

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

Fiscal Year _____

The cost of military personnel assigned to activities financed by Department of Defense Working Capital Funds is included in the total cost of operations of the Working Capital Fund activities at civilian equivalent rates. Military personnel assigned to the Department of Defense Working Capital Funds activities are to be costed at civilian equivalent rates using the rates in the table below, applied to the actual number and grade of military personnel assigned.

| MILITARY GRADE | CIVILIAN GRADE EQUIVALENT | CIVILIAN EQUIVALENT RATE BY(s) 19____ |
|----------------|---------------------------|---------------------------------------|
| 0-9 | ES-05/06 | |
| 0-8 | ES-03/04 | |
| 0-7 | ES-01/02 | |
| 0-6 | GS-15 | |
| 0-5 | GS-14 | |
| 0-4 | GS-13 | |
| 0-3 | GS-12 | |
| 0-2 | GS-11 | |
| 0-1 | GS-9 | |
| | | |
| WO-5 | GS-12 | |
| WO-4 | GS-12 | |
| WO-3 | GS-11 | |
| WO-2 | GS-9 | |
| WO-1 | GS-9 | |
| | | |
| E-9 | GS-8 | |
| E-8 | GS-7 | |
| E-7 | GS-6 | |
| E-6 | GS-5 | |
| E-5 | GS-5 | |
| E-4 | GS-4 | |
| E-3 | GS-3 | |
| E-2 | GS-2 | |
| E-1 | GS-1 | |

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 paying (reimbursing), recording and reporting Working Capital Fund military personnel costs is contained in Chapter 62, Section B of Volume 11B, "Reimbursable Operations, Policy and Procedures--Defense Business Operations Fund," of this Regulation.

INSTRUCTIONS

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

1. Use the pay amount for Step 5 of each appropriate General Schedule (GS) civilian grade, or the applicable Senior Executive Service (SES) pay level, as applicable, from the current civilian pay schedules. (For the SES civilian grade equivalents, determine the average rate using the midpoint of the range of the two SES grades),
2. Add as required, the applicable portion (pro-rata) of the proposed pay raise, if any, for civilians (GS/SES) that was effective for the budget fiscal year, and
3. Add the estimated civilian personnel fringe benefits rate for the GS and SES amounts. (The civilian personnel fringe benefit rate will be obtained from the Directorate for Accounting Policy, Office of the Deputy Chief Financial Officer, Room 3A882, 1100 The Pentagon, Washington, DC 20301-1100.)