

Application of Civilian Base Pay Acceleration Factors for Fiscal Year 2004

Pay Grade	Standard Composite Pay	Base Pay Rate (2)	Accelerated Annual Pay Workyear (3)	Accelerated Annual Pay Workhour (4,5)
GS-01	26,011	\$20,546	\$28,046	\$15.21
GS-02	28,853	\$22,791	\$31,110	\$16.87
GS-03	31,918	\$25,212	\$34,414	\$18.66
GS-04	35,830	\$28,302	\$38,632	\$20.95
GS-05	40,091	\$31,668	\$43,227	\$23.44
GS-06	44,689	\$35,299	\$48,183	\$26.13
GS-07	49,657	\$39,224	\$53,540	\$29.04
GS-08	55,007	\$43,449	\$59,308	\$32.17
GS-09	60,743	\$47,980	\$65,493	\$35.52
GS-10	66,890	\$52,836	\$72,121	\$39.11
GS-11	73,493	\$58,051	\$79,240	\$42.98
GS-12	88,083	\$69,576	\$94,971	\$51.51
GS/GM-13	104,747	\$82,739	\$112,939	\$61.25
GS/GM-14	123,781	\$97,773	\$133,460	\$72.38
GS/GM-15	145,602	\$115,009	\$156,988	\$85.14
ES-Minimum	158,837	\$125,464	\$171,258	\$92.88
ES-Maximum	198,744	\$156,986	\$214,286	\$116.22

Table A31-2

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Pay Grade	Standard Composite Pay	Base Pay Rate (2)	Accelerated Annual Pay Workyear (3)	Accelerated Annual Pay Workhour (4,5)
GS-01	21,858	\$17,265	\$23,567	\$12.78
GS-02	24,577	\$19,413	\$26,499	\$14.37
GS-03	29,495	\$23,298	\$31,801	\$17.25
GS-04	33,114	\$26,157	\$35,704	\$19.36
GS-05	37,050	\$29,265	\$39,947	\$21.67
GS-06	41,295	\$32,619	\$44,524	\$24.15
GS-07	45,891	\$36,249	\$49,480	\$26.84
GS-08	50,826	\$40,147	\$54,801	\$29.72
GS-09	56,135	\$44,340	\$60,525	\$32.83
GS-10	61,823	\$48,833	\$66,657	\$36.15
GS-11	67,923	\$53,651	\$73,234	\$39.72
GS-12	81,405	\$64,301	\$87,771	\$47.60
GS/GM-13	96,809	\$76,468	\$104,379	\$56.61
GS/GM-14	114,398	\$90,362	\$123,344	\$66.89
GS/GM-15	134,562	\$106,289	\$145,085	\$78.69
ES-Minimum	146,799	\$115,955	\$158,279	\$85.84
ES-Maximum	183,682	\$145,089	\$198,046	\$107.41

Acronyms:

CA	Commercial Activities
CSRS	Civil Service Retirement System
DoD	Department of Defense
FERS	Federal Employees Retirement System
FMR	Financial Management Regulation
FY	Fiscal Year
OASDI	Old Age, Survivors and Disability Insurance
OSD	Office of the Secretary of Defense

References/Links:

1. See Table A26-A28 for average civilian pay.
2. See Table A30-1 OSD acceleration factors.
3. See Tables A19 and A32 for military pay.
4. See <http://www.dfas.mil> for civilian & military pay charts.
5. See OSD website http://www.dod.mil/comptroller/rates/fy2004/2004_d.pdf for acceleration factors.

Table Description:

This table provides accelerated civilian standard composite rates per hour.

Table Uses:

Use this table when estimating the total cost per work year incurred by the government for a general schedule or senior executive service employee.

Business Rules & Assumptions:

1. STANDARD COMPOSITE PAY: These factors are General Schedule grade averages of the civilian payroll costs that are financed by Air Force Active Duty, Air National Guard, Air Force Reserve, and the Defense Working Capital Fund. These numbers are based on Congressional adjustments after the FY05 President's Budget Submission.
2. BASE PAY RATE: These rates represent the civilian composite pay less the amount of civilian retirement benefits that are funded by the Air Force.
3. ACCELERATED ANNUAL PAY WORKYEAR: These rates represent the civilian standard composite rates plus the total cost of civilian retirement benefits, to include amounts that are not funded by the Air Force. These figures represent the cost of one man-year.
4. ACCELERATED ANNUAL PAY WORKHOUR: These rates represent the civilian standard composite rates plus the total cost of civilian retirement benefits, to include amounts that are not funded by the Air Force. These figures represent the cost of one work hour.

Source Data:

1. STANDARD COMPOSITE PAY: These rates come from table A-26-1.
2. BASE PAY RATE: The rate used in this calculation (26.6%) comes from the 2004 OSD Civilian Fringe Benefit Reimbursement Rates. They can be found at http://www.defenselink.mil/comptroller/rates/fy2004/2004_d.pdf.
3. ACCELERATED ANNUAL PAY WORKYEAR: The rate used in this calculation (36.5%) comes from the 2004 OSD Civilian Fringe Benefit Reimbursement Rates. They can be found at http://www.defenselink.mil/comptroller/rates/fy2004/2004_d.pdf.
4. ACCELERATED ANNUAL PAY WORKHOUR: The factor used to multiply the base rate (54.5%) is the sum of the 2004 OSD Civilian Fringe Benefit Reimbursement Rate (36.5% --- see #3, above, for website) plus and 18% leave & holiday factor. This factor comes from DoD FMR Volume 11A, Chapter 1, page 3. The denominator in this calculation represents the total number of workhours available in a workyear.

Table Notes:

1. BASE PAY RATE: This rate is arrived at by dividing the amount located in the Standard Composite Pay column by the OSD Reimbursement Rate for retirement & fringe benefits (26.6%). (For website, see note in #2, in the Source Data section of this write-up.) This is done to remove the amount the Air Force funds for civilian retirement & fringe benefits. The types of fringe benefits funded include: the governments' contributions to the Old Age, Survivors and Disability Insurance (OASDI) portion of Social Security, thrift savings plan costs, the government's share of health and life insurance, Medicare, workmen's compensation, bonuses, awards, and unemployment programs.
2. ACCELERATED ANNUAL PAY WORKYEAR: These rates are arrived at by multiplying the amounts located in the Base Pay Rate column by one plus the the OSD Civilian Fringe Benefit Reimbursement Rate for retirement & fringe benefits (36.5%). (For website, see note in #2, in the Source Data section of this write-up.) This is done to add the total cost (funded plus unfunded) of civilian retirement & fringe benefits to the Base Pay rate. The result represents the total burdened cost to the Government of one civilian man-year.
3. ACCELERATED ANNUAL PAY WORKHOUR: These rates are arrived at by multiplying the Base Pay Rate by 1.545 and dividing the result by 2087 work hours. 1.545 is arrived at by adding one to the sum of the OSD Civilian Fringe Benefit Reimbursement Rate for retirement & fringe benefits (36.5%) plus an adjustment factor of 18% for civilian leave & holiday ($1 + (.365 + .18) = 1.545$). The civilian leave & holiday factor accounts for time civilians spend on leave or holiday. (For information on where to find this factor, see #4 in the Source Data section of this writeup). 2087 work hours represents the total number of work hours available in one year. The final result represents the total burdened cost to the government for one civilian man-hour.

POC:

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