

APPENDIX C

CIVILIAN FRINGE BENEFIT RATE COMPUTATIONDOD COMPONENT (1)

	<u>Prior Year (2,3)</u>	<u>Current Year (2,3)</u>	<u>Budget Year (2,3)</u>
A. <u>Object Class 12.1 Civilian Personnel Benefits (4)</u>			
B. <u>Object Class 11 Civilian Personnel Compensation (5)</u>			
11.1 Full-time Permanent			
11.3 Other Than Full-Time Permanent			
11.5 Other Personnel Compensation			
11.8 Special Personal Services Payments			
C. Total Personnel Compensation (Total of 11.1, 11.3, 11.5, 11.8) (6)			
D. Civilian Fringe Benefit (Interagency) Rate (7)			
E. Office of Personnel Management (OPM) Unfunded Retirement Factor (8)			
F. Public, and Private Activities (9)			
(See footnoted instructions on following page)			

APPENDIX C**INSTRUCTIONS**

- (1) Insert the name of the applicable DoD Component submitting the exhibit. A separate exhibit is required from each Military Service (including the U.S. Marine Corps) and from all Defense Agencies.
- (2) Insert the applicable fiscal year.
- (3) Insert the applicable amounts for each fiscal year. A brief description should be provided to explain changes of 10 percent or more between (a) previously budgeted and actual amounts for the prior fiscal year, (b) previously budgeted and currently budgeted amounts for the current year, and (c) the currently budgeted amounts for the budget year.
- (4) Insert the applicable amounts shown in the current President's Budget for Object Class 12.1, Civilian Personnel Benefits.
- (5) Insert on the applicable lines, the applicable amounts shown in the current President's Budget for Object Class 11.1, 11.3, 11.5 and 11.8.
- (6) Enter the total of personnel compensation from Object Class 11.1, 11.3, 11.5 and 11.8, shown above.
- (7) Divide the amount reported in line A. by the amount reported in line C. The resultant percentage is the percentage rate to be applied to civilian labor costs for billings to other Federal Agencies. This is DoD's funded rate.
- (8) The civilian fringe benefit rate--to be used in this calculation--will be obtained annually from the Directorate for [Accounting and Finance Policy](#).
- (9) Add lines D. and lines E. to determine the percentage to be applied on billings to the public and private activities.