



OFFICE OF THE UNDER SECRETARY OF DEFENSE

1100 DEFENSE PENTAGON
WASHINGTON, DC 20301-1100

30 APR 2024

COMPTROLLER

(Program/Budget)

MEMORANDUM FOR DEPUTY ASSISTANT SECRETARY OF DEFENSE, HEALTH
RESOURCES MANAGEMENT & POLICY (HEALTH AFFAIRS)
DEPUTY ASSISTANT SECRETARY OF THE ARMY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
DEPUTY ASSISTANT SECRETARY OF THE NAVY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
DEPUTY ASSISTANT SECRETARY OF THE AIR FORCE
(FINANCIAL MANAGEMENT AND COMPTROLLER)
DEPUTY DIRECTOR, ADMINISTRATION AND MANAGEMENT
DEPUTY DIRECTOR FOR RESOURCE MANAGEMENT, DEFENSE
FINANCE AND ACCOUNTING SERVICE

SUBJECT: Fiscal Year 2025 Department of Defense Military Personnel Composite Standard Pay
and Reimbursement Rates

The Fiscal Year 2025 Department of Defense (DoD) Military Composite Pay and Reimbursement Rates (Tabs K1-K6 attached) are now available on the reimbursable rates page of the Office of the Under Secretary of Defense (Comptroller) website <https://comptroller.defense.gov/Financial-Management/Reports/>. The DoD Composite Standard Pay Rate will be used when determining the military personnel appropriations cost for budget/management studies. Still, it should not be considered the fully-burdened cost of military personnel for workforce-mix decisions. The rates billable to DoD Entities, Other Federal Entities, and Foreign Military Sales Entities will be applied when obtaining reimbursement for the cost of services provided to these entities.

Questions regarding these rates should be directed to Ms. Alicia Litts in the Office of the Under Secretary of Defense (Comptroller), Program/Budget, Directorate for Military Personnel and Construction. Ms. Alicia Litts can be reached by email at alicia.d.litts.civ@mail.mil or by telephone at (703) 785-2024.

Anne J. McAndrew
DoD Deputy Comptroller

Attachment:
As stated

MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES
FISCAL YEAR 2025
OVERVIEW

The Military Composite Standard Pay and Reimbursement Rates are calculated in accordance with provisions of Volume 11A, Chapter 6, Appendix G of the “Department of Defense (DoD) Financial Management Regulation” (DoD 7000.14R). Composite standard pay and reimbursement rates include the following military personnel appropriation costs: average basic pay, retired pay accrual, basic allowance for subsistence, basic allowance for housing, incentive and special pay, permanent change of station expenses, and miscellaneous pay.

The “DoD Composite Standard Pay Rate” shall be used when determining the military personnel appropriations cost for budget/management studies but should not be considered as the fully-burdened cost of military personnel for workforce-mix decisions.

- Rates **include a per capita normal cost of \$6,951** for Medicare-Eligible Retiree Health Care (MERHC) accruals. Beginning with FY 2006, the MERHC accruals are paid from the permanent, indefinite appropriations of the General Fund of the Treasury instead of the military personnel appropriations. However, MERHC accruals continue to be counted as part of the Military Departments’ discretionary budget authority for budget purposes. Therefore, the MERHC accruals must be included to determine the military personnel appropriations cost for budget/management studies. Still, they must not be included in reimbursements to the Services’ personnel accounts during the year of execution (FY 2025).

The “Rate Billable to DoD Entities” must be used when obtaining reimbursement for services provided to entities inside the DoD. Per the DoD FMR, Volume 11A, Chapter 1, Paragraph 2.4.6., **the cost of military labor must not be charged to another DoD entity except for:**

- a. The cost of military personnel assigned to the Defense Working Capital Fund (DWCF) activities. DWCF activities must be reimbursed by their customers for the cost of military labor as prescribed in Volume 11B, Chapter 12 or
 - b. If provided for in the annual DoD Appropriations Act, operation and maintenance appropriations may be available to reimburse pay, allowances, and other expenses for National Guard and Reserve members who provide intelligence or counterintelligence support to Combatant Commands, Defense Agencies, and Joint Intelligence Activities. These expenses involve the activities and programs included within the National Intelligence Program and the Military Intelligence Program.
- Rates **exclude the per capita normal cost of \$6,951** for MERHC accruals. Beginning with FY 2006, the MERHC accruals are paid from the General Fund of the Treasury and cannot be reimbursed to the Services’ personnel accounts during the year of execution (FY 2025).

The “Rate Billable to Other Federal Entities” shall be used when obtaining reimbursement for services provided to entities outside the DoD.

- Rates **include an acceleration factor of \$12,695** to cover medical health care costs of active duty personnel and their dependents. Reimbursement of the acceleration factor shall be deposited into the Defense Health Program (97*0130).
- Rates **exclude the per capita normal cost of \$6,951** for MERHC accruals. Beginning with FY 2006, the MERHC accruals are paid from the General Fund of the Treasury and cannot be reimbursed to the Services’ personnel accounts during the year of execution (FY 2025).

The “Rate Billable to Foreign Military Sales (FMS) Entities” shall be used when obtaining reimbursement for services provided to FMS Entities. Title 22, United States Code, Section 2761(a)(1)(C) of the Arms Export Control Act requires foreign countries or international organizations, in the case of the sale of a defense service, to pay “the full cost to the United States Government of furnishing such service.” Therefore:

- Rates **include an acceleration factor of \$12,695** to cover medical health care costs of active duty personnel and their dependents. Reimbursement of the acceleration factor shall be deposited into the Defense Health Program (97*0130).
- Rates **include the per capita normal cost of \$6,951** for MERHC accruals. Reimbursement of the per capita normal cost for MERHC accrual shall be deposited into the Miscellaneous Receipts Account 3041.

Computing the Monthly Pay for DoD and other Federal Entities:

Service of 30 Days or More. Compute monthly as if each month had 30 days, which results in 360 days a year instead of 365 days. When service begins on an intermediate day of the month, pay for the actual number of days served during that calendar month, but only through the 30th day of that month. If active military service begins on the 31st day of any month, compensation does not accrue for that day. Any person who enters active service during February and serves until the end of the month is entitled to pay for one month (30 days), less the prorated amount for the number of days expired before entry on duty. If the service ends before the last day of February, pay the member only for the actual number of days served. **Examples.** If a member is on reimbursable orders from 16 August through 30 September, reimbursement is for 45 days (15 days + one 30-day month) even though the member worked 46 days and if a member is on reimbursable orders from 16 February through 31 March, reimbursement is for 45 days (15 days + one 30-day month) even though the member worked 44 days (in a non-leap year).

Service of Less Than 30 Days. Members of the Uniformed Services entitled to receive compensation for continuous periods of less than one month are entitled to pay and allowances for each day of the period at the rate of 1/30 of the monthly amount of such pay and allowances.

Include the 31st day of a calendar month in the computation. Members who are obligated to serve on active duty for 30 days or more but who were released before performing such active duty for at least 30 days are entitled to receive pay and allowances on a day-to-day basis.

Examples. If a member is on reimbursable orders from 18 May through 2 June, reimbursement is for 16 days and when a member is on reimbursable orders from 18 February through 2 March, reimbursement is for 13 days (in a non-leap year).

When computing the daily or hourly reimbursable rates for FMS Entities, see DoD FMR, Volume 15, Chapter 7, Exhibit 7-12, for examples of military personnel services price computation.

The FY 2025 Military Composite Standard Pay and Reimbursement Rates for the Army, Navy, Marine Corps, Air Force, and Space Force are effective October 1, 2024.

**MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES
DEPARTMENT OF THE ARMY
FOR FISCAL YEAR 2025**

<u>MILITARY PAY GRADE</u>	<u>AVERAGE BASIC PAY</u>	<u>DOD COMPOSITE STANDARD PAY RATE</u> ^{1/}	<u>RATE BILLABLE TO DOD ENTITIES</u> ^{2/ 5/}	<u>RATE BILLABLE TO OTHER FEDERAL ENTITIES</u> ^{3/ 6/ 8/}	<u>RATE BILLABLE TO FMS ENTITIES</u> ^{4/ 7/ 9/}
O-10	\$225,275 ^{10/}	\$350,752	\$343,801	\$356,496	\$363,447
O-9	225,275	354,087	347,136	359,831	366,782
O-8	225,275	355,149	348,198	360,893	367,844
O-7	204,694	327,006	320,055	332,750	339,701
O-6	174,359	313,572	306,621	319,316	326,267
O-5	139,640	264,875	257,924	270,619	277,570
O-4	116,530	227,759	220,808	233,503	240,454
O-3	90,337	179,144	172,193	184,888	191,839
O-2	67,236	137,937	130,986	143,681	150,632
O-1	51,037	110,578	103,627	116,322	123,273
WO-5	\$137,033	\$255,660	\$248,709	\$261,404	\$268,355
WO-4	114,898	223,640	216,689	229,384	236,335
WO-3	95,379	191,959	185,008	197,703	204,654
WO-2	76,010	155,974	149,023	161,718	168,669
WO-1	62,167	130,663	123,712	136,407	143,358
E-9	\$101,739	\$190,736	\$183,785	\$196,480	\$203,431
E-8	80,719	161,564	154,613	167,308	174,259
E-7	68,911	147,270	140,319	153,014	159,965
E-6	53,933	123,236	116,285	128,980	135,931
E-5	44,060	100,675	93,724	106,419	113,370
E-4	36,830	82,953	76,002	88,697	95,648
E-3	29,717	69,506	62,555	75,250	82,201
E-2	28,048	66,381	59,430	72,125	79,076
E-1	23,138	57,126	50,175	62,870	69,821
CADETS	\$16,841	\$25,852	Not applicable	Not applicable	Not applicable

Notes:

- 1/ The Department of Defense (DoD) Composite Standard Pay Rate shall be used when determining the military personnel appropriations cost for budget/management studies. Still, it should not be considered a fully burdened cost for military personnel to make workforce-mix decisions. **Includes** a per capita normal cost of \$6,951 for Medicare-Eligible Retiree Health Care (MERHC) accrual -- see Tab K-1.
- 2/ The Rate Billable to DoD Entities shall be used to obtain reimbursement for services provided to entities inside DoD. See Volume 11A, Chapter 1, Paragraph 2.4.6, for billing DoD entities. **Excludes** a per capita normal cost of \$6,951 for MERHC accrual -- see Tab K-1.
- 3/ The Rate Billable to Other Federal Entities shall be used when obtaining reimbursement for services provided to other federal entities outside of DoD. Includes an acceleration factor of \$12,695 for all personnel -- see Tab K-1. Reimbursement of the acceleration factor shall be deposited into the Defense Health Program (97*0130). **Excludes** a per capita normal cost of \$6,951 for MERHC accrual -- see Tab K-1.
- 4/ Reimbursement procedures for Foreign Military Sales (FMS) are specifically addressed in the DoD FMR Volume 15, Chapter 7, Paragraph 20.2. **Includes** a per capita normal cost of \$6,951 for MERHC accrual and an acceleration factor of \$12,695 for all personnel -- see Tab K-1. Reimbursement of the per capita normal cost for MERHC accrual shall be deposited into the Miscellaneous Receipts Account 3041. Reimbursement of the acceleration factor shall be deposited into the Defense Health Program (97*0130).
- 5/ To compute a Monthly Rate, apply a factor of .08333 (1/12). To calculate a Daily Rate, apply a factor of .00278 (1/360). Per DoD FMR Volume 7A, Chapter 1, Paragraph 3.2.1, "compute monthly compensation as if each month had 30 days"; the daily rate is "1/30 of the monthly rate."
- 6/ To compute a Monthly Rate, apply a factor of .09083 (1.09/12). To calculate a Daily Rate, apply a factor of .00303 (1.09/360). This represents a leave factor of 9% and compensates for wages paid during leave. Do not use this factor if the assignment is annual. This factor assumes the member will be contracted for no less than 30 days, resulting in accrued leave. If a member is contracted for less than 30 days, use the Daily Rate factor in **Footnote 5/**. Per DoD FMR Volume 7A, Chapter 35, Paragraph 2.2.2, "Leave accrues to a Service member serving on active duty for 30 days or more. It accrues at the rate of 2½ days for each month of active service. For partial months, it accrues at the rate of ½ day for any period of 6 days or less."
- 7/ To compute a Daily Rate, apply a factor of .00452 (1.18/260.875). To calculate an Hourly Rate, apply a factor of .00057 (1.18/2087). This represents a leave/holiday factor of 18%. This factor compensates for wages paid during leave or holiday and is only applicable when reimbursements are based on time actually worked. Do not use this factor if the assignment is annual.
- 8/ To compute the Monthly or Daily Rate of the reimbursement from Other Federal Entities to be deposited into the Defense Health Program (97*0130), apply the Monthly (.09083) or Daily (.00303) factor to the acceleration factor (12,695). Do not use this if the assignment is annual. \$12,695 is the annual rate to be deposited into the Defense Health Program (97*0130).
- 9/ To compute the Daily or Hourly Rate of the reimbursement from FMS Entities to be deposited into the Miscellaneous Receipts Account 3041, apply the Daily (.00452) or Hourly (.00057) factor to the per capita normal cost for the MERHC accrual (\$6951). Do not use this if the assignment is annual (\$6,951 is the yearly amount to be deposited into the Miscellaneous Receipts Account 3041). To compute the Daily or Hourly Rate of the reimbursement from FMS Entities to be deposited into the Defense Health Program (97*0130), apply the Daily (.00452) or Hourly (.00057) factor to the acceleration factor (12,695). Do not use this if the assignment is annual. \$12,695 is the annual rate to be deposited into the Defense Health Program (97*0130).
- 10/ Basic pay for officer pay grades O-7 to O-10 is limited to the rate of basic pay for Level II of the Executive Schedule, which is projected to be \$225,275 for fiscal year (FY) 2025.

**MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES
DEPARTMENT OF THE NAVY
FOR FISCAL YEAR 2025**

<u>MILITARY PAY GRADE</u>	<u>AVERAGE BASIC PAY</u>	<u>DOD COMPOSITE STANDARD PAY RATE</u> ^{1/}	<u>RATE BILLABLE TO DOD ENTITIES</u> ^{2/ 5/}	<u>RATE BILLABLE TO OTHER FEDERAL ENTITIES</u> ^{3/ 6/ 8/}	<u>RATE BILLABLE TO FMS ENTITIES</u> ^{4/ 7/ 9/}
O-10	\$225,275 ^{10/}	\$372,760	\$365,809	\$378,504	\$385,455
O-9	225,275	379,010	372,059	384,754	391,705
O-8	225,275	376,839	369,888	382,583	389,534
O-7	201,873	342,538	335,587	348,282	355,233
O-6	168,667	307,282	300,331	313,026	319,977
O-5	135,307	267,290	260,339	273,034	279,985
O-4	114,047	233,885	226,934	239,629	246,580
O-3	91,241	197,400	190,449	203,144	210,095
O-2	68,612	151,939	144,988	157,683	164,634
O-1	52,842	128,768	121,817	134,512	141,463
WO-5	\$136,583	\$256,872	\$249,921	\$262,616	\$269,567
WO-4	118,264	228,182	221,231	233,926	240,877
WO-3	99,043	201,082	194,131	206,826	213,777
WO-2	81,935	176,439	169,488	182,183	189,134
WO-1	55,277	125,298	118,347	131,042	137,993
E-9	\$100,779	\$196,912	\$189,961	\$202,656	\$209,607
E-8	79,579	169,336	162,385	175,080	182,031
E-7	68,309	153,065	146,114	158,809	165,760
E-6	55,436	133,629	126,678	139,373	146,324
E-5	43,888	113,415	106,464	119,159	126,110
E-4	36,379	92,422	85,471	98,166	105,117
E-3	29,928	75,262	68,311	81,006	87,957
E-2	27,966	67,641	60,690	73,385	80,336
E-1	24,305	60,772	53,821	66,516	73,467
CADETS	\$16,932	\$27,506	Not applicable	Not applicable	Not applicable

Notes:

- 1/ The Department of Defense (DoD) Composite Standard Pay Rate shall be used when determining the military personnel appropriations cost for budget/management studies. Still, it should not be considered a fully burdened cost for military personnel to make workforce-mix decisions. **Includes** a per capita normal cost of \$6,951 for Medicare-Eligible Retiree Health Care (MERHC) accrual -- see Tab K-1.
- 2/ The Rate Billable to DoD Entities shall be used to obtain reimbursement for services provided to entities inside DoD. See Volume 11A, Chapter 1, Paragraph 2.4.6, for billing DoD entities. **Excludes** a per capita normal cost of \$6,951 for MERHC accrual -- see Tab K-1.
- 3/ The Rate Billable to Other Federal Entities shall be used when obtaining reimbursement for services provided to other federal entities outside of DoD. Includes an acceleration factor of \$12,695 for all personnel -- see Tab K-1. Reimbursement of the acceleration factor shall be deposited into the Defense Health Program (97*0130). **Excludes** a per capita normal cost of \$6,951 for MERHC accrual -- see Tab K-1.
- 4/ Reimbursement procedures for Foreign Military Sales (FMS) are specifically addressed in the DoD FMR Volume 15, Chapter 7, Paragraph 20.2. **Includes** a per capita normal cost of \$6,951 for MERHC accrual and an acceleration factor of \$12,695 for all personnel -- see Tab K-1. Reimbursement of the per capita normal cost for MERHC accrual shall be deposited into the Miscellaneous Receipts Account 3041. Reimbursement of the acceleration factor shall be deposited into the Defense Health Program (97*0130).
- 5/ To compute a Monthly Rate, apply a factor of .08333 (1/12). To calculate a Daily Rate, apply a factor of .00278 (1/360). Per DoD FMR Volume 7A, Chapter 1, Paragraph 3.2.1, "compute monthly compensation as if each month had 30 days"; the daily rate is "1/30 of the monthly rate."
- 6/ To compute a Monthly Rate, apply a factor of .09083 (1.09/12). To calculate a Daily Rate, apply a factor of .00303 (1.09/360). This represents a leave factor of 9% and compensates for wages paid during leave. Do not use this factor if the assignment is annual. This factor assumes the member will be contracted for no less than 30 days, resulting in accrued leave. If a member is contracted for less than 30 days, use the Daily Rate factor in **Footnote 5/**. Per DoD FMR Volume 7A, Chapter 35, Paragraph 2.2.2, "Leave accrues to a Service member serving on active duty for 30 days or more. It accrues at the rate of 2½ days for each month of active service. For partial months, it accrues at the rate of ½ day for any period of 6 days or less."
- 7/ To compute a Daily Rate, apply a factor of .00452 (1.18/260.875). To calculate an Hourly Rate, apply a factor of .00057 (1.18/2087). This represents a leave/holiday factor of 18%. This factor compensates for wages paid during leave or holiday and is only applicable when reimbursements are based on time actually worked. Do not use this factor if the assignment is annual.
- 8/ To compute the Monthly or Daily Rate of the reimbursement from Other Federal Entities to be deposited into the Defense Health Program (97*0130), apply the Monthly (.09083) or Daily (.00303) factor to the acceleration factor (12,695). Do not use this if the assignment is annual. \$12,695 is the annual rate to be deposited into the Defense Health Program (97*0130).
- 9/ To compute the Daily or Hourly Rate of the reimbursement from FMS Entities to be deposited into the Miscellaneous Receipts Account 3041, apply the Daily (.00452) or Hourly (.00057) factor to the per capita normal cost for the MERHC accrual (\$6951). Do not use this if the assignment is annual (\$6,951 is the yearly amount to be deposited into the Miscellaneous Receipts Account 3041). To compute the Daily or Hourly Rate of the reimbursement from FMS Entities to be deposited into the Defense Health Program (97*0130), apply the Daily (.00452) or Hourly (.00057) factor to the acceleration factor (12,695). Do not use this if the assignment is annual. \$12,695 is the annual rate to be deposited into the Defense Health Program (97*0130).
- 10/ Basic pay for officer pay grades O-7 to O-10 is limited to the rate of basic pay for Level II of the Executive Schedule, which is projected to be \$225,275 for fiscal year (FY) 2025.

MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES
DEPARTMENT OF THE MARINE CORPS
FOR FISCAL YEAR 2025

MILITARY PAY GRADE	AVERAGE BASIC PAY	DOD COMPOSITE STANDARD PAY RATE ^{1/}	RATE BILLABLE TO DOD ENTITIES ^{2/ 5/}	RATE BILLABLE TO OTHER FEDERAL ENTITIES ^{3/ 6/ 8/}	RATE BILLABLE TO FMS ENTITIES ^{4/ 7/ 9/}
O-10	\$225,275 ^{10/}	\$369,742	\$362,791	\$375,486	\$382,437
O-9	225,275	372,395	365,444	378,139	385,090
O-8	225,275	366,755	359,804	372,499	379,450
O-7	196,527	331,668	324,717	337,412	344,363
O-6	172,182	298,019	291,068	303,763	310,714
O-5	137,024	253,650	246,699	259,394	266,345
O-4	115,790	221,921	214,970	227,665	234,616
O-3	92,820	187,167	180,216	192,911	199,862
O-2	71,907	152,122	145,171	157,866	164,817
O-1	52,005	114,246	107,295	119,990	126,941
WO-5	\$130,497	\$247,207	\$240,256	\$252,951	\$259,902
WO-4	110,347	212,564	205,613	218,308	225,259
WO-3	92,939	186,698	179,747	192,442	199,393
WO-2	78,778	164,485	157,534	170,229	177,180
WO-1	69,909	152,714	145,763	158,458	165,409
E-9	\$100,649	\$193,332	\$186,381	\$199,076	\$206,027
E-8	78,922	161,434	154,483	167,178	174,129
E-7	67,251	143,963	137,012	149,707	156,658
E-6	54,377	124,073	117,122	129,817	136,768
E-5	43,379	98,932	91,981	104,676	111,627
E-4	35,760	78,528	71,577	84,272	91,223
E-3	30,751	68,188	61,237	73,932	80,883
E-2	28,047	60,692	53,741	66,436	73,387
E-1	23,762	54,222	47,271	59,966	66,917
CADETS	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable

Notes:

1/ The Department of Defense (DoD) Composite Standard Pay Rate shall be used when determining the military personnel appropriations cost for budget/management studies. Still, it should not be considered a fully burdened cost for military personnel to make workforce-mix decisions. **Includes** a per capita normal cost of \$6,951 for Medicare-Eligible Retiree Health Care (MERHC) accrual -- see Tab K-1.

2/ The Rate Billable to DoD Entities shall be used to obtain reimbursement for services provided to entities inside DoD. See Volume 11A, Chapter 1, Paragraph 2.4.6, for billing DoD entities. **Excludes** a per capita normal cost of \$6,951 for MERHC accrual -- see Tab K-1.

3/ The Rate Billable to Other Federal Entities shall be used when obtaining reimbursement for services provided to other federal entities outside of DoD. Includes an acceleration factor of \$12,695 for all personnel -- see Tab K-1. Reimbursement of the acceleration factor shall be deposited into the Defense Health Program (97*0130). **Excludes** a per capita normal cost of \$6,951 for MERHC accrual -- see Tab K-1.

4/ Reimbursement procedures for Foreign Military Sales (FMS) are specifically addressed in the DoD FMR Volume 15, Chapter 7, Paragraph 20.2. **Includes** a per capita normal cost of \$6,951 for MERHC accrual and an acceleration factor of \$12,695 for all personnel -- see Tab K-1. Reimbursement of the per capita normal cost for MERHC accrual shall be deposited into the Miscellaneous Receipts Account 3041. Reimbursement of the acceleration factor shall be deposited into the Defense Health Program (97*0130).

5/ To compute a Monthly Rate, apply a factor of .08333 (1/12). To calculate a Daily Rate, apply a factor of .00278 (1/360). Per DoD FMR Volume 7A, Chapter 1, Paragraph 3.2.1, "compute monthly compensation as if each month had 30 days"; the daily rate is "1/30 of the monthly rate."

6/ To compute a Monthly Rate, apply a factor of .09083 (1.09/12). To calculate a Daily Rate, apply a factor of .00303 (1.09/360). This represents a leave factor of 9% and compensates for wages paid during leave. Do not use this factor if the assignment is annual. This factor assumes the member will be contracted for no less than 30 days, resulting in accrued leave. If a member is contracted for less than 30 days, use the Daily Rate factor in **Footnote 5/**. Per DoD FMR Volume 7A, Chapter 35, Paragraph 2.2.2, "Leave accrues to a Service member serving on active duty for 30 days or more. It accrues at the rate of 2½ days for each month of active service. For partial months, it accrues at the rate of ½ day for any period of 6 days or less."

7/ To compute a Daily Rate, apply a factor of .00452 (1.18/260.875). To calculate an Hourly Rate, apply a factor of .00057 (1.18/2087). This represents a leave/holiday factor of 18%. This factor compensates for wages paid during leave or holiday and is only applicable when reimbursements are based on time actually worked. Do not use this factor if the assignment is annual.

8/ To compute the Monthly or Daily Rate of the reimbursement from Other Federal Entities to be deposited into the Defense Health Program (97*0130), apply the Monthly (.09083) or Daily (.00303) factor to the acceleration factor (12,695). Do not use this if the assignment is annual. \$12,695 is the annual rate to be deposited into the Defense Health Program (97*0130).

9/ To compute the Daily or Hourly Rate of the reimbursement from FMS Entities to be deposited into the Miscellaneous Receipts Account 3041, apply the Daily (.00452) or Hourly (.00057) factor to the per capita normal cost for the MERHC accrual (\$6951). Do not use this if the assignment is annual (\$6,951 is the yearly amount to be deposited into the Miscellaneous Receipts Account 3041). To compute the Daily or Hourly Rate of the reimbursement from FMS Entities to be deposited into the Defense Health Program (97*0130), apply the Daily (.00452) or Hourly (.00057) factor to the acceleration factor (12,695). Do not use this if the assignment is annual. \$12,695 is the annual rate to be deposited into the Defense Health Program (97*0130).

10/ Basic pay for officer pay grades O-7 to O-10 is limited to the rate of basic pay for Level II of the Executive Schedule, which is projected to be \$225,275 for fiscal year (FY) 2025.

**MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES
DEPARTMENT OF THE AIR FORCE
FOR FISCAL YEAR 2025**

<u>MILITARY PAY GRADE</u>	<u>AVERAGE BASIC PAY</u>	<u>DOD COMPOSITE STANDARD PAY RATE</u> ^{1/}	<u>RATE BILLABLE TO DOD ENTITIES</u> ^{2/ 5/}	<u>RATE BILLABLE TO OTHER FEDERAL ENTITIES</u> ^{3/ 6/ 8/}	<u>RATE BILLABLE TO FMS ENTITIES</u> ^{4/ 7/ 9/}
O-10	\$225,229 ^{10/}	\$381,143	\$374,192	\$386,887	\$393,838
O-9	225,229	379,731	372,780	385,475	392,426
O-8	222,299	375,981	369,030	381,725	388,676
O-7	194,707	338,247	331,296	343,991	350,942
O-6	165,743	302,019	295,068	307,763	314,714
O-5	133,306	255,826	248,875	261,570	268,521
O-4	112,111	223,340	216,389	229,084	236,035
O-3	89,584	187,916	180,965	193,660	200,611
O-2	71,351	158,917	151,966	164,661	171,612
O-1	50,338	126,838	119,887	132,582	139,533
WO-5	----	----	----	----	----
WO-4	----	----	----	----	----
WO-3	----	----	----	----	----
WO-2	----	----	----	----	----
WO-1	----	----	----	----	----
E-9	\$99,749	\$188,438	\$181,487	\$194,182	\$201,133
E-8	80,217	160,426	153,475	166,170	173,121
E-7	69,002	144,058	137,107	149,802	156,753
E-6	56,818	125,600	118,649	131,344	138,295
E-5	45,893	107,561	100,610	113,305	120,256
E-4	37,097	91,006	84,055	96,750	103,701
E-3	30,194	70,825	63,874	76,569	83,520
E-2	28,035	63,609	56,658	69,353	76,304
E-1	23,137	55,799	48,848	61,543	68,494
CADETS	\$16,856	\$26,153	Not applicable	Not applicable	Not applicable

Notes:

- 1/ The Department of Defense (DoD) Composite Standard Pay Rate shall be used when determining the military personnel appropriations cost for budget/management studies. Still, it should not be considered a fully burdened cost for military personnel to make workforce-mix decisions. **Includes** a per capita normal cost of \$6,951 for Medicare-Eligible Retiree Health Care (MERHC) accrual -- see Tab K-1.
- 2/ The Rate Billable to DoD Entities shall be used to obtain reimbursement for services provided to entities inside DoD. See Volume 11A, Chapter 1, Paragraph 2.4.6, for billing DoD entities. **Excludes** a per capita normal cost of \$6,951 for MERHC accrual -- see Tab K-1.
- 3/ The Rate Billable to Other Federal Entities shall be used when obtaining reimbursement for services provided to other federal entities outside of DoD. Includes an acceleration factor of \$12,695 for all personnel -- see Tab K-1. Reimbursement of the acceleration factor shall be deposited into the Defense Health Program (97*0130). **Excludes** a per capita normal cost of \$6,951 for MERHC accrual -- see Tab K-1.
- 4/ Reimbursement procedures for Foreign Military Sales (FMS) are specifically addressed in the DoD FMR Volume 15, Chapter 7, Paragraph 20.2. **Includes** a per capita normal cost of \$6,951 for MERHC accrual and an acceleration factor of \$12,695 for all personnel -- see Tab K-1. Reimbursement of the per capita normal cost for MERHC accrual shall be deposited into the Miscellaneous Receipts Account 3041. Reimbursement of the acceleration factor shall be deposited into the Defense Health Program (97*0130).
- 5/ To compute a Monthly Rate, apply a factor of .08333 (1/12). To calculate a Daily Rate, apply a factor of .00278 (1/360). Per DoD FMR Volume 7A, Chapter 1, Paragraph 3.2.1, "compute monthly compensation as if each month had 30 days"; the daily rate is "1/30 of the monthly rate."
- 6/ To compute a Monthly Rate, apply a factor of .09083 (1.09/12). To calculate a Daily Rate, apply a factor of .00303 (1.09/360). This represents a leave factor of 9% and compensates for wages paid during leave. Do not use this factor if the assignment is annual. This factor assumes the member will be contracted for no less than 30 days, resulting in accrued leave. If a member is contracted for less than 30 days, use the Daily Rate factor in **Footnote 5/**. Per DoD FMR Volume 7A, Chapter 35, Paragraph 2.2.2, "Leave accrues to a Service member serving on active duty for 30 days or more. It accrues at the rate of 2½ days for each month of active service. For partial months, it accrues at the rate of ½ day for any period of 6 days or less."
- 7/ To compute a Daily Rate, apply a factor of .00452 (1.18/260.875). To calculate an Hourly Rate, apply a factor of .00057 (1.18/2087). This represents a leave/holiday factor of 18%. This factor compensates for wages paid during leave or holiday and is only applicable when reimbursements are based on time actually worked. Do not use this factor if the assignment is annual.
- 8/ To compute the Monthly or Daily Rate of the reimbursement from Other Federal Entities to be deposited into the Defense Health Program (97*0130), apply the Monthly (.09083) or Daily (.00303) factor to the acceleration factor (12,695). Do not use this if the assignment is annual. \$12,695 is the annual rate to be deposited into the Defense Health Program (97*0130).
- 9/ To compute the Daily or Hourly Rate of the reimbursement from FMS Entities to be deposited into the Miscellaneous Receipts Account 3041, apply the Daily (.00452) or Hourly (.00057) factor to the per capita normal cost for the MERHC accrual (\$6951). Do not use this if the assignment is annual (\$6,951 is the yearly amount to be deposited into the Miscellaneous Receipts Account 3041). To compute the Daily or Hourly Rate of the reimbursement from FMS Entities to be deposited into the Defense Health Program (97*0130), apply the Daily (.00452) or Hourly (.00057) factor to the acceleration factor (12,695). Do not use this if the assignment is annual. \$12,695 is the annual rate to be deposited into the Defense Health Program (97*0130).
- 10/ Basic pay for officer pay grades O-7 to O-10 is limited to the rate of basic pay for Level II of the Executive Schedule, which is projected to be \$225,275 for fiscal year (FY) 2025.

**MILITARY COMPOSITE STANDARD PAY AND REIMBURSEMENT RATES
DEPARTMENT OF THE SPACE FORCE
FOR FISCAL YEAR 2025**

<u>MILITARY PAY GRADE</u>	<u>AVERAGE BASIC PAY</u>	<u>DOD COMPOSITE STANDARD PAY RATE</u> ^{1/}	<u>RATE BILLABLE TO DOD ENTITIES</u> ^{2/ 5/}	<u>RATE BILLABLE TO OTHER FEDERAL ENTITIES</u> ^{3/ 6/ 8/}	<u>RATE BILLABLE TO FMS ENTITIES</u> ^{4/ 7/ 9/}
O-10	\$225,229 ^{10/}	\$366,192	\$359,241	\$371,936	\$378,887
O-9	225,229	370,859	363,908	376,603	383,554
O-8	222,299	363,110	356,159	368,854	375,805
O-7	194,707	322,257	315,306	328,001	334,952
O-6	165,743	274,531	267,580	280,275	287,226
O-5	133,306	229,256	222,305	235,000	241,951
O-4	112,111	197,955	191,004	203,699	210,650
O-3	89,584	163,856	156,905	169,600	176,551
O-2	71,351	136,168	129,217	141,912	148,863
O-1	50,338	106,127	99,176	111,871	118,822
WO-5	----	----	----	----	----
WO-4	----	----	----	----	----
WO-3	----	----	----	----	----
WO-2	----	----	----	----	----
WO-1	----	----	----	----	----
E-9	\$99,760	\$182,776	\$175,825	\$188,520	\$195,471
E-8	80,225	155,619	148,668	161,363	168,314
E-7	69,008	139,973	133,022	145,717	152,668
E-6	56,821	120,999	114,048	126,743	133,694
E-5	45,894	103,335	96,384	109,079	116,030
E-4	37,096	88,861	81,910	94,605	101,556
E-3	30,192	70,157	63,206	75,901	82,852
E-2	28,033	63,250	56,299	68,994	75,945
E-1	23,137	55,076	48,125	60,820	67,771
CADETS	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable

Notes:

- 1/ The Department of Defense (DoD) Composite Standard Pay Rate shall be used when determining the military personnel appropriations cost for budget/management studies. Still, it should not be considered a fully burdened cost for military personnel to make workforce-mix decisions. **Includes** a per capita normal cost of \$6,951 for Medicare-Eligible Retiree Health Care (MERHC) accrual -- see Tab K-1.
- 2/ The Rate Billable to DoD Entities shall be used to obtain reimbursement for services provided to entities inside DoD. See Volume 11A, Chapter 1, Paragraph 2.4.6, for billing DoD entities. **Excludes** a per capita normal cost of \$6,951 for MERHC accrual -- see Tab K-1.
- 3/ The Rate Billable to Other Federal Entities shall be used when obtaining reimbursement for services provided to other federal entities outside of DoD. Includes an acceleration factor of \$12,695 for all personnel -- see Tab K-1. Reimbursement of the acceleration factor shall be deposited into the Defense Health Program (97*0130). **Excludes** a per capita normal cost of \$6,951 for MERHC accrual -- see Tab K-1.
- 4/ Reimbursement procedures for Foreign Military Sales (FMS) are specifically addressed in the DoD FMR Volume 15, Chapter 7, Paragraph 20.2. **Includes** a per capita normal cost of \$6,951 for MERHC accrual and an acceleration factor of \$12,695 for all personnel -- see Tab K-1. Reimbursement of the per capita normal cost for MERHC accrual shall be deposited into the Miscellaneous Receipts Account 3041. Reimbursement of the acceleration factor shall be deposited into the Defense Health Program (97*0130).
- 5/ To compute a Monthly Rate, apply a factor of .08333 (1/12). To calculate a Daily Rate, apply a factor of .00278 (1/360). Per DoD FMR Volume 7A, Chapter 1, Paragraph 3.2.1, "compute monthly compensation as if each month had 30 days"; the daily rate is "1/30 of the monthly rate."
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- 7/ To compute a Daily Rate, apply a factor of .00452 (1.18/260.875). To calculate an Hourly Rate, apply a factor of .00057 (1.18/2087). This represents a leave/holiday factor of 18%. This factor compensates for wages paid during leave or holiday and is only applicable when reimbursements are based on time actually worked. Do not use this factor if the assignment is annual.
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