

DEPARTMENT OF DEFENSE WORKING CAPITAL FUNDS  
CIVILIAN/MILITARY EQUIVALENT RATE  
FISCAL YEAR 2002

The cost of military personnel assigned to a 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, and applied to the actual number and grades of assigned military personnel. These rates are effective October 1, 2001.

MILITARY GRADE	CIVILIAN GRADE EQUIVALENT	CIVILIAN EQUIVALENT RATE
0-9	ES-05/06	\$167,600
0-8	ES-03/04	\$166,300
0-7	ES-01/02	\$154,300
0-6	GS-15	\$124,200
0-5	GS-14	\$106,100
0-4	GS-13	\$89,800
0-3	GS-12	\$75,500
0-2	GS-11	\$63,000
0-1	GS-9	\$52,100
WO-5	GS-12	\$75,500
WO-4	GS-12	\$75,500
WO-3	GS-11	\$63,000
WO-2	GS-9	\$52,100
WO-1	GS-9	\$52,100
E-9	GS-8	\$47,200
E-8	GS-7	\$42,600
E-7	GS-6	\$38,300
E-6	GS-5	\$34,400
E-5	GS-5	\$34,400
E-4	GS-4	\$30,700
E-3	GS-3	\$27,400
E-2	GS-2	\$24,300
E-1	GS-1	\$22,300

Stabilized customer rates and reimbursement to the Military Personnel accounts are not based on the above rates. Rather, those amounts are based on the absolute total dollar values specified in the President's Budget (rather than on a basis of 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 Working Capital Fund," of the DoD Financial Management Regulation (DoD 7000.14-R).