



OFFICE OF THE SECRETARY OF DEFENSE

1000 DEFENSE PENTAGON
WASHINGTON, DC 20301-1000

COMPTROLLER

(Program/Budget)

MEMORANDUM FOR DIRECTOR, HEALTH AND FINANCIAL POLICY, OFFICE OF
ASSISTANT SECRETARY OF DEFENSE (HEALTH AFFAIRS)
DEPUTY ASSISTANT SECRETARY OF THE ARMY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
DEPUTY ASSISTANT SECRETARY OF THE ARMY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
DEPUTY ASSISTANT SECRETARY OF THE AIR FORCE
(FINANCIAL MANAGEMENT AND COMPTROLLER)
DEPUTY DIRECTOR, ADMINISTRATION AND MANAGEMENT
DEPUTY DIRECTOR FOR RESOURCE MANAGEMENT, DEFENSE
FINANCE AND ACCOUNTING SERVICE

SUBJECT: FY 2022 Department of Defense (DoD) Military Personnel Composite Standard Pay
and Reimbursement Rates

The FY 2022 DoD Military Composite Pay and Reimbursement Rates (Tabs K1-K5 attached) are now available on the reimbursable rates page of the Office of the Under Secretary of Defense (Comptroller) website <https://comptroller.defense.gov/Financial-Management/Reports/>. The DoD Composite Standard Pay Rate will be used when determining the military personnel appropriations cost for budget/management studies, but should not be considered as the fully-burdened cost of military personnel for the purposes of workforce-mix decisions. The rates billable to DoD Entities, Other Federal Entities, and Foreign Military Sales (FMS) Entities will be applied when obtaining reimbursement for the cost of services provided to these entities.

Questions regarding these rates should be directed to Alicia Litts in the Office of the Under Secretary of Defense (Comptroller), Program/Budget, Directorate for Military Pay and Construction. Alicia Litts can be reached by email: alicia.d.litts.civ@mail.mil, or by telephone at (703) 785-2024.

Anne J. McAndrew
DoD Deputy Comptroller

Attachment:
As stated

MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES
FISCAL YEAR 2022
OVERVIEW

The Military Composite Standard Pay and Reimbursement Rates are calculated in accordance with provisions of Volume 11A, Chapter 6, Appendix G of the “Department of Defense (DoD) Financial Management Regulation” (DoD 7000.14R). Composite standard pay and reimbursement rates include the following military personnel appropriation costs: average basic pay, retired pay accrual, basic allowance for subsistence, basic allowance for housing, incentive and special pay, permanent change of station expenses, and miscellaneous pay.

The “DoD Composite Standard Pay Rate” shall be used when determining the military personnel appropriations cost for budget/management studies, but should not be considered as the fully-burdened cost of military personnel for the purposes of workforce-mix decisions.

- Rates **include a per capita normal cost of \$5,506** for Medicare-Eligible Retiree Health Care (MERHC) accruals. Beginning with FY 2006, the MERHC accruals are paid from the permanent, indefinite appropriations of the General Fund of the Treasury instead of the military personnel appropriations. However, for budget purposes, MERHC accruals continue to be counted as part of the Military Departments’ discretionary budget authority. Therefore, the MERHC accruals must be included for determining the military personnel appropriations cost for budget/management studies, but must not be included in reimbursements to the Services’ personnel accounts during the year of execution (FY 2022).

The “Rate Billable to DoD Entities” must be used when obtaining reimbursement for services provided to entities inside of the DoD. Per Volume 11A, Chapter 1, Paragraph 010204, **the cost of military labor must not be charged to another DoD entity except for:**

- a. The cost of military personnel assigned to the DWCF activities. DWCF activities must be reimbursed by their customers for the cost of military labor as prescribed in Volume 11B, Chapter 12; or
 - b. If provided for in the annual DoD Appropriations Act, operation and maintenance appropriations, may be available for reimbursement of pay, allowances and other expenses for National Guard and Reserve members who provide intelligence or counterintelligence support to Combatant Commands, Defense Agencies and Joint Intelligence Activities. These expenses involve the activities and programs included within the National Intelligence Program and the Military Intelligence Program.
- Rates **exclude the per capita normal cost of \$5,506** for MERHC accruals. Beginning with FY 2006, the MERHC accruals are paid from the General Fund of the Treasury and cannot be reimbursed to the Services’ personnel accounts during the year of execution (FY 2022).

The “Rate Billable to Other Federal Entities” shall be used when obtaining reimbursement for services provided to entities outside of the DoD.

- Rates **include an acceleration factor of \$10,649** to cover medical health care costs of active duty personnel and their dependents. Reimbursement of the acceleration factor shall be deposited into the Defense Health Program (97*0130).
- Rates **exclude the per capita normal cost of \$5,506** for MERHC accruals. Beginning with FY 2006, the MERHC accruals are paid from the General Fund of the Treasury and cannot be reimbursed to the Services’ personnel accounts during the year of execution (FY 2022).

The “Rate Billable to Foreign Military Sales (FMS) Entities” shall be used when obtaining reimbursement for services provide to FMS Entities. Title 22, United States Code, Section 2761(a)(1)(C) of the Arms Export Control Act requires foreign countries or international organizations, in the case of the sale of a defense service, to pay “the full cost to the United States Government of furnishing such service”. Therefore:

- Rates **include an acceleration factor of \$10,649** to cover medical health care costs of active duty personnel and their dependents. Reimbursement of the acceleration factor shall be deposited into the Defense Health Program (97*0130).
- Rates **include the per capita normal cost of \$5,506** for MERHC accruals. Reimbursement of the per capita normal cost for MERHC accrual shall be deposited into the Miscellaneous Receipts Account 3041.

The FY 2022 Military Composite Standard Pay and Reimbursement Rates for Army, Navy, Marine Corps and Air Force are effective October 1, 2021.

**MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES
DEPARTMENT OF THE ARMY
FOR FISCAL YEAR 2022**

<u>MILITARY PAY GRADE</u>	<u>AVERAGE BASIC PAY</u>	<u>DOD COMPOSITE STANDARD PAY RATE</u> ^{1/}	<u>RATE BILLABLE TO DOD ENTITIES</u> ^{2/ 5/}	<u>RATE BILLABLE TO OTHER FEDERAL ENTITIES</u> ^{3/ 6/ 8/}	<u>RATE BILLABLE TO FMS ENTITIES</u> ^{4/ 7/ 9/}
O-10	\$202,412 ^{10/}	\$332,278	\$326,772	\$337,421	\$342,927
O-9	202,412	333,959	328,453	339,102	344,608
O-8	200,794	332,867	327,361	338,010	343,516
O-7	175,323	299,013	293,507	304,156	309,662
O-6	149,925	279,606	274,100	284,749	290,255
O-5	120,635	232,872	227,366	238,015	243,521
O-4	101,181	202,617	197,111	207,760	213,266
O-3	79,577	161,314	155,808	166,457	171,963
O-2	58,500	122,704	117,198	127,847	133,353
O-1	43,921	96,397	90,891	101,540	107,046
WO-5	\$117,621	\$222,004	\$216,498	\$227,147	\$232,653
WO-4	99,062	194,551	189,045	199,694	205,200
WO-3	82,151	168,860	163,354	174,003	179,509
WO-2	68,355	142,918	137,412	148,061	153,567
WO-1	59,793	124,547	119,041	129,690	135,196
E-9	\$90,275	\$172,449	\$166,943	\$177,592	\$183,098
E-8	70,141	142,388	136,882	147,531	153,037
E-7	60,634	128,225	122,719	133,368	138,874
E-6	47,747	109,689	104,183	114,832	120,338
E-5	38,521	90,005	84,499	95,148	100,654
E-4	31,185	72,408	66,902	77,551	83,057
E-3	25,763	59,644	54,138	64,787	70,293
E-2	24,495	56,378	50,872	61,521	67,027
E-1	20,205	48,053	42,547	53,196	58,702
CADETS	\$14,707	\$21,635	Not applicable	Not applicable	Not applicable

Notes:

- 1/ The DoD Composite Standard Pay Rate shall be used when determining the military personnel appropriations cost for budget/management studies, but should not be considered as a fully-burdened costs of military personnel for the purposes of workforce-mix decisions. **Includes** a per capita normal cost of \$5,506 for Medicare-Eligible Retiree Health Care (MERHC) accrual -- see Tab K-1.
- 2/ The Rate Billable to DoD Entities shall be used when obtaining reimbursement for services provided to entities inside of DoD. See Volume 11A, Chapter 1, Paragraph 010203 for billing DoD entities. **Excludes** a per capita normal cost of \$5,506 for MERHC accrual -- see Tab K-1.
- 3/ The Rate Billable to Other Federal Entities shall be used when obtaining reimbursement for services provided to other federal entities outside of DoD. The rates include an acceleration factor of \$10,649 for all personnel -- see Tab K-1. Reimbursement of the acceleration factor shall be deposited into the Defense Health Program (97*0130). **Excludes** a per capita normal cost of \$5,506 for MERHC accrual -- see Tab K-1.
- 4/ Reimbursement procedures for Foreign Military Sales (FMS) are specifically addressed in the DoD FMR Vol. 15 Section 070202. Includes a per capita normal cost of \$5,506 for MERHC accrual and an acceleration factor of \$10,649 for all personnel -- see Tab K-1. Reimbursement of the per capita normal cost for MERHC accrual shall be deposited into the Miscellaneous Receipts Account 3041. Reimbursement of the acceleration factor shall be deposited into the Defense Health Program (97*0130).
- 5/ To compute a Monthly Rate, apply a factor of .08333 (1/12). To compute a Daily Rate, apply a factor of .00278 (1/360). Per FMR Volume 7A, Chapter 1, Paragraph 010302. A. & C., "compute monthly compensation as if each month had 30 days"; "the daily rate is 1/30 of monthly rate".
- 6/ To compute a Monthly Rate, apply a factor of .09083 (1.09/12). To compute a Daily Rate, apply a factor of .00303 (1.09/360). This represents a leave factor of 9% and compensates for wages paid during leave. (Do not use this factor if the assignment is annual.) This factor assume the member will be contracted for no less than 30 days, thereby resulting in leave accrued. If a member is contracted for less than 30 days use the factors in **Footnote 5/**. Per FMR Volume 7A, Chapter 35, Paragraph 350202. B., Leave accrues to a Service member serving on active duty for 30 days or more. It accrues at the rate of 2½ days for each month of active service. For partial months, it accrues at the rate of ½ day for any period of 6 days or less.
- 7/ To compute a Daily Rate, apply a factor of .00452 (1.18/260.875). To compute an Hourly Rate, apply a factor of .00057 (1.18/2087). This represents a leave/holiday factor of 18%. This factor compensates for wages paid during leave or holiday period, and is only applicable when reimbursements are based on time actually worked. (Do not use this factor if the assignment is annual.)
- 8/ To compute the Monthly or Daily Rate of the reimbursement from Other Federal Entities to be deposited into the Defense Health Program (97*0130) apply the Monthly (.09083) or Daily (.00303) factor to the acceleration factor (10,649). (Do not use this if the assignment is annual. \$10,649 is the annual rate to be deposited into the Defense Health Program (97*0130).)
- 9/ To compute the Daily or Hourly Rate of the reimbursement from FMS Entities to be deposited into the Miscellaneous Receipts Account 3041 apply the Daily (.00452) or Hourly (.00057) factor to the per capita normal cost for the MERHC accrual (\$5,506). (Do not use this if the assignment is annual. \$5,506 is the annual amount to be deposited into the Miscellaneous Receipts Account 3041). To compute the Daily or Hourly Rate of the reimbursement from FMS Entities to be deposited into the Defense Health Program (97*0130) apply the Daily (.00452) or Hourly (.00057) factor to the acceleration factor (10,649). (Do not use this if the assignment is annual. \$10,649 is the annual rate to be deposited into the Defense Health Program (97*0130).)
- 10/ Basic pay for officer pay grades O-7 to O-10 is limited to the rate of basic pay for Level II of the Executive Schedule, which is currently projected to be \$203,350 for fiscal year (FY) 2022.

**MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES
DEPARTMENT OF THE NAVY
FOR FISCAL YEAR 2022**

<u>MILITARY PAY GRADE</u>	<u>AVERAGE BASIC PAY</u>	<u>DOD COMPOSITE STANDARD PAY RATE</u> ^{1/}	<u>RATE BILLABLE TO DOD ENTITIES</u> ^{2/ 5/}	<u>RATE BILLABLE TO OTHER FEDERAL ENTITIES</u> ^{3/ 6/ 8/}	<u>RATE BILLABLE TO FMS ENTITIES</u> ^{4/ 7/ 9/}
O-10	\$200,800 ^{10/}	\$343,249	\$337,743	\$348,392	\$353,898
O-9	200,800	344,198	338,692	349,341	354,847
O-8	196,760	345,279	339,773	350,422	355,928
O-7	180,279	316,377	310,871	321,520	327,026
O-6	148,511	280,285	274,779	285,428	290,934
O-5	119,138	237,787	232,281	242,930	248,436
O-4	100,420	211,121	205,615	216,264	221,770
O-3	80,048	179,439	173,933	184,582	190,088
O-2	60,333	142,977	137,471	148,120	153,626
O-1	45,926	115,279	109,773	120,422	125,928
WO-5	\$121,753	\$226,968	\$221,462	\$232,111	\$237,617
WO-4	104,220	204,145	198,639	209,288	214,794
WO-3	87,392	179,630	174,124	184,773	190,279
WO-2	72,495	158,494	152,988	163,637	169,143
WO-1	65,550	140,306	134,800	145,449	150,955
E-9	\$88,617	\$175,378	\$169,872	\$180,521	\$186,027
E-8	70,278	149,066	143,560	154,209	159,715
E-7	59,972	133,762	128,256	138,905	144,411
E-6	48,432	116,092	110,586	121,235	126,741
E-5	38,654	97,945	92,439	103,088	108,594
E-4	31,712	78,870	73,364	84,013	89,519
E-3	26,384	64,847	59,341	69,990	75,496
E-2	24,867	59,134	53,628	64,277	69,783
E-1	21,246	52,082	46,576	57,225	62,731
CADETS	\$14,608	\$22,913	Not applicable	Not applicable	Not applicable

Notes:

- 1/ The DoD Composite Standard Rate shall be used when determining the military personnel appropriations cost for budget/management studies, but should not be considered as a fully-burdened costs of military personnel for the purposes of workforce-mix decisions. **Includes** a per capita normal cost of \$5,506 for Medicare-Eligible Retiree Health Care (MERHC) accrual -- see Tab K-1.
- 2/ The Rate Billable to DoD Entities shall be used when obtaining reimbursement for services provided to entities inside of DoD. See Volume 11A, Chapter 1, Paragraph 010203 for billing DoD entities. **Excludes** a per capita normal cost of \$5,506 for MERHC accrual -- see Tab K-1.
- 3/ The Rate Billable to Other Federal Entities shall be used when obtaining reimbursement for services provided to other federal entities outside of DoD. The rates include an acceleration factor of \$10,649 for all personnel -- see Tab K-1. Reimbursement of the acceleration factor shall be deposited into the Defense Health Program (97*0130). **Excludes** a per capita normal cost of \$5,506 for MERHC accrual -- see Tab K-1.
- 4/ Reimbursement procedures for Foreign Military Sales (FMS) are specifically addressed in the DoD FMR Vol. 15 Section 070202. Includes a per capita normal cost of \$5,506 for MERHC accrual and an acceleration factor of \$10,649 for all personnel -- see Tab K-1. Reimbursement of the per capita normal cost for MERHC accrual shall be deposited into the Miscellaneous Receipts Account 3041. Reimbursement of the acceleration factor shall be deposited into the Defense Health Program (97*0130).
- 5/ To compute a Monthly Rate, apply a factor of .08333 (1/12). To compute a Daily Rate, apply a factor of .00278 (1/360). Per FMR Volume 7A, Chapter 1, Paragraph 010302. A. & C., "compute monthly compensation as if each month had 30 days"; "the daily rate is 1/30 of monthly rate".
- 6/ To compute a Monthly Rate, apply a factor of .09083 (1.09/12). To compute a Daily Rate, apply a factor of .00303 (1.09/360). This represents a leave factor of 9% and compensates for wages paid during leave. (Do not use this factor if the assignment is annual.) This factor assume the member will be contracted for no less than 30 days, thereby resulting in leave accrued. If a member is contracted for less than 30 days use the factors in **Footnote 5/**. Per FMR Volume 7A, Chapter 35, Paragraph 350202. B., Leave accrues to a Service member serving on active duty for 30 days or more. It accrues at the rate of 2½ days for each month of active service. For partial months, it accrues at the rate of ½ day for any period of 6 days or less.
- 7/ To compute a Daily Rate, apply a factor of .00452 (1.18/260.875). To compute an Hourly Rate, apply a factor of .00057 (1.18/2087). This represents a leave/holiday factor of 18%. This factor compensates for wages paid during leave or holiday period, and is only applicable when reimbursements are based on time actually worked. (Do not use this factor if the assignment is annual.)
- 8/ To compute the Monthly or Daily Rate of the reimbursement from Other Federal Entities to be deposited into the Defense Health Program (97*0130) apply the Monthly (.09083) or Daily (.00303) factor to the acceleration factor (10,649). (Do not use this if the assignment is annual. \$10,649 is the annual rate to be deposited into the Defense Health Program (97*0130).)
- 9/ To compute the Daily or Hourly Rate of the reimbursement from FMS Entities to be deposited into the Miscellaneous Receipts Account 3041 apply the Daily (.00452) or Hourly (.00057) factor to the per capita normal cost for the MERHC accrual (\$5,506). (Do not use this if the assignment is annual. \$5,506 is the annual amount to be deposited into the Miscellaneous Receipts Account 3041). To compute the Daily or Hourly Rate of the reimbursement from FMS Entities to be deposited into the Defense Health Program (97*0130) apply the Daily (.00452) or Hourly (.00057) factor to the acceleration factor (10,649). (Do not use this if the assignment is annual. \$10,649 is the annual rate to be deposited into the Defense Health Program (97*0130).)
- 10/ Basic pay for officer pay grades O-7 to O-10 is limited to the rate of basic pay for Level II of the Executive Schedule, which is currently projected to be \$203,350 for fiscal year (FY) 2022.

**MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES
DEPARTMENT OF THE MARINE CORPS
FOR FISCAL YEAR 2022**

<u>MILITARY PAY GRADE</u>	<u>AVERAGE BASIC PAY</u>	<u>DOD COMPOSITE STANDARD PAY RATE</u> ^{1/}	<u>RATE BILLABLE TO DOD ENTITIES</u> ^{2/ 5/}	<u>RATE BILLABLE TO OTHER FEDERAL ENTITIES</u> ^{3/ 6/ 8/}	<u>RATE BILLABLE TO FMS ENTITIES</u> ^{4/ 7/ 9/}
O-10	\$202,338 ^{10/}	\$317,041	\$311,535	\$322,184	\$327,690
O-9	202,438	336,583	331,077	341,726	347,232
O-8	197,706	329,943	324,437	335,086	340,592
O-7	171,402	297,990	292,484	303,133	308,639
O-6	150,653	269,356	263,850	274,499	280,005
O-5	120,305	226,330	220,824	231,473	236,979
O-4	101,099	196,291	190,785	201,434	206,940
O-3	81,460	165,006	159,500	170,149	175,655
O-2	62,245	132,920	127,414	138,063	143,569
O-1	45,097	100,065	94,559	105,208	110,714
WO-5	\$112,841	\$215,111	\$209,605	\$220,254	\$225,760
WO-4	97,315	189,455	183,949	194,598	200,104
WO-3	80,932	164,975	159,469	170,118	175,624
WO-2	68,647	146,039	140,533	151,182	156,688
WO-1	61,125	128,041	122,535	133,184	138,690
E-9	\$88,205	\$172,932	\$167,426	\$178,075	\$183,581
E-8	69,107	141,612	136,106	146,755	152,261
E-7	58,990	126,081	120,575	131,224	136,730
E-6	47,836	109,709	104,203	114,852	120,358
E-5	37,877	86,485	80,979	91,628	97,134
E-4	31,307	70,411	64,905	75,554	81,060
E-3	26,646	60,498	54,992	65,641	71,147
E-2	24,495	54,360	48,854	59,503	65,009
E-1	20,782	48,556	43,050	53,699	59,205
CADETS	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable

Notes:

- 1/ The DoD Composite Standard Rate shall be used when determining the military personnel appropriations cost for budget/management studies, but should not be considered as a fully-burdened costs of military personnel for the purposes of workforce-mix decisions. **Includes** a per capita normal cost of \$5,506 for Medicare-Eligible Retiree Health Care (MERHC) accrual -- see Tab K-1.
- 2/ The Rate Billable to DoD Entities shall be used when obtaining reimbursement for services provided to entities inside of DoD. See Volume 11A, Chapter 1, Paragraph 010203 for billing DoD entities. **Excludes** a per capita normal cost of \$5,506 for MERHC accrual -- see Tab K-1.
- 3/ The Rate Billable to Other Federal Entities shall be used when obtaining reimbursement for services provided to other federal entities outside of DoD. The rates include an acceleration factor of \$10,649 for all personnel -- see Tab K-1. Reimbursement of the acceleration factor shall be deposited into the Defense Health Program (97*0130). **Excludes** a per capita normal cost of \$5,506 for MERHC accrual -- see Tab K-1.
- 4/ Reimbursement procedures for Foreign Military Sales (FMS) are specifically addressed in the DoD FMR Vol. 15 Section 070202. Includes a per capita normal cost of \$5,506 for MERHC accrual and an acceleration factor of \$10,649 for all personnel -- see Tab K-1. Reimbursement of the per capita normal cost for MERHC accrual shall be deposited into the Miscellaneous Receipts Account 3041. Reimbursement of the acceleration factor shall be deposited into the Defense Health Program (97*0130).
- 5/ To compute a Monthly Rate, apply a factor of .08333 (1/12). To compute a Daily Rate, apply a factor of .00278 (1/360). Per FMR Volume 7A, Chapter 1, Paragraph 010302. A. & C., "compute monthly compensation as if each month had 30 days"; "the daily rate is 1/30 of monthly rate".
- 6/ To compute a Monthly Rate, apply a factor of .09083 (1.09/12). To compute a Daily Rate, apply a factor of .00303 (1.09/360). This represents a leave factor of 9% and compensates for wages paid during leave. (Do not use this factor if the assignment is annual.) This factor assume the member will be contracted for no less than 30 days, thereby resulting in leave accrued. If a member is contracted for less than 30 days use the factors in **Footnote 5/**. Per FMR Volume 7A, Chapter 35, Paragraph 350202. B., Leave accrues to a Service member serving on active duty for 30 days or more. It accrues at the rate of 2½ days for each month of active service. For partial months, it accrues at the rate of ½ day for any period of 6 days or less.
- 7/ To compute a Daily Rate, apply a factor of .00452 (1.18/260.875). To compute an Hourly Rate, apply a factor of .00057 (1.18/2087). This represents a leave/holiday factor of 18%. This factor compensates for wages paid during leave or holiday period, and is only applicable when reimbursements are based on time actually worked. (Do not use this factor if the assignment is annual.)
- 8/ To compute the Monthly or Daily Rate of the reimbursement from Other Federal Entities to be deposited into the Defense Health Program (97*0130) apply the Monthly (.09083) or Daily (.00303) factor to the acceleration factor (10,649). (Do not use this if the assignment is annual. \$10,649 is the annual rate to be deposited into the Defense Health Program (97*0130).)
- 9/ To compute the Daily or Hourly Rate of the reimbursement from FMS Entities to be deposited into the Miscellaneous Receipts Account 3041 apply the Daily (.00452) or Hourly (.00057) factor to the per capita normal cost for the MERHC accrual (\$5,506). (Do not use this if the assignment is annual. \$5,506 is the annual amount to be deposited into the Miscellaneous Receipts Account 3041). To compute the Daily or Hourly Rate of the reimbursement from FMS Entities to be deposited into the Defense Health Program (97*0130) apply the Daily (.00452) or Hourly (.00057) factor to the acceleration factor (10,649). (Do not use this if the assignment is annual. \$10,649 is the annual rate to be deposited into the Defense Health Program (97*0130).)
- 10/ Basic pay for officer pay grades O-7 to O-10 is limited to the rate of basic pay for Level II of the Executive Schedule, which is currently projected to be \$203,350 for fiscal year (FY) 2022.

**MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES
DEPARTMENT OF THE AIR FORCE
FOR FISCAL YEAR 2022**

<u>MILITARY PAY GRADE</u>	<u>AVERAGE BASIC PAY</u>	<u>DOD COMPOSITE STANDARD PAY RATE</u> ^{1/}	<u>RATE BILLABLE TO DOD ENTITIES</u> ^{2/ 5/}	<u>RATE BILLABLE TO OTHER FEDERAL ENTITIES</u> ^{3/ 6/ 8/}	<u>RATE BILLABLE TO FMS ENTITIES</u> ^{4/ 7/ 9/}
O-10	\$203,336 ^{10/}	\$335,424	\$329,918	\$340,567	\$346,073
O-9	203,336	348,631	343,125	353,774	359,280
O-8	193,854	334,133	328,627	339,276	344,782
O-7	169,111	298,997	293,491	304,140	309,646
O-6	144,844	266,218	260,712	271,361	276,867
O-5	117,157	228,584	223,078	233,727	239,233
O-4	98,337	199,787	194,281	204,930	210,436
O-3	78,111	167,191	161,685	172,334	177,840
O-2	62,747	140,053	134,547	145,196	150,702
O-1	46,061	112,836	107,330	117,979	123,485
WO-5	----	----	----	----	----
WO-4	----	----	----	----	----
WO-3	----	----	----	----	----
WO-2	----	----	----	----	----
WO-1	----	----	----	----	----
E-9	\$87,820	\$170,491	\$164,985	\$175,634	\$181,140
E-8	70,308	143,895	138,389	149,038	154,544
E-7	60,715	127,979	122,473	133,122	138,628
E-6	49,800	112,045	106,539	117,188	122,694
E-5	39,994	95,508	90,002	100,651	106,157
E-4	32,122	79,218	73,712	84,361	89,867
E-3	26,497	63,033	57,527	68,176	73,682
E-2	24,745	56,336	50,830	61,479	66,985
E-1	21,195	49,382	43,876	54,525	60,031
CADETS	\$14,711	\$21,329	Not applicable	Not applicable	Not applicable

Notes:

- 1/ The DoD Composite Standard Rate shall be used when determining the military personnel appropriations cost for budget/management studies, but should not be considered as a fully-burdened costs of military personnel for the purposes of workforce-mix decisions. **Includes** a per capita normal cost of \$5,506 for Medicare-Eligible Retiree Health Care (MERHC) accrual -- see Tab K-1.
- 2/ The Rate Billable to DoD Entities shall be used when obtaining reimbursement for services provided to entities inside of DoD. See Volume 11A, Chapter 1, Paragraph 010203 for billing DoD entities. **Excludes** a per capita normal cost of \$5,506 for MERHC accrual -- see Tab K-1.
- 3/ The Rate Billable to Other Federal Entities shall be used when obtaining reimbursement for services provided to other federal entities outside of DoD. The rates include an acceleration factor of \$10,649 for all personnel -- see Tab K-1. Reimbursement of the acceleration factor shall be deposited into the Defense Health Program (97*0130). **Excludes** a per capita normal cost of \$5,506 for MERHC accrual -- see Tab K-1.
- 4/ Reimbursement procedures for Foreign Military Sales (FMS) are specifically addressed in the DoD FMR Vol. 15 Section 070202. Includes a per capita normal cost of \$5,506 for MERHC accrual and an acceleration factor of \$10,649 for all personnel -- see Tab K-1. Reimbursement of the per capita normal cost for MERHC accrual shall be deposited into the Miscellaneous Receipts Account 3041. Reimbursement of the acceleration factor shall be deposited into the Defense Health Program (97*0130).
- 5/ To compute a Monthly Rate, apply a factor of .08333 (1/12). To compute a Daily Rate, apply a factor of .00278 (1/360). Per FMR Volume 7A, Chapter 1, Paragraph 010302. A. & C., "compute monthly compensation as if each month had 30 days"; "the daily rate is 1/30 of monthly rate".
- 6/ To compute a Monthly Rate, apply a factor of .09083 (1.09/12). To compute a Daily Rate, apply a factor of .00303 (1.09/360). This represents a leave factor of 9% and compensates for wages paid during leave. (Do not use this factor if the assignment is annual.) This factor assume the member will be contracted for no less than 30 days, thereby resulting in leave accrued. If a member is contracted for less than 30 days use the factors in **Footnote 5/**. Per FMR Volume 7A, Chapter 35, Paragraph 350202. B., Leave accrues to a Service member serving on active duty for 30 days or more. It accrues at the rate of 2½ days for each month of active service. For partial months, it accrues at the rate of ½ day for any period of 6 days or less.
- 7/ To compute a Daily Rate, apply a factor of .00452 (1.18/260.875). To compute an Hourly Rate, apply a factor of .00057 (1.18/2087). This represents a leave/holiday factor of 18%. This factor compensates for wages paid during leave or holiday period, and is only applicable when reimbursements are based on time actually worked. (Do not use this factor if the assignment is annual.)
- 8/ To compute the Monthly or Daily Rate of the reimbursement from Other Federal Entities to be deposited into the Defense Health Program (97*0130) apply the Monthly (.09083) or Daily (.00303) factor to the acceleration factor (10,649). (Do not use this if the assignment is annual. \$10,649 is the annual rate to be deposited into the Defense Health Program (97*0130).)
- 9/ To compute the Daily or Hourly Rate of the reimbursement from FMS Entities to be deposited into the Miscellaneous Receipts Account 3041 apply the Daily (.00452) or Hourly (.00057) factor to the per capita normal cost for the MERHC accrual (\$5,506). (Do not use this if the assignment is annual. \$5,506 is the annual amount to be deposited into the Miscellaneous Receipts Account 3041). To compute the Daily or Hourly Rate of the reimbursement from FMS Entities to be deposited into the Defense Health Program (97*0130) apply the Daily (.00452) or Hourly (.00057) factor to the acceleration factor (10,649). (Do not use this if the assignment is annual. \$10,649 is the annual rate to be deposited into the Defense Health Program (97*0130).)
- 10/ Basic pay for officer pay grades O-7 to O-10 is limited to the rate of basic pay for Level II of the Executive Schedule, which is currently projected to be \$203,350 for fiscal year (FY) 2022.