

CIVILIAN PERSONNEL FRINGE BENEFIT  
FISCAL YEAR 2009

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 2009 civilian personnel fringe benefit rates, which are effective October 1, 2008, 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	29.1%	39.1%
NAVY	29.6%	39.6%
MARINE CORPS	29.9%	39.9%
AIR FORCE	28.4%	38.4%
DEFENSE HEALTH	24.1%	34.1%
DEFENSE CONTRACT AUDIT AGENCY	27.2%	37.2%
DEFENSE LOGISTICS AGENCY	24.4%	34.4%
OTHER DEFENSE AGENCIES	29.9%	39.9%

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 10.0 percent factor for unfunded civilian retirement, post-retirement health benefit and post-retirement life insurance costs.

CALCULATION FOR FY 2009 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	12,618,339	3,666,834	<b>29.1%</b>	10.0%	<b>39.1%</b>
Navy	7,062,055	2,092,846	<b>29.6%</b>	10.0%	<b>39.6%</b>
Marine Corp	886,219	264,960	<b>29.9%</b>	10.0%	<b>39.9%</b>
Air Force	9,089,439	2,577,994	<b>28.4%</b>	10.0%	<b>38.4%</b>
Defense Health	117,669	28,358	<b>24.1%</b>	10.0%	<b>34.1%</b>
Defense Contract Audit Agency	319,925	87,141	<b>27.2%</b>	10.0%	<b>37.2%</b>
Defense Logistics Agency	29,696	7,236	<b>24.4%</b>	10.0%	<b>34.4%</b>
Other Defense Agencies	4,938,774	1,475,420	<b>29.9%</b>	10.0%	<b>39.9%</b>
Overall	35,070,251	10,202,062	<b>29.1%</b>	10.0%	<b>39.1%</b>

Notes:

1/ Sources: The FY 2009 President's Budget for Civilian Personnel Costs (OP-8) from appropriated fund activities, excluding 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 October 5, 2007 subject: Unfunded Civilian Retirement (UCR) Factor.

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