

# **Forest Service Guidance for Establishment and Use of Incident Job Codes**

Applicable to wildfire, severity, support, and non-fire incident job codes beginning in FY 2026

## **WILDFIRE INCIDENTS**

Wildfire incident job codes (P-codes and B-codes) are tied to FireCodeX (previously FireCode) data. Fire codes (codes) are established in the FireCodeX system for suppression incidents either directly or, more commonly, through an integrated system like WildCAD-E. Wildfires meeting one or more of the following criteria should have a unique code created:

- 300 acres or more
- Complex IMT is ordered
- Human caused
- Trespass
- Expected reimbursement
- Cost share

Units should not create new codes when the above criteria are not met. Codes that roll over each fiscal year have been established for other suppression incidents including ABCD miscellaneous fires, severity, and fire support. If these established codes are not adequate for specific needs and the above criteria are not met, units should contact the Geographic Area (GA) Incident Business Lead prior to creating one.

Codes will be added to the Forest Service (FS) financial system using the format P#XXXX and B#XXXX where # is the FS Geographic Area (GA) # corresponding to the FS Region (0 for GA10) and XXXX is the unique 4-character code generated by the FireCodeX system. Codes generated from the National Interagency Coordination Center (NICC) will use “W” as the second digit in the code. P-codes will use the GA/unit override of the host unit for FS incidents; for others the override will be 1542. B-codes will use the override 1880.

P- and B-codes will be automatically generated in the Forest Service financial system for ***only the fire codes marked “FS Assist” when created***. If the code was not marked when created and FS job codes are needed, the host unit should edit the code to mark “FS Assist” and send an email to [SM.FS.ASC\\_Acct\\_Ops@usda.gov](mailto:SM.FS.ASC_Acct_Ops@usda.gov) requesting the codes. Job code cycles do not process on non-business days; therefore, P- and B-codes for fire codes generated late on Friday, on holidays, or over a weekend will not be available for use in Paycheck 8 and other systems until after processing on Monday night, or for holidays, on the next business night.

## **BASE SALARY**

Forest Service employees funded by WFSE will charge base hours to a B-code using the override 1880 that otherwise mirrors the incident-specific P-code when assigned to a suppression incident. Employees that are **not** funded by WFSE will charge base hours to the incident P-code.

WFSE-funded FS employees assigned to FEMA activation incidents charge base hours to the associated B-code that otherwise mirrors the F-code using the override 1880. Employees assigned to FEMA Activation incidents **not** base funded by WFSE will charge base hours to the FEMA activation F-code.

For FEMA activations, the Washington Office (WO) will determine when a specific M-code is needed for non-WFSE base pay.

Employees unsure of whether their positions are funded by WFSE should direct questions to their unit leadership and/or budget staff.

**Premium Pay:** All FS personnel will charge premium pay (e.g., hazard pay, overtime, holiday worked) to the WFSU-funded code (e.g., P-, S-, or F-code) for the incident on which it is earned. Incident Response Premium Pay (IRPP) is earned as a daily rate. Employees entitled to IRPP may use only one code per calendar day. IRPP should be charged to the qualifying incident to which the employee is assigned in IROC. As an example, an employee assigned to a severity or support order but supporting IA or multiple ongoing incidents would charge IRPP to the severity or support code.

**Comp Time:** Employees may choose compensatory (comp) time in lieu of overtime on suppression assignments; however, exempt employees should be aware that comp time does count against the biweekly pay cap when it is applied. Hours accrued as comp time should be recorded to transaction code (TC) 32 using the P-code for the incident on which it is earned (WFSU). When used, the comp time should be charged to the employee's planned base funding (both WFSE and non-WFSE).

## **INCIDENT P-CODES FOR WILDFIRE SUPPRESSION AND SUPPORT**

**ABCD Fires:** Each land-based unit has an "ABCD Miscellaneous" fire code. Costs for all size class A, B, C, and D wildfires are charged to the host forest ABCD code for the following unless a unique code has been issued per the guidance for Wildfire Incidents on page 1:

- Initial response to wildfires
- False alarms (all jurisdictions)
- Extended response to wildfires under 300 acres
- Mutual Aid response

The 2026 codes are the same as in 2025 with the exception of the override for all B-codes having been changed to 1880 (see spreadsheet at <https://www.fs.usda.gov/managing-land/fire/ibp/accounting>).

**FS Fires Other Than ABCD:** Charge to the ABCD code until it has been determined that one or more of the following criteria has been met:

- Size exceeds 300 acres (class E, F or G)
- Human caused
- Trespass
- Expected reimbursement (based on applicable Cooperative Fire Protection Agreement or other agreement billing provisions)
- Cost share
- Complex Incident Management Team assigned
- Other conditions dictate the need for specific expenditure tracking capability and transparency, and GA Incident Business Lead concurrence is received.

When one or more of the listed criteria has been met, generate a fire code and mark “FS Assist” as appropriate to ensure P- and B-codes are loaded into the FS financial system. Once generated, use the unique code to the extent practicable to record unprocessed costs for specific fires. Refer questions to the local/GA Incident Business Specialist(s).

**FS Protection Authority:** If the FS is the protecting agency and has payment responsibility for an incident on lands belonging to another jurisdiction, follow the guidance for FS Fires.

**Support Codes:** Support codes used for salary and other incident support charges have been issued for each land-based unit and the following non-land-based units: the ASC, National Caches, GACCs, NICC, NIFC, ROs and the WO. Employees performing fire suppression support work, including providing support to multiple ongoing suppression incidents when the time cannot reasonably be separated between incident codes will charge salary to these codes. Both regular agency and AD (Casual) employees assigned to or supporting only one incident or supporting multiple incidents where time can be identified in minimum four-hour blocks should charge to the codes for the specific incidents being supported. All regular USFS employees will charge base time following the Base Salary guidance in this document.

Support codes may be used for ordered standby, prepositioning and/or when employees are providing general fire support due to the imminent short-term threat of high fire danger, such as a predicted wind event or lightning episode. ***Support codes cannot be used for activities authorized under a severity request.*** Support codes may also be used when resources are being ordered for active fire incidents, but the location of the resource assignment has not been determined at the time of order (e.g., staging or multiple starts in an initial attack area). Use of support codes for these purposes should be short term in nature and resources should charge to the appropriate incident code when reassigned or when the time can be reasonably broken into four-hour blocks.

Support codes for 2026 are the same as 2025 with the exception of the B-code override having been changed to 1880 and some WO and DOI Support code overrides having been updated (see spreadsheets at <https://www.fs.usda.gov/managing-land/fire/ibp/accounting>).

**DOI Fires:** All Department of Interior (DOI) fire codes will be issued by dispatch personnel or a DOI representative through the FireCodeX system. P- and B-codes will be created in the FS financial system ***if “FS Assist” is indicated when the code is created.*** This should **not** be indicated unless it is certain that resources paid by the Forest Service will be used, as the purpose is to allow FS resources and FS vendor payments to be charged to DOI fires. The P- and B-codes will be assigned with the appropriate letter (D=BLM, A=BIA, P=NPS, R=FWS) after the P or B. An override of 1542 will be used for DOI fire P-codes and 1880 will be used for B-codes. If a code is generated without FS Assist and later it is determined that FS resources will be used, edit the code to include FS Assist and send an email to [SM.FS.ASC\\_Acct\\_Ops@usda.gov](mailto:SM.FS.ASC_Acct_Ops@usda.gov) requesting addition of the codes.

**Established by Interagency Dispatch Centers:** Fire codes established using a dispatch center unit identifier (e.g., CO-GJC) and marked “FS Assist” will not be processed automatically into the Forest Service financial system. The land-based unit ID associated with the incident will be required by ASC prior to the job codes being created.

## OTHER INCIDENTS AND SUPPORT

**BAER Assessment for USFS** - Each GA has one code to track assessment expenditures for BAER teams. The H-codes use GA override codes and have been established in the format H#BAER where # is the FS GA number (0 for GA10). The codes allow each GA to monitor annual assessment costs, eliminate the need to establish codes in time-critical situations, and facilitate tracking the use of prefix 11 with transaction code 21 in accordance with Public Law 106-558. The prefix allows payment of the full overtime rate of one and one-half times the hourly rate for exempt employees whose base rate of pay exceeds the GS 10 step 1 hourly rate, which is appropriate for those involved in the preparation of a BAER plan. This provision applies only until the initial BAER plan is submitted for approval (see FSM 2523).

**DOI BAER Assessment Support** – The code HTBAER (override 1502) has been established for use by FS resources providing support to DOI BAER assessment efforts. This allows the national office to monitor annual assessment costs in support of DOI.

**BAER Plan Implementation** – Each unit or GA is responsible for contacting the ASC Incident Finance at [sm.fs.asc\\_Acct\\_OPS@usda.gov](mailto:sm.fs.asc_Acct_OPS@usda.gov) to request H-codes for BAER plan implementation once the plan is approved. The H-code should mirror the P-code, including the GA/unit override. If the P-code was a non-FS jurisdictional incident with a GA/unit override beginning with 15, the H-code will reflect the GA/unit override of the requesting unit. Units are responsible for following implementation timelines (see FSM 2523) for BAER plan implementation once the plan is approved.

**AD Training**: The code WFSUAD has been established for each GA using a GA-specific override code. These codes are to be used to pay expenses for ADs (Casuals) attending recognized and required incident training and participating in fitness testing (i.e., Work Capacity Test (WCT)). The codes cannot be used to pay for AD instructor or WCT administrator salary or travel or for supplies, facility rental, or equipment to provide training. Reference FSH 6509.11g Chapter 50 – Appropriations Use Handbook.

**Training for Non-Fire Funded Personnel**: The code WFSUTR has been established for each GA and the WO using a GA or WO override code. These codes are to be used to pay expenses for incident qualifications training attendance (not instruction) and fitness test participation (not administration) for non-WFSE funded personnel when time can be identified in minimum 4-hour blocks. The codes cannot be used to pay for supplies, facility rental, or equipment to provide training. Reference FSH 6509.11g Chapter 50 – Appropriations Use Handbook.

**Fire Training Instruction**: Salary and travel for agency instructors and WCT administrators must be funded by their home unit SE funds. Supplies, facility rental and equipment to provide incident training and salary for AD instructors must be funded by WFPR from the unit sponsoring training; travel for AD instructors is funded from WFPRAD with the override 2528.

**FS Severity**: Severity codes have been established for each GA in the format S#1111 where # is the GA (0 for GA10). Approved Forest-level severity expenditures use the home GA code with the Forest GA/Unit override. GA-level expenditures use the GA severity code and override. Under current guidance, all severity requests are routed to and approved by the GA Fire Director (GAD) regardless of requested amount.

Personnel funded by WFSE will charge base salary to the B-code (override 1880) and overtime to the severity S-code when assigned to a severity order. When responding to an incident during a severity assignment, resources should charge to the specific incident following established guidance.

**DOI Severity:** S-codes have been established for use by FS resources assisting a DOI Bureau under a severity request. Do not use severity codes established by DOI in the FireCodeX system as they are not valid in the FS financial system. The following S-codes have been established for use by FS resources assisting a DOI Bureau under a severity request:

Job Code	Override	Agency
S70001	1542	Bureau of Indian Affairs (BIA)
S70002	1542	Bureau of Land Management (BLM)
S70003	1542	Fish and Wildlife Service (FWS)
S70004	1542	National Park Service (NPS)

Corresponding B-codes have been established to record base hours for WFSE funded personnel on DOI severity assignments and will use the override 1880. When responding to an incident during a severity assignment, resources should charge to the specific incident following established guidance.

**FS Support of Non-Federal Fires:** States may or may not utilize the FireCodeX system to establish codes for non-federal fires. If a code has not been established when federal resources respond and provide support to non-federal fires, the FS or DOI will create a fire code when the response is expected to extend beyond any applicable mutual aid parameters. A fire code is also required when out-of-state resources that will be reimbursed via pass-through billing to the FS are committed. In these instances, mutual aid parameters are not applicable, and “FS Assist” must be marked. The agency that receives the request initially and fills an order is responsible for generating the fire code and marking “FS Assist” if applicable. If marked, codes will be established with PN and BN as the first two characters followed by the unique 4-character code generated by FireCodeX. P-codes use the override 1542 and B-codes will use 1880.

**Non-Wildland Federal Fire Departments/Agencies:** Non-wildland Federal fire departments and agencies, including but not limited to Department of War (DOW), Department of Energy (DOE) and Tennessee Valley Authority (TVA), do not utilize the FireCodeX system to establish codes for their fires but may have established agreements with wildland agencies for fire response. When FS or DOI resources are requested, the agency that initially receives a request and fills an order is responsible for generating a fire code and marking “FS Assist” if applicable. If marked, codes will be established with PF and BF as the first two characters followed by the unique 4-character code from FireCodeX and will use the overrides 1542 (P) and 1880 (B). Incident Business Specialists will ensure that codes are tracked/billed appropriately

**Non-Fire Emergencies:** **DO NOT create a code in the FireCodeX system for any non-fire emergency without obtaining specific authorization from the Washington Office, Deputy Chief for Fire and Aviation Management, Safety and Employee Well Being via the Incident Business Branch.**

For non-fire emergencies that will use USFS resources under a reimbursable agreement, reference [FSM 1580.11](#) and [FSM 6512.12](#). Upon execution of a collection agreement the unit will request a unique reimbursable job code associated with the appropriate program and funds. Job codes must be established through ASC-RACA Branch prior to incurring any expenses. Questions and/or requests for codes may be sent to [sm.fs.asc\\_raca@usda.gov](mailto:sm.fs.asc_raca@usda.gov).

For all non-fire emergency response projects that do not have an agreement (such as potential claims), budget offices should follow ASC-Budget Execution procedures on establishing job codes to ensure appropriate funds are expended. For example, emergency response projects resulting from non-Forest Service spills and releases are appropriately charged to NFMG under Environmental Compliance and Protection (ECAP). Additional information is available in the [Accounting Structure Guide](#) available via this FAQ link: <https://usdagcc.sharepoint.com/sites/fs-cfo-bfp/BudgetExe/SitePages/FAQs.aspx>.

## FEMA ACTIVATIONS

**Non-Fire FEMA Incident:** A unique F-code must be established for each Mission Assignment (MA) received from FEMA for ESF4 non-fire activation. FireCodeX is **not to be used** to generate these codes; the Incident Business Coordinator for the Geographic Area in which the response is occurring is responsible for issuing and tracking 4-character codes in a meaningful format (e.g., fiscal year indicator followed by a sequential number indicating the MA# and version such as 6101). F- and B-codes must be requested via email to [sm.fs.asc\\_Acct\\_OPS@usda.gov](mailto:sm.fs.asc_Acct_OPS@usda.gov). Codes will be established using F# and B# as the first two characters followed by the assigned 4-character string where # is the GA (0 for GA10). The GA/unit override will be used for F-codes and B-codes will use 1880. The MA must also be provided to ASC when issued.

**Fire ESF4 Incident:** Use fire codes generated in FireCodeX for ESF4 wildland fire activations. ESF4 Fire Mission Assignments are the only MAs where multiple job codes can be assigned. The majority of FEMA ESF4 fires will have had a PNXXXX or P#XXXX fire code assigned. When a fire with an existing P-code is assigned to ESF4, the P-code will change to F#XXXX where # is the GA (0 for GA10), and XXXX is the same fire code as the P-code. For example, PNLMNO would change to F#LMNO.

If no PN code has been established, determine whether a fire code has been issued in FireCodeX. If not, issue a code but **do not mark “FS Assist”** (no P-code required). Using either the previously or newly-issued code, request the F- and B- codes using the GA (0 for GA10) as the second character. Each fire covered by the MA must have a unique F-code assigned using this protocol to provide consistency with the current job code process for wildfire and maintain the integrity of the fire costs for each specific fire.

Notify ASC via email to [sm.fs.asc\\_Acct\\_OPS@usda.gov](mailto:sm.fs.asc_Acct_OPS@usda.gov) as soon as a fire code has been assigned or is to be converted from a P-code so codes can be established for use in the financial system. The MA must also be provided to ASC when issued.

For questions regarding guidance in this document contact Bonita Johnson, Incident Business Branch Chief, via email to [bonita.johnson@usda.gov](mailto:bonita.johnson@usda.gov).