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Pay, Leave & Benefits

Privacy Policy

- OS GetServices
- Beckley Finance Center (BFC)
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- Discovery Directory
- EBIS-Employee Benefits Information System
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- Employee Suggestion Program
- ES Tracker
- Forms
- GovTrip
- GRAS (TRAS)
- HR Connect
- HR Reporting Center
- IPS
- IRS Career Opportunities
- NFC-Employee Personal Page
- Online 5081
- SHIMS
- TAPS-SETR
- Thrift Savings Plan (TSP)
- TRIMS Learn and Lead 24x7

Contact ERC

Emergency Military Leave - Salary Considerations

In addition to the [Military Q & As on the OPM website](#) if you or any of your employees have been called up to serve in the military – specifically to aid or assist domestic civilian authorities, enforce the law, protect life and property or in support of a contingency operation, read the Q & As listed below.

I have been called up for active military duty for the purpose of providing military aid to assist domestic civilian authorities to enforce the law or protect life and property. How much emergency military leave am I entitled to?

You are entitled to 22 days (176 hours) of emergency military leave for this purpose. If you choose to charge emergency military leave for this active duty time, your civilian pay is reduced by the amount of military pay for the days of military leave. However, if you take annual leave, credit hours or compensatory time absent) you may retain your civilian and military pay. If you choose to charge LWOP, you will not receive civilian pay; only your military pay, which you may keep.

What do I need to do?

You should notify your manager as soon as you receive word that you will be called to duty and let him or her know how you would like your IRS time and attendance record posted to reflect your absence (e.g. annual leave, credit hours, compensatory time absent or LWOP) if you exhaust the amount of emergency military leave which is available to you.

Also, you must submit all military orders and earnings statements (send or fax) for the periods which fall within the 22-day emergency military leave period. If possible, you or a family member may provide earnings information to your manager or to the Memphis Payroll Center at the following address:

IRS, Memphis Payroll Center
P.O. Box 30309
Mail Stop 944
Memphis, TN 38130
Fax: 901-395-1215

Managers receiving orders and/or earnings statements must submit these documents to the Memphis Payroll Center at the address/fax above.

The Payroll Center will calculate any difference in pay and take the necessary action to establish accounts receivable if appropriate.

Can I keep my military pay and my civilian pay?

Only if you charge your absence to annual leave, credit hours taken, compensatory time off or LWOP rather than emergency military leave. The law requires a mandatory reduction in civilian pay for employees granted emergency military leave authorized by 5 USC 6323(b)(Public Law 90 599). You must turn in the military base pay you receive to the IRS for the days of absence that occur on workdays. You must repay an amount equal to the military pay received (less any travel, transportation, or per diem allowances) up to the amount of your civilian pay.

Can I retain any military pay?

You may retain military pay received for regularly scheduled non-work days. Also, if the military pay exceeds your civilian pay, you may retain only the excess military pay. (See generally, 49 CG 233). Please remember that the military pay offset applies only to the 22 days emergency military leave granted for law enforcement duty

How do I repay any amount to the IRS?

A debt will be established in the payroll system in order to collect this type of indebtedness. You will receive a bill from the National Finance Center for the amount owed.

Will my W-2 be affected by this type of military leave?

If you repay the indebtedness by the end of the tax year the Form W-2 will not be adversely impacted. However, if the indebtedness is not repaid, the remaining balance of the indebtedness will be displayed as income on your Form W-2.

Where can I find more information?

In addition to reviewing the Military FAQs on the ERC website, you may [Contact the ERC](#) .



[Printer Friendly Format](#)