

CIVILIAN PERSONNEL FRINGE BENEFIT
FISCAL YEAR 2005

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). Billings 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 2005 civilian personnel fringe benefit rates, which are effective October 1, 2004 are as follows:

	<u>BILLINGS TO OTHER DoD COMPONENTS AND FEDERAL AGENCIES</u> ^{1/}	<u>BILLINGS TO ALL OTHERS</u> ^{2/ 3/}
ARMY	25.3%	35.2%
NAVY	26.9%	36.8%
MARINE CORPS	31.1%	41.0%
AIR FORCE	28.1%	38.0%
DEFENSE HEALTH	20.2%	30.1%
DEFENSE CONTRACT AUDIT AGENCY	24.8%	34.7%
DEFENSE LOGISTICS AGENCY	20.7%	30.6%
OTHER DEFENSE AGENCIES	26.3%	36.2%

Notes:

^{1/} These rates also shall be used for billings to the FMS Administrative Charge Account.

^{2/} These rates also should be used for FMS billings other than billings to the FMS Administrative Charge Account.

^{3/} These rates include 9.9 percent for unfunded civilian retirement, postretirement health benefit and postretirement life insurance costs.