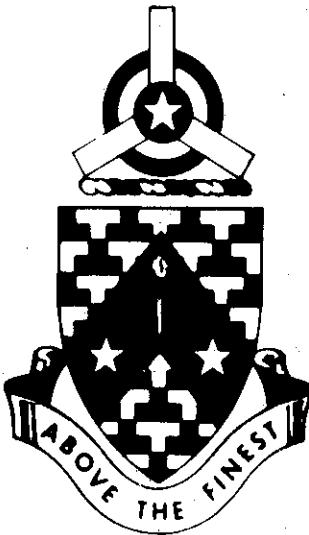


# PROGRAMMED TEXT

PAY AND ALLOWANCES

WD-20



OCTOBER 1967

UNITED STATES ARMY  
PRIMARY HELICOPTER SCHOOL  
FORT WOLTERS, TEXAS

# PROGRAMMED TEXT

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**PROGRAM TEXT****FILE NO:**

PT-01300

**PROGRAM TITLE**

Pay and Allowances

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**POI SCOPE:** Warrant Officer Candidates orientation to Pay and Allowances to include: determining pay entitlements, DA Form 2139, requirements for incentive pay qualification , and the effects of suspension on incentive pay.

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**INSTRUCTOR REFERENCES:**

Department of the Army Military Pay and Allowances Manual, Chapter 3, paragraph 10201-10214, 20101-20114, 30101-30137, 30201-30210, 30601-30605, tables 1-2-7, 2-1-1, 2-1-2, 2-1-3, 2-1-4, 2-1-5, 3-2-9, AR 600-107, paragraph 1, 2.

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**PREPARED BY:**

TFPL

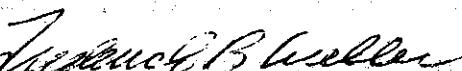
**DATE:**

October 1967

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**REVISED BY:****DATE:**

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**APPROVED BY:**  
FREDERICK B. WELLER, LTC  
Dir, TP&A Div**DATE:** 19 Feb 68

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## PREFACE

This period of Instruction is about

MONEY, YOUR MONEY

During this instruction, you will receive the information necessary to determine exactly how much you should be paid and what your personal responsibilities are to insure that you receive all benefits you are authorized.

Read each page carefully, answer the questions, and then turn the page. The answers to each question will be at the top of the next page.

If you do not select the right answer, cross out the answer you selected, mark the right answer, review any part that confused you, and then continue to work.

Turn to the next page, and read the objectives.



Your monthly military pay is computed on the basis of a 30 day month regardless of the calendar days in the month.

A WOC attending the course of instruction here and at Fort Rucker is considered an E-5, for pay purposes, unless a higher grade was held prior to reporting for the course. The effective date of advancement to E-5 is the first day that class is scheduled to begin for the course. If this date is after the first of the month, that month's pay would be prorated for the actual number of days served as an E-5.

WOC Jones was advanced from E-3 to E-5 effective the 27th of August. Date orders are effective is the first day paid as an E-5.

$$27 - 28 - 29 - 30 = 4 \text{ days}$$

Would be paid 26 days as E-3.

Would be paid 4 days as E-5.

WOC Smith began the course on the 20th of February; he was advanced from E-3 to E-5 on that date. How many days would he be paid as an E-3? 10 E-5? 10

19 days as an E-3

11 days as an E-5

---

Base pay is determined by the individual pay grade and total years of service (longevity) for pay purposes. Service for pay purposes is a combination of active and inactive service. Inactive service includes, but is not limited to:

- a. Army, Air Force, Navy, Marine or Coast Guard Reserve.
- b. Army or Air National Guard.

WOC Jones has one year of Army Reserve time plus nine months of active duty. Utilizing the chart on page 34 determine the base pay he would receive for 1 month.

- a. \$260.70
- b. \$211.50
- c. \$245.10

00.00

DA

b. \$211.50

---

Incentive (flight) Pay is determined by the individuals pay grade and total years of service. If you are placed on/or taken off flying status orders after the first day of the month, you would have to pro-rate this pay by dividing the amount of incentive pay you are authorized by 30 and then multiplying this daily amount by the number of days that you had been on flying status that month.

Example: WOC Jones, E-5, is placed on flight status by competent orders on the 27th of Feb. He is entitled to \$60.00 per month as incentive pay.

\$60.00 divided by 30 = \$2.00 per day X 4 days = \$8.00 for month of February.

WOC Jones finished the course at Fort Wolters on the 20th of September and was removed from flight status effective 21st of September in accordance with existing regulations. He was again put on flight status orders at Fort Rucker on the 27th of the month. His pay grade is E-5, and he has under two years of service. Utilizing the Incentive Pay Scale located on page 35 determine the amount of incentive pay he would receive for the month of September.

a. \$48.00

b. \$40.00

c. \$14.00

a.  $60 + 30 = 2 \times (21 + 3) = \$48.00$

---

Basic allowance for quarters is payable to all members of the Army with legal dependents. BAQ rates are determined by pay grade and whether member has dependents. Longevity does not apply except in the grade of E-4.

- a. Members whose dependents are not occupying government quarters are authorized BAQ.
- b. Members, below the grade of O-4, who do not have dependents will draw BAQ only if they have been authorized to live off post due to lack of adequate quarters.
- c. Members, may be permitted to occupy post facilities and draw BAO providing their dependents do not occupy government quarters.

WOC Jones, E-5, living in the barracks, is married and his wife is living off post. Turn to page 36, and determine what amount of BAQ WOC Jones is entitled to.

- a. \$70.20
- b. None
- c. \$105.00

c. \$105.00

Federal Income Tax must be paid by all service members on the following:

1. Base Pay
2. Incentive (flight) Pay
3. Special Pay (FDP, Hostile Fire, Proficiency Pay and etc.)

Allowances, with exception of dislocation allowance, are not taxable.

W01 Jones whose base pay is \$315.00 quarters allowance \$110.10, and incentive pay \$100.00 would be subject to withholding of Federal Income Tax for the total of:

- a. \$100.00
- b. \$315.00
- c. \$415.00
- d. None

c. \$415.00

---

The Federal Insurance Contribution Act (FICA), commonly called Social Security, covers Military personnel of all grades. Deductions are imposed on base pay only, at the present rate of 4.4%.

WOC Jones whose base pay is \$315.00 and flight pay is \$100.00 would pay FICA taxes on:

a. \$100.00

b. \$398.20

c. \$315.00

d. None

---

DISLOCATION ALLOWANCE. Military personnel who are authorized transportation of dependents at Government expense may be authorized a dislocation allowance when moving in connection with a permanent change of station (PCS). This cash allowance is equal to one month's basic allowance for quarters. It is not payable on orders from home to first duty station, from last duty station to home, or when on temporary duty (TDY) status.

Circle the letter(s) of the situation(s) listed below which would authorize the individual Dislocation Allowance.

- a. WO1 Jones, single, with no dependents, moves from Fort Wolters, Texas to Fort Benning, Georgia on a PCS.
- b. WO1 Smith, married, PCS from Fort Gordon, Georgia to Fort Benning, Georgia, moves his dependents with him.
- c. WO1 Baker, married, TDY from Fort Rucker to Fort Benning moves his family with him.

b. WO1 Smith, married, PCS from Fort Gordon, Georgia to Fort Benning, Georgia moves his dependents with him.

---

The Allotment System is provided to help service members adjust their personal and family finances. It is a privilege and a convenience which each service member is authorized to use. An allotment is usually initiated and terminated by the service member. Under exceptional circumstances (Individual owes US Army Money or a dependent has convinced proper authority that service member is not properly supporting dependents) the U.S. Army may arbitrarily initiate or terminate service members allotments. Under no circumstance may a service member's dependent either initiate or terminate an allotment. Allotments may be used to buy U.S. Savings Bonds, payment of premium on U.S. Government Life Insurance, send money to a savings or checking account, and to pay premiums on Commercial Life Insurance on the life of the service member. Allotments may not be used to pay personal debts directly to individuals or firms.

WO1 Jones desires to initiate an allotment which would pay the premiums on a Commercial Life Insurance Policy on himself. This allotment (is) (is not) authorized. Cross out term which does not apply.

Is Authorized

A Military Pay Voucher, DA Form 2139, accompanies each months payment. You receive a copy of the Military Pay Voucher (MPV) for your own files. This form gives you an exact account of what your entitlements are, what has been deducted, exactly how much you are to be paid that month, and lists pay codes and abbreviations on the back of the form.

Turn to page 37 for example of MPV and determine how WO1 Brook was paid for that month.

- a. Cash
- b. Check received at Finance
- c. Check sent to bank.

b. Check sent to Ft Sill National Bank

Multiple payments for same entitlements, such as Incentive Pay or Basic Allowance for Quarters (BAQ), are explained in the remarks section (Section 11) and the additional amounts are listed in blocks 17 or 25 under entitlements section as well as blocks which are normally utilized.

ENTITLEMENTS		CODE	AMOUNT	
12. <input type="checkbox"/> AMOUNT UNPAID LAST ACCOUNT		90		
13. <input type="checkbox"/> BASIC PAY <input type="checkbox"/> GRADE	14. YRS.	51		
15. <input type="checkbox"/> BASIC PAY <input type="checkbox"/> GRADE	16. YRS.	51		
17. <input type="checkbox"/> Flt/Crnn JAN FEB		756	210	00
18. <input type="checkbox"/> FOREIGN DUTY PAY		64		
19. <input checked="" type="checkbox"/> INCENTIVE/SPECIAL PAY Flt/Crnn MAR APR			210	00
20. <input type="checkbox"/> UNIF & CLO MON ALLOW		60		
21. <input type="checkbox"/> SUB ALLOWANCE - OFF		55		
22. <input type="checkbox"/> QUARTERS ALLOWANCE		89		
23. <input type="checkbox"/> SUB ALLOWANCE - EM				
24. <input type="checkbox"/> PROFICIENCY PAY		69		
25. <input type="checkbox"/>				
26. TOTAL ENTITLEMENTS		951		

Turn to page 37 and determine how much BAQ WO1 Brook received on the MPV.

- a. \$12.45
- b. \$110.10
- c. \$122.55
- d. \$210.00

C. \$122.55

---

Uniform Allowance will be paid on a one time basis upon acceptance of the appointment as a Warrant Officer. This allowance is \$200.00 and is intended for the purchase and maintenance of uniforms that a W.O. must have that were not required of him as an enlisted man.

W01 Jones receives \$200.00 clothing allowance on the 15th of August. How much will he receive at the end of September?

- a. \$3.60
- b. \$6.30
- c. \$200.00
- d. None

d. None

Basic allowance for subsistence (BAS) is paid to all Commissioned & Warrant Officers at the same rate, \$47.88 per month. This allowance is not taxable. BAS is prorated on the first and last month of the officers service.

WOC Jones accepts appointment as a WOL on the 1st of the month.  
His entitlements to BAS for the month amount to:

a. \$45.00  
b. \$47.88  
c. \$46.45

b. \$47.88

WOC Jones accepts an appointment as a WO1 and is designated an army aviator with the date of the orders being the 1st day of the month. He has over two years of service for pay purposes. He is married and living in government quarters with his family.

Circle correct response below:

a. Utilizing basic pay rate scale on page 34, the amount WO1 Jones would receive as base pay is correct/incorrect on DA Form 2139 below.

b. Utilizing Incentive Pay rate chart on page 35, WO1 Jones' flight pay as a WO is correct/incorrect.

c. Utilizing BAQ rate scale on page 36, the amount Jones received as a WO1 is correct/incorrect.

ENTITLEMENTS		CODE	AMOUNT	
12. <input type="checkbox"/>	AMOUNT UNPAID LAST ACCOUNT	90		
13. <input checked="" type="checkbox"/>	BASIC PAY <input type="checkbox"/> GRADE	14. YRS. 2	51	361 20
15. <input type="checkbox"/>	BASIC PAY <input type="checkbox"/> GRADE	16. YRS. 51		
17. <input type="checkbox"/>		<input type="checkbox"/>		
18. <input type="checkbox"/>	FOREIGN DUTY PAY <input type="checkbox"/>	64		
19. <input checked="" type="checkbox"/>	INCENTIVE/SPECIAL PAY <input type="checkbox"/>		105	00
20. <input type="checkbox"/>	UNIF & CLO MON ALLOW <input type="checkbox"/>	60		
21. <input type="checkbox"/>	SUB ALLOWANCE - OFF <input type="checkbox"/>	53		
22. <input type="checkbox"/>	QUARTERS ALLOWANCE <input type="checkbox"/>	89		
23. <input type="checkbox"/>	SUB ALLOWANCE - EM <input type="checkbox"/>			
24. <input type="checkbox"/>	PROFICIENCY PAY <input type="checkbox"/>	69		
25. <input type="checkbox"/>		<input type="checkbox"/>		

- a. Correct
- b. Correct
- c. Correct - BAQ, Block 22, is not authorized because dependents are occupying Government quarters, therefore would remain blank.

---

WO1 Jones goes to personnel and initiates the following allotments:

Class B \$18.75 per month for savings bond

Class E \$13.17 per month for Commercial Life Insurance

Utilizing the situation above, determine whether the allotment section of WO1 Jones' military pay voucher is correct.

- a. Yes
- b. No

COLLECTIONS			
ALLOTMENTS	AMOUNT	AMOUNT	
27. CLASS E	13 17		
28. CLASS E			
29. CLASS B			
30. CLASS			
31. CLASS B (Savings Bond)	18 75		
32. CLASS			
33. CLASS Q			
34. TOTAL ALLOTMENTS	CODE 19	31	92

a. Yes

Total collections (Block 42 the total of allotments and taxes) is subtracted from total entitlements (Block 26) to determine amount due service member. (Block 44)

	26. TOTAL ENTITLEMENTS	951		
46. TO DISBURSING OFFICER: Request payment of above account which I certify is true and just, and correctly reflects all pertinent financial data concerning the service member. Applicable statements on reverse made a part hereof.	42. TOTAL COLLECTIONS	902		
	43. AMOUNT DUE	903		
47. SIGNATURE OF PERSONNEL OFFICER	44. AMOUNT PAID DATE	26		
48. TYPED NAME OF PERSONNEL OFFICER	49. DATE	45. AMOUNT UNPAID CARRIED FORWARD	27	
50. RECEIPT OF AMOUNT SHOWN AS PAID IS ACKNOWLEDGED		51. SIGNATURE OF PAYEE (Or Check No.)		

W01 Jones, being paid in cash, determines that the amount he is to be paid as shown in block 44 is not correct. He should read block 50 and:

a. Refuse to sign MPV

b. Line out amount shown and insert amount you know you should be paid

c. Sign MPV & then go to see Finance personnel to correct it.

d. Assume MPV is correct, and not do anything about it

c. Sign MPV, then go to see Finance personnel to correct it.

---

Prior to his appointment as a Warrant Officer and being placed on flying status as an army aviator, WO1 Jones was not concerned with flying a specific amount of time to qualify for incentive pay. But, as an army aviator it is now WO1 Jones' personal responsibility to qualify for incentive pay. The unit operations officer monitors WO1 Jones' flying time, and once he has accomplished the necessary flight requirements will sign and submit a DD Form 122 statement for performance of hazardous duty to Finance certifying that WO1 Jones is entitled to incentive pay.

List the following in correct sequence.

- 3 a.  WO1 Jones receives incentive pay.
- 1 b.  WO1 Jones flies required time to qualify for incentive pay.
- 2 c.  Unit Operations Officer signs and submits DD Form 122 to finance.

An Army Aviator must have a minimum of four hours a month for flight pay purposes. The first 4 hours flown are applied to the month they are flown in.

In the example below, WO1 Jones receives flight pay for which months?

SEP	OCT	NOV	DEC
4	4	3	4

a. Sept, Oct, Nov & Dec.

b. Sept, Oct & Dec.

c. Oct, Nov & Dec.

b. Sep, Oct, Dec

---

Due to his being on leave, WO1 Jones did not fly the required four hours in June. Although he would not receive incentive pay at the end of this month, he has now entered a three month grace period during which he can make this time up.

A grace period starts the month that an aviator does not fly the required four hours and can be terminated either by flying a total of eight hours prior to the end of the second month, or by flying a total of 12 hours prior to the end of the third month.

EXAMPLE:      

JUN	JUL
3	5

      or      

JUN	JUL	AUG
0	2	10

WO1 Smith flew two hours during the month of January. In order to receive incentive pay for the month of January, he must:

- a. Fly 6 hours prior to the end of February.
- b. Fly 10 hours prior to the end of March.
- c. Either of the above.

c. Either of the above

If an aviator does not fly a total of 12 hours within the three month grace period, he will lose flight pay for those months that he did not meet the four hour requirement.

EXAMPLE:	MAY	JUN	JUL
	2	2	6

In the example above the aviator would be paid for June and July. Four of the six hours flown in July are for July, two hours are moved back to June. There is no way May can be made up.

W01 Jones flew hours as shown below. Circle the months he would be paid for at the end of October.

AUG	SEP	OCT
0	3	8

Grace periods may run "Back to Back" (JUN, JUL & AUG) (SEP, OCT & NOV) ONLY if the aviator has flown the required number of hours to terminate the first grace period

EXAMPLE 1:	MAY	JUN	JUL
	0	8	

In Example 1, the aviator has terminated grace period in June and would receive incentive pay for May and June at the end of June. He could start a new grace period in July.

EXAMPLE 2:	MAY	JUN	JUL	AUG
	2	3	7	

In Example 2, the aviator flew a total of 12 hours within the 3 month period therefore he would receive incentive pay for May, June and July at the end of July. A new grace period could start in August. Turn to page 35 for example of how multiple incentive payments would be entered on MPV, then come back and answer question below.

WO1 Jones flew the hours shown in the chart below.

SEP	OCT	NOV	DEC	JAN	FEB
4	0	3	9	2	10

1. Circle the months for which he would be paid incentive pay for at the end of December.

2. Underline the months for which he would be paid incentive pay for at the end of February.

SEP OCT NOV DEC JAN FEB

Grace periods may not run "Back to Back" if an aviator has not flown enough time to successfully terminate the first grace period. The aviator under these circumstances cannot start a new grace period until the month following a successful month (Flown 4 hours) which was not part of the original grace period.

EXAMPLE:

OCT	NOV	DEC	JAN	FEB	MAR
0	2	6	0	4	
period not			need 4		New period
successfully			hour		may be started
completed			month in		
			between to		
			be eligible		
			to start		
			new grace		
			period		

WO1 Jones flew the hours shown below. Circle the original grace period. Underline the month the second grace period began.

SEP	OCT	NOV	DEC	JAN	FEB	MAR
4	2	4	5	2	4	2

SEP OCT NOV DEC JAN FEB MAR

An Army Aviator can also accumulate excess time that will fulfill his incentive pay requirements up to 5 months in advance. Excess time is that time flown which is over 4 hours in any month.

EXAMPLE 1:	MAY	JUN	JUL	AUG	SEP
	6	2	12	0	0

In example 1, the aviator would be paid for June as he had 2 extra hours in May. In July he accumulated 8 excess hours which would qualify him for August and September.

In example 2, the aviator would not be paid for December as the excess time is more than 5 months away from the month where he needs it. Those hours flown (up to 4) must be applied to the month they are flown in (see June & July in example below). Aviator would start grace period in December.

EXAMPLE 2:		MAY	JUN	JUL	AUG	SEP	OCT	NCV	DEC
	Hours Flown	30	4	4	1	4	2	4	0
	Excess Time	26	26	26	23	23	21	0	

Considering accumulated time only and using flying time below circle those months WO1 Jones would be entitled to incentive pay.

	MAY	JUN	JUL	AUG	SEP	OCT	NOV
Hours Flown	10	2	4	4	2	4	2

MAY	JUN	JUL	AUG	SEP	OCT	NOV
-----	-----	-----	-----	-----	-----	-----

Even though an aviator does not terminate grace period by flying the required time, time flown in excess of 4 hours per month may be used as accumulated time and used as such. Aviator would be paid for month of August by utilizing excess time from June and July.

MAY	JUN	JUL	AUG
0	5	6	1

In the problem below circle those month(s) WO1 Jones would receive incentive pay for.

	JAN	FEB	MAR	APR	MAY	JUN
Hours Flown	4	1	4	6	4	2

When determining if an aviator has qualified for incentive pay, hours flown are applied:

- a. First, to meet the 4 hour requirement for that month.
- b. Second, to terminate existing grace period requirements.
- c. Third, as excess time to qualify aviator for up to 5 months in advance.

**EXAMPLE:**

MONTH	HOURS FLOWN	ENTITLED	BASED ON			TOTAL EXCESS HOURS
			HOURS FLOWN DURING	EXCESS HOURS		
JAN	4	Yes	JAN			
FEB	6	Yes	FEB	+2		2
MAR	3	Yes	3-MAR			1
			1-FEB			
APR	7	Yes	APR	3		4
MAY	0	Yes	1-FEB			0
			3-APR			
JUN	1	No	Begin grace period			

In the exercise below, considering both excess time (accumulated) and the three month grace period, fill in rest of chart.

**FLIGHT EXAMPLES INVOLVING THREE-MONTH PERIOD AND EXCESS TIME**

Month	Hours	Entitlement	Based on Hours Flown During	Excess Hours	Total Hours
FEB	4				
MAR	4				
APR	9				
MAY	5 1/2				
JUN	0				
JUL	1 1/2				
AUG	2				
SEP	4				
OCT	5				
NOV	0				
DEC	3				
JAN	10				
FEB	0				
MAR	0				
APR	0				
MAY	10				

FLIGHT EXAMPLES INVOLVING THREE-MONTH PERIOD AND EXCESS TIME

Month	Hours	Entitlement	Based on Hours Flown During	Excess Hours	Total Excess Hours
Feb	4	Yes	Feb	0	
Mar	4	Yes	Mar	0	
Apr	9	Yes	Apr	5	5
May	5 1/2	Yes	May	1 1/2	6 1/2
Jun	0	Yes	Apr	0	2 1/2
Jul	1 1/2	Yes	Jul 1 1/2; Apr 1; May 1 1/2	0	0
Aug	2 incomplete	No	(Note 1)	0	
Sep	4 grace	Yes	Sep	0	
Oct	5 period	Yes	Oct	1	1
Nov	0	No	(Note 2)	0	1
Dec	3	Yes	Dec 3; Oct 1 (Note 3)	0	0
Jan	10	Yes	Jan	6	6
Feb	0	Yes	Jan	0	2
Mar	0	Yes	Jan 2; May 2	0	0
Apr	0	Yes	May	0	
May	10	Yes	May	0	

NOTES: 1. No excess hours available from previous five months and Grace Period not terminate.

2. Insufficient excess hours available from previous five months. New 3 month period does not begin since requirements were not met for entire 3-month period of Aug-Oct.

3. Excess hour from October used.

TURN TO NEXT PAGE

An aviator injured in an aircraft accident is considered to have met flight requirements for three months and then begins a Grace Period. If the individual had flown the required 4 hours prior to his accident, the three free months would begin the next month.

EXAMPLE: 1 WO1 Jones had 4 hours in January prior to his injury in an aircraft accident.

	JAN	FEB	MAR	APR	MAY	JUN	JUL
Hours Flown	4	0	0	0	0	0	
Entitled	Yes	Free	Free	Free	Grace Period Begins		

An aviator who was injured in an aircraft accident in January did not have 4 hours that month. His three free months begin in January.

In the following situation circle the months that WO1 Jones would be paid for if he were injured in an aircraft accident which occurs in May.

	MAY	JUN	JUL	AUG	SEP	OCT
Hours Flown	1/2	0	0	0	0	2

MAY JUN & JULY

If an aviator is injured in any type of accident other than an aviation accident he is not entitled to three free months.

He begins a Grace Period that month if he did not have 4 hours, either flown or accumulated. He must successfully complete flight requirements for the Grace Period.

	JAN	FEB	MAR		JAN	FEB	MAR	APR
Hours Flown	0	0	12	or	4	0	0	12
Entitled	Yes	Yes	Yes		Yes	Yes	Yes	Yes

In the following situation circle the months that WO1 Jones would be paid if he were injured in an automobile accident which occurred in May.

	MAY	JUN	JUL	AUG	SEP
Hours Flown	4	0	0	0	12

MAY & SEP

If member has accumulated time this can be utilized if he has either an Aviation or non-aviation accident.

EXAMPLE 1:	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN
Hours Flown	24	0	0	0	0	0	0	0	12
Entitled	X	XY	XY	XY	X	X	Z	Z	Z

Months accumulated June - October include the 3 free months normally given to aviation injuries.

X = Accumulated

XY = Accumulated & Free months

Z = Grace Period

EXAMPLE 2: 12 hour accumulated non-aviation accident which occurred in February.

	JAN	FEB	MAR	APR	MAY	JUN
Hours	12	0	0	0	0	12
Entitled	Yes	X	X	Z	Z	Z

X = Accumulated

Z = Grace Period

EXAMPLE 3: 12 hours accumulated aviation accident which occurred in February.

	JAN	FEB	MAR	APR	MAY	JUN	JUL
Hours	12	0	0	0	0	0	12
Entitled	Yes	X	X	Y	Z	Z	Z

X = Accumulated

Y = Free Month

Z = Grace Period

Exercise:

In the following exercise circle the months that WO1 Jones would be paid for if he were injured in an aircraft accident in May.

MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
30	0	0	0	0	0	0	8

MAY JUN JUL AUG SEP OCT NOV DEC

A member is not entitled to be paid incentive pay while he is suspended from flying status. After suspension is revoked, both accumulated time flown prior to suspension and the rules for grace period become effective.

EXAMPLE 1: WO1 Jones was suspended from flight status in May. He had flown 24 hours in April, suspension was revoked in December.

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Hours Flown	24	S	S	S	S	S	S	S	12
Entitled	Yes	X	X	X	X	X	Z	Z	Z

X = Entitled due to accumulated time; but, will not be paid until Dec.

Z = Entitled due to grace period which began in October and was satisfied, but will not be paid until Dec.

EXAMPLE 2: WO1 Jones was suspended from flight status in May. He had flown 12 hours in April, suspension was revoked in December.

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Hours Flown	12	S	S	S	S	S	S	S	12
Entitled	Yes	X	X	No	No	No	No	No	Yes

1. X = Entitles due to accumulated time.
2. Grace period began in July requirements were not met. New grace period will not start until aviator flies 4 hours in one month.

WO1 Smith had flown 20 hours in November and was suspended in December. His suspension must be revoked on 15 May. How many hours must he fly in May to be entitled to incentive pay for the entire period he was suspended?

- a. 4
- b. 8
- c. 12
- d. 16

A member who enters a missing in action status is entitled to all pay and allowances to which he was entitled when he entered this status.

Incentive pay will continue for the entire period member is missing. When member returns to military control he is entitled to flying pay from then on, only if he flies 4 hours the first month he returns as the grace period is considered to have started the month he became missing.

In example below WO1 Jones was listed as missing in action in June and returns to military control in November.

	MAY	JUN	JUL	AUG	SEP	OCT	NOV
Hours Flown	4	0	0	0	0	0	4
Entitled	Yes						

WO1 Jones became missing in action during the month of June and returned in September. Circle the months he would be entitled to receive incentive pay.

MAY	JUN	JUL	AUG	SEP	OCT
4	0	0	0	2	8

When a person travels and performs duty under TDY status, it is the individuals responsibility to maintain records which will allow him to accurately complete and certify to DD Form 1351-2 (Travel Voucher) upon his return to home station. This form is utilized to determine rates of per diem and entitlements. Rates of per diem are computed by Finance personnel and differ in most cases.

Which of the following is a true statement?

- a. Individual automatically receives per diem after returning to home station.
- b. Individual must initiate request and certify to all travel and duty performed.

ANSWER: b. Individual must initiate request and certify to all travel and duty performed.

TABLE 1-2-7

MONTHLY RATES OF BASIC PAY-EFFECTIVE 1 Oct 1967-WARRANT OFFICERS

RANK	Pay Grade	Cumulative Years of Service					
		2 or less	Over 2	Over 4	Over 6	Over 8	Over 10
Chief Warrant Officer	W-4	474.60	509.10	520.80	544.50	568.20	591.90
Chief Warrant Officer	W-3	431.40	468.00	473.70	479.70	514.80	544.50
Chief Warrant Officer	W-2	377.70	408.60	420.30	443.70	468.00	485.70
Warrant Officer	W-1	315.00	361.20	390.90	408.60	426.30	443.70

RANK AND PAY GRADE	Cumulative Years of Service						
	Over 12	Over 14	Over 16	Over 18	Over 20	Over 22	Over 26
Chief Warrant Officer W-4	633.60	663.00	686.70	704.70	728.10	752.10	810.60
Chief Warrant Officer W-3	562.20	580.20	597.60	615.90	639.60	663.00	686.70
Chief Warrant Officer W-2	503.10	520.80	538.80	556.20	573.90	597.60 (max)	
Warrant Officer W-1	462.00	479.70	497.40	514.80	532.80 (max)		

TABLES 1-2-8

MONTHLY RATES OF BASIC PAY-EFFECTIVE 1 Oct 1967-ENLISTED MEMBERS

PAY GRADE (Note 1)	Cumulative Years of Service							
	2 or less	Over 2	Over 3	Over 4	Over 6	Over 8	Over 10	Over 12
E-9							539.10	551.40
E-8						452.40	465.00	477.30
E-7	284.40	340.80	353.40	366.00	378.30	390.30	402.60	415.50
E-6	245.10	297.60	309.90	322.50	335.10	347.10	359.70	378.30
E-5	211.50	260.70	273.00	285.00	303.90	316.20	328.50	340.80
E-4	177.90	223.30	235.50	254.10	266.70 (max)			
E-3	128.70	179.70	192.30	204.60 (max)				
E-2	106.20	148.80	148.80	148.80 (max)				
E-1 4 mos or over	102.30	136.20 (max)						
E-1 under 4 mos	95.70 (max)							

PAY GRADE (Note 1)	Cumulative Years of Service					
	Over 14	Over 16	Over 18	Over 20	Over 22	Over 26
E-9	564.30	576.60	589.20	601.20	632.70	694.20 (max)
E-8	489.90	502.20	514.50	527.10	558.30	620.10 (max)
E-7	434.10	446.40	458.70	465.20	496.20	558.30 (max)
E-6	390.30	402.60 (max)				
E-5	347.10 (max)					

TABLE 2-1-1

## FLYING CREW MEMBER AND SUBMARINE INCENTIVE PAY RATES

Pay Grade	Years of Service										
	Under 2	Over 2	Over 3	Over 4	Over 6	Over 8	Over 10	Over 12	Over 14	Over 16	Over 18
W-4	115.00	115.00	115.00	115.00	120.00	125.00	135.00	145.00	155.00	160.00	165.00
W-3	110.00	115.00	115.00	115.00	120.00	120.00	125.00	135.00	140.00	--	--
W-2	105.00	110.00	110.00	110.00	115.00	120.00	125.00	130.00	135.00	--	--
W-1	100.00	105.00	105.00	105.00	110.00	120.00	125.00	130.00	--	--	--
E-9	105.00	--	--	--	--	--	--	--	--	--	--
E-8	105.00	--	--	--	--	--	--	--	--	--	--
E-7	80.00	85.00	85.00	85.00	90.00	95.00	100.00	105.00	--	--	--
E-6	70.00	75.00	75.00	80.00	85.00	90.00	95.00	95.00	100.00	--	--
E-5	60.00	70.00	70.00	80.00	80.00	85.00	90.00	95.00	--	--	--
E-4	55.00	65.00	65.00	70.00	75.00	80.00	--	--	--	--	--
E-3	55.00	60.00	--	--	--	--	--	--	--	--	--
E-2	50.00	60.00	--	--	--	--	--	--	--	--	--
E-1	50.00	55.00	--	--	--	--	--	--	--	--	--
E-1 (under 4 months)	50.00	--	--	--	--	--	--	--	--	--	--
Aviation cadets	50.00	--	--	--	--	--	--	--	--	--	--

If no amount is shown for a pay grade under cumulative years of service, the amount immediately to the left applies.

**TABLE 3-2-9****MONTHLY RATES OF BAQ**

<b>Pay Grade</b>	<b>Without Dependents</b>	<b>With Dependents</b>		
0-10	\$160.20	\$201.00		
0-9	160.20	201.00		
0-8	160.20	201.00		
0-7	160.20	201.00		
0-6	140.10	170.10		
0-5	130.20	157.50		
0-4	120.00	145.05		
0-3	105.00	130.05		
0-2	95.10	120.00		
0-1	85.20	110.10		
W-4	120.00	145.05		
W-3	105.00	130.05		
W-2	95.10	120.00		
W-1	85.20	110.10		
E-9	85.20	120.00		
E-8	85.20	120.00		
E-7	75.00	114.90		
E-6	70.20	110.10		
E-5	70.20	105.00		
E-4 (Over 4 years)	70.20	105.00		
<b>Pay Grade</b>	<b>Without Dependents</b>	<b>1 Dep</b>	<b>2 Dep</b>	<b>3 or more Dependents</b>
E-4 (4 years or less)	\$60.00	\$90.60	\$90.60	\$105.00
E-3	60.00	60.00	90.60	105.00
E-2	60.00	60.00	90.60	105.00
E-1	60.00	60.00	90.60	105.00

STAPLE

1. LAST NAME - FIRST NAME - MI BROOK, URUN N. W3 215 614		2. SOUNDEX CODE B-635		3. MILITARY PAY VOUCHER		4. CLASS B AGENT VOU NO. 50025 PAID BY	
5. SERVICE NUMBER		6. SOCIAL SECURITY NO.		<input type="checkbox"/> FINAL - REENL <input type="checkbox"/> INITIAL <input type="checkbox"/> FINAL - SEP <input type="checkbox"/> PARTIAL <input type="checkbox"/> CASUAL <input type="checkbox"/> ADVANCE <input type="checkbox"/> REENL. BONUS		7. PICA WAGES 361.20	
8. DATE END OR ENLISTED		9. TERM OF ENL. (Month)		10. NO. OF TAX EXEMPTIONS		11. PAY PERIOD 1-31 AUG 67 75 12. TAXABLE INCOME 781.20	
13. ORGANIZATION AND ADDRESS (Include ZIP Code) HQ, USAPHS, BR A, FLT DIV FORT WOLTERS, TEXAS 76067		14. ENTITLEMENTS		15. CODE		16. AMOUNT	
17. REMARKS  BAQ W/DEP EFF 15 JUL 67. DUE SM DIFF BAQ W/O DEP & BAQ W/DEP 15-31 JUL 67.  DUE SM FLT/CRMN FOR MOS OF MAY, JUN & JUL.  MO HF PAID MAY 0 NO JUN 0 NO JUL 12 NO AUG X  FORT SILL NATL BANK FORT SILL, OKLA 73503		18. <input type="checkbox"/> AMOUNT UNPAID LAST ACCOUNT 90		19. <input type="checkbox"/> BASIC PAY GRADE W-1 51		20. <input type="checkbox"/> 14.YRS. 2 361.20	
		21. <input type="checkbox"/> BASIC PAY GRADE 51		22. <input type="checkbox"/> 16.YRS.		23. <input type="checkbox"/> COLLECTIONS	
		24. <input type="checkbox"/> FLT/CRMN MAY-JUN 67 756		25. <input type="checkbox"/> 210.00		26. <input type="checkbox"/> ALLOTMENTS 35.00	
		26. <input type="checkbox"/> FOREIGN DUTY PAY 64		27. <input type="checkbox"/> CLASS B		28. <input type="checkbox"/> AMOUNT	
		28. <input type="checkbox"/> INCENTIVE/SPECIAL PAY FLT/CRMN-JUL-AUG 56		29. <input type="checkbox"/> CLASS E		30. <input type="checkbox"/> AMOUNT	
		30. <input type="checkbox"/> UNIF & CLO MON ALLOW 60		31. <input type="checkbox"/> CLASS C		32. <input type="checkbox"/> 1.625	
		31. <input type="checkbox"/> SUB ALLOWANCE - OFF 58		33. <input type="checkbox"/> CLASS B		34. <input type="checkbox"/> TOTAL ALLOTMENTS 19.51.40	
		32. <input type="checkbox"/> QUARTERS ALLOWANCE W 89		35. <input type="checkbox"/> CLASS Q		36. <input type="checkbox"/> CODE 46.200	
		33. <input type="checkbox"/> SUB ALLOWANCE - EN 90		37. <input type="checkbox"/> 951.63		38. <input type="checkbox"/> 951.63	
		34. <input type="checkbox"/> PROFICIENCY PAY 69		39. <input type="checkbox"/> 12.45		40. <input type="checkbox"/> 15.05	
		35. <input type="checkbox"/> DIFF BAQ SEE ITEM 11 89		41. <input type="checkbox"/> 781.08		42. <input type="checkbox"/> 102.10	
		36. <input type="checkbox"/> TOTAL ENTITLEMENTS 951		43. <input type="checkbox"/> 951.63		44. <input type="checkbox"/> 102.10	
46. TO DISBURSING OFFICER: Request payment of above account which I certify is true and just, and correctly reflects all pertinent financial data concerning the service member. Applicable statements on reverse made a part hereof.		47. SIGNATURE OF PERSONNEL OFFICER		48. TOTAL COLLECTIONS 902		45. AMOUNT DUE 903	
		49. DATE		50. AMOUNT PAID 26		51. AMOUNT UNPAID 781.08	
50. TYPED NAME OF PERSONNEL OFFICER		52. SIGNATURE OF PAYEE (Or Check No.)		53. AMOUNT PAID 26		54. AMOUNT UNPAID 781.08	
55. RECEIPT OF AMOUNT SHOWN AS PAID IS ACKNOWLEDGED				56. AMOUNT UNPAID CARRIED FORWARD 27		57. SIGNATURE OF PAYEE (Or Check No.)	

DA FORM 1 OCT 63 2139

STAPLE

Form Approved by Comptroller  
General, U.S., 10 Jul 1958

STAPLE

FC USA 1

CRITERION TEST

ON

Pay and Allowances

1. Monthly base pay is computed on:

- a. Number of actual days in that month.
- b. 30 day month no matter how many days in that month.
- c. 31 day month no matter how many days in that month.

2. Compute the amount of money WO1 Jones will receive for incentive pay as a Warrant Officer for February if the effective date of orders placing him on Flight Status is 26 February; and his incentive pay for one month is \$105.00:

- a. \$7.50
- b. \$10.50
- c. \$17.50
- d. \$105.00

Flight Status  
30 days  
30/30/50  
105.00  
17.50

3. The amount paid a Warrant Officer for Basic Allowance for Quarters is determined by:

- a. Longevity
- b. Grade
- c. Grade and whether individual has dependents.
- d. Grade, longevity and whether individual has dependents.

4. WO1 Jones is married and his dependents are occupying government quarters. Utilizing the Basic Allowance for Quarters chart on page 36 determine the amount of money, if any, he would receive for BAQ.

- a. \$110.10
- b. \$85.20
- c. None

5. Service members pay Federal Income Tax on:

- a. All pay and allowances.
- b. Base and incentive pay only.
- c. Base, incentive and special pay such as proficiency pay.
- d. Do not pay income tax.

TEST

6. Amount paid for Basic Allowance for Subsistance is:

- a. Determined by grade and longevity.
- b. Same for all Officers and Warrant Officers.
- c. Determined by grade.
- d. Determined by number of dependents.

TEST  
SAME AS  
#3

7. An allotment can be initiated or terminated by:

- a. United States Army.
- b. Service members
- c. Both of the above.

8. Government allotments may be used:

- a. To purchase US Savings Bonds.
- b. To rent a car.
- c. To pay Doctor's bills.
- d. All of the above.

Down put  
FICA  
Social  
TBS

9. Examine monthly pay voucher (DA Form 2139) on page 36 and determine the total amount of incentive pay WO1 Brook received on this voucher.

- a. \$105.00
- b. \$110.10
- c. \$210.00
- d. \$420.00

10. Finance is informed that you have met your requirements for incentive pay by DD Form 122, Statement for Performance of Hazardous duty.

- a. This form is initiated and signed by finance personnel.
- b. This form is signed and sent forward by crew chief.
- c. This form initiated and signed by Personnel Officer.
- d. This form initiated and signed by Operations Officer and sent to finance.

11. An aviator can terminate a GRACE Period by:

- a. Flying 8 hours prior to the end of the second month.
- b. Flying 12 hours prior to the end of the third month.
- c. Both of the above.

12. In the examples below select the example which would entitle you to incentive pay for the entire period.

JAN	FEB	MAR	APR	MAY
-----	-----	-----	-----	-----

a. 4 0 4 4 8

b. 0 8 0 2 10

c. 0 4 2 12 4

d. 0 4 7 2 8

e. All of the above.

13. If an aviator flies 32 hours during one month this would entitle him to incentive pay for how many months beyond the month he flew in.

a. 3

b. 5

c. 6

d. 7

14. From the examples below select the one(s) which would entitle you to receive incentive pay for all 8 months.

HOURS FLOWN

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG
a.	4	0	4	8	8	0	0	8
b.	14	0	0	4	2	0	8	4
c.	4	0	8	4	0	0	12	4
d.	8	0	8	0	0	12	0	4

e. All of the above.

15. WO1 Jones is injured in an aircraft accident during the month of May. Which of the following examples would allow WO1 Jones to receive incentive pay for the entire period shown?

	MAY	JUN	JUL	AUG	SEP	OCT	NOV
a.	0	0	0	0	0	4	4
<input checked="" type="radio"/> b.	4	0	0	0	0	0	12
c.	4	0	0	4	2	4	4
d.	All of the above.						

BASED ON 11  
B PAY socie

11.8%  
for  
socie  
al

16. WO1 Jones is injured in an automobile accident on 1 May. He is returned to Flying Status in July. Considering flight time as shown below select answer which would allow him to receive incentive pay for the entire period.

Months	APR	MAY	JUN	JUL
Hours Flown	4	0	0	

a. Does not have to fly, automatically receives incentive pay.

b. Must fly 8 hours in July.

c. Must fly 12 hours in July.

d. Must fly 16 hours in July.

INCOME THE  
INCENTIVE  
socie

17. WO1 Jones is suspended from flying status from 1 August until 10 October at which time suspension is revoked. In order to receive incentive pay for the months of August, September and October he must fly hours as shown in which example(s)?

	Month	JUL	AUG	SEP	OCT
a.	Hours Flown	8	0	0	8
b.	Month	JUL	AUG	SEP	OCT
	Hours Flown	4	0	0	12
c.	Month	JUL	AUG	SEP	OCT
	Hours Flown	18	0	0	4
<input checked="" type="radio"/>	d. All of the above.				

18. WO1 Jones has been missing in action for a period of 6 months. In order to begin a new 3 month Grace Period he:

- a. Must fly 24 hours to make up for the time he was missing in action.
- b. Does not need to fly as he automatically starts a new Grace Period.
- c. Must fly 4 hours to accomplish one months requirements during month of return.

KEY TO CRITERION TEST

PAY AND ALLOWANCES

1. B
2. C
3. C
4. C
5. C
6. B
7. C
8. A
9. D
10. D
11. C
12. B
13. B
14. E
15. B
16. C
17. D
18. C