

CIVILIAN PERSONNEL FRINGE BENEFIT  
FISCAL YEAR 1998

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, 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 Fee Budget 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 FY 1998 Civilian personnel fringe benefit rates, which are effective October 1, 1997, are as follows:

|                           | BILLINGS TO<br>OTHER<br>DOD COMPONENTS<br><u>AND FED AGENCIES 1/</u> | BILLINGS TO<br><u>ALL OTHERS 2/ 3/</u> |
|---------------------------|--|--|
| ARMY                      | 24.7%  | 41.4%                                  |
| NAVY                      | 24.2%  | 40.9%                                  |
| AIR FORCE                 | 22.8%  | 39.5%                                  |
| MARINE CORPS              | 27.2%  | 43.9%                                  |
| DEFENSE HEALTH            | 20.2%  | 36.9%                                  |
| DCAA                      | 23.1%  | 39.8%                                  |
| DLA                       | 21.3%  | 38.0%                                  |
| OTHER DEFENSE<br>AGENCIES | 24.4%  | 41.1%                                  |

Notes:

1/ These rates also shall be used for billings to the FMS Administrative Surcharge Account.

2/ These rates also should be used for FMS billings other than billings to the FMS Administrative Surcharge Account.

3/ These rates include 16.7 percent for unfunded civilian retirement costs.