

Appendix D: Combat Zones

1. References.

a. Title 26, U.S. Code, Section 112, *Certain combat zone compensation of members of the Armed Forces.*

b. Executive Order 12744, January 21, 1991

c. Executive Order 13119, April 13, 1999

d. Executive Order 13239, December 12, 2001

e. Public Law 104-117, *To provide that members of the Armed Forces performing services for peacekeeping efforts in Bosnia and Herzegovina, Croatia, and Macedonia shall be entitled to tax benefits in the same manner as if such services were performed in a combat zone.*

2. The following locations are designated as "Combat Zones" by law, Presidential Executive Order or by DoD certification that members of the Armed Forces serving in such locations are serving in direct support of military operations in a combat zone:

Countries:

Afghanistan (EO 13239)

Albania (EO 13119)

Bahrain (EO 12744)

Bosnia (PL 104-117)

Croatia (PL 104-117)

Djibouti (DoD certification)

Herzegovina (PL 104-117)

Iraq (EO 12744)

Jordan (DoD certification)

Kuwait (EO 12744)

Kyrgyzstan (DoD certification)

Macedonia (PL 104-117)

Montenegro (EO 13119)

Oman (EO 12744)

Pakistan (DoD certification)

Philippines (DoD certification)

Qatar (EO 12744)

Saudi Arabia (EO 12744)

Serbia (includes Kosovo) (EO 13119)

Somalia (DoD certification)

Tajikistan (DoD certification)

United Arab Emirates (EO 12744)

Uzbekistan (DoD certification)

Yemen (DoD certification)

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Sea Areas:

Persian Gulf (EO 12744)

Red Sea (EO 12744)

Gulf of Oman (EO 12744)

Arabian Sea (north of 10 degrees North latitude, and west of 68 degrees East longitude) (EO 12744)

Gulf of Aden (EO 12744)

Adriatic Sea (EO 13119)

Ionian Sea, north of the 39th Parallel (EO 13119)

3. Adherence to the following principles ensures consistency in applying the "deployed in a combat zone" exemption to civilian employees in the context of the administrative furlough:

a. "Deployed civilian" is defined as a civilian employee who is deployed (in TDY status) or temporarily assigned (to include TCS) in a "combat zone" as set forth above.

b. "Combat zone" is defined as those locations listed as combat zones in Executive Orders 12744, 13119 or 13239 and locations where military are eligible for combat zone tax benefits under law or because DoD has certified that they are providing direct support to military operations.

c. A "deployed civilian's" period of deployment includes time spent in attendance at mandatory pre-deployment training as well as in completing mandatory post-deployment requirements.

d. A civilian employee who was deployed to a combat zone but redeploys mid-way through the furlough period will receive a notice of proposed furlough upon return to his/her parent organization and prior to any furlough. Further, the number of hours for which the employee will be furloughed will be pro-rated.