

CIVILIAN/MILITARY EQUIVALENT

FISCAL YEAR 1999

The cost of military personnel assigned to the Defense Working Capital Fund (DWCF) is included in the total cost of operations of the DWCF activities at civilian equivalent rates. Military personnel assigned to DWCF activities are to be costed at civilian equivalent rates using the rates in the table below, applied to the actual number and grade of military personnel assigned.

MILITARY GRADE	CIVILIAN GRADE EQUIVALENT	CIVILIAN EQUIVALENT RATE
0-9	ES-05/06	\$158,749
0-8	ES-03/04	\$150,880
0-7	ES-01/02	\$137,355
0-6	GS-15	\$111,178
0-5	GS-14	\$94,513
0-4	GS-13	\$79,981
0-3	GS-12	\$67,261
0-2	GS-11	\$56,117
0-1	GS-9	\$46,384
WO-5	GS-12	\$67,261
WO-4	GS-12	\$67,261
WO-3	GS-11	\$56,117
WO-2	GS-9	\$46,384
WO-1	GS-9	\$46,384
E-9	GS-8	\$41,991
E-8	GS-7	\$37,913
E-7	GS-6	\$34,120
E-6	GS-5	\$30,612
E-5	GS-5	\$30,612
E-4	GS-4	\$27,361
E-3	GS-3	\$24,372
E-2	GS-2	\$21,621
E-1	GS-1	\$19,863

Stabilized customer rates and reimbursement to the Military Personnel accounts are not based on the above rates. Rather such amounts are based on the absolute total dollar amount specified in the President's budget (rather than based on the number, or military composite rate, of individuals actually assigned). Guidance on paying (reimbursing), recording and reporting DWCF military personnel costs is contained in Chapter 62, Section B of Volume 11B, "Reimbursable Operations, Policy and Procedures--Defense Business Operations Fund," of the DoD Financial Management Regulation (DoD 7000.14-R).