

**APPENDIX B**  
**DEPARTMENT OF DEFENSE WORKING CAPITAL FUNDS**  
**CIVILIAN/MILITARY EQUIVALENCY RATE**

Fiscal Year \_\_\_\_\_

The cost of military personnel assigned to activities financed by a Defense Working Capital Fund (DWCF) is included in the total cost of operations of the Working Capital Fund activities at civilian equivalent rates. Military personnel assigned to DWCF activities are to be costed at civilian equivalent rates, using the rates in the table below.

MILITARY GRADE	CIVILIAN GRADE EQUIVALENT Based on GS Pay Scales	CIVILIAN EQUIVALENT RATE BY(s) 20____
0-9	ES Level III	
0-8	ES Level IV	
0-7	ES Level V	
0-6	GS-15	
0-5	GS-14	
0-4	GS-13	
0-3	GS-12	
0-2	GS-11	
0-1	GS-09	
WO-5	GS-12	
WO-4	GS-12	
WO-3	GS-11	
WO-2	GS-09	
WO-1	GS-09	
E-9	GS-08	
E-8	GS-07	
E-7	GS-06	
E-6	GS-05	
E-5	GS-05	
E-4	GS-04	
E-3	GS-03	
E-2	GS-02	
E-1	GS-01	

Stabilized customer rates and reimbursement to the Military Personnel accounts are not based on the above rates. Rather, such amounts are based on the absolute total dollar amount specified in the President's budget (rather than based on the number, or military composite rate, of individuals actually assigned). Guidance on calculating, paying (reimbursing), recording and

reporting DWCF military personnel costs is contained in Volume 2B, Chapter 9, Section 090103 and Volume 11B, Chapter 12, Section 1202 of the DoD Financial Management Regulation (FMR) (DoD 7000.14-R).

### **INSTRUCTIONS**

The Department of Defense Working Capital Funds civilian/military equivalency rate will be calculated as follows:

1. Use the generic (Rest of U.S.) pay amount for Step 5 of each appropriate General Schedule (GS) civilian grade, or the applicable Executive Service (ES) pay level, as applicable, from the current civilian pay schedules.
2. Add as required, the applicable portion (pro-rata) of the proposed pay raise, if any, for civilians (GS/ES) that was effective for the budget fiscal year, and
3. Add the average civilian personnel fringe benefits factor applicable to the Military Services and Defense Agencies. The amount for unfunded civilian retirement is not to be included in the fringe benefits percentage factor. Civilian personnel fringe benefit rates are provided by the OUSD (Comptroller) and published on the Comptroller website.