	UNI	TED ST	ATES CENTRA	L COMMAN	ND AOR	COMMON C	PERATING P	ICTURE OF	BENEFITS AND	ENTIT	LEMENT	rs	
	DEPENDENTS												
	AUTHOR	RIZED	COMBAT ZONE OR										
			DIRECT SUPPORT	CZTE	JOINT			IDP					
AREA	DoD	DoS	DESIGNATION	CURRENT(3)	CREDIT	BSM	R&R LEAVE	CURRENT	HDP-L CURRENT	SLA (7)	SDP	PDMRA	TSP
AFGHANISTAN	NO	NO	CZ (EO 13239)	YES	NOTE 4	YES	#YES	LAND/AIR (6)	YES - \$100	YES	YES	NOTE 8	NON-TAXABLE
BAHRAIN	YES(1)	YES	CZ (EO 12744)	YES	NOTE 5	NO	^^NO	NO	YES-\$100	NO	YES	NOTE 8	NON-TAXABLE
IRAQ	NO	NO	CZ (EO 12744)	YES	NOTE 4	YES	#YES	LAND/AIR (6)	YES - \$100	YES	YES	NOTE 8	NON-TAXABLE
KUWAIT	YES(1)	YES	CZ (EO 12744)	YES	NOTE 5	NO	^^NO	NO	YES - \$50	NO	YES	NOTE 8	NON-TAXABLE
OMAN	YES	YES	CZ (EO 12744)	YES	NOTE 5	NO	^^NO	NO	YES-\$50-\$100	NO	YES	NOTE 8	NON-TAXABLE
QATAR	YES	YES	CZ (EO 12744)	YES	NOTE 5	NO	^^NO	NO	YES-\$50-\$100	NO	YES	NOTE 8	NON-TAXABLE
SAUDI ARABIA	ADULT(1)	YES	CZ (EO 12744)	YES	NOTE 5	YES	^^NO	LAND (9)	YES - \$150	NO	YES	NOTE 8	NON-TAXABLE
UAE	YES	YES	CZ (EO 12744)	YES	NOTE 5	NO	^^NO	NO	YES-\$50-\$150	NO	YES	NOTE 8	NON-TAXABLE
PERSIAN GULF	N/A	N/A	CZ (EO 12744)	YES	NOTE 5	NO	N/A	NO	N/A	NO	YES	NOTE 8	NON-TAXABLE
RED SEA	N/A	N/A	CZ (EO 12744)	YES	NOTE 5	NO	N/A	NO	N/A	NO	YES	NOTE 8	NON-TAXABLE
ARABIAN SEA	N/A	N/A	CZ (EO 12744)	YES	NOTE 5	NO	N/A	NO	N/A	NO	YES	NOTE 8	NON-TAXABLE
GULF OF OMAN	N/A	N/A	CZ (EO 12744)	YES	NOTE 5	NO	N/A	NO	N/A	NO	YES	NOTE 8	NON-TAXABLE
GULF OF ADEN	N/A	N/A	CZ (EO 12744)	YES	NOTE 5	NO	N/A	NO	N/A	NO	YES	NOTE 8	NON-TAXABLE
EGYPT	YES	YES	QHDA (Public Law 115-97)	YES	NOTE 4	YES	NO	LAND(6)	YES - \$100	YES	NO	NO	NON-TAXABLE(2)
JORDAN	YES	YES	DS (EO 13239) DS (EO 12744)	YES	NOTE 4	YES	YES	LAND(6)	YES - \$100	YES	YES	NOTE 8	NON-TAXABLE
PAKISTAN	NO	NO	DS (EO 13239)	YES	NOTE 4	YES	YES	LAND(6)	YES - \$100	YES	YES	NOTE 8	NON-TAXABLE
SYRIA	NO	YES	DS (EO 12744)	YES	NOTE 4	YES	YES	LAND/AIR(6)	YES - \$100	YES	YES	NOTE 8	NON-TAXABLE
YEMEN	NO	NO	DS (EO 13239)	YES	NOTE 4	YES	YES	LAND(6)	YES - \$100	YES	YES	NOTE 8	NON-TAXABLE
LEBANON	NO	ADULT	DS (EO 13239)	YES	NOTE 4	YES	NO	LAND(6)	YES - \$100	YES	YES	NOTE 8	NON-TAXABLE
KYRGYZSTAN	YES	YES	N/A	NO	NOTE 5	NO	^^NO	NO	YES - \$150	NO	NO	NO	TAXABLE
TAJIKISTAN	YES	YES	N/A	NO	NOTE 5	NO	^^NO	NO	YES - \$150	NO	NO	NO	TAXABLE
UZBEKISTAN	YES	YES	N/A	NO	NOTE 5	NO	^^NO	NO	YES - \$150	NO	NO	NO	TAXABLE
IRAN	NO	NO	N/A	NO	NOTE 4	NO	NO	LAND(6)	NO	YES	NO	NO	TAXABLE
KAZAKHSTAN	YES	YES	N/A	NO	NOTE 5	NO	NO	NO	YES - \$100-\$150	NO	NO	NO	TAXABLE
TURKMENISTAN	YES	YES	N/A	NO	NOTE 5	NO	NO	NO	YES - \$150	NO	NO	NO	TAXABLE
ISRAEL	YES	YES	N/A	NO	NOTE 4	YES	NO	LAND/AIR (6)	YES - \$50	NO	NO	NO	TAXABLE

Combat Zone per Executive Order **HDP-L SPECIFIC LOCATIONS (CURRENT)							
Direct Support to a Combat Zone							
# - Iraq and Afghanistan also qualify for							
NCR&R (recertification date 6 Sept 2022/ 15							
Mar 2023)	^^NOTE: IDP is a prerequisite to have an R&R Leave Program per DoD Policy. Due to the discontinuation of IDP on 1 Jun 2014,						
*Authorized NCR&R duty locations shall be	R&R is no longer authorized in these countries.						
recertified every 2 years by the PDUSD(P&R).							
Recertification requests shall follow the same							
procedures							
as initial requests.							
Note (1) - Country has capped Accompanied Tour Ceiling	QUICK REFERENCES:						
Note (2) - Qualified Hazardous Duty Area and CZTE applies to Sinai Peninsula of Egypt personnel only	>Combat Zone Tax Exclusion (CZTE) - DoDFMR Vol. 7A Ch. 44; DoDI 1340.25; Title 26 Sec. 112;						
Note (3) - CZTE is capped. See DODFMR Volume 7A, Section 44 for details.	Treasury Reg. Subchapter A, 1.112-1; Presidential Executive Order (EO) 12744 & 13239, Public Law 115-97						
Note (4) -In IDP/HFP areas, a combat intensity factor of 2 can be applied for E-JDA calculations. See regulations for							
additional information and methods.	>Joint Credit- DoDI 11300.19 and CJCSI 1330.05						
Note (5) -In Non-IDP areas, a combat intensity factor of 2 is not applied. See regulations for additional information and							
methods.	>Bronze Star Medal- Title 10, USC 1133						
Note (6) - IDP is paid at a rate of \$7.50/day NTE \$225/month (Recertiled on 21 April 2020 Updated)							
*An imminent danger area designation will be terminated by the ASD (M&RA) when circumstances no longer warrant							
continuation of such designation. Normally, a designation remains in effect until terminated either as a result of a ASD (M&RA)-							
requested periodic review or from the recommendation of the geographic Combatant Commander or the Director, Joint Staff							
DoDI 1340.09, January 26, 2018, 3.3. IDP.	>Rest & Recuperation (R&R) Leave - JTR, DoDI 1327.06; Title 10 Sec. 705a.						
Note (7) - Only lists country eligible for SLA due to IDP. * AFCENT personnel are authorized SLA throughout AOR per							
the Secretary of the Air Force. * Army personnel authorized SLA for operational deployments of 120 continuous days +							
in leave restriced areas*	>Imminent Danger Pay (IDP) - DoDFMR Vol. 7A Ch. 10; DoDI 1340.09; Title 37 Sec. 310						
Note (8) - In addition to CZ requirements, PDMRA has numerous Service Secretary requirements that need to be							
satisfied. For complete list of requirements see references.	>Hardship Duty Pay-Location (HDP-L) - DoDFMR Vol. 7A Ch. 17; Title 37 Sec. 305						
Note (9) - IDP is paid at a rate of \$7.50/day NTE \$225/month (Certiled on 4 June 2020 Updated)							
*An imminent danger area designation will be terminated by the ASD (M&RA) when circumstances no longer warrant							
continuation of such designation. Normally, a designation remains in effect until terminated either as a result of a ASD (M&RA)-							
requested periodic review or from the recommendation of the geographic Combatant Commander or the Director, Joint Staff							
DoDI 1340.09, January 26, 2018, 3.3. IDP.	>Special Leave Accrual (SLA)- DoDI 1327.06 Encl 2 1h;Title 10 Sec 701						
	>Savings Deposit Program (SDP)-DoDFMR, Vol. 7A, Ch. 51						
18-Aug-21	>PDMRA-DoDI 1327.06 and Service Regulations						
	>Thrift Savings Program(TSP)-DoDFMR, Vol. 7A, Ch. 44						