



OFFICE OF THE UNDER SECRETARY OF DEFENSE

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WASHINGTON, DC 20301-1 100

COMPTROLLER
(Program/Budget)

MEMORANDUM FOR ASSISTANT SECRETARY OF THE ARMY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE AIR FORCE
(FINANCIAL MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF DEFENSE (HEALTH
AFFAIRS)
COMPTROLLERS, DEFENSE AGENCIES

SUBJECT: Fiscal Year (FY) 2024 Department of Defense (DoD) Civilian Personnel
Fringe Benefits Rates

The FY 2024 DoD Civilian Personnel Fringe Benefits Rates are published on the
attachment to this memorandum and on the reimbursable rates page of the Office of the Under
Secretary of Defense (Comptroller) (OUSD(C)) website:

<https://comptroller.defense.gov/Financial-Management/Reports/rates2024/>.

The “Billings to Other DoD Components and Federal Agencies” will be used when
obtaining reimbursement for services provided to another DoD activity or Federal agency. The
applicable rates when obtaining reimbursement for services provided to agencies outside of the
Federal Government is “Billings to All Others.” These rates contain a factor of 11.2 percent to
recover unfunded benefits such as civilian retirement, post-retirement health care, and post-
retirement life insurance.

Direct questions regarding these rates to my point of contact, Ms. Nathalie M. Stith, at
nathalie.m.stith2.civ@mail.mil or (703) 692-0668.

A handwritten signature in blue ink, appearing to read "Anne J. McAndrew", is positioned above the printed name.

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

Attachment:
As stated

CIVILIAN PERSONNEL FRINGE BENEFIT
FISCAL YEAR 2024

Apply civilian personnel fringe benefit rates 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 2024 civilian personnel fringe benefit rates, which are effective October 1, 2023, are as follows:

FISCAL YEAR 2024 CIVILIAN PERSONNEL
FRINGE BENEFIT RATES FOR APPROPRIATED FUNDS

	BILLINGS TO OTHER DoD COMPONENTS AND <u>FEDERAL AGENCIES</u> ¹	BILLINGS TO ALL <u>OTHERS</u> ^{2,3}
<u>COMPONENT</u>		
Army	40.0%	51.2%
Navy	38.3%	49.5%
Marine Corps	37.4%	48.6%
Air Force	33.2%	44.4%
Defense Health Agency	30.0%	41.2%
Defense Contract Audit Agency	39.5%	50.7%
Defense Logistics Agency	27.3%	38.5%
Other Defense Agencies	36.9%	48.1%

Notes:

¹ Apply these rates for FMS billings to the FMS Admin Charge Account.

² Apply these rates for FMS billings other than to the FMS Admin Charge Account.

³ These rates include 11.2% for unfunded civilian retirement, postretirement health benefit, and postretirement life insurance costs.

Total Calculation for FY 2024 Adjusted Benefit Rates for Appropriated Funds

COMPONENT	TOTAL Object Class 11 ¹	TOTAL Object Class 12 ¹	Funded Benefits Rate ²	Unfunded Retirement Rate ³	Public and Private Party Rate ⁴
Army	\$ 16,050,086	\$ 6,425,062	40.0%	11.2%	51.2%
Navy	\$ 12,409,880	\$ 4,749,376	38.3%	11.2%	49.5%
Marine Corps	\$ 1,751,537	\$ 654,214	37.4%	11.2%	48.6%
Air Force	\$ 11,719,860	\$ 3,888,633	33.2%	11.2%	44.4%
Defense Health Agency	\$ 5,347,180	\$ 1,605,917	30.0%	11.2%	41.2%
Defense Contract Audit Agency	\$ 424,643	\$ 167,839	39.5%	11.2%	50.7%
Defense Logistics Agency	\$ 72,018	\$ 19,642	27.3%	11.2%	38.5%
Other Defense Agencies	\$ 8,393,306	\$ 3,099,123	36.9%	11.2%	48.1%
Overall	\$ 56,168,510	\$ 20,609,806	36.7%	11.2%	47.9%

Notes:

¹Sources: The FY 2024 President's Budget for Civilian Personnel Costs (OP-8) from Appropriated Funds Activities, excluding the OP-8 for the Working Capital Funds.

²For Billings to Other DoD and Federal Agencies, use the "Funded Benefits Rate."

³OUSDC Memorandum for Record (MFR), dated August 17, 2023, Subject: FY 2024 Unfunded Civilian Retirement (UCR) Factor MFR.

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