

**SUMMARY OF MAJOR CHANGES TO
DOD 7000.14-R, VOLUME 15, APPENDIX C
“II - CIVILIAN PERSONNEL FRINGE BENEFIT RATES 1989-2008”**

Changes are denoted in blue font

Substantive revisions are denoted by a ★ preceding the section,
paragraph, table, or figure that includes the revision

Hyperlinks are denoted by *underlined, bold, italic, blue font*

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
Section II	Updated to include FY 2005 through FY 2008 Included web site to obtain information for FY 2008 and forward <u>http://www.defenselink.mil/comptroller/rates/</u>	Update

★TABLE OF CONTENTS★

II - CIVILIAN PERSONNEL FRINGE BENEFIT RATES 1989-2008

PAGE

15-C-II-3	Civilian Personnel Fringe Benefit Rates 2008-2005
15-C-II-4	Civilian Personnel Fringe Benefit Rates 2004-2001
15-C-II-5	Civilian Personnel Fringe Benefit Rates 2000-1997
15-C-II-6	Civilian Personnel Fringe Benefit Rates 1996-1993
15-C-II-7	Civilian Personnel Fringe Benefit Rates 1992-1989

★For further information for FY 2008 and prior, see *Civilian Personnel Fringe Benefit*, at the Office of the Secretary of Defense website, <http://www.defenselink.mil/comptroller/rates/>. Effective 1 October 2008, the rates will be obtained from the web site only.

★CIVILIAN PERSONNEL FRINGE BENEFIT RATES

DoD Performing Component	FY 2008		FY 2007		FY 2006		FY 2005	
		10.0 % UCR		10.5 % UCR		10.5 % UCR		9.9% UCR
	Other DoD & Federal Agencies (FMS Admin Only)	All Others (FMS other than Admin and includes UCR)	Other DoD & Federal Agencies (FMS Admin Only)	All Others (FMS other than Admin and includes UCR)	Other DoD & Federal Agencies (FMS Admin Only)	All Others (FMS other than Admin and includes UCR)	Other DoD & Federal Agencies (FMS Admin Only)	All Others (FMS other than Admin and Includes UCR)
Army	29.1%	39.1%	27.3%	37.8%	28.0%	38.5%	25.3%	35.2%
Navy	29.2	39.2	29.4	39.9	29.5	40.0	26.9	36.8
Air Force	27.1	37.1	31.2	41.7	29.5	40.0	28.1	38.0
Marine Cps	30.9	40.9	29.2	39.7	26.4	36.9	31.1	41.0
Def Health	24.3	34.3	23.2	33.7	21.8	32.3	20.2	30.1
DCAA	27.6	37.6	25.5	36.0	24.8	35.3	24.8	34.7
DLA	22.8	32.8	22.8	33.3	22.6	33.1	20.7	30.6
Other Def	29.3	39.3	29.3	39.8	28.9	39.4	26.3	36.2

CIVILIAN PERSONNEL FRINGE BENEFIT RATES

DoD Performing Component	FY 2004		FY 2003		FY 2002		FY 2001	
		9.9 % UCR		8.4% UCR		8.4% UCR		9.6% UCR
	Other DoD & Federal Agencies (FMS Admin Only)	All Others (FMS other than Admin and includes UCR)	Other DoD & Federal Agencies (FMS Admin Only)	All Others (FMS other than Admin and includes UCR)	Other DoD & Federal Agencies (FMS Admin Only)	All Others (FMS other than Admin and includes UCR)	Other DoD & Federal Agencies (FMS Admin Only)	All Others (FMS other than Admin and includes UCR)
Army	25.4%	35.3%	24.5%	32.9%	25.8%	34.2%	24.5%	34.1%
Navy	27.4	37.3	26.5	34.9	25.1	33.5	25.0	34.6
Air Force	26.6	36.5	22.0	30.4	28.1	36.5	23.6	33.2
Marine Cps	25.0	34.9	28.4	36.8	28.1	36.5	28.9	38.5
Def Health	20.7	30.6	17.0	25.4	18.5	27.9	20.7	30.3
DCAA	24.9	34.8	25.2	33.6	23.9	32.3	23.7	33.3
DLA	18.1	28.0	22.4	30.8	23.9	32.3	21.0	30.6
Other Def	27.0	36.9	23.2	31.6	25.1	33.5	27.1	36.7

CIVILIAN PERSONNEL FRINGE BENEFIT RATES

DoD Performing Component	FY 2000		FY 1999		FY 1998		FY 1997	
		9.6% UCR		16.7% UCR		16.7% UCR		16.7% UCR
	Other DoD & Federal Agencies (FMS Admin Only)	All Others (FMS other than Admin and includes UCR)	Other DoD & Federal Agencies (FMS Admin Only)	All Others (FMS other than Admin and includes UCR)	Other DoD & Federal Agencies (FMS Admin Only)	All Others (FMS other than Admin and includes UCR)	Other DoD & Federal Agencies (FMS Admin Only)	All Others (FMS other than Admin and includes UCR)
Army	24.6%	34.2%	25.3%	42.0%	24.7%	41.4%	24.6%	41.3%
Navy	24.3	33.9	24.3	41.0	24.2	40.9	25.3	42.0
Air Force	24.2	33.8	23.3	40.0	22.8	39.5	22.2	38.9
Marine Cps	26.9	36.5	26.1	42.8	27.2	43.9	27.4	44.1
Def Health	24.3	33.0	20.3	37.0	20.2	36.9	19.9	36.6
DCAA	23.4	33.0	22.7	39.4	23.1	38.0	22.9	39.6
DLA	20.1	29.7	20.8	37.5	21.3	38.0	20.0	36.7
Other Def	25.1	34.7	23.4	41.0	24.4	41.1	24.0	40.7

CIVILIAN PERSONNEL FRINGE BENEFIT RATES

DoD Performing Component	FY 1996		FY 1995		FY 1994		FY 1993	
		14.7% UCR		14.7% UCR		14.7% UCR		14.7 % UCR
	Other DoD & Federal Agencies (FMS Admin Only)	All Others (FMS other than Admin and includes UCR)	Other DoD & Federal Agencies (FMS Admin Only)	All Others (FMS other than Admin and includes UCR)	Other DoD & Federal Agencies (FMS Admin Only)	All Others (FMS other than Admin and includes UCR)	Other DoD & Federal Agencies (FMS Admin Only)	All Others (FMS other than Admin and includes UCR)
Army	24.9%	39.6%	22.6%	37.3%	22.2%	36.9%	21.3%	36.0%
Navy	22.7	37.4	21.1	35.8	20.9	35.6	20.1	34.8
Air Force	20.9	35.6	23.9	38.6	23.8	38.5	22.1	36.8
Marine Cps	27.7	42.4	26.6	41.3	21.0	35.7	---	---
DBOF	---	---	---	---	20.6	35.3	---	---
Def Health	21.2	35.9	18.6	33.3	18.7	33.4	---	---
DCAA	25.5	40.2	23.6	38.3	24.0	38.7	23.4	38.1
DLA	20.1	34.8	20.0	34.7	19.6	34.3	20.0	34.7
Other Def	23.7	38.4	23.2	37.9	21.4	36.1	22.4	37.1

CIVILIAN PERSONNEL FRINGE BENEFIT RATES

DoD Performing Component	FY 1992		FY 1991		FY 1990		FY 1989	
		14.7% UCR		14.7% UCR		14.7% UCR		14.7% UCR
	Other DoD & Federal Agencies (FMS Admin Only)	All Others (FMS other than Admin and includes UCR)	Other DoD & Federal Agencies (FMS Admin Only)	All Others (FMS other than Admin and includes UCR)	Other DoD & Federal Agencies (FMS Admin Only)	All Others (FMS other than Admin and includes UCR)	Other DoD & Federal Agencies (FMS Admin Only)	All Others (FMS other than Admin and includes UCR)
Army	22.7%	37.4%	20.8%	35.5%	17.5%	32.2%	18.3%	33.0%
Navy	19.8	34.5	21.1	35.8	16.1	30.8	15.8	30.5
Air Force	20.2	34.9	21.1	35.8	18.5	33.2	20.2	34.9
Marine Cps	---	---	---	---	---	---	---	---
Def Health	---	---	---	---	---	---	---	---
DCAA	22.9	37.6	22.4	37.1	20.4	35.1	22.9	37.6
DLA	19.1	33.8	18.7	33.4	17.0	31.7	19.1	33.8
Other Def	20.6	35.3	22.4	37.1	21.1	35.8	20.6	35.3