:	
6	Statutorily-required child and spousal support allotments	
7	Reimbursement to individuals and agencies	Remittances to an individual or agency by disbursing officer making deductions as follows: a. Deductions for rental of premises occupied by dependents b. Deduction for payment for damages to private property
8	Court-ordered bankruptcy payments under Chapter 13 of the revised Bankruptcy Act	(See note 3)
9	Indebtedness to a nonappropriated fund activity	
10	Amounts due Service relief society (Army Emergency Relief, Air Force Aid Society, Navy-Marine Corps Relief Society, or Coast Guard Mutual Assistance) only at final separation	
11	Voluntary repayment of indebtedness to United States	In order specified by the Military Service member (note 4.)
12	Involuntary allotment for commercial debts	(See note 5)
★13	Thrift Saving Plan (TSP)	payments to TSP in the following order: a. TSP loan repayments b. TSP deductions

Table 52-1. Priority of Deductions and Collections (Continued)

PRIORITY OF DEDUCTIONS AND COLLECTIONS		
R U L E	When the amounts due a member are not enough to cover authorized deductions or collections, collect applicable amounts shown in the following sequence:	
14	Allotments	Payments made to an allottee by the United States or when a savings bond has been issued before the date amounts due a member are to be disbursed in the following order: <ol style="list-style-type: none"> a. Emergency support of dependent b. Government insurance (discretionary allotment) c. Repayment of individual indebtedness or for payment to an individual or financial organization for disposition as authorized by the allotter (discretionary allotment) d. Purchase of United States savings bonds e. Donation to charity drives f. Other discretionary allotments (See note 5.)
15	IRS levy for delinquent Federal income taxes	(See Chapter 44, section 4402) (See note 5.)
16	Court-Martial fines	

NOTES:

1. Gross pay to which the Military Service member would otherwise be entitled must be reduced by the amount of the forfeiture. The forfeiture is subtracted to determine a new, reduced gross pay amount. Deductions based on gross pay will be computed on the reduced gross pay.
2. This is a voluntary indebtedness for members of the Navy or Marine Corps who fall under Table 50-3, rule 5.
3. In cases where the United States Bankruptcy Court has mandated that a sum be deducted monthly, the court order will be followed as prescribed in Military Service regulations. The above order of precedence will apply unless otherwise specified in the court order in which case the court's order prevails.
4. Upon separation, these become involuntary and falls under rule 4.
5. If the date of a tax levy is earlier than the effective date of a voluntary allotment or an involuntary allotment for commercial debts, the tax levy should be collected before either allotment.

Table 52-1. Priority of Deductions and Collections (Continued)