

# 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 142<sup>nd</sup> WG/HQ as Government SAP Security Officer
- Current: Senior Enlisted Leader  $142^{nd}$  Operations Support Flight /  $123^{rd}$  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** 

**VPARMY- SGM Christian Watts** 

**VPAIR- 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 – 142<sup>nd</sup> Wing / 173<sup>rd</sup> Fighter Wing / JFHQ and Others

Oregon Army Guard  $-41^{st}$  IBCT -1-186 IN BN -1-82 CAV SQD -141 SPT BN -2-162 IN BN -2-218 FIELD ARTILLERY -741 BEB  $/82^{nd}$  TSC  $-82^{nd}$  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







### 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.



### 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.



### **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





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

Pay Grade	SAD Daily Pay	SAD Daily Pay	SAD w/ Aviation	SAD w/ Aviation Incentive "on the ground"	SAD w/ Aviation Hazard (Helicopter)	SAD w/ Aviation Hazard (Helicopter) "in the air"
<u> </u>	SAD Daily Pay	with PERS *	"on the ground"	with PERS *	"in the air"	with PERS *
08	746.53	798.42	790.11	845.03	890.11	951.98
07	664.65	710.85	708.23	757.46	808.23	864.41
06	612.46	655.03	656.04	701.64	756.04	808.59
05	520.28	556.44	563.86	603.05	663.86	710.00
04	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.



### 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

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)

#### 0-2E

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: <a href="https://www.dfas.mil/MilitaryMembers/payentitlements/Pay-Tables/bas/">https://www.dfas.mil/MilitaryMembers/payentitlements/Pay-Tables/bas/</a>







**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





### **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





### **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** 



### **Oregon Tax Information for Military Members - Oregon Department of Revenue**

If you are an Oregon resident stationed in Oregon, file <u>Form OR-40</u>. 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 \*



### **Oregon Tax Information for Military Members - Oregon Department of Revenue**

				Cle	ar Form	
Oregon Active Duty Military Serv	rica N	/lember	Evemnti			
[Oregon Revised Statute				JII Giaiiii		
Instructions	(01.10)	007.200 00				
<ul> <li>Complete either Part 1 or Part 2 of this claim form, not both. See</li> </ul>	the	Date received	For assessor Received by	Late filing fee paid	Check numbe	
back of this form for further filing instructions.				s		
If you are claiming an exemption on your primary residence, file th		Лер	Account n	umber	Approved	
form and attachments with the <b>county assessor</b> on or before <b>Aug</b> 1 following the end of the tax year for which you're claiming.		Briefly give reason for denial				
<ul> <li>If you are a service member, you must attach your military orders</li> </ul>		stieny give reason to	Genta			
showing your federal active duty service under Title 10 or deployment under the Emergency Management Assistance Compact. See Part 1		etructione on	he back of this fo	rm for more inf	inmation	
If you are a lawful occupant, you must attach proof of occupance						
active duty service and the date the service member died. See Pa	rt 2 of th	ne instructions	on the back of	his form for m	ore	
information.						
Claimant	section					
I am claiming an exemption for tax year(s) 20						
Name of claimant		County where home is located				
Mailing address	City		State	ZIP code		
Location of property for which exemption is sought (street address)	City		State	ZIP code		
Part 1—Claim for exemption b	v a qual	ified service n	nember			
□ Inder Tile 10 of the U.S. Code □ Inder the Emergency M  3. Iwas ordered to Referal active duty (Tile 10 status) or deployed und January 1, 2005.  **Reginning date of service:  **Note: Use your "Report to Home Station" date for your beginning Note: Use your "Report to Home Station" date for your beginning Note: Use your "Report to Home Station" date for your beginning Note: Use your "Report to Home Station" date for your beginning Note: Use your "Report or Home Station" date for your beginning Milliary orders □ Other:  **Milliary orders □ Other:  **Milliary orders □ Other:	D-214)	mergency Mar or scheduled of federal activ	agement Assista ending date of se e duty service u	ervice: nder Title 10.		
Part 2—Claim for exemption by a lawful occupant of the				ervice member		
<ol> <li>Name of the deceased active duty service member who owns the</li> </ol>						
	Vari mir		of occupancy (f	or example, a	copy of your	
<ol> <li>Check to indicate that you are lawfully occupying this home.         current driver's license, property tax statement, voter registral     </li> </ol>		, 010.,.				
current driver's license, property tax statement, voter registra' 3. You must attach documentation (for example, service member's report) to this claim. Check to indicate that you have attached the  The deceased service member's federal active duty service u	tion card DD-214, e require	a letter on m d documenta	tion to show bot	h of the follow	ing:	
current driver's license, property tax statement, voter registrat 3. You must attach documentation (for example, service member's I report) to this claim. Check to indicate that you have attached the	tion card DD-214, e require nder Titl	a letter on m d documenta e 10, or service	tion to show bot	h of the follow	ing:	
current driver's license, property tax statement, voter registrat 3. You must attach documentation (for example, service member's to report) to this claim. Check to indicate that you have attached the The deceased service member's federal active duty service u Assistance Compact; and	tion card DD-214, e require nder Titl g qualifie	a letter on m d documenta e 10, or service	tion to show bot	h of the follow	ing:	
current driver's license, property tax statement, voter registrat 3. You must attach documentation (for example, service member's 1 report) to this claim. Check to indicate that you have attached the   The deceased service member's federal active duty service understand to the deceased service member federal active duty service understand the deceased service member died white performing.   The date the qualifying service member died white performing to the decease under penalties of false swearing (CRS 305.990(4)) that I have	tion card DD-214, e require nder Titl g qualifie ration	a letter on m d documenta e 10, or serviced service.	tion to show <b>bot</b> be under the Eme	h of the follow ergency Manag	ing: gement	
current driver's license, property tax statement, voter registrat.  3. Var must attack documentation for example, service member's liver report to this claim. Check to indicate that you have attached the The deceased service member's federal active duty service usasistance Compact, and  The date the qualifying service member died while performing to the control of	DD-214, a require nder Titl g qualifie ration	a letter on m d documenta e 10, or serviced service.	tion to show <b>bot</b> be under the Eme	h of the follow ergency Manag ments, and to	ing: gement	
current driver's license, property tax statement, voter registrat 3 You must attach documentation (for example, service member's report) to this claim. Check to indicate that you have attached the   The deceased service member's federal active duty service u   Assistance Compact, and   The date the qualifying service member died while performing.    Declar   Declar   Declar   Declar under penalties of false swearing (ORS 305.990(4)) that I have knowledge, they are true, correct, and complete.	DD-214, e require nder Titi g qualifie ration	a letter on m d documenta e 10, or serviced service.	tion to show bot be under the Eme	ments, and to	ing: gement	

#### Instructions for Oregon Active Duty Military Service Member's Exemption Claim

ORS 307.286 provides a residential property tax exemption for qualified military service members. The exemption amount began at \$60,000 of assessed value in 2005 and increases 3 percent each year. To claim this exemption, qualified military service members should file an Oregon Active Duty Military Service Member's Exemption Claim form (150-303-084) along with the required documentation. If the service member dies while performing the qualified service, the person occupying the deceased service member's home may file for the exemption. Read below for more information and filing instructions.

#### Part 1-Qualified service member How do I qualify for the exemption?

#### You are eligible for this exemption if:

- You are an Oregon resident:
- You own your home and it is your primary residence: You live in your home except when away performing
- military service:
- · You are serving in the Oregon National Guard or military reserve forces;
- · You are ordered to federal active duty (Title 10) or deployed under the Emergency Management Assistance Compact (EMAC) on or after January 1, 2005 (if you are in regular active enlistment or on a regular tour of duty, you do not qualify); and
- You are ordered to serve under Title 10 status or EMAC deployment for more than 178 consecutive days.

You may claim the exemption for each tax year during which you served, or will serve, at least one day of your qualified service. (A "tax year" is July 1 through June 30.)

You may file your claim for exemption after performing your qualified service or before your service begins. In either case, you must attach to the claim your written military orders that show the period of service you have performed or will perform.

#### How do I apply for the exemption?

- Complete an Oregon Active Duty Military Service Member's Exemption Claim form (150-303-084). File it with the county assessor's office in the county where your home is located by the filing due date.
- · You must attach your military orders or other militaryissued documentation to your claim form. It must show when you were ordered to federal active duty (under Title 10) or deployed under the EMAC and your scheduled period of service.
- . Claim the exemption for each tax year during which you served, or will serve, at least one day of your qualified service. You must serve a total of at least 179 consecutive days of service

#### What is the due date for filing the exemption claim form?

- If you are filing after performing your qualified service. file on or before August 1 following the end of the tax year claimed.
- . If you are filing before your qualified service begins, file the claim along with your written military orders showing the scheduled period of service you are ordered to perform.

#### Part 2-Lawful occupant

#### How do I qualify for the exemption

#### You are eligible for this exemption if you are:

· Lawfully occupying the home of a qualifying service member who died while performing service during the current or prior tax year.

You may claim the exemption if the deceased service member meets all of the qualifications in Part 1 of these instructions under "How do I qualify for the exemption?" The service member remains qualified if they died before completing the minimum number of consecutive service days

#### How do I apply for the exemption?

- · Complete an Oregon Active Duty Military Service Member's Exemption Claim form (150-303-084). File it with the county assessor's office in the county where the home that you are occupying is located by the filing due date.
- You must attach proof of occupancy to your claim form. Examples of proof are a copy of your current driver's license, property tax statement, or voter registration card.
- You must also attach documentation that shows all of the following:
- -The deceased service member was serving in the Oregon National Guard or military reserve forces; and The deceased service member was ordered to federal. active duty (Title 10) or deployed under the EMAC on or after January 1, 2005; and
- The service member died while performing the qualified
- · Examples of documentation are the service member's DD-214 or other military-issued report that shows the period of service the deceased was ordered to perform.
- You may claim the exemption for each tax year during which the deceased service member served at least one day of qualified service. The qualifying service member must have died during the current or prior tax year.

#### What is the due date for filing the exemption claim form?

. On or before August 1 following the end of the tax year

This form is available on the Department of Revenue's website at www.oregon.gov/dor/forms

Oregon Active Duty Military Service Member's Exemption Claim; [Oregon Revised Statute (ORS) 307.286-307.289]

ORS 307.286(1) requires the service member to be serving in the Oregon National Guard or military reserve and then perform at least 179 consecutive days of service under Title 10 or under the Emergency Management Assistance Compact (EMAC). You may claim exemption for each tax year during which you served at least one day of your qualified service. You must be serving in the Guard or reserves and be ordered to federal active duty or deployed under EMAC to qualify for this exemption. If you are in regular active enlistment or on a regular tour of duty, you don't qualify for this exemption.

\*THIS DOES NOT INCLUDE STATE ACTIVE DUTY\*



### **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





### **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 it agencies.



# QUESTIONS??



Contact Information:

Grant Roper

Cell: 360-910-4100

Email: grantroper32@gmail.com

Website: <a href="https://eangor.org/">https://eangor.org/</a>