

CIVILIAN PERSONNEL FRINGE BENEFIT
FISCAL YEAR 2010

Civilian personnel fringe benefit rates should be applied to civilian labor costs incurred in support of reimbursable orders, as appropriate. These rates should be used when billing other DoD Components, Federal Agencies, and private parties under the requirements of Chapter 6 of Volume 11A, "Reimbursable Operations Policy and Procedures," of the DoD Financial Management Regulation (DoD 7000.14-R). Billings to the Foreign Military Sales (FMS) Administrative Charge Account and to FMS cases are to be processed under the provisions of Chapter 7, Volume 15, "Security Assistance Policy and Procedures," of the DoD Financial Management Regulation (DoD 7000.14-R).

The following FY 2010 civilian personnel fringe benefit rates, which are effective October 1, 2009, are as follows:

	<u>BILLINGS TO OTHER DoD COMPONENTS AND FEDERAL AGENCIES</u> ^{1/}	<u>BILLINGS TO ALL OTHERS</u> ^{2/ 3/}
ARMY	30.1%	39.8%
NAVY	29.9%	39.6%
MARINE CORPS	30.6%	40.3%
AIR FORCE	28.6%	38.3%
DEFENSE HEALTH	23.5%	33.2%
DEFENSE CONTRACT AUDIT AGENCY	27.9%	37.6%
DEFENSE LOGISTICS AGENCY	25.7%	35.4%
OTHER DEFENSE AGENCIES	30.3%	40.0%

Notes:

^{1/} These rates also shall be used for billings to the FMS Administrative Charge Account.

^{2/} These rates also should be used for FMS billings other than billings to the FMS Administrative Charge Account.

^{3/} These rates include 9.7 percent factor for unfunded civilian retirement, post-retirement health benefit and post-retirement life insurance costs.

CALCULATION FOR FY 2010 FRINGE BENEFIT RATES FOR APPROPRIATED FUNDS

	Total Object Class 11 <u>1/</u>	Total Object Class 12 <u>1/</u>	Funded Benefits Rate <u>2/</u>	Unfunded Retirement Rate <u>3/</u>	Public and Private Party Rate <u>4/</u>
Army	13,970,524	4,205,923	30.1%	9.7%	39.8%
Navy	7,961,364	2,377,099	29.9%	9.7%	39.6%
Marine Corp	1,045,366	320,119	30.6%	9.7%	40.3%
Air Force	9,990,847	2,856,008	28.6%	9.7%	38.3%
Defense Health	137,505	32,371	23.5%	9.7%	33.2%
Defense Contract Audit Agency	343,226	95,714	27.9%	9.7%	37.6%
Defense Logistics Agency	17,691	4,553	25.7%	9.7%	35.4%
Other Defense Agencies	5,425,996	1,644,476	30.3%	9.7%	40.0%
Overall	38,892,519	11,536,263	29.7%	9.7%	39.4%

Notes:

1/ Sources: The FY 2010 President's Budget for Civilian Personnel Costs (OP-8) from Appropriated Funds Activities, excludes the OP-8 for Working Capital Funds.

2/ Billings to Other DoD and Federal Agencies use the "Funded Benefits Rate."

3/ OUSD(C) Memorandum For Record dated August 17, 2009 subject: FY 2010 Unfunded Civilian Retirement (UCR) Factor.

4/ Billings to All Others use the "Public and Private Party Rate" which includes the Unfunded Retirement Rate."