



## Theater Entitlement Checklist for Deploying Civilians Defense Finance and Accounting Service

This checklist will serve as a means of communication between all Department of Defense (DoD) civilians deploying through Individual Replacement Deployment Operations (IRDO) and their local personnel office. This checklist references entitlements for employees deploying Temporary Duty (TDY) to the countries of Kuwait, Qatar, Iraq, Afghanistan, and Pakistan. It is meant to assist federal civilians with properly updating pay entitlements of civilians deploying to Southwest Asia.

The SF 1190 is a very important document for deployed personnel because it communicates foreign entitlement updates to Human Resources (HR) and Civilian Pay. The Civilian Personnel Office (CPO) works directly with these organizations to ensure timely processing. Employees should annotate all travel (including R&R) on the SF 1190.

- Employees must obtain a, Foreign Allowances Application, Grant and Report (Standard Form 1190), dated 07 2009, and Addendum/Foreign Locator Record for submission to receive foreign entitlements (Danger Pay, Post (Hardship) Differential upon arrival in theater. Employee must ensure they know their home station's processing procedures for submission of the form to receive entitlements, as they vary. A copy of the SF 1190 and addendum can be found in Appendix A.
  
- Employees must obtain a Bi-Weekly premium pay limitation waiver memorandum from their organization supervisor or personnel appointing authority. Employees must ensure a CENTCOM Increased Annual Limitation waiver has been submitted to their servicing CPO in accordance with their agency's process and procedures. The servicing agency is responsible to submit the Civilian Pay Cap Waiver memorandum to their CPO. The memorandum must be provided to their servicing CPO for processing in the Defense Civilian Personnel Database System (DCPDS). A sample Civilian Pay Cap Waiver Memorandum can be found in Appendix B.
  - Upon return to CONUS, mission complete, civilian pay caps need reinstated.

## **Summary of Entitlements based on Location:**

**Qatar:** *Post Differential (PD) is the only authorized pay entitlement for Qatar.*

- PD entitlements are set by the State Department, based on environmental conditions by assigning numeric weights based on the severity of the hardship. At the date of this publication, 1 MAR 2011, the PD rate for Qatar is five percent. Current PD rates by location can be found at: [http://aoprals.state.gov/Web920/location.asp?menu\\_id=95](http://aoprals.state.gov/Web920/location.asp?menu_id=95)
- PD is paid as a percentage of basic compensation [DSSR 040k] and is included in gross income for Federal income tax purposes [DSSR 054.2].
- PD starts after the initial eligibility period (42 days in country) has been obtained. PD starts on day 43 in country and is not retroactive to day one. Any travel outside of country that is not “for the convenience of the government” (such as R&R) and is greater than 14 days will lose PD eligibility which must be re-earned upon return to country [DSSR 541, DSSR Section 040 and Post Allowances Q&A’s – Question 11 and 12].

**Kuwait:** *Post Differential (PD) and Imminent Danger Pay (IDP) are the only authorized pay entitlements for Kuwait.*

- Post Differential (PD) entitlements are set by the State Department, based on environmental conditions by assigning numeric weights based on the severity of the hardship. At the date of this publication, 1 MAR 2011, the PD rate for Kuwait is ten percent. Current post differential rates by location can be found at: [http://aoprals.state.gov/Web920/location.asp?menu\\_id=95](http://aoprals.state.gov/Web920/location.asp?menu_id=95)
- PD is paid as a percentage of basic compensation [DSSR 040k] and is included in gross income for Federal income tax purposes [DSSR 054.2].
- PD of starts after the initial eligibility period (42 days in country) has been obtained. PD starts on day 43 in country and is not retroactive to day one. Any travel outside of country that is not “for the convenience of the government” (such as R&R) and is greater than 14 days will lose PD eligibility which must be re-earned upon return to country [DSSR Section 040 and Post Allowances Q&A’s – Question 11 and 12, DSSR 541].
- Some areas in Kuwait are eligible for Imminent Danger Pay (IDP). IDP is calculated as a daily rate and paid on a monthly basis. Daily rates are determined by dividing the monthly amount by the number of days in a month. This rate will change based on the number of days in a month. For periods of less than a month, an employee is entitled to the daily rate times the number of days in the month the employee is in the eligible area. Employees cannot receive IDP and PD at the same time. Civilians in Kuwait are entitled to IDP during the 42 day eligibility period for PD. When PD eligibility is established, IDP entitlement will cease and PD entitlement will initiate [DSSR 652(g)].

**Iraq/Afghanistan/Pakistan:** *These countries are considered 'footnote n' posts [DSSR 920]. Post Differential (PD) and Danger Pay are the only authorized pay entitlements for Iraq, Afghanistan, and Pakistan for DoD civilians in TDY status.*

- Danger Pay entitlements are set by the State Department. At the date of this publication, 1 MAR 2011, the Danger Pay rate for Iraq and Afghanistan is 35 percent and 30-35 percent for Pakistan. Current Danger Pay rates by location can be found at:  
[http://aoprals.state.gov/Web920/danger\\_pay\\_all.asp](http://aoprals.state.gov/Web920/danger_pay_all.asp)
- Danger Pay is payable beginning the first day the employee enters country [DSSR 652 (f), DSSR 920, footnote "n"]. Employees qualify for Danger Pay Allowance after being in the country for at least four cumulative hours in one day [DSSR 651c].
- Post Differential (PD) entitlements are set by the State Department, based on environmental conditions by assigning numeric weights based on the severity of the hardship. At the date of this publication, 1 MAR 2011, the PD rate for Iraq and Afghanistan is 35 percent and 25 to 35 percent for Pakistan. Current post differential rates by location can be found at:  
[http://aoprals.state.gov/Web920/location.asp?menu\\_id=95](http://aoprals.state.gov/Web920/location.asp?menu_id=95)
- PD is paid as a percentage of basic compensation [DSSR 040k] and is included in gross income for Federal income tax purposes [DSSR 054.2].
- PD starts after the initial eligibility period (42 days in country) has been obtained. PD starts on day 43 in country and is retroactive to day one [DSSR 511c, DSSR 920, footnote "n"]. If an employee is on leave for more than 30 consecutive days, PD for the footnote "n" post will cease from the 31st day and the employee will have to meet the 42-consecutive day eligibility requirement on return to the footnote "n" post [DSSR 533].



*For information on locations outside Southwest Asia, please refer to the legislation referenced below or contact your servicing payroll office.*

## **References:**

Department of State Standardized Regulations (DSSR)

[http://aoprals.state.gov/content.asp?content\\_id=231&menu\\_id=92](http://aoprals.state.gov/content.asp?content_id=231&menu_id=92)

Post Allowances Q&A's

[http://aoprals.state.gov/content.asp?content\\_id=175&menu\\_id=81](http://aoprals.state.gov/content.asp?content_id=175&menu_id=81)

U.S. Department of State Post Differential Allowance by Location:

[http://aoprals.state.gov/Web920/location.asp?menu\\_id=95](http://aoprals.state.gov/Web920/location.asp?menu_id=95)

U.S. Department of State Danger Pay Entitlements by Location:

[http://aoprals.state.gov/Web920/danger\\_pay\\_all.asp](http://aoprals.state.gov/Web920/danger_pay_all.asp)

CEW details of Pay Entitlements

<http://www.cpm.sos.mil/expeditionary/cew-benefits.aspx>

**APPENDIX A**

**Foreign Allowances Application, Grant and Report (Standard Form 1190)**

**FOREIGN ALLOWANCE APPLICATION,  
GRANT AND REPORT (SF-1190)**

**FOR OFFICIAL USE ONLY**

1. Employee Name <i>(Last, First, MI)</i>				Social Security Number		Voucher Number
3. Agency				4. Bureau/Office		
5. Pay Plan	6. Series	7. Grade	8. Annual Salary	9. Position Title		

10. Current Post/Country of Assignment/locality			11. Date of arrival <i>(mm-dd-yyyy)</i>		12. Previous post of Assignment
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13. Mailing address				13a. E-mail Address	
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14. If Local Hire Date <i>(mm-dd-yyyy)</i>		14a. Reason for Presence			
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15. If Spouse is Employed by the U.S. Government					
<input type="checkbox"/> Yes <input type="checkbox"/> No					

Spouse Name <i>(Last First, MI)</i>		Social Security Number	Allowances Received
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16. Family Domiciled at Post

Name of Relative	Relationship	DOB Except Spouse <i>(mm-dd-yyyy)</i>	% Support	Date of Arrival at Post <i>(mm-dd-yyyy)</i>	Allowances Received

17. Family Domiciled Away from Post

Name of Relative	Relationship	DOB Except Spouse <i>(mm-dd-yyyy)</i>	% Support	Date of Arrival at Post <i>(mm-dd-yyyy)</i>	Residence Address/Telephone cell Phone/E-mail <i>(please provide all)</i>

18. Remarks
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Privacy Act Statement: Solicitation of this information is authorized under 5 U.S.C. 5922, E.O. 9397 and E.O. 10903, Section 1 (b-2) and DSSR Section 073.4. The information is used to determine employee eligibility for and appropriate amounts of allowances. All forms are subject to fiscal audit by the employee's parent agency and GAO. The Office of Allowances, U.S. Department of State, will review forms to set LQA rates. Lack of requested information may result in erroneous or unauthorized allowances.

<b>FOREIGN ALLOWANCES APPLICATION, GRANT AND REPORT</b>	
19. Employee Name ( <i>Last, First, MI</i> )	20. Social Security Number
21a. <b>Payments</b> [( <i>Check box(es)</i> ). ( <i>For calculations see DSSR chapter exhibits.</i> )]	
<input type="checkbox"/> TQSA – Temporary Quarters Subsistence Allowance - ( <i>DSSR 120</i> )	FOR OFFICIAL USE ONLY
<input type="checkbox"/> Advance Beg. Date ( <i>mm-dd-yyyy</i> ) End Date ( <i>mm-dd-yyyy</i> )	
<input type="checkbox"/> Biweekly Beg. Date ( <i>mm-dd-yyyy</i> ) End Date ( <i>mm-dd-yyyy</i> )	
<input type="checkbox"/> Lump Sum ( <i>upon completion</i> ) Beg. Date ( <i>mm-dd-yyyy</i> ) End Date ( <i>mm-dd-yyyy</i> )	
<input type="checkbox"/> LQA – Living quarters Allowance ( <i>DSSR 130</i> ) <input type="checkbox"/> Repair Allowance ( <i>DSSR 137</i> ) <input type="checkbox"/>	
<input type="checkbox"/> EQA – Extraordinary Quarters Allowance ( <i>DSSR 138</i> ) <input type="checkbox"/>	
<input type="checkbox"/> PA – Post Allowance - ( <i>DSSR 220</i> )	
<input type="checkbox"/> Transfer Allowance: <input type="checkbox"/> Foreign ( <i>DSSR 240</i> ) or <input type="checkbox"/> Home Service ( <i>DSSR 250</i> ) Portion(s): <input type="checkbox"/> Subsistence <input type="checkbox"/> Miscellaneous <input type="checkbox"/> Wardrobe <input type="checkbox"/> Lease Penalty	
<input type="checkbox"/> SMA – Separate Maintenance Allowance - ( <i>DSSR 260</i> ) Voluntary <input type="checkbox"/> Involuntary <input type="checkbox"/>	
<input type="checkbox"/> TSMA – Transitional Separate Maintenance Allowance - ( <i>DSSR 260</i> ) Unaccompanied Post <input type="checkbox"/> Completion of Scholl Semester <input type="checkbox"/>	
<input type="checkbox"/> Education Allowance ( <i>DSSR 270</i> ) <input type="checkbox"/> or Travel ( <i>DSSR 280</i> ) <input type="checkbox"/>	
<input type="checkbox"/> PD – Post ( <i>Hardship</i> ) Differential ( <i>DSSR 500</i> )	
<input type="checkbox"/> SND – Service Need Differential (Difficult to Staff Incentive Differential) ( <i>DSSR 1000</i> )	
<input type="checkbox"/> DP – Danger Pay ( <i>DSSR 650</i> ) <input type="checkbox"/> 652f or <input type="checkbox"/> 652g	
<b>Total Amount Claimed</b>	
21b. Advances	
<input type="checkbox"/> LQA ( <i>DSSR 130</i> ) Beg. Date ( <i>mm-dd-yyyy</i> ) _____ End Date ( <i>mm-dd-yyyy</i> ) _____ # of Months	
<input type="checkbox"/> U.S. Dollar Payment Foreign Currency Payment	
<input type="checkbox"/> Transfer Allowance: Foreign ( <i>DSSR 240</i> ) <input type="checkbox"/> or Home Service ( <i>DSSR 250</i> ) <input type="checkbox"/> Portion(s): Subsistence <input type="checkbox"/> Miscellaneous <input type="checkbox"/> Wardrobe <input type="checkbox"/> Lease Penalty <input type="checkbox"/>	
<input type="checkbox"/> Advance Pay ( <i>DSSR 850</i> ) This advance will be repaid in _____ pay periods. Travel Authorization or Permanent Change of Station (PCS) Number Name of Issuing Activity	
22a. If Electronic Funds Transfer (EFT) Mark one: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
Financial Institution Name	Financial Institution Mailing Address
Routing Number	Account Number ( <i>including any suffix</i> )
22b. If paid by Check – Mailing Address, City, State, ZIP Code	
23. Accounting Classification(s)	
24. <b>Employee Statement and Signature:</b> The information given on this application is true and correct to the best of my knowledge and belief. I also understand that I am obligated to notify the authorizing office immediately of any change in conditions which may affect the amount of allowances and/or differential authorized herein. I also understand that false statements made to the United States on this form may subject me to criminal penalties ( <i>including fines and imprisonment</i> ) under 18 U.S.C. 287 and 1001 and/or civil penalties under 31 U.S.C. 3729 or administrative penalties under 31 U.S.C. 3802. I understand if my employment is terminated prior to liquidation of any of these advances, any outstanding amount is due and payable immediately	
Employee's Signature: _____	Date ( <i>mm-dd-yyyy</i> ) _____
Spouse's Signature: _____ ( <i>if Applying for SMA on Behalf of Spouse</i> )	Date ( <i>mm-dd-yyyy</i> ) _____
25. Approving/Reviewing Official Signature When Required	Date ( <i>mm-dd-yyyy</i> )
26. Certifying Official: The above Request is certified as Correct and Proper for Payment	Date ( <i>mm-dd-yyyy</i> )
Authorized Certifying Official's Signature	

**ADDENDUM TO SF-1190**

NAME OF EMPLOYEE: \_\_\_\_\_

SOCIAL SECURITY NUMBER: \_\_\_\_\_

List in detail the dates, times, places (city/country) of arrival, departure, and during your duty assignment:

A - ARRIVE D - Depart	DATE	TIME	LOCATION: CITY, COUNTRY	LOCALITY CODE (For Official Use Only)	No. DAYS IN CITY/COUNTRY (For Official Use Only)

EMPLOYEE STATEMENT: The information on this application is true and correct to the best of my knowledge. I understand that I am obligated to notify the authorizing office of any change in conditions that may affect the amount of allowance and/or differential authorized.

**SIGNATURE OF EMPLOYEE:** \_\_\_\_\_ **DATE** \_\_\_\_\_

**SUPERVISORY CERTIFICATION:** I certify that the employee performed the itinerary shown above on official government business.

**SIGNATURE OF SUPERVISOR:** \_\_\_\_\_ **DATE** \_\_\_\_\_

**CPA HRM Room 210**

**SIGNATURE OF HRM PERSONNEL:** \_\_\_\_\_ **DATE** \_\_\_\_\_

APPROVAL OF GRANT (to be completed by the HRSC):

TYPE	PERCENTAGE	EFFECTIVE	TERMINATED
____ POST DIFFERENTIAL	_____	_____	_____
____ DANGER PAY	_____	_____	_____

**TITLE OF APPROVING AUTHORITY:** \_\_\_\_\_

**SIGNATURE:** \_\_\_\_\_

**APPENDIX B**

**Sample Civilian Pay Cap Waiver Memorandum**

**ACTION MEMO**

**[DATE]**

**TO: [SERVICING CPO]**

**FROM: [DEPLOYING PERSONNEL/DEPARTMENT]**

**SUBJECT: Request for Exception to the Bi-weekly and Annual Pay Cap on Premium Pay (5 U.S.C. 5547) for General Schedule Employees**

- Request is based upon the **[REASON FOR DEPLOYMENT TO SOUTHWEST ASIA]**. This exception should be made effective on the pay period starting dates as indicated below.
- Personnel are required to work an abnormal amount of overtime hours in support of this SWA mission. Employees are assigned to Kuwait, Iraq, Afghanistan, Qatar, Pakistan, or other countries in support.

**RECOMMENDATION: Approval of the exception to the bi-weekly and annual Pay Cap**

Request the **exception** to the biweekly pay cap for the following personnel:

<b>Name</b>	<b>Grade</b>	<b>SSN</b>	<b>Department</b>	<b>In Theater Location</b>	<b>Enter Theater Date</b>	<b>Return to CONUS Date</b>

**SIGNATURE BLOCK**

Prepared By: **NAME, PHONE NUMBER, DATE**