

VOLUME 8: “DEFINITIONS”**SUMMARY OF MAJOR CHANGES**

All changes are denoted by **blue font**.

Substantive revisions are denoted by an * 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 October 2011 is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
Title	Changed name of chapter from “Glossary” to “Definitions” to comply with DoD FMR guidance to have only one main Glossary.	Revision
Multiple	Updated hyperlinks.	Revision
Multiple	Deleted the definitions for Appropriation, Deposit Fund Accounts, Department of Defense (DoD) Components, Electronic Fund Transfer (EFT), and Internal Controls. Definitions are provided in the DoD FMR Glossary.	Deletion
Multiple	Deleted the definitions of Allotter, Direct Deposit System, Organization, Recipient, and Scheduled Tour of Duty for Leave Purposes. These definitions are no longer required.	Deletion
Multiple	Updated the definitions of Beneficiary, Foreign National, and National Guard Technician.	Revision
Multiple	Added the definition of Foreign National Employee and Non-appropriated Funds Employee.	Revision
Data Element Value	Deleted the definition for Data Element Value. Definition is same as the definition for Data Element.	Deletion
Limitations on Premium Pay	Changed the term Pay Limitations to Limitations on Premium Pay for consistency within Volume 8.	Revision
Thrift Savings Plan	Revised the definition of Thrift Savings Plan (TSP) to include the Roth option for TSP.	Revision

Table of Contents

VOLUME 8: “DEFINITIONS”	1
Absence Without Leave (AWOL)	5
Administrative Offset	5
Administrative Workweek	5
Advance of Pay	5
Agency	5
Advanced Compensatory Time for Religious Reasons	5
Allotment.....	5
Allottee	5
Alternative Work Schedule (AWS)	5
Annuitant.....	6
Appropriated Fund	6
Availability Pay.....	6
Basic Pay	6
Basic Work Requirement	6
Basic Workweek	6
Base Realignment and Closure (BRAC).....	6
*Beneficiary	6
Buy- Back of Leave	7
Calendar Year.....	7
Civil Service Retirement System (CSRS).....	7
Civil Service Retirement System Offset (CSRS-Offset)	7
Commercial Garnishment	7
Compensatory Time Off	7
Compressed Work Schedule	7
Continental United States (CONUS)	8
Continuation of Pay.....	8
Core Hours	8
Credit Hours	8
Customer Service Representative (CSR)	8
Data Element	8
Debt	8
Deductions.....	9
Defense Civilian Pay System (DCPS)	9
Departmental Reporter	9
Disposable Pay	9
Due Process	9
Emergency Medical Technician (EMT).....	10
Employee.....	10
Employer Identification Number (EIN)	10
Entitlement	10
Environmental Differential Pay (EDP)	10
Executive Schedule (EX) Employees	10
Fair Labor Standards Act (FLSA).....	10

Table of Contents (Continued)

Family and Medical Leave Act (FMLA)	10
Federal Agency	11
Federal Employees' Retirement System (FERS).....	11
Federal Reserve System	11
Financial Institution	11
Fiscal Year (FY).....	11
Foreign Areas	11
Foreign National.....	11
*Foreign National Employee	11
Garnishment	12
Holiday Work.....	12
Intermittent Work Schedule	12
Involuntary Repayment.....	12
Irregular or Occasional Overtime Work	12
Leave and Earnings Statement (LES)	12
Leave Record	12
Leave Without Pay (LWOP).....	12
Leave Year	13
Limitations on Premium Pay.....	13
Locality Payment	13
Lump-Sum Leave Pay.....	13
Military Furlough.....	13
Military Leave.....	13
National Guard.....	13
*National Guard Technician	13
Net Pay	13
Nonappropriated Funds (NAFs).....	14
*Nonappropriated Funds (NAF) Employee.....	14
Nonforeign Areas	14
Panama Canal Commission.....	14
Pay (Salary).....	14
Pay Period	14
Pay Record	14
Payroll Certifying Officer	15
Permanent Change of Station (PCS).....	15
Premium Pay	15
Prevailing Rate Employee.....	15
Rate of Basic Pay	15
Reemployed Annuitant.....	15
Regularly Scheduled Work	15
Salary Offset.....	16
Scheduled Overtime Work.....	16
Severance Pay	16
Source Data Automation (SDA) File.....	16

Table of Contents (Continued)

State..... 16

*Thrift Savings Plan (TSP)..... 16

TSP Loan..... 16

Tour of Duty..... 16

United States (U.S.)..... 17

Voluntary Deduction..... 17

Waiver..... 17

DEFINITIONS

Absence Without Leave (AWOL)

Absence from a place of duty without permission or authorization.

Administrative Offset

Withholding of money payable by the United States (U.S.), or held by the U.S. for, a debtor to satisfy a debt the debtor owes the U.S and includes offset from salary (pay).

Administrative Workweek

Any period of 7 consecutive 24-hour periods designated in advance by the head of the agency. See 5 United States Code (U.S.C.) [6101](#), 5 Code of Federal Regulations (C.F.R.) [532.501](#), and 5 C.F.R. [550.103](#).

Advance of Pay

Single lump-sum payment authorized with each permanent change of station to a post in a foreign area.

Agency

An Executive agency or military department as defined by 5 U.S.C. [102](#), [105](#), [5541](#), and 5 C.F.R. [550.103](#).

Advanced Compensatory Time for Religious Reasons

Compensatory time requested by the employee and granted by the supervisor in order for the employee to [meet](#) religious requirements. See 5 U.S.C. [5550a](#).

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.

Alternative Work Schedule (AWS)

An arranged tour of duty [that](#) varies from a regular tour of duty and includes flexible and compressed work schedules. See the U.S. Office of Personnel Management [\(OPM\) website](#).

Annuitant

A retired federal employee or his/her survivor who is receiving payments from OPM.

Appropriated Fund

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

Availability Pay

Premium pay provided for criminal investigators in job series 1811 and 1812 **who are** 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, **basic pay is** 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.

Basic Work Requirement

The number of hours, excluding overtime hours, which an employee must work or otherwise account for by leave, credit hours, holiday hours, excused absences, compensatory time off, or time off as an award. See 5 U.S.C. [6121](#).

Basic Workweek

For a full-time employee, a basic workweek is the 40-hour workweek established in accordance with 5 C.F.R. [610.111](#). Unless specifically designated, a basic workweek for full-time employees is five 8-hour days, Monday through Friday. See 5 C.F.R. [610.121](#).

Base Realignment and Closure (BRAC)

The congressionally authorized process under 10 U.S.C. [2687](#) that gives 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

For purposes of Volume 8, a beneficiary is the person or persons authorized by law to receive the employee’s unpaid compensation. Person or persons may include a legal entity, or the estate of the deceased employee. See 5 C.F.R. [178.203](#) and 5 U.S.C. [5582](#).

Buy- Back of Leave

The process by which an employee makes arrangements with the civilian payroll office (PRO) 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. [8331 to 8351](#). CSRS was replaced by the Federal Employees Retirement System (FERS) under 5 U.S.C. [Chapter 84](#) 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 under 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, a [commercial garnishment](#) is 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.

Compensatory Time Off

Time off granted in lieu of pay for an equal amount of time spent in irregular or occasional overtime work. See 5 U.S.C. [5543](#).

Compressed Work Schedule

For a full-time employee consists of an 80-hour biweekly basic work requirement [that](#) is scheduled by an agency for less than 10 workdays. For a part-time employee [means a](#) biweekly basic work requirement of less than 80 hours [that](#) is scheduled by an agency for less than 10 workdays. See 5 U.S.C. [6121\(5\)](#).

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.

Core Hours

Designated hours and days during which an employee covered by a flexible work schedule is required to be present for duty. See 5 U.S.C. [6122\(a\)\(1\)](#).

Credit Hours

An employee elects to work with the approval of his or her supervisor [that is](#) in excess of the employee's basic work requirements under a flexible work schedule. See 5 U.S.C. [6121\(4\)](#).

Customer Service Representative (CSR)

The liaison between the employee and the payroll office that provides assistance in resolving pay and leave issues.

Data Element

A named identifier of each of the entities and their attributes that are represented [within the Defense Civilian Pay System \(DCPS\)](#).

Debt

Any amount of money or any property owed to a Department of Defense (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 non-appropriated fund instrumentality are not debts owed the U.S. 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 decision [issued by a court or administrative body](#);
- b. Those for benefits specifically authorized by law, such as health and life insurance; and
- c. Voluntary personal allotments to a designated [allottee](#).

Defense Civilian Pay System (DCPS)

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 ([TSP](#)) reporting.

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.

Due Process

[For purposes of Volume 8, due process refers to legal](#) proceedings carried out in accordance with established [law](#) and regulations for the [connection with the](#) collection of debts due the U.S.

Emergency Medical Technician (EMT)

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

Employee

An employee refers to an individual appointed to a position in DoD and paid from appropriated, revolving, or trust funds. See 5 U.S.C. [2105](#) and 5 U.S.C. [5541\(2\)](#).

Employer Identification Number (EIN)

A nine-digit number the Internal Revenue Service 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)

Paid for a duty involving unusually severe hazards or working conditions.

Executive Schedule (EX) Employees

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 to 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.

Family and Medical Leave Act (FMLA)

Prescribes an entitlement to a total of 12 administrative workweeks of unpaid leave during any 12-month period for certain family and medical needs. FMLA allows employees to use or substitute up to 26 weeks of accrued or accumulated sick leave for unpaid FMLA leave to care for a seriously injured/ill covered service member as authorized by the fiscal year (FY) 2008 National Defense Authorization Act (NDAA) including up to 30 days (240 hours) of advance sick leave. See 5 C.F.R. [630, subparts D and F](#).

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 in 5 U.S.C. Chapter 84 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 31 C.F.R. [210](#) to serve as a government depository.

Fiscal Year (FY)

The period starting October 1 and ending September 30.

Foreign Areas

Defined in the Department of State Standardized Regulations ([DSSR](#)) as any area situated outside of the U.S., the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, and the possessions of the U.S.

Foreign National

A foreign national is a person who is not a citizen or national of the United States.

*Foreign National Employee

For the purposes of Volume 8, a foreign national employee is an individual who is employed by or performing work for U.S. forces outside the United States, its territories, and possessions in a system of employment. See Department of Defense Instruction ([DODI 1400.25, Volume 1231](#)).

Garnishment

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).

Holiday Work

Non-overtime work performed by an employee during a regularly scheduled daily tour of duty on a holiday designated in accordance with 5 C.F.R. [610.202](#). See 5 U.S.C. [5546](#).

Intermittent Work Schedule

Employment on an irregular or occasional basis, without a regularly scheduled tour of duty. See 5 C.F.R. [340.401](#).

Involuntary Repayment

Recovery of debt owed to the Federal Government by means of salary offset under 5 U.S.C. [5514](#) by deduction from the current pay of employee without his or her consent.

Irregular or Occasional Overtime Work

Overtime work that is not part of an employee's regularly scheduled administrative workweek. See 5 C.F.R. 532.501.

Leave and Earnings Statement (LES)

A document provided to each employee showing gross pay, deductions, 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

The amounts of leave earned and used, and the balance available.

Leave Without Pay (LWOP)

A temporary non-pay 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 of the following calendar year.

Limitations on Premium Pay or Pay Caps

The maximum biweekly and aggregate limitations for premium pay. See 5 C.F.R. [550.105](#).

Locality Payment

A locality-based comparability payment, payable to [General Schedule](#) (GS) employees under 5 U.S.C. [5304](#) and 5 C.F.R. [531, subpart F](#). See 5 C.F.R. [531.602](#).

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 hired under 32 U.S.C. [709](#) and does not include [National Guard Bureau employees hired under Title 5 of the U.S. Code or other authority](#).

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.

*Nonappropriated Funds (NAF) Employee

A civilian employee who is paid from nonappropriated funds of the Army and Air Force Exchange Service, Navy Exchanges, Marine Corps exchanges, Coast Guard exchanges, or any other instrumentality of the United States under the jurisdiction of the armed forces which is conducted for the comfort, pleasure, contentment, or physical and mental improvement of members of the armed forces. See 5 U.S.C. [2105\(c\)](#) and [DoDI 1400.25, V1401](#).

Nonforeign Areas

The states of Alaska and Hawaii, the Commonwealths of Northern Mariana Island and Puerto Rico, territories and possessions of the U.S. 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

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, [premium pays](#), and allowances), [allotments](#), any 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.

Premium Pay

The dollar value of earned hours of compensatory time off and additional pay authorized by 5 U.S.C. Part III, Subpart D, [Chapter 55, Subchapter V](#), and includes pay for overtime, night, Sunday, or holiday work, stand by duty, administratively uncontrollable overtime work or availability duty. See 5 C.F.R. [550.103](#).

Prevailing Rate Employee

An individual employed in: a particular trade or craft, or other skilled mechanical craft; or in an unskilled, semiskilled, or skilled manual labor occupation; or any other individual in a position having trade, craft or laboring experience and knowledge as the paramount requirement. See 5 U.S.C. [5342](#).

Rate of Basic Pay

The rate of pay fixed by law or administrative action for the position held by the employee, to include locality pay, and special pay adjustments for law enforcement officers, but does not include any other types of pay. See 5 C.F.R. [531.203](#).

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.

Regularly Scheduled Work

Work scheduled in advance of an administrative workweek under an agency's procedures for establishing workweeks in accordance with 5 C.F.R. [610.111](#), excluding any such work to which availability pay under 5 C.F.R. [550.181](#) applies. See 5 C.F.R. [550.103](#).

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.

Scheduled Overtime Work

Overtime work that is scheduled and approved prior to the beginning of the employee's regularly scheduled administrative workweek.

Severance Pay

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. See 5 U.S.C. [5595](#).

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 U.S., including the Commonwealth of Puerto Rico.

*Thrift Savings Plan (TSP)

The tax-deferred savings plan established under 5 U.S.C. [8431 to 8440f](#). The Thrift Savings Plan Enhancement Act of 2009, [Thrift Savings Plan Bulletin 11-U-2](#), authorized TSP to add a Roth 401(k) feature to the plan, in addition to the current traditional contribution plan. See [tsp.gov](#) for additional information.

TSP Loan

Employees and members of the Uniformed Services from their TSP accounts in accordance with the requirements at 5 U.S.C. [8433\(g\)](#).

Tour of Duty

The hours of a day (a daily tour of duty) and the days of an administrative workweek (a weekly tour of duty) that make up an employee's regularly scheduled administrative workweek. See 5 C.F.R. [610.102](#).

United States (U.S.)

The 50 states and the District of Columbia, unless otherwise qualified.

Voluntary Deduction

Deduction from an employee's pay that 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.