

MAY 09 2023



OFFICE OF THE SECRETARY OF DEFENSE

1 000 DEFENSE PENTAGON
WASHINGTON, DC 20301-1000

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 2024 Department of Defense (DoD) Military Personnel Composite Standard Pay
and Reimbursement Rates

The FY 2024 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, or by telephone at (703) 785-2024.

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

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

Attachment:
As stated

MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES
FISCAL YEAR 2024
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 \$6,405** 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 2024).

The “Rate Billable to DoD Entities” must be used when obtaining reimbursement for services provided to entities inside of the DoD. Per the DoD FMR, Volume 11A, Chapter 1, Paragraph 2.4.6., **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 \$6,405** 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 2024).

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 \$11,766** 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 \$6,405** 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 2024).

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 \$11,766** 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 \$6,405** for MERHC accruals. Reimbursement of the per capita normal cost for MERHC accrual shall be deposited into the Miscellaneous Receipts Account 3041.

Computing the Monthly Pay for DoD and other Federal Entities:

Service of 30 Days or More. Compute monthly as if each month had 30 days, which results in 360 days a year instead of 365 days. When service begins on an intermediate day of the month, pay for the actual number of days served during that calendar month, but only through the 30th day of that month. If active military service begins on the 31st day of any month, compensation does not accrue for that day. Any person who enters active service during February and serves until the end of the month is entitled to pay for 1 month (30 days), less the prorated amount for the number of days expired before entry on duty. If the service ends before the last day of February, pay the member only for the actual number of days served. **Examples.** If a member is on reimbursable orders from August 16 through September 30 reimbursement is for 45 days (15 days + one 30-day month) even though the member worked 46 days and if a member is on reimbursable orders from February 16 through March 31 reimbursement is for 45 days (15 days + one 30-day month) even though the member worked 44 days (in a nonleap year).

Service of Less Than 30 Days. Members of the Uniformed Services entitled to receive compensation for continuous periods of less than 1 month are entitled to pay and allowances for each day of the period at the rate of 1/30 of the monthly amount of such pay and allowances. Include the 31st day of a calendar month in the computation. Members who are obligated to

serve on active duty for 30 days or more, but who were released before performing such active duty for at least 30 days, are entitled to receive pay and allowances on a day-to-day basis.

Examples. If a member is on reimbursable orders from 18 May through June 2 reimbursement is for 16 days and when a member is on reimbursable orders from 18 February through March 2 reimbursement is for 13 days (in a nonleap year).

Computing the daily or hourly reimbursable rates for FMS Entities see DoD FMR, Volume 15, Chapter 7, Exhibit 7-12, for military personnel services price computation examples.

The FY 2024 Military Composite Standard Pay and Reimbursement Rates for Army, Navy, Marine Corps, Air Force and Space Force are effective October 1, 2023.

**MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES
DEPARTMENT OF THE ARMY
FOR FISCAL YEAR 2024**

<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	\$220,425 ^{10/}	\$345,987	\$339,582	\$351,348	\$357,753
O-9	220,425	348,989	342,584	354,350	360,755
O-8	218,762	347,582	341,177	352,943	359,348
O-7	188,393	306,093	299,688	311,454	317,859
O-6	165,955	301,265	294,860	306,626	313,031
O-5	132,414	250,636	244,231	255,997	262,402
O-4	110,762	216,028	209,623	221,389	227,794
O-3	87,001	171,479	165,074	176,840	183,245
O-2	64,304	130,730	124,325	136,091	142,496
O-1	47,749	103,115	96,710	108,476	114,881
WO-5	\$129,003	\$243,343	\$236,938	\$248,704	\$255,109
WO-4	107,755	210,402	203,997	215,763	222,168
WO-3	90,178	182,082	175,677	187,443	193,848
WO-2	72,409	148,367	141,962	153,728	160,133
WO-1	63,835	130,325	123,920	135,686	142,091
E-9	\$98,063	\$186,519	\$180,114	\$191,880	\$198,285
E-8	76,755	156,529	150,124	161,890	168,295
E-7	66,091	142,169	135,764	147,530	153,935
E-6	51,962	119,635	113,230	124,996	131,401
E-5	42,286	97,444	91,039	102,805	109,210
E-4	34,070	77,532	71,127	82,893	89,298
E-3	29,011	66,561	60,156	71,922	78,327
E-2	26,793	63,303	56,898	68,664	75,069
E-1	22,280	54,361	47,956	59,722	66,127
CADETS	\$16,090	\$25,196	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 \$6,405 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 2.4.6, for billing DoD entities. **Excludes** a per capita normal cost of \$6,405 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. **Includes** an acceleration factor of \$11,766 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 \$6,405 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 20.2. **Includes** a per capita normal cost of \$6,405 for MERHC accrual and an acceleration factor of \$11,766 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 3.2.1, "compute monthly compensation as if each month had 30 days"; the daily rate is "1/30 of the 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 Daily Rate factor in **Footnote 5/**. Per DoD FMR Volume 7A, Chapter 35, Paragraph 2.2.2, "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 (11,766). Do not use this if the assignment is annual. \$11,766 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 (\$6,405). Do not use this if the assignment is annual (\$6,405 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 (11,766). Do not use this if the assignment is annual. \$11,766 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 \$220,425 for fiscal year (FY) 2024.

**MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES
DEPARTMENT OF THE NAVY
FOR FISCAL YEAR 2024**

MILITARY PAY GRADE	AVERAGE BASIC PAY	DOD COMPOSITE STANDARD PAY RATE ^{1/}	RATE BILLABLE TO DOD ENTITIES ^{2/ 5/}	RATE BILLABLE TO OTHER FEDERAL ENTITIES ^{3/ 6/ 8/}	RATE BILLABLE TO FMS ENTITIES ^{4/ 7/ 9/}
O-10	\$220,425 ^{10/}	\$368,767	\$362,362	\$374,128	\$380,533
O-9	220,425	377,935	371,530	383,296	389,701
O-8	214,650	366,959	360,554	372,320	378,725
O-7	188,393	330,041	323,636	335,402	341,807
O-6	162,435	298,995	292,590	304,356	310,761
O-5	130,157	255,486	249,081	260,847	267,252
O-4	109,840	225,792	219,387	231,153	237,558
O-3	86,901	189,369	182,964	194,730	201,135
O-2	66,673	149,901	143,496	155,262	161,667
O-1	50,288	125,835	119,430	131,196	137,601
WO-5	\$132,200	\$246,739	\$240,334	\$252,100	\$258,505
WO-4	113,010	218,892	212,487	224,253	230,658
WO-3	94,735	193,155	186,750	198,516	204,921
WO-2	78,425	170,988	164,583	176,349	182,754
WO-1	63,714	146,956	140,551	152,317	158,722
E-9	\$97,129	\$189,423	\$183,018	\$194,784	\$201,189
E-8	76,869	162,347	155,942	167,708	174,113
E-7	65,616	146,387	139,982	151,748	158,153
E-6	53,174	127,272	120,867	132,633	139,038
E-5	42,117	107,381	100,976	112,742	119,147
E-4	34,699	86,100	79,695	91,461	97,866
E-3	28,942	70,691	64,286	76,052	82,457
E-2	27,196	64,004	57,599	69,365	75,770
E-1	23,008	56,590	50,185	61,951	68,356
CADETS	\$16,141	\$25,830	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 \$6,405 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 2.4.6, for billing DoD entities. **Excludes** a per capita normal cost of \$6,405 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. **Includes** an acceleration factor of \$11,766 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 \$6,405 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 20.2. **Includes** a per capita normal cost of \$6,405 for MERHC accrual and an acceleration factor of \$11,766 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 3.2.1, "compute monthly compensation as if each month had 30 days"; the daily rate is "1/30 of the 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 Daily Rate factor in **Footnote 5/**. Per DoD FMR Volume 7A, Chapter 35, Paragraph 2.2.2, "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 (11,766). Do not use this if the assignment is annual. \$11,766 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 (\$6,405). Do not use this if the assignment is annual (\$6,405 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 (11,766). Do not use this if the assignment is annual. \$11,766 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 \$220,425 for fiscal year (FY) 2024.

**MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES
DEPARTMENT OF THE MARINE CORPS
FOR FISCAL YEAR 2024**

<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	\$220,425 ^{10/}	\$374,948	\$368,543	\$380,309	\$386,714
O-9	220,425	372,344	365,939	377,705	384,110
O-8	215,981	359,644	353,239	365,005	371,410
O-7	187,561	329,920	323,515	335,281	341,686
O-6	164,679	293,605	287,200	298,966	305,371
O-5	130,953	245,479	239,074	250,840	257,245
O-4	110,542	212,861	206,456	218,222	224,627
O-3	87,325	176,247	169,842	181,608	188,013
O-2	68,615	145,079	138,674	150,440	156,845
O-1	50,736	109,840	103,435	115,201	121,606
WO-5	\$124,380	\$232,677	\$226,272	\$238,038	\$244,443
WO-4	103,908	200,192	193,787	205,553	211,958
WO-3	87,590	176,107	169,702	181,468	187,873
WO-2	77,838	161,143	154,738	166,504	172,909
WO-1	67,934	145,276	138,871	150,637	157,042
E-9	\$96,332	\$187,463	\$181,058	\$192,824	\$199,229
E-8	75,565	156,459	150,054	161,820	168,225
E-7	64,418	139,394	132,989	144,755	151,160
E-6	52,032	121,001	114,596	126,362	132,767
E-5	41,570	97,554	91,149	102,915	109,320
E-4	34,212	77,336	70,931	82,697	89,102
E-3	29,403	66,626	60,221	71,987	78,392
E-2	26,806	58,911	52,506	64,272	70,677
E-1	22,747	52,647	46,242	58,008	64,413
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 \$6,405 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 2.4.6, for billing DoD entities. **Excludes** a per capita normal cost of \$6,405 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. **Includes** an acceleration factor of \$11,766 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 \$6,405 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 20.2. **Includes** a per capita normal cost of \$6,405 for MERHC accrual and an acceleration factor of \$11,766 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 3.2.1, "compute monthly compensation as if each month had 30 days"; the daily rate is "1/30 of the 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 Daily Rate factor in **Footnote 5/**. Per DoD FMR Volume 7A, Chapter 35, Paragraph 2.2.2, "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 (11,766). Do not use this if the assignment is annual. \$11,766 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 (\$6,405). Do not use this if the assignment is annual (\$6,405 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 (11,766). Do not use this if the assignment is annual. \$11,766 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 \$220,425 for fiscal year (FY) 2024.

**MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES
DEPARTMENT OF THE AIR FORCE
FOR FISCAL YEAR 2024**

<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	\$220,425 ^{10/}	\$379,112	\$372,707	\$384,473	\$390,878
O-9	220,425	374,308	367,903	379,669	386,074
O-8	211,536	362,117	355,712	367,478	373,883
O-7	185,024	323,024	316,619	328,385	334,790
O-6	159,296	294,584	288,179	299,945	306,350
O-5	127,834	248,228	241,823	253,589	259,994
O-4	107,245	215,477	209,072	220,838	227,243
O-3	85,680	180,931	174,526	186,292	192,697
O-2	68,343	153,087	146,682	158,448	164,853
O-1	48,145	121,096	114,691	126,457	132,862
WO-5	----	----	----	----	----
WO-4	----	----	----	----	----
WO-3	----	----	----	----	----
WO-2	----	----	----	----	----
WO-1	----	----	----	----	----
E-9	\$96,048	\$185,542	\$179,137	\$190,903	\$197,308
E-8	77,306	157,583	151,178	162,944	169,349
E-7	66,460	141,049	134,644	146,410	152,815
E-6	54,482	122,807	116,402	128,168	134,573
E-5	43,759	104,516	98,111	109,877	116,282
E-4	35,386	87,461	81,056	92,822	99,227
E-3	29,013	69,075	62,670	74,436	80,841
E-2	26,793	61,758	55,353	67,119	73,524
E-1	22,106	52,997	46,592	58,358	64,763
CADETS	\$16,105	\$25,760	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 \$6,405 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 2.4.6, for billing DoD entities. **Excludes** a per capita normal cost of \$6,405 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. **Includes** an acceleration factor of \$11,766 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 \$6,405 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 20.2. **Includes** a per capita normal cost of \$6,405 for MERHC accrual and an acceleration factor of \$11,766 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 3.2.1, "compute monthly compensation as if each month had 30 days"; the daily rate is "1/30 of the 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 Daily Rate factor in **Footnote 5/**. Per DoD FMR Volume 7A, Chapter 35, Paragraph 2.2.2, "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 (11,766). Do not use this if the assignment is annual. \$11,766 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 (\$6,405). Do not use this if the assignment is annual (\$6,405 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 (11,766). Do not use this if the assignment is annual. \$11,766 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 \$220,425 for fiscal year (FY) 2024.

**MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES
DEPARTMENT OF THE SPACE FORCE
FOR FISCAL YEAR 2024**

<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	\$220,425 ^{10/}	\$358,874	\$352,469	\$364,235	\$370,640
O-9	220,425	367,373	360,968	372,734	379,139
O-8	211,537	343,986	337,581	349,347	355,752
O-7	184,892	315,747	309,342	321,108	327,513
O-6	159,297	277,310	270,905	282,671	289,076
O-5	127,835	231,443	225,038	236,804	243,209
O-4	107,245	199,077	192,672	204,438	210,843
O-3	85,681	165,053	158,648	170,414	176,819
O-2	68,344	137,072	130,667	142,433	148,838
O-1	48,146	106,226	99,821	111,587	117,992
WO-5	----	----	----	----	----
WO-4	----	----	----	----	----
WO-3	----	----	----	----	----
WO-2	----	----	----	----	----
WO-1	----	----	----	----	----
E-9	\$96,057	\$183,582	\$177,177	\$188,943	\$195,348
E-8	77,310	154,856	148,451	160,217	166,622
E-7	66,460	138,247	131,842	143,608	150,013
E-6	54,481	119,971	113,566	125,332	131,737
E-5	43,759	101,880	95,475	107,241	113,646
E-4	35,387	87,110	80,705	92,471	98,876
E-3	29,014	78,113	71,708	83,474	89,879
E-2	26,791	78,091	71,686	83,452	89,857
E-1	22,106	67,908	61,503	73,269	79,674
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 \$6,405 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 2.4.6, for billing DoD entities. **Excludes** a per capita normal cost of \$6,405 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. **Includes** an acceleration factor of \$11,766 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 \$6,405 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 20.2. **Includes** a per capita normal cost of \$6,405 for MERHC accrual and an acceleration factor of \$11,766 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 3.2.1, "compute monthly compensation as if each month had 30 days"; the daily rate is "1/30 of the 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 Daily Rate factor in **Footnote 5/**. Per DoD FMR Volume 7A, Chapter 35, Paragraph 2.2.2, "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 (11,766). Do not use this if the assignment is annual. \$11,766 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 (\$6,405). Do not use this if the assignment is annual (\$6,405 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 (11,766). Do not use this if the assignment is annual. \$11,766 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 \$220,425 for fiscal year (FY) 2024.