



OFFICE OF THE UNDER SECRETARY OF DEFENSE

4000 DEFENSE PENTAGON
WASHINGTON, D.C. 20301-4000

FEB 10 2014

PERSONNEL AND
READINESS

MEMORANDUM FOR ASSISTANT SECRETARY OF DEFENSE FOR RESERVE AFFAIRS
ASSISTANT SECRETARY OF THE ARMY FOR MANPOWER
AND RESERVE AFFAIRS
ASSISTANT SECRETARY OF THE NAVY FOR MANPOWER
AND RESERVE AFFAIRS
ASSISTANT SECRETARY OF THE AIR FORCE FOR MANPOWER
AND RESERVE AFFAIRS

SUBJECT: Stipend for Participation in Military Funeral Honors Details

This memorandum establishes the daily stipend for participation in a military funeral honors detail by volunteers in Fiscal Year 2014.

Section 1491(d) of title 10, United States Code, allows a daily stipend amount to be prescribed annually for certain individuals who volunteer to assist the active duty military in the delivery of funeral honors. The stipend will be at a single rate that is designed to defray the costs of transportation and other expenses incurred by volunteers who participate in a funeral honors detail. I establish the daily stipend amount under section 1491(d)(2) of title 10, U.S. Code, for Fiscal Year 2014 at \$50.00.

The Secretaries of the Military Departments are asked to authorize stipend payments for retirees under section 1491(d) of title 10, U.S. Code in lieu of authorizing an allowance under section 495(a) of title 37, U.S. Code. Compensating retirees under section 1491(d) and not under section 495(a) will ensure a uniform payment to all volunteers who assist in the delivery of military funeral honors. Stipend payments under section 1491(d) will not be reported as taxable income. Stipend payments for retirees should be paid from operations and maintenance funds.

This stipend amount is retroactive to October 1, 2013.

P.M. Tamburrino, Jr.
Chief of Staff
Performing the Duties of the
Principal Deputy Under Secretary of
Defense for Personnel and Readiness

cc:
Under Secretary of Defense (Comptroller)/
Chief Financial Officer
Assistant Secretary of Defense for Readiness
and Force Management
Deputy Assistant Secretary of Defense for
Military Personnel Policy
Deputy Assistant Secretary of Defense for
Military Community and Family Policy