



OFFICE OF THE SECRETARY OF DEFENSE

1000 DEFENSE PENTAGON  
WASHINGTON, DC 20301-1000

JUN 17 2022

COMPTROLLER

(Program/Budget)

MEMORANDUM FOR DEPUTY ASSISTANT SECRETARY OF DEFENSE, HEALTH  
RESOURCES MANAGEMENT & POLICY (HEALTH AFFAIRS)  
DEPUTY ASSISTANT SECRETARY OF THE ARMY (FINANCIAL  
MANAGEMENT AND COMPTROLLER)  
DEPUTY ASSISTANT SECRETARY OF THE NAVY (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 2023 Department of Defense (DoD) Military Personnel Composite Standard Pay  
and Reimbursement Rates

The FY 2023 DoD Military Composite Pay and Reimbursement Rates (Tabs K1-K6 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 Personnel and Construction. Alicia Litts can be reached by email: [alicia.d.litts.civ@mail.mil](mailto:alicia.d.litts.civ@mail.mil), or by telephone at (703) 785-2024.

Anne J. McAndrew  
DoD Deputy Comptroller  
(Program/Budget)

Attachment:  
As stated

MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES  
FISCAL YEAR 2023  
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 \$5,795** 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 2023).

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 Defense Working Capital Fund (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 \$5,795** 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 2023).

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 \$10,926** 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 \$5,795** 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 2023).

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 \$10,926** 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 \$5,795** for MERHC accruals. Reimbursement of the per capita normal cost for MERHC accrual shall be deposited into the Miscellaneous Receipts Account 3041.

The FY 2023 Military Composite Standard Pay and Reimbursement Rates for Army, Navy, Marine Corps, Air Force and Space Force are effective October 1, 2022.

**MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES  
DEPARTMENT OF THE ARMY  
FOR FISCAL YEAR 2023**

<u>MILITARY PAY GRADE</u>	<u>AVERAGE BASIC PAY</u>	<u>DOD COMPOSITE STANDARD PAY RATE</u> <sup>1/</sup>	<u>RATE BILLABLE TO DOD ENTITIES</u> <sup>2/5/</sup>	<u>RATE BILLABLE TO OTHER FEDERAL ENTITIES</u> <sup>3/ 6/ 8/</sup>	<u>RATE BILLABLE TO FMS ENTITIES</u> <sup>4/ 7/ 9/</sup>
O-10	\$209,938 <sup>10/</sup>	\$346,242	\$340,447	\$351,373	\$357,168
O-9	209,957	345,254	339,459	350,385	356,180
O-8	209,923	347,925	342,130	353,056	358,851
O-7	183,800	310,201	304,406	315,332	321,127
O-6	156,610	293,860	288,065	298,991	304,786
O-5	125,803	245,294	239,499	250,425	256,220
O-4	105,610	212,341	206,546	217,472	223,267
O-3	83,003	168,168	162,373	173,299	179,094
O-2	60,955	127,356	121,561	132,487	138,282
O-1	45,776	100,500	94,705	105,631	111,426
WO-5	\$121,689	\$235,680	\$229,885	\$240,811	\$246,606
WO-4	102,764	206,459	200,664	211,590	217,385
WO-3	86,229	178,492	172,697	183,623	189,418
WO-2	69,519	145,473	139,678	150,604	156,399
WO-1	60,958	127,227	121,432	132,358	138,153
E-9	\$93,420	\$182,373	\$176,578	\$187,504	\$193,299
E-8	73,223	152,429	146,634	157,560	163,355
E-7	63,069	137,810	132,015	142,941	148,736
E-6	49,864	115,821	110,026	120,952	126,747
E-5	40,413	93,879	88,084	99,010	104,805
E-4	32,651	74,599	68,804	79,730	85,525
E-3	27,794	62,619	56,824	67,750	73,545
E-2	25,506	58,373	52,578	63,504	69,299
E-1	21,276	50,269	44,474	55,400	61,195
CADETS	\$15,315	\$23,478	Not applicable	Not applicable	Not applicable

Notes:

- 1/ The Department of Defense (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 \$5,795 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 \$5,795 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 \$10,926 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 \$5,795 for MERHC accrual -- see Tab K-1.
- 4/ Reimbursement procedures for Foreign Military Sales (FMS) are specifically addressed in the DoD FMR Volume 15, Chapter 7, Paragraph 072002. Includes a per capita normal cost of \$5,795 for MERHC accrual and an acceleration factor of \$10,926 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 DoD 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 DoD 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 Daily or Monthly Rate of the reimbursement from Other Federal Entities to be deposited into the Defense Health Program (97\*0130) apply the Daily (.00303) or Monthly (.09083) factor to the acceleration factor (10,926). Do not use this if the assignment is annual. \$10,926 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 (\$5,795). Do not use this if the assignment is annual (\$5,795 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 (10,926). Do not use this if the assignment is annual. \$10,926 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 \$210,750 for fiscal year (FY) 2023.

**MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES  
DEPARTMENT OF THE NAVY  
FOR FISCAL YEAR 2023**

<u>MILITARY PAY GRADE</u>	<u>AVERAGE BASIC PAY</u>	<u>DOD COMPOSITE STANDARD PAY RATE</u> <sup>1/</sup>	<u>RATE BILLABLE TO DOD ENTITIES</u> <sup>2/ 5/</sup>	<u>RATE BILLABLE TO OTHER FEDERAL ENTITIES</u> <sup>3/ 6/ 8/</sup>	<u>RATE BILLABLE TO FMS ENTITIES</u> <sup>4/ 7/ 9/</sup>
O-10	\$204,556 <sup>10/</sup>	\$349,770	\$343,975	\$354,901	\$360,696
O-9	204,515	358,450	352,655	363,581	369,376
O-8	204,520	359,140	353,345	364,271	370,066
O-7	201,156	350,324	344,529	355,455	361,250
O-6	155,103	292,588	286,793	297,719	303,514
O-5	124,525	247,549	241,754	252,680	258,475
O-4	105,393	220,124	214,329	225,255	231,050
O-3	82,682	183,016	177,221	188,147	193,942
O-2	62,826	144,584	138,789	149,715	155,510
O-1	48,134	119,636	113,841	124,767	130,562
WO-5	\$128,167	\$244,264	\$238,469	\$249,395	\$255,190
WO-4	110,751	216,702	210,907	221,833	227,628
WO-3	91,192	187,455	181,660	192,586	198,381
WO-2	73,797	164,228	158,433	169,359	175,154
WO-1	59,636	141,022	135,227	146,153	151,948
E-9	\$92,972	\$183,875	\$178,080	\$189,006	\$194,801
E-8	73,397	155,568	149,773	160,699	166,494
E-7	63,086	140,600	134,805	145,731	151,526
E-6	50,507	121,137	115,342	126,268	132,063
E-5	40,260	101,752	95,957	106,883	112,678
E-4	32,906	81,690	75,895	86,821	92,616
E-3	27,853	67,815	62,020	72,946	78,741
E-2	26,469	62,435	56,640	67,566	73,361
E-1	21,285	53,637	47,842	58,768	64,563
CADETS	\$15,047	\$23,755	Not applicable	Not applicable	Not applicable

Notes:

- 1/ The Department of Defense (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 \$5,795 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 \$5,795 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 \$10,926 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 \$5,795 for MERHC accrual -- see Tab K-1.
- 4/ Reimbursement procedures for Foreign Military Sales (FMS) are specifically addressed in the DoD FMR Volume 15, Chapter 7, Paragraph 072002. Includes a per capita normal cost of \$5,795 for MERHC accrual and an acceleration factor of \$10,926 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 DoD 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 DoD 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 Daily or Monthly Rate of the reimbursement from Other Federal Entities to be deposited into the Defense Health Program (97\*0130) apply the Daily (.00303) or Monthly (.09083) factor to the acceleration factor (10,926). Do not use this if the assignment is annual. \$10,926 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 (\$5,795). Do not use this if the assignment is annual (\$5,795 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 (10,926). Do not use this if the assignment is annual. \$10,926 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 \$210,750 for fiscal year (FY) 2023.

**MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES  
DEPARTMENT OF THE MARINE CORPS  
FOR FISCAL YEAR 2023**

<b>MILITARY PAY GRADE</b>	<b>AVERAGE BASIC PAY</b>	<b>DOD COMPOSITE STANDARD PAY RATE <sup>1/</sup></b>	<b>RATE BILLABLE TO DOD ENTITIES <sup>2/ 5/</sup></b>	<b>RATE BILLABLE TO OTHER FEDERAL ENTITIES <sup>3/ 6/ 8/</sup></b>	<b>RATE BILLABLE TO FMS ENTITIES <sup>4/ 7/ 9/</sup></b>
O-10	\$207,925 <sup>10/</sup>	\$345,420	\$339,625	\$350,551	\$356,346
O-9	207,925	359,060	353,265	364,191	369,986
O-8	205,626	348,265	342,470	353,396	359,191
O-7	178,536	314,812	309,017	319,943	325,738
O-6	156,967	285,019	279,224	290,150	295,945
O-5	125,338	238,834	233,039	243,965	249,760
O-4	105,296	207,425	201,630	212,556	218,351
O-3	84,594	175,179	169,384	180,310	186,105
O-2	65,165	141,386	135,591	146,517	152,312
O-1	46,987	104,248	98,453	109,379	115,174
WO-5	\$118,081	\$226,851	\$221,056	\$231,982	\$237,777
WO-4	101,272	200,381	194,586	205,512	211,307
WO-3	84,337	174,680	168,885	179,811	185,606
WO-2	71,584	152,909	147,114	158,040	163,835
WO-1	63,619	139,358	133,563	144,489	150,284
E-9	\$91,926	\$181,485	\$175,690	\$186,616	\$192,411
E-8	71,935	150,506	144,711	155,637	161,432
E-7	61,426	134,285	128,490	139,416	145,211
E-6	49,725	115,756	109,961	120,887	126,682
E-5	39,500	92,692	86,897	97,823	103,618
E-4	32,648	73,670	67,875	78,801	84,596
E-3	27,809	63,381	57,586	68,512	74,307
E-2	25,507	56,697	50,902	61,828	67,623
E-1	21,626	49,671	43,876	54,802	60,597
CADETS	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable

Notes:

- 1/ The Department of Defense (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 \$5,795 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 \$5,795 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 \$10,926 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 \$5,795 for MERHC accrual -- see Tab K-1.
- 4/ Reimbursement procedures for Foreign Military Sales (FMS) are specifically addressed in the DoD FMR Volume 15, Chapter 7, Paragraph 072002. Includes a per capita normal cost of \$5,795 for MERHC accrual and an acceleration factor of \$10,926 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 DoD 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 DoD 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 Daily or Monthly Rate of the reimbursement from Other Federal Entities to be deposited into the Defense Health Program (97\*0130) apply the Daily (.00303) or Monthly (.09083) factor to the acceleration factor (10,926). Do not use this if the assignment is annual. \$10,926 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 (\$5,795). Do not use this if the assignment is annual (\$5,795 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 (10,926). Do not use this if the assignment is annual. \$10,926 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 \$210,750 for fiscal year (FY) 2023.

**MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES  
DEPARTMENT OF THE AIR FORCE  
FOR FISCAL YEAR 2023**

<u>MILITARY PAY GRADE</u>	<u>AVERAGE BASIC PAY</u>	<u>DOD COMPOSITE STANDARD PAY RATE</u> <sup>1/</sup>	<u>RATE BILLABLE TO DOD ENTITIES</u> <sup>2/ 5/</sup>	<u>RATE BILLABLE TO OTHER FEDERAL ENTITIES</u> <sup>3/ 6/ 8/</sup>	<u>RATE BILLABLE TO FMS ENTITIES</u> <sup>4/ 7/ 9/</sup>
O-10	\$208,833 <sup>10/</sup>	\$353,655	\$347,860	\$358,786	\$364,581
O-9	208,825	364,011	358,216	369,142	374,937
O-8	200,467	350,080	344,285	355,211	361,006
O-7	175,865	312,898	307,103	318,029	323,824
O-6	150,759	282,216	276,421	287,347	293,142
O-5	121,184	239,238	233,443	244,369	250,164
O-4	101,835	208,860	203,065	213,991	219,786
O-3	81,234	174,455	168,660	179,586	185,381
O-2	64,698	146,679	140,884	151,810	157,605
O-1	47,389	118,104	112,309	123,235	129,030
WO-5	----	----	----	----	----
WO-4	----	----	----	----	----
WO-3	----	----	----	----	----
WO-2	----	----	----	----	----
WO-1	----	----	----	----	----
E-9	\$91,004	\$176,675	\$170,880	\$181,806	\$187,601
E-8	72,653	147,646	141,851	152,777	158,572
E-7	62,884	135,052	129,257	140,183	145,978
E-6	51,445	117,172	111,377	122,303	128,098
E-5	41,263	99,549	93,754	104,680	110,475
E-4	33,346	82,751	76,956	87,882	93,677
E-3	27,451	65,974	60,179	71,105	76,900
E-2	25,009	57,889	52,094	63,020	68,815
E-1	21,042	50,207	44,412	55,338	61,133
CADETS	\$15,323	\$22,392	Not applicable	Not applicable	Not applicable

Notes:

- 1/ The Department of Defense (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 \$5,795 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 \$5,795 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 \$10,926 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 \$5,795 for MERHC accrual -- see Tab K-1.
- 4/ Reimbursement procedures for Foreign Military Sales (FMS) are specifically addressed in the DoD FMR Volume 15, Chapter 7, Paragraph 072002. Includes a per capita normal cost of \$5,795 for MERHC accrual and an acceleration factor of \$10,926 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 DoD 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 DoD 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 Daily or Monthly Rate of the reimbursement from Other Federal Entities to be deposited into the Defense Health Program (97\*0130) apply the Daily (.00303) or Monthly (.09083) factor to the acceleration factor (10,926). Do not use this if the assignment is annual. \$10,926 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 (\$5,795). Do not use this if the assignment is annual (\$5,795 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 (10,926). Do not use this if the assignment is annual. \$10,926 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 \$210,750 for fiscal year (FY) 2023.

**MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES  
DEPARTMENT OF THE SPACE FORCE  
FOR FISCAL YEAR 2023**

<u>MILITARY PAY GRADE</u>	<u>AVERAGE BASIC PAY</u>	<u>DOD COMPOSITE STANDARD PAY RATE</u> <sup>1/</sup>	<u>RATE BILLABLE TO DOD ENTITIES</u> <sup>2/ 5/</sup>	<u>RATE BILLABLE TO OTHER FEDERAL ENTITIES</u> <sup>3/ 6/ 8/</sup>	<u>RATE BILLABLE TO FMS ENTITIES</u> <sup>4/ 7/ 9/</sup>
O-10	\$209,000 <sup>10/</sup>	\$353,475	\$347,680	\$358,606	\$364,401
O-9	208,833	361,808	356,013	366,939	372,734
O-8	200,333	340,308	334,513	345,439	351,234
O-7	175,857	316,975	311,180	322,106	327,901
O-6	150,760	271,505	265,710	276,636	282,431
O-5	121,184	227,143	221,348	232,274	238,069
O-4	101,835	194,961	189,166	200,092	205,887
O-3	81,227	159,464	153,669	164,595	170,390
O-2	64,698	133,092	127,297	138,223	144,018
O-1	47,390	104,690	98,895	109,821	115,616
WO-5	----	----	----	----	----
WO-4	----	----	----	----	----
WO-3	----	----	----	----	----
WO-2	----	----	----	----	----
WO-1	----	----	----	----	----
E-9	\$91,020	\$177,179	\$171,384	\$182,310	\$188,105
E-8	72,657	148,204	142,409	153,335	159,130
E-7	62,892	132,849	127,054	137,980	143,775
E-6	51,454	115,138	109,343	120,269	126,064
E-5	41,271	97,675	91,880	102,806	108,601
E-4	33,355	84,126	78,331	89,257	95,052
E-3	27,460	76,095	70,300	81,226	87,021
E-2	25,019	70,859	65,064	75,990	81,785
E-1	20,823	68,197	62,402	73,328	79,123
CADETS	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable

Notes:

- 1/ The Department of Defense (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 \$5,795 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 \$5,795 for MERHC accrual -- see Tab K-1.
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- 4/ Reimbursement procedures for Foreign Military Sales (FMS) are specifically addressed in the DoD FMR Volume 15, Chapter 7, Paragraph 072002. Includes a per capita normal cost of \$5,795 for MERHC accrual and an acceleration factor of \$10,926 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 DoD 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".
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