



State Active Duty Tax Exemption

ENLISTED ASSOCIATION NATIONAL GUARD OREGON

PRESENTER: MR. GRANT ROPER – VICE PRESIDENT AIR



About Me – Mr. Grant Roper – EANGOR VP-Air

- **Happy Valley, Oregon resident since 2015 – Oregon Resident for 34 years**
- **City of Happy Valley Committee member: 2018 to current Vice Chair Traffic and Public Safety Committee and Budget Committee**
- **Joined Oregon Air National Guard in 1999 – Active Guard (AGR) Since 2001**
- **Security Forces for 18 Years – 4 Middle East Deployments**
- **2017 moved to 142nd WG/HQ as Government SAP Security Officer**
- **Current: Senior Enlisted Leader – 142nd Operations Support Flight / 123rd Fighter Squadron**
- **2020 – Current: Enlisted Association National Guard Oregon – VP Air**





About us - EANGOR

MISSION: The object of the ASSOCIATION is to promote and maintain adequate national security and to promote and advance the status, welfare, and professionalism of the enlisted members of the National Guard of Oregon.

VISION: To reach 90% Membership and become the largest lobbying Group in the State of Oregon by December 2022.

PRIORITIES: Continue to fight for Benefits for Oregon Service members while working on increasing Membership.



Current Board Members

PRESIDENT- CSM Travis Parker

VP ARMY- SGM Christian Watts

VP AIR- SMSgt Grant Roper

TREASURER- SMSgt Kelsey Ludford

SECRETARY- 1SG Adrian Gonzalez

EXECUTIVE DIRECTOR- Suzy Parker

PAST PRESIDENT- CSM (Ret) Brunk Conley





Current Membership

Who EANGOR is comprised of enlisted service members from:

Oregon Air Guard – 142nd Wing / 173rd Fighter Wing / JFHQ and Others

Oregon Army Guard – 41st IBCT – 1-186 IN BN – 1-82 CAV SQD – 141 SPT BN – 2-162 IN BN – 2-218 FIELD ARTILLERY – 741 BEB / 82nd TSC – 82nd BRIGADE – 1249 EN BN – 2-641 AVN BN – 3-116 CAVALRY – 821 TROOP CMD BN - / JFHQ and Others

We represent the 6,600 enlisted service members of Oregon!

EANGUS



EANGUS – Enlisted Association of the National Guard of the United States

- Works to improve and protect the benefits of the men and women serving in the National Guard, and their families**





State Active Duty Orders (SAD) Tax Exemption

What is State Active Duty, as defined by Oregon State Law (ORS 399.075)

- (1) The Adjutant General, with the approval of the Governor, may order members of the organized militia to state active duty as defined in the Oregon Code of Military Justice. **Members, while on state active duty, shall receive not less than the pay and allowances of their corresponding grades in the Armed Forces of the United States in accordance with a schedule approved by the Adjutant General for the period of time in state active duty.** State active duty under this subsection includes, but is not limited to, support of federal, state and local drug eradication, interdiction and other counterdrug operations under a counterdrug support plan approved by the Governor, and reasons related to homeland security. When participating in such support operations, and to the extent authorized by 32 U.S.C. 112, applicable regulations of the National Guard Bureau and the Oregon Counterdrug Support Plan, the Oregon Military Department is designated as a law enforcement agency for the purpose of carrying out federal asset forfeiture laws only.



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What is State Active Duty, as defined by Oregon State Law (ORS 399.075)

- (2) Members of the organized militia serving on courts-martial, courts of inquiry, efficiency boards, medical boards or other special duty requiring absence from their stations or business under competent orders may be reimbursed for necessary expenses incurred at the rate established for state employees under appropriate travel regulations issued by the Oregon Department of Administrative Services.
- (3) In lieu of other provisions of this chapter, a medical examiner may be paid for services and necessary disbursements and a properly appointed judge advocate may be paid for legal services and necessary disbursements in any suit, action or proceeding, such amounts as shall be approved by the Governor.
- (4) Members of the organized militia shall not receive from the state the pay or the pay and allowances provided for by this section when eligible for such pay and allowances from federal funds.



State Active Duty Orders (SAD) Tax Exemption

Oregon National Guard Members by the Numbers

- Army National Guard:
5,430 members
- Air National Guard:
2,410 members

TOTAL FORCE: 7,840 members

*This is Officer and Enlisted





State Active Duty Orders (SAD) Tax Exemption

Oregon National Guard State Active Duty Orders Pay Structure/Information – As of July 1, 2021

Pay Grade	SAD Daily Pay	SAD Daily Pay with PERS *	SAD w/ Aviation Incentive "on the ground"	SAD w/ Aviation Incentive "on the ground" with PERS *	SAD w/ Aviation Hazard (Helicopter) "in the air"	SAD w/ Aviation Hazard (Helicopter) "in the air" with PERS *
O8	746.53	798.42	790.11	845.03	890.11	951.98
O7	664.65	710.85	708.23	757.46	808.23	864.41
O6	612.46	655.03	656.04	701.64	756.04	808.59
O5	520.28	556.44	563.86	603.05	663.86	710.00
O4	457.57	489.37	501.15	535.98	601.15	642.93
O3E	425.55	455.13	469.13	501.74	569.13	608.69
O2E	363.39	388.65	406.97	435.26	506.97	542.21
O1E	325.38	348.00	368.96	394.61	468.96	501.56
W5	534.07	571.19	577.65	617.80	677.65	724.75
W4	451.30	482.67	494.88	529.28	594.88	636.23
W3	403.58	431.63	447.16	478.24	547.16	585.19
W2	357.65	382.51	401.23	429.12	501.23	536.07
W1	334.03	357.25	377.61	403.86	477.61	510.81
E9	450.92	482.26	477.07	510.23	577.07	617.18
E8	368.20	393.80	394.35	421.76	494.35	528.71
E7	335.99	359.35	362.14	387.31	462.14	494.26
E6	282.42	302.05	308.57	330.02	408.57	436.97
E5	282.42	302.05	308.57	330.02	408.57	436.97
E4	282.42	302.05	308.57	330.02	408.57	436.97
E3	282.42	302.05	308.57	330.02	408.57	436.97
E2	282.42	302.05	308.57	330.02	408.57	436.97
E1	282.42	302.05	308.57	330.02	408.57	436.97

1. The Oregon Military Department's Director of Financial Administration/ Adjutant General Comptroller (AGC) determines State Active Duty (SAD) pay rates in accordance with ORS 399.075 updating as necessary (not less than annually), to reflect federal pay rate, state minimum wage, and entitlement changes.

Minimum base pay is established at state minimum wage (reflecting a 12 hour duty day, 7 days a week).

All SAD pay rates above minimum base pay are established using current federal military pay tables providing a daily rate.

Retirement benefit is calculated as the present value of a future annuity. This benefit is established to compensate for federal retirement benefits not awarded on SAD.



State Active Duty Orders (SAD) Tax Exemption

Oregon National Guard State Active Duty Orders Pay Structure/Information – As of July 1, 2021

E-1 to E-6

1. Pay at 18 years (top step): $4297.20/30=143.24$
2. BAH for Salem (97301) with Dependents (higher versus the lower rate with no Dependents is: $1788.00/30=59.60$)
3. BAS enlisted per month is $386.50/30=12.88$

SAD Daily Rate: 282.42 (E-1 thru E-6 are on the same SAD daily rate)

O-2E

Pay at 14 years (top step): $6251.70/30=208.39$
BAH for Salem (97301) with Dependents (higher versus the lower rate with no dependents is: $1929.00/30=64.30$)
BAS officers per month is $266.18/30=8.87$

SAD Daily Rate: 363.39

Calculation Citations:

BAH scale calculation is at: <https://www.defensetravel.dod.mil/site/bahCalc.cfm>

BAS scale is at: <https://www.dfas.mil/MilitaryMembers/payentitlements/Pay-Tables/bas/>





State Active Duty Orders (SAD) Tax Exemption

Oregon National Guard State Active Duty Orders Pay Example

E-6 Service member on 30 days of State Active Duty Orders:

- Daily Pay: \$282.42 (Gross)
- Pay for 30 days: \$8472.60
- State Tax withholding 7% from gross: **\$593.08** for 30 days of orders





State Active Duty Orders (SAD) Tax Exemption

Oregon National Guard State Active Duty Missions in 2020/2021

- Wildland Fires
- COVID 19/Hospital Support
- Oregon Employment Department
- City of Portland Support
- State Capitol Support/PDX
- County Wellness





State Active Duty Orders (SAD) Tax Exemption

Oregon National Guard State Active Duty Personnel Totals – 2020/2021

- Wildland Fires: 1,143
- COVID 19/Hospital Support: 217
- Oregon Employment Department: 48
- City of Portland Support: 188
- State Capitol Support/PDX: 219
- County Wellness: 23

TOTAL FOR 2020/2021: 1838

Current As of: 9 March 2021





State Active Duty Orders (SAD) Tax Exemption

Oregon Tax Information for Military Members - Oregon Department of Revenue

If you are an Oregon resident stationed in Oregon, file [Form OR-40](#). Up to \$6,000 of your military pay may qualify for a subtraction (see subtraction information below).

Military pay subtractions

- You may qualify for one or more of the subtractions below if your federal Adjusted Gross Income (AGI) includes military pay. **Military pay includes active duty pay; reenlistment bonuses; and pay for guard and reserve annual training, weekend drills, and inactive duty training.**

Stationed outside Oregon—For military pay earned while stationed anywhere outside Oregon.

Guard and reserve away from home—For military pay earned by National Guard members or reservists assigned away from home 21 days or more.

Other military pay—For any remaining taxable military pay after taking the above subtractions, up to \$6,000.

Your total subtraction can't be more than the total military pay included in federal AGI. Military pay not included in federal AGI isn't taxed by Oregon and can't be subtracted.

**Drill Pay, AGR, Temp AGR Orders, AT days can all only equal \$6,000 for all members **



THIS DOES NOT INCLUDE STATE ACTIVE DUTY



State Active Duty Orders (SAD) Tax Exemption

Summary of Tax Information

- **State Active Duty Orders are assembled as 1 – Base Pay , BAH , and BAS together**
 - **All of this pay is now taxed by the Federal Government and State of Oregon**
 - **Only Base Pay is taxed during other forms of orders by the Federal Government and State of Oregon**

- **Tax breaks for other forms of military are provided currently**
 - **Up to \$6000 of military pay**
 - **State Active Duty is not given any tax breaks**





State Active Duty Orders (SAD) Tax Exemption

Summary

- **Beyond Monetary:**
 - **Recruiting of service members**
 - **Retention of members after long years of orders and call-up**
 - **Volunteerism for call up**
- **Provides members an ease when getting called up, knowing that sometimes the difference in pay from a civilian job would be closer to what SAD orders would provide.**
- **Provides the state opportunity to give back to our guard force, as we have been used as a force multiplier for the state and its agencies.**



State Active Duty Orders (SAD) Tax Exemption

QUESTIONS??



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