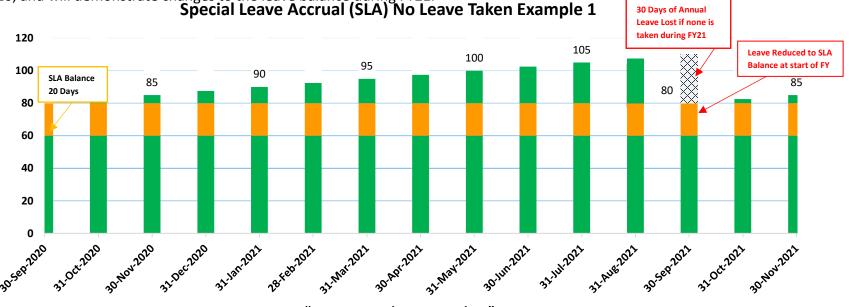


Leave earned from 1 October 2020 thru September 2021 (Fiscal Year 2021 (FY21) **IS NOT** protected by OSD's Special Leave Accrual (SLA) ^{1, 2} authorized for FY20 due to COVID-19 and will be lost if not used before 30 September 2021.

Leave accountability is based on the Last-In-First-Out (LIFO) logic. The below examples show LIFO and the need for Marines to carefully track their Regular Leave (green) and SLA (orange). The examples start with 80 days of leave accrued as of 30 September 2020, and will demonstrate changes to the leave balance during FY21.



"No Leave Taken Example 1":

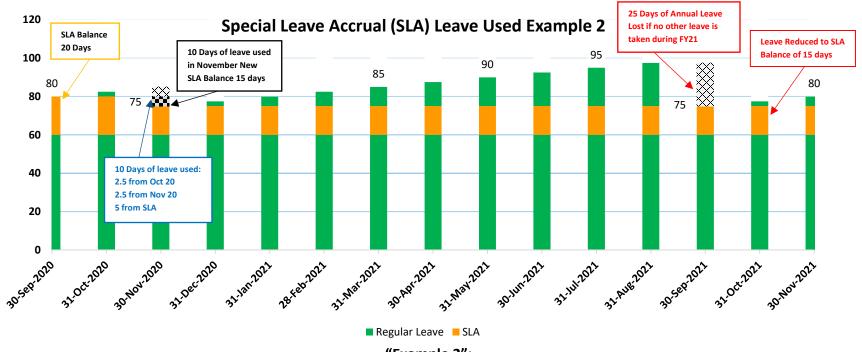
In this example, as a result of the SLA authorization for COVID-19, this Marine carried a leave balance of 80.0 days of leave earned as of 30 September 2020 (20 days above the traditional maximum of 60 days). As such, this established the Marine's SLA balance (i.e. protected leave days) as 20 days. Since this Marine did not take leave during FY 21, they will accrue a leave balance of 110 days as of 30 September 2021. On 1 October 2021, this Marine's leave balance will be reduced to 80 days (the normal 60 day maximum + the OSD authorized 20 days of SLA) on 1 October 2021. In this case, the Marine will lose 30 days of leave, specifically the 30 days accrued from 1 October 2020 through 30 September 2021 that are not authorized to be retained as SLA due to COVID-19.

^{1.} SLA in connection with COVID-19 (USD Memo: Special Leave Accrual dated 16 March 2020) was authorized to all Marines serving in a duty status that allows for the accrual of leave from 11 March to 30 September 2020.

^{2.} SLA continues to be authorized for circumstances other than COVID-19, e.g., for Marines serving in qualifying hostile file pay (HFP) and imminent danger pay (IDP) locations per DoD 7000.14-R.

^{3.} Leave accrual is based on law (10 USC §701); Marines accrue leave at the rate of 2.5 calendar days for each month of active duty service.





"Example 2":

In this example, as a result of the SLA authorization for COVID-19, this Marine carried a balance of 80.0 days of leave accrued as of 30 September2020 (20 days above the normal maximum of 60 days). As such, this established the Marine's SLA balance (i.e. COVID-19 authorized SLA days) as 20 days. This Marine takes 10 days of annual leave during November 2020; including the 2.5 days accrued each month during October and November, the Marine's accrued leave balance at the time is 85 days. Using the Last-In-First-Out (LIFO) logic, the Marines leave account was charged as follows:

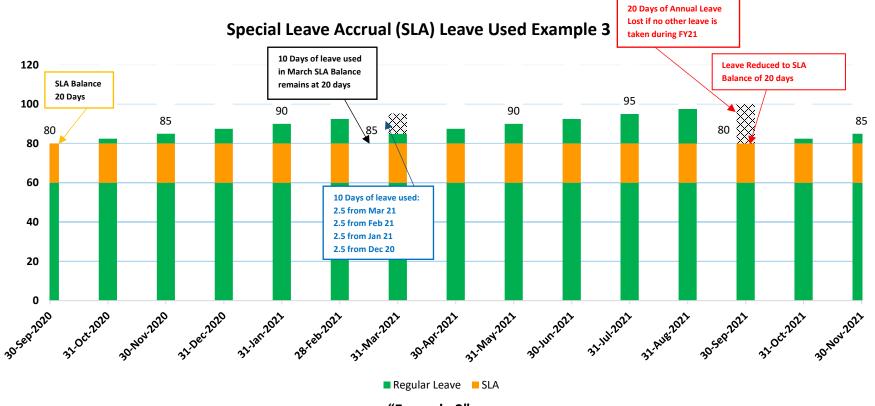
85 days (20 which are SLA)

- 10 days (2.5 from Oct, 2.5 from Nov, and 5 from SLA)

75 days leave balance as of 1 Dec (SLA balance reduced from 20 to 15 days)

Since this Marine does not take leave from the remainder of the FY, they will accrue a leave balance of 100 days as of 30 September 2021. This Marine's balance will be reduced to 75 days (the normal 60 days maximum + the remaining SLA balance of 15 days). In this case, the Marine will lose 25 days of leave, specifically the 25 days accrued from December 2020 through September 2021.





"Example 3":

In this example, as a result of the SLA authorization for COVID-19, this Marine accrued a balance of 80.0 days of leave as of 30 September 2020 (20 days above the normal maximum of 60 days). As such, this established the Marine's SLA balance (authorized COVID-19 SLA days) as 20 days. This Marine takes 10 days of annual leave during March 2021; including the 2.5 days accrued each month from October 2020 to March 2021 (15 days), the Marine's accrued leave balance at the time is 95 days. Using the Last-In-First-Out (LIFO) logic, the Marines leave account was charged as follows:

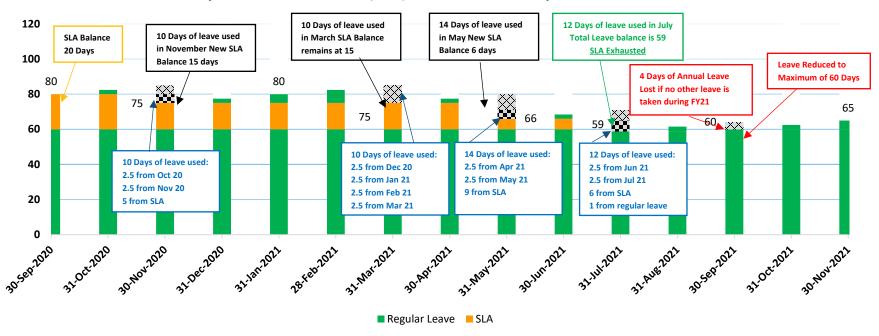
95 days (20 which are SLA)

- 10 days (subtract the 10 days earned from Dec 20- Mar 21)

85 days leave balance as of 1 Apr (SLA balance remains 20)

Since this Marine does not take leave for the remainder of the FY, they will accrue a leave balance of 100 days as of 30 September 2021. This Marine's leave balance will be reduced to 80 days (the normal 60 day maximum + the authorized SLA balance of 20 days). In this case, the Marine will lose 20 days of leave, specifically the 20 days accrued in October and November (5 days) and April through September (15 days). The Marine's SLA balance remains at 20.

Special Leave Accrual (SLA) Leave Used Example 4



"Example 4": This Marine uses leave multiple times throughout FY21, and when the total leave balance becomes 59 days in July, the SLA was exhausted. This Marine uses no leave between 31 July and 30 September 2021, so loses all accrued leave above 60 days on 1 October 2021.

Marines must carefully monitor their leave balance by accessing myPay to review their Leave and Earnings Statement (LES). SLA will appear in the "Remarks" section of the LES. To view your initial SLA balance refer to your October 2020 LES. SLA earned in connection with COVID-19 will expire on 30 September 2023.

Marines and Commanders are encouraged to manage, request, and approve leave to provide respite from the work environment.