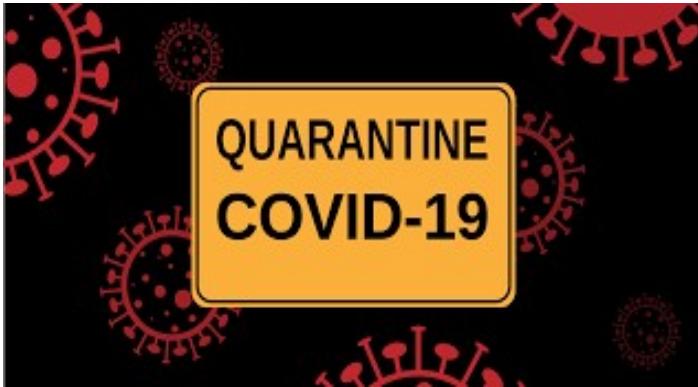




Money Matters

A Finance Office Publication for Moody Air Force Base

Leave Restoration and Tax Deferral



Contact Information

Hours of Operation
Monday-Friday
0900-1400

If you would like to speak with one of our technicians on the phone please schedule an appointment at

23cpts.setmore.com

For any questions or concerns, please create an Inquiry on our Comptroller Services Portal (CSP).

<https://usaf.dps.mil/teams/SAFFMCSP/portal/SitePages/userprofile.aspx>

Amount	Type	Amount	Type
483.40	FEDERAL TAXES	63.37	TSV LO
368.29	FICA-SOC SECURITY	153.97	TRICAR
2040.00	FICA-MEDICARE	36.01	BANK A
	SOLI	29.00	VAT
	STATE TAXES	29.00	
	PAY RELEASED	50	
	SUPPORT/COMM DEBT	381.25	
		306.00	

The highlighted line above is the FICA-Social Security tax that stopped starting September 2020. You will not see this line on your September-December LES. You will see this line reappear starting on your January LES.

Social Security Tax Deferral

The deferred social security payments from September - December 2020 will be collected back beginning in January 2021. This is a tax deduction, and there is no waiver, extensions, or advance payoffs authorized. The deferral happened automatically, and per IRS guidance, collection of the deferred taxes will be withheld from the member's wages between January 1 and April 30, 2021.

Military:

Collection of 2020 Social Security deferred tax will start with 15 Jan 2021 pay. It is scheduled to collect through **30 April 2021**. Collection of 2021 Social Security will start with 15 Jan 2021 pay and continue thereafter.

Civilians:

2020 collections will start with pay period ending 16 Jan 2021. The 2020 collections will continue for **8 pay periods**. Social Security for 2021 will collect on pay period ending 02 Jan 2021. This is the first pay for 2021 so Social Security must be withheld.

Leave Restoration

Effective 20 November 2020, Headquarters Air Force has waived any requirements that Air Force military members be charged leave for the duration they were required to Restriction of Movement (ROM).

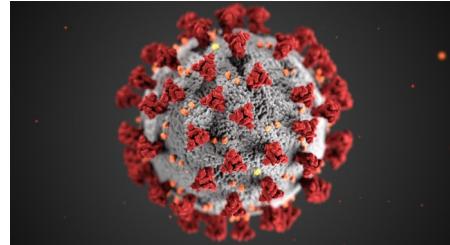
Members who were charged leave for ROM after 6 August 2020 may be restored to the member. Only the ROM days will be restored, all other days will reflect as chargeable leave. Traveling days will be considered chargeable leave days.

Steps to Restore Leave:

Eligible members will need a memorandum from their Squadron or Unit Commander supporting the restoral of leave days from ROM.

The memorandum must be sent to the 23d CPTS through CSP.

A blank memorandum may be requested through CSP.



Tax Deferral Example

Military Example:

2020 - E5 over 8 years – base pay is \$3,306.00
2021 - E5 over 8 years – base pay is \$3,405.00 (Proposed for 2021)

\$3306 X 6.2 % = 204.97 (2020)
\$3405 X 6.2 % = 211.11 (2021)
 Deductions for Social Security will be \$416 per month for Jan – Apr 2021

Employees will receive a W2C in the May 2021 timeframe to reflect the social security collections for 2020.

Per IRS guidance, the employee is not required to file a corrected tax return if the social security is the only item updated on the corrected W2.

DFAS will be sending a SMART DOC with this information to all Impacted Military and Civilian members

For any questions regarding the deferment and repayment plan, please refer to the DFAS FAQs website:

<https://www.dfas.mil/taxes/Social-Security-Deferral/>

Basic Allowance for Housing (BAH)

MOODY AFB, GA

Effective 1 Jan 2021, the new BAH rates will take effect. They are substantially lower across the board for Moody AFB, however, they will not have an impact on those who arrived on station on/before 31 Dec 2020. The following scenarios will not qualify for BAH Rate Protection after 31 Dec 2020:

- Permanent Change of Station (PCS)
- Reduction in pay grade
- Change in dependency status

NOTE:

BAH distinguishes between with-dependents and without-dependents—not the number of dependents.

After a service member arrives at a new duty station, rate protection applies. The service member will receive any published increase, but no decrease in BAH if their dependency status remains the same.

The definition of change in status does not include promotions. If a service member is promoted and is in a location where the current published BAH rate for the new grade is lower than the BAH amount they received before, they will continue to receive the higher BAH amount.

Please reference the following BAH pay tables for calendar year 2020 and 2021.

The tables can also be found on the Defense Management Travel Office webpage:
<https://www.defensetravel.dod.mil/site/bahCalc.cfm>

For Finance questions regarding BAH please utilize the Comptroller Services Portal (CSP):
<https://usaf.dps.mil/teams/SAFFMCSP/portal/SitePages/Home.aspx>

Basic Allowance for Housing (BAH) MOODY AFB, GA

2020 Enlisted BAH Rates

	With Dependents	Without Dependents
E1	\$1044.00	\$933.00
E2	\$1044.00	\$933.00
E3	\$1044.00	\$933.00
E4	\$1044.00	\$933.00
E5	\$1068.00	\$981.00
E6	\$1329.00	\$1020.00
E7	\$1386.00	\$1047.00
E8	\$1452.00	\$1125.00
E9	\$1539.00	\$1200.00

2020 Officer BAH Rates

	With Dependents	Without Dependents
O1E	\$1398.00	\$1071.00
O2E	\$1479.00	\$1179.00
O3E	\$1566.00	\$1323.00
O1	\$1101.00	\$1017.00
O2	\$1326.00	\$1062.00
O3	\$1488.00	\$1233.00
O4	\$1665.00	\$1386.00
O5	\$1788.00	\$1422.00
O6	\$1800.00	\$1476.00
O7	\$1818.00	\$1503.00

BAH Calculator: <https://www.defensetravel.dod.mil/site/bahCalc.cfm>

For Finance questions regarding BAH please utilize the Comptroller Services Portal (CSP):
<https://usaf.dps.mil/teams/SAFFMCSP/portal/SitePages/Home.aspx>

Basic Allowance for Housing (BAH) MOODY AFB, GA

2021 Enlisted BAH Rates

	With Dependents	Without Dependents
E1	\$1056.00	\$954.00
E2	\$1056.00	\$954.00
E3	\$1056.00	\$954.00
E4	\$1056.00	\$954.00
E5	\$1080.00	\$996.00
E6	\$1188.00	\$1029.00
E7	\$1275.00	\$1059.00
E8	\$1377.00	\$1107.00
E9	\$1497.00	\$1131.00

2021 Officer BAH Rates

	With Dependents	Without Dependents
O1E	\$1296.00	\$1080.00
O2E	\$1422.00	\$1125.00
O3E	\$1533.00	\$1179.00
O1	\$1098.00	\$1026.00
O2	\$1185.00	\$1074.00
O3	\$1437.00	\$1143.00
O4	\$1653.00	\$1278.00
O5	\$1806.00	\$1356.00
O6	\$1818.00	\$1419.00
O7	\$1830.00	\$1443.00

BAH Calculator: <https://www.defensetravel.dod.mil/site/bahCalc.cfm>

For Finance questions regarding BAH please utilize the Comptroller Services Portal (CSP):
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