

**General Information:**

Minimum Instructor Pay (MIP) is the difference between official retired pay, reported by DFAS, and the active duty pay and allowances (excluding hazardous duty and special pays) that a JROTC instructor would receive if ordered to active duty.

Active duty Pay and Allowances are based on the Defense Finance Accounting Service (DFAS) current year Military Pay Tables.

Basic Pay (calculated on rank and years of service)

Basic Allowance for Housing (based on zip code of employing school)

Cost of Living Allowance (if applicable)

Overseas Housing Allowance (if applicable)

Clothing Allowance for uniforms (enlisted only)

Basic Allowance for Subsistence

Schools employing JROTC instructors **must pay** the Minimum Instructor Pay (MIP), and guarantee a 10, 11 or 12 month contract. The Army reimburses the school one half of the calculated minimum instructor pay. The total amount paid by the school is taxable income. Changes in active duty and retired pay affect the minimum pay.

Many schools elect to pay more than the minimum, and are encouraged to adjust instructor pay based upon the individual's qualifications and experience. The Army will reimburse the school only for the period of employment specified in the contract and will not reimburse the school for any of the instructor's pay if they are employed while on terminal leave. Reimbursement will start on the effective date of retirement. The length of the contract and amount paid above the minimum are a matter of negotiation between the applicant and the school.

JROTC HQ must have current DD form 2754 and DD form 2767 on working instructors, to view form instructions and download the forms, [click here](#).

**EXAMPLE: MIP Calculation (per month)**

<b>05 w/ 25 Years of Service</b>		<b>E9 w/25 Years of Service</b>	
Basic Pay	\$7,631.10	Basic Pay	\$5,391.60
BAS	\$ 202.76	BAS	\$ 294.43
BAH	\$1,479.00	BAH	\$1,265.00
<u>Clothing</u>	<u>\$ 0.00</u>	<u>Clothing</u>	<u>\$ 51.60 (female)</u>
Adjusted Pay	\$9,312.86	Adjusted Pay	\$7,002.63
<u>Less Gross RP</u>	<u>\$4,769.44</u>	<u>Less Gross RP</u>	<u>\$3,369.75</u>
MIP	\$4,543.42	MIP	\$3,632.88

Years of service is defined as total active duty and inactive duty military service as reflected on the member's DD Form 214 or MGB Form 22.