

CIVILIAN PERSONNEL FRINGE BENEFIT  
FISCAL YEAR 2004

Civilian personnel fringe benefit rates should be applied 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). Billing 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 2004 civilian personnel fringe benefit rates, which are effective October 1, 2003 are as follows:

	<u>BILLINGS TO OTHER DoD COMPONENTS AND FEDERAL AGENCIES</u> <sup>1/</sup>	<u>BILLINGS TO ALL OTHERS</u> <sup>2/ 3/</sup>
ARMY	25.4%	35.3%
NAVY	27.4%	37.3%
MARINE CORPS	25.0%	34.9%
AIR FORCE	26.6%	36.5%
DEFENSE HEALTH	20.7%	30.6%
DEFENSE CONTRACT AUDIT AGENCY	24.9%	34.8%
DEFENSE LOGISTICS AGENCY	18.1%	28.0%
OTHER DEFENSE AGENCIES	27.0%	36.9%

Notes:

<sup>1/</sup> These rates also shall be used for billings to the FMS Administrative Charge Account.

<sup>2/</sup> These rates also should be use for FMS billings other than billings to the FMS Administrative Charge Account.

<sup>3/</sup> These rates include 9.9 percent for unfunded civilian retirement, postretirement health benefit and postretirement life insurance costs.