

**SUMMARY OF MAJOR CHANGES TO
DOD 7000.14-R, VOLUME 7B, CHAPTER 28
"COLLECTION OF DEBTS"**

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

PARA	EXPLANATION OF CHANGE/REVISION	EFFECTIVE DATE
280601	Interim change R18-01 changes the Retired and Annuity Pay Operations address and phone number.	June 15, 2001

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CHAPTER 28

COLLECTION OF DEBTS2801 GENERAL

A debt may be due to an overpayment or erroneous payment not legally due a member, or an amount due to the U. S. Government but unpaid by a member. A debt may be for an overpayment of retired pay, an overpayment of active duty pay and allowances, or other indebtedness arising from service on active duty, an overpayment from another federal agency, unpaid government hospital bills, unpaid rent due military installations, IRS tax levies, court judgments, and bad checks tendered to appropriated or nonappropriated fund activities. Also, a failure to deduct or an under-deduction from retired pay from the Department of Veterans Affairs (VA) compensation, federal civil employment, Retired Serviceman's Family Protection Plan or Survivor Benefit Plan costs, or allotments constitute an overpayment of retired pay. Pay or salary that has been earned for personal services rendered to the United States is authorized to be withheld only when expressly provided for by statute. See Table 28-1 for additional information. See subparagraph 190606 of this volume for precedence of discontinuing allotments, if required, to increase available pay for collection.

2802 SPECIALIZED TERMS

280201. Administrative Offset. The withholding of money payable by the United States Government to, or held by the government for, a person to satisfy a debt that person owes to the government.

280202. Allowances. Includes, but is not limited to, allowances for subsistence, quarters, uniforms, personal money, family separation, travel and transportation, and overseas station allowances.

280203. Compromise. The acceptance of a lesser amount in settlement of a debt in accordance with 31 U.S.C. 3711 (reference (dh)) and 4 C.F.R., Chapter II, Part 103, (reference (ee)).

280204. Creditor Agency. The United States agency to which the debt is owed.

280205. Delinquent Debt. A debt that is past due and unpaid.

280206. Disposable Pay. That part of pay remaining after deduction of any amount required or authorized by law to be withheld for state or federal income taxes.

280207. Erroneous Payment. A payment that was not legal and proper when made.

280208. Involuntary Collections. Collection action taken without a member's consent following provision of procedural due process rights to member. Involuntary collection action requires a statute specifically authorizing such collection.

280209. Pay. That part of current pay remaining after any reductions in entitlements required by law because of:

A. Civilian employment (dual compensation, foreign employment, and conflict of interest restrictions);

B. Reserve duty (IDT/ADT);

C. Retired Serviceman's Family Protection Plan premium;

D. Survivor Benefit Plan premium; and

E. VA compensation.

280210. Paying Agency. The federal agency from which the debtor is receiving current pay.

280211. Routine Adjustments. The correction of an overpayment resulting from clerical or administrative errors or delays in processing pay documents that is discovered and corrected within no more than 2 monthly pay periods after the date of overpayment. This includes retroactive VA increases resulting from legislation.

280212. Salary Offset. The collection of a debt to the United States by installment deduction(s) at officially established pay intervals from the current pay account of a member.

280213. Waiver and Waive. The authority to forego the collection of a government claim arising out of an erroneous payment or an overpayment of pay or allowance.

2803 COLLECTION WITH MEMBER'S CONSENT

Members indebted to the United States will be encouraged to discharge their indebtedness through lump-sum cash payment when possible. When the amount of the debt relative to the member's ability to repay indicates that lump-sum settlement would create financial hardship for the member, installment payments will be accepted. Members will be encouraged to accept liability voluntarily for their indebtedness and agree to repayment schedules that adequately protect the interests both of the United States and those members.

2804 AUTHORITY FOR INVOLUNTARY COLLECTION

Current pay is available for repayment of an indebtedness without the member's consent only if such recovery is expressly authorized by statute. Statutory authority to collect indebtedness to the United States is contained in 37 U.S.C. 1007(c) (reference (z)), 5 U.S.C. 5514 (reference

(az)), and 31 U.S.C. 3716 (reference (dh)). Debts to the Department of Defense or any of its instrumentalities or other Uniformed Services will be collected under 37 U.S.C. 1007(c) (reference (z)). Debts administratively determined to be owed to another federal agency shall be collected by salary offset under authority of 5 U.S.C. 5514 (reference (az)). Debts determined to be owed to another federal agency shall be collected administratively under authority of 31 U.S.C. 3716 (reference (dh)). However, requests by courts to be paid money due nonfederal debtors are not debts to the United States that can be involuntarily offset, unless the offset specifically is authorized by statute.

2805 COLLECTION UNDER 37 U.S.C. 1007(C) (reference (z))

The law authorizes the deduction from a member's pay of amounts that the Secretary of the Military Department concerned (or designee) administratively determines to be owed the United States or any of its instrumentalities.

280501. Routine Adjustments and Categories of Debts

A. Routine Adjustments. A routine adjustment corrects an overpayment resulting from clerical or administrative errors, delays in processing pay documents, or an automated pay system error which is discovered and collected within no more than 2 monthly pay periods after the date of overpayment. The member shall be provided with notice of adjustment when it is made, or as soon thereafter as practicable.

B. Categories

1. All debts of \$100 or less will automatically be collected at two-thirds of disposable pay on the first available payday after they are identified. These debts will not require a notice to the retiree before collection action is taken. A retiree advisory statement (RAS) remark will advise the retiree that the debt has been collected from their pay.

2. Routine adjustment greater than \$100 will be processed for collection in the month they are identified and a notice sent to the retiree (RAS remark) regarding an impending collection. If the retiree does not request a change in the repayment schedule, the system will automatically collect the debt utilizing the two-thirds disposable pay rule.

3. Debts greater than \$100 require formal notification to the member in the form of a due process letter from the DFAS-Cleveland Site. The DFAS-Cleveland Site will initiate debt collection based upon an appropriate liquidation schedule.

280502. "No Pay Due" Notice. As a precaution to prevent avoidable hardship to the retiree, a "no pay due" RAS will be generated to the retiree.

280503. Due Process Debts. Before initiating any collection action for debts under paragraph 280501.B.3, the member shall be given at least 30 days written notice that includes the

following provisions: Note: The Secretary concerned may prescribe additional rights prior to collection by offset under 37 U.S.C. 1007(c) (reference (z)).

A. The nature and amount of the debt due the United States, and the intent to commence collection through deductions from pay;

B. The member's opportunity to inspect and copy or request and receive a copy of government records related to the debt;

C. The member's opportunity for review of the decision related to the debt;

D. The member's opportunity to request a written agreement with the Secretary of the Military Department concerned (or designee) under terms acceptable to both parties to establish a schedule for repayment of the debt; and

E. The member's right to seek waiver or remission of the debt, if appropriate.

280504. Debt Transfer on Retirement. Active duty debts will be transferred on retirement and collection will be resumed from retirement or retainer pay. It will not be necessary to repeat the due process procedures in paragraphs 280501 and 280503, above.

280505. Debt Owed to Another Military Service. Where a member of one Military Service owes a debt to another Military Service and the Secretary of the creditor Service makes an administrative determination of indebtedness, the Secretary may forward that determination, along with certification of compliance with appropriate procedures set forth above, to the Secretary of the member's Military Service. That Secretary (or designee) then may initiate collection.

2806 COLLECTION UNDER 5 U.S.C. 5514 (reference (az))

280601. The Secretary of the Military Department concerned (or designee) determines that a member is indebted to the United States under the authority of 5 U.S.C. 5514 (reference (az)). The designated agent listed below is responsible for receiving these collection requests:

★ [DFAS-AHADC/CL](#)
[1240 E 9th Street](#)
[Cleveland, OH 44199-8002](#)

280602. Collection may be made in monthly installments or at established pay intervals not to exceed 15 percent of disposable pay for any pay period, unless a greater percentage is authorized by written consent of the member. Unsatisfied debts at discharge or retirement shall be deducted from subsequent payments of any nature due the member.

280603. Due Process. Debts collected under 5 U.S.C. 5514 (reference (az)) are those owed to departments or agencies other than the Department of Defense or other Uniformed Services. The creditor agency is responsible for providing due process to member debtors and for certifying to the Secretary of Defense that due process rights have been provided when requesting collection action. The requirement for due process does not apply to routine intra-agency adjustments of pay that are attributable to clerical or administrative errors or delays in processing pay documents that have occurred within the 4 pay periods preceding the adjustment and to any adjustment that amounts to \$50 or less, if at the time of such adjustment, or as soon thereafter as practical, the individual is provided written notice of the nature and the amount of the adjustment and a point of contact for contesting such adjustments. Once the Secretary of the Military Service concerned (or designee) accepts the debt for collection, members must be provided written notice informing them of the nature and amount of the debt due the United States and the intent to commence collection through deductions from pay. The notice should provide a point of contact at the creditor agency for any questions or disputes the member may have.

2807 LIMITATION ON AMOUNT OF DEDUCTIONS

280701. The amount to be collected each month in order to recoup an indebtedness from a member's retired pay should be no less than \$50, or an amount reasonable to the size of the debt and the member's ability to pay as supported by financial information provided by the member. Minimum amounts do not apply where collection amounts are specified by statute.

280702. The maximum monthly amount that may be collected under section 2805, above, is the lesser of:

A. Two-thirds of the member's pay less the amounts deducted in arriving at disposable pay plus amounts collected under section 2806, above, and this section, or

B. Twenty-five percent of the gross retired pay.

2808 INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS

280801. With respect to collections, other than routine adjustments, the Secretary concerned shall charge a minimum annual rate of interest on an outstanding debt to the United States that is equal to the average investment rate for the Treasury tax and loan accounts for the 12-month period ending on September 30 of each year, rounded to the nearest whole-percentage point.

280802. Interest shall accrue from the date on which notice of debt and the interest requirements are first mailed, or hand delivered, to the debtor or such date as specified in the notice.

280803. Interest under paragraph 280801, above, may not be charged if the amount due on the claim is paid within 30 days after the date from which interest accrues in paragraph 280802, above.

280804. The Secretary concerned shall assess charges to cover the administrative cost of processing and handling a delinquent debt.

280805. A penalty charge, not to exceed 6 percent a year, shall be assessed for failure to pay a part of a debt more than 90 days past due. The charge will be calculated from the 91st day of delinquency, but shall accrue from the date the debt became delinquent.

280806. The interest specified in paragraph 280801, above, does not accrue on charges assessed under paragraphs 280804 and 280805, above.

280807. The Secretary of the Military Department concerned may prescribe regulations identifying circumstances appropriate to waiving collection of interest and charges under paragraphs 280801, 280804, and 280805, above.

2809 WAIVER OF INDEBTEDNESS

280901. Recovery of erroneous payments of pay and allowances to or on behalf of a member or former member of the Uniformed Services, may be waived if recovery is determined to be against equity and good conscience. (Erroneous payments of travel and transportation allowances, made prior to December 28, 1985, may not be waived.) Application for waiver must be received by the Department of Defense within 3 years from the date the erroneous payment was discovered. The member must apply for a refund of any amount collected within 2 years from the date of waiver approval. A claim of the United States against a member or former member of the Uniformed Services, arising out of such erroneous payment, may be considered for waiver within 3 years from the date of discovery when collection of the erroneous payment would be against equity and good conscience and not in the best interest of the United States. Generally, these criteria are met by a finding that: (1) the erroneous payment occurred through administrative error; and (2) there is no indication of fraud, misrepresentation, fault, or lack of good faith on the part of the member or any other person having an interest in obtaining a waiver of the claim. Any significant unexplained increase in pay that would require a reasonable person to inquire about the correctness of pay would preclude a waiver when the member fails to bring the matter to the attention of the appropriate officials. Collection action may be suspended in certain cases pending action on an application for waiver. In determining, on a case-by-case basis, whether suspension of collection would be appropriate, consider whether:

- A. There is a reasonable possibility that a waiver will be granted.
- B. The government's interest will be protected if suspension is granted by reasonable assurance that the erroneous payment could be recovered if waiver is not granted.
- C. The collection of the debt will cause undue hardship. See procedural instructions of the Military Service concerned.

2810 APPLICATION OF THE FEDERAL CLAIMS COLLECTION ACT

The Secretary of the Military Department concerned shall make all reasonable efforts to collect all claims of the United States for money or property arising out of the activities of, or referred to, that agency. Any claims that have not been referred to another agency for further collection action and do not exceed \$20,000 exclusive of interest, may be compromised or collection action may be terminated when the Secretary concerned determines that no person liable in the claim has the present or prospective financial ability to repay the claim, or that cost of collecting the claim is likely to exceed the amount of recovery. See the appropriate regulation of the Military Department concerned.

- 281001. Army: AR 27-40 (reference (eg))
- 281002. Navy: NAVCOMPTINST 4365.1 (reference (eh))
- 281003. Air Force: AFR 112-1 (reference (ef))

2811 INTERNAL REVENUE SERVICE (IRS) TAX LEVIES

281101. Background. IRS tax levies are requests for one-time deduction from a member's retired pay to collect back taxes owed. If the amount collected in any particular month is not enough to pay off the member's tax debt, the IRS may issue additional tax levies to cover later months of retired pay income. Medal of Honor recipients are exempt from tax levy.

281102. Procedures. The IRS will transmit IRS Forms 668-W or 668-W(c) (Levy on Wages, Salary, and Other Income) in 5 parts (the letter "c" designates a computer-generated form which is the same as the version of the form without the "c") which will identify the member; specify the amount of the tax liability; give instructions for providing due process; show how to compute the levy based on input from the taxpayer; and give the address to which to send the payment.

Read and follow the instructions on the IRS Form 668-W; in general, this requires notifying the taxpayer, computing the amounts available for payment to the IRS, and making the payment. Currently, the IRS Form 668-W requires the employer to send to the IRS all of the taxpayer's net pay less what is exempt from levy. Net pay is gross retired pay less all deductions and allotments in effect as of the date of receipt of IRS Form 668-W. Follow the instructions on that form when computing exemptions.

Specific instructions:

A. Within 3 working days from the date of receipt of the levy, notify the taxpayer by using a formal letter similar to that at Appendix W and enclosing the member's copies of the IRS Form 668-W.

B. If the date of receipt of the levy is between the 1st and the 15th day of the month, advise the member that the deduction from retired pay will be on the first business day of the second month after current month. If the date of receipt of the levy is between the 16th and the

last day of the month, the deduction will be on the first business day of the third month after current month. Thus, if the receipt of the levy is November 11, 1993, deduction will be in the retired pay check of January 1, 1994. If the receipt of the levy is November 28, 1993, the deduction will be on February 1, 1994.

C. Notify affected former spouses with divorce dates prior to February 3, 1991 (division of property settlement cases only), that a future payment will be different from anticipated. Do not tell the former spouse the reason for the fluctuation.

D. Even if the member's declaration of exemption is not timely, it should be honored if received prior to the last date for making changes to the member's retired pay account.

281103. Problem Cases. When the IRS has determined the taxpayer to be a "problem case," the taxpayer will be furnished with the Form 668-W, a statement of the amount of delinquent taxes and a statement that "net pay" is not enough to pay the levy and that all available accrued pay should be sent to the IRS. Available accrued pay is gross retired pay less:

- A. Withholding for current federal taxes (statutory amounts only).
- B. Amounts required to satisfy prior overpayments of pay and allowances.
- C. Amounts waived in favor of compensation from the Department of Veterans Affairs.
- D. Amounts forfeited for dual compensation and pay cap (See paragraphs 050203, 050204, and 050209 of this volume.).
- E. Servicemembers' Group Life Insurance premiums.
- F. Deductions for military survivor benefit plans of whatever type.
- G. Voluntary child support allotments to satisfy court orders, provided the court order is dated prior to the date of the levy from the IRS.
- H. Pay attached or garnished for child support or alimony.
- I. The levy exemptions calculated under normal levy procedures.

The main difference between a regular levy and a problem case levy is that, under the latter, the member's voluntary allotments of retired pay must be stopped to satisfy the levy. If it is not necessary to stop all allotments, the member should be given the opportunity to select those allotments to be stopped. If the member does not so elect, stop such allotments as are necessary, stopping any commercial insurance allotments last.

2812 BANKRUPTCY

A member may file a petition of bankruptcy under Chapters 7, 11, or 13 of the Bankruptcy Code (reference (dg)).

281201. When the amount of an indebtedness due the United States is incurred prior to the filing date of the petition, the debt is termed prepetition indebtedness. Such debt may be collected by set-off from the member's pay account only through the day prior to the date the bankruptcy petition is filed, except as provided below:

A. After the date of bankruptcy petition is filed, prepetition indebtedness due the United States may be collected by the filing of proofs of claim with United States Bankruptcy Court. No collection action may begin until the Bankruptcy Court has provided a repayment plan or liquidation schedule. Collection is then limited to the amount provided in such a plan or schedule.

B. After the date the bankruptcy petition is filed, prepetition indebtedness due the United States may be set-off from the member's pay account if the member reaffirms indebtedness due the United States. Reaffirmation agreements must be approved by the court.

C. If the court subsequently dismisses a bankruptcy case, collection is permitted by set-off if otherwise authorized in Chapters 27 through 29 of this volume.

281202. An indebtedness due the United States, but incurred after the filing date of the petition of bankruptcy, may be collected by set-off if otherwise authorized by Chapters 27 through 29 of this volume.

281203. A member may enter voluntarily into a Chapter 13 Plan (formerly Wage Earner's Plan) under the Bankruptcy Code (reference (dg)). When required by a Chapter 13 Plan (reference (dg)), send the member's pay to the court-appointed trustee as ordered by the court. (See Chapter 17 of this volume.)

2813 PAY NOT AFFECTED BY CIVIL PROCESS

A retired member may not be deprived of his or her pay by civil process of garnishment or levy except as follows:

281301. Garnishment for child support or alimony. (See Chapter 27 of this volume.)

281302. Levy for delinquent federal income taxes. (See section 2811, above.)

281303. Levy for child support.

2814 PRIORITY OF DEDUCTIONS AND COLLECTIONS

When the amounts due a member are not enough to cover authorized deductions or collection, collect applicable amounts shown in the following sequence:

281401. Reduction of pay entitlement. Losses of pay entitlement take precedence over all other items for deduction or collection. These reductions include:

- A. Readjustment pay.
- B. Separation pay.
- C. Severance pay.
- D. Variable Separation Incentive (VSI).
- E. Special Separation Benefit (SSB).
- F. Reserve Special Separation Pay (RSSP).
- G. Forfeiture of pay.
- H. Department of Veterans Affairs (VA) compensation.

281402. Reimbursement to the United States to include:

- A. Federal Income Tax Withholding (FITW).
- B. TRICARE – Dental Plan.
- C. Retired Serviceman’s Family Protection Plan (RSFPP) premiums.
- D. Survivor Benefit Plan (SBP) and Supplemental Survivor Benefit Plan (SSBP) premiums.
- E. Reserve Component Survivor Benefit Plan (RCSBP) premiums.

281403. Involuntary repayment of indebtedness to the United States which includes:

- A. Routine adjustments and automatic collections (See paragraph 280501 of this volume).
- B. Other overpayments of retired pay.
- C. Debts arising from active duty.

- D. Debts to DoD appropriated fund activities.
 - E. Hospital rations issued to member.
 - F. Excess cost of shipment of household goods.
 - G. Unpaid hospital bills for medical services furnished a dependent.
 - H. Delinquent RSFPP, SBP, SSBP, or RCSBP costs.
 - I. Court martial fines.
 - J. Debts from other department or agencies outside DoD, including court judgements.
281404. Garnishment for alimony and child support payments and Uniformed Services Former Spouses' Protection Act (FSPA) payments.
281405. Court-ordered bankruptcy payments under Chapter 13 of the revised Bankruptcy Act.
281406. Indebtedness to a nonappropriated fund activity.
281407. State Income Tax Withholding (SITW).

INDEBTEDNESS TO GOVERNMENT AGENCIES					
R U L E	A	B	C	D	E
	If a (an)	of	is indebted for	then collect from retired pay	at maximum monthly rate of
1	retired member	any Military Service	overpayment of retired pay	involuntarily	see note 1.
2			overpayment of active duty pay and allowances carried forward from active duty		rate established while on active duty (note 1).
3			unpaid hospital bills for medical services furnished a dependent	involuntarily or pursuant to Military Service regulations	see note 1.
4			excess cost of shipment of household goods		
5	the Army or Air Force	the Army or Air Force	uncollectible check to a commissary issued or endorsed by member or member's agent	involuntarily	all pay (excluding FITW). See note 3.
6				involuntarily or pursuant to Military Service regulations	see notes 1 and 3.
7			any Military Service		any indebtedness to a non-appropriated fund activity
8				hospital rations furnished to a member	
9				CHAMPUS payment on behalf of member's dependents	with member's consent
10			delinquent federal income tax	involuntarily	see section 2811.
11					
12	the Navy or Marine Corps	with member's consent			
13	accountable officer	any Military Service	loss or damage to military supplies, upon final settlement of accounts of officer charged with issue of the supplies	involuntarily or pursuant to Military Service regulations	

Table 28-1. Indebtedness to Government Agencies

INDEBTEDNESS TO GOVERNMENT AGENCIES						
R U L E	A	B	C	D	E	
	If a (an)	of	is indebted for	then collect from retired pay	at maximum monthly rate of	
14	retired member	any Military Service	damage to assigned family housing, or damage to or loss of equipment or furnishings caused by the abuse or negligence of the member or the member's dependent(s) or guests of member or the member's dependent(s) while on active duty and established by a Report of Survey	involuntarily	see note 1.	
15			a debt determined valid from another federal agency		not to exceed 15 percent of disposable pay.	
16			RSFPP and SBP payments to a surviving annuitant when retiree presumed dead is later found to be alive		all pay or amount applicable.	
17			advanced and unused travel expense		see note 1.	
18			dual compensation restrictions			
19			negotiating both original and substitute checks			
20			retired pay paid concurrently with active duty pay while serving as a Reservist. (a) prior fiscal year(s) or prior month(s) (b) current		see note 1. 1/12 of total for fiscal year	
21			any of the Armed Forces		readjustment pay (a) paid prior to Sep 15, 1981 (see Table 4-1) (b) paid after Sep 14, 1981	all.
22					non-disability severance pay (a) paid prior to Sep 15, 1981 (see Table 4-2) (b) paid after Sep 14, 1981	see note 2.

Table 28-1. Indebtedness to Government Agencies (Continued)

INDEBTEDNESS TO GOVERNMENT AGENCIES					
R U L E	A	B	C	D	E
	If a (an)	of	is indebted for	then collect from retired pay	at maximum monthly rate of
23	retired member	any of the Armed Forces	separation pay	involuntarily	see note 2.
24		any Military Service	an uncollectible check endorsed or issued by the member or a defaulted loan made to the member at a military banking facility overseas		see note 1.
25			an uncollectible check endorsed by the member to a disbursing officer		

NOTES:

1. Deductions will not exceed limitation set forth in paragraph 280702 of this volume.
2. Monthly rate based on service for which readjustment, severance, or separation pay was received as a proportion of the total deducted equals the lump-sum payment received.
3. Effective February 1, 1999, collection of dishonored checks written by the member or the person who presented the check based upon their status and relationship to the member as well as costs associated with that check may be collected involuntarily.

Table 28-1. Indebtedness to Government Agencies (Continued)

COLLECTION OF DEBTS

2802 - SPECIALIZED TERMS

280203	31 U.S.C. 3711 4 CFR Chapter 11, Part 103
280206	5 U.S.C. 5514

2804 - AUTHORITY FOR INVOLUNTARY COLLECTION

MS Comp Gen B-261169, November 21, 1995

2805 - COLLECTION UNDER 37 U.S.C. 1007 (C)

280502	37 U.S.C. 1007(c) 5 U.S.C. 5514
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2806 - COLLECTION UNDER 5 U.S.C. 5514

280603	5 U.S.C. 5514 5 U.S.C. as amended, Public Law 104-134, section 301, April 26, 1996
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2807 - LIMITATION ON AMOUNT OF DEDUCTIONS

37 U.S.C. 1007(c)
4 CFR 102.11

2808 - INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS

4 CFR 102.13
DoDD 7045.18

2809 - WAIVER OF INDEBTEDNESS

10 U.S.C. 2774
MS Comp Gen B-185466, August 19, 1976

2810 - APPLICATION OF THE FEDERAL CLAIMS COLLECTION ACT

4 CFR 103

2811 - IRS TAX LEVIES

26 U.S.C. 6321(a)

	26 U.S.C. 6331, 6334
2812 - BANKRUPTCY	
	Bankruptcy Reform Act of 1978
2813 - PAY NOT AFFECTED BY CIVIL PROCESS	
	Dig Ops 1912, page 78
	42 U.S.C. 659
Table 28-1	
Rule 1	37 U.S.C. 1007(c)
Rule 3	37 U.S.C. 1007(c)
Rule 5	37 U.S.C. 1007(b) and (g)
	Public Law 105-261, section 364, October 17, 1998
	DFAS-HQ/FCD Memo, March 11, 1999
Rule 6	37 U.S.C. 1007(c)
	Public Law 105-261, section 364, October 17, 1998
	DFAS-HQ/FCD Memo, March 11, 1999
Rule 7	37 U.S.C. 1007(c)
Rule 8	37 U.S.C. 1007(c)
Rule 9	49 Comp Gen 361
Rule 10	26 U.S.C. 6321(a), 6331
Rule 11	37 U.S.C. 1007(e)
	DoD 7200.10-M
Rule 13	37 U. S.C. 1007(c)
	DoD 7200.10-M
Rule 14	10 U.S.C. 2775
	37 U.S.C. 1007(c)
Rule 15	5 U.S.C. 5514
Rule 16	10 U.S.C. 1450(l)(3)(A)
Rule 17	37 U.S.C. 1007(c), 5 U.S.C. 5705
Rules 18, 19 & 20	37 U.S.C. 1007(c)
Rule 21a	10 U.S.C. 687 (repealed)
Rule 22b	Public Law 96-513 as amended by Public Law 97-22
Rule 23a	10 U.S.C. 1167
	10 U.S.C. 3303
	10 U.S.C. 3786
Rule 23b	Public Law 96-513 as amended by Public Law 97-22
Rule 24	10 U.S.C. 1174
Note 1	Public Law 102-484, section 643, October 23, 1992