



COMPTROLLER

OFFICE OF THE UNDER SECRETARY OF DEFENSE  
1100 DEFENSE PENTAGON  
WASHINGTON, DC 20301-1100

AUG 30 2012

(Program/Budget)

MEMORANDUM FOR ASSISTANT SECRETARY OF THE ARMY (FINANCIAL  
MANAGEMENT AND COMPTROLLER)  
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL  
MANAGEMENT AND COMPTROLLER)  
ASSISTANT SECRETARY OF THE AIR FORCE  
(FINANCIAL MANAGEMENT AND COMPTROLLER)  
ASSISTANT SECRETARY OF DEFENSE (HEALTH  
AFFAIRS)  
DIRECTOR, ADMINISTRATION AND MANAGEMENT  
DIRECTORS, DEFENSE AGENCIES

SUBJECT: Fiscal Year (FY) 2013 Department of Defense (DoD) Civilian Personnel  
Fringe Benefits Rates

The FY 2013 DoD Civilian Personnel Fringe Benefits Rates are now available on the attachment (Tab A) and on the reimbursable rates page of the Office of the Under Secretary of Defense (Comptroller) (OUSD(C)) website: <http://www.dod.mil/comptroller/rates/>. The "Billings to Other DoD Components and Federal Agencies" will be used when obtaining reimbursement for services provided to another DoD activity or federal agency. The "Billings to All Others" will be used when obtaining reimbursement for services provided to agencies outside the federal government. This rate contains a factor of 9.4 percent to recover unfunded benefits such as civilian retirement, post-retirement health care and post-retirement life insurance.

Questions regarding these rates should be directed to Bette Otts, OUSD(Comptroller), Program/Budget, Directorate for Operations at [Bette.Otts@osd.mil](mailto:Bette.Otts@osd.mil), (703) 697-3103.

A handwritten signature in black ink, appearing to read "John P. Roth".

John P. Roth  
Deputy Comptroller

Attachment:  
As stated

CIVILIAN PERSONNEL FRINGE BENEFIT  
FISCAL YEAR 2013

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 2013 civilian personnel fringe benefit rates, which are effective October 1, 2012, are as follows:

	<u>BILLINGS TO OTHER DoD COMPONENTS AND FEDERAL AGENCIES</u> <sup>1/</sup>	<u>BILLINGS TO ALL OTHERS</u> <sup>2/ 3/</sup>
ARMY	30.6%	40.0%
NAVY	32.2%	41.6%
MARINE CORPS	29.8%	39.2%
AIR FORCE	29.1%	38.5%
TRICARE MANAGEMENT ACTIVITY	23.9%	33.3%
DEFENSE CONTRACT AUDIT AGENCY	30.7%	40.1%
DEFENSE LOGISTICS AGENCY	24.0%	33.4%
OTHER DEFENSE AGENCIES	30.1%	39.5%

Notes:

<sup>1/</sup> These rates also shall be used for billings to the FMS Administrative Charge Account.

<sup>2/</sup> These rates also should be used for FMS billings other than billings to the FMS Administrative Charge Account.

<sup>3/</sup> These rates include 9.4 percent factor for unfunded civilian retirement, post-retirement health benefit and post-retirement life insurance costs.

CALCULATION FOR FY 2013 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	15,443,650	4,721,199	<b>30.6%</b>	9.4%	<b>40.0%</b>
Navy	8,610,871	2,773,907	<b>32.2%</b>	9.4%	<b>41.6%</b>
Marine Corps	1,340,656	400,005	<b>29.8%</b>	9.4%	<b>39.2%</b>
Air Force	10,721,540	3,114,836	<b>29.1%</b>	9.4%	<b>38.5%</b>
Defense Health	464,225	110,923	<b>23.9%</b>	9.4%	<b>33.3%</b>
Defense Contract Audit Agency	422,408	129,493	<b>30.7%</b>	9.4%	<b>40.1%</b>
Defense Logistics Agency	30,891	7,400	<b>24.0%</b>	9.4%	<b>33.4%</b>
Other Defense Agencies	6,448,497	1,944,205	<b>30.1%</b>	9.4%	<b>39.5%</b>
Overall	43,482,738	13,201,968	<b>30.4%</b>	9.4%	<b>39.8%</b>

Notes:

- 1/ Sources: The FY 2013 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 2, 2012 subject: FY 2013 Unfunded Civilian Retirement (UCR) Factor.
- 4/ Billings to All Others use the "Public and Private Party Rate" which includes the Unfunded Retirement Rate."