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**AVERAGE COST
OF
MILITARY AND CIVILIAN MANPOWER
IN THE
DEPARTMENT OF DEFENSE**



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**OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE
(COMPTROLLER)**

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OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE

WASHINGTON, D.C. 20301

COMPTROLLER

28 AUG 1980

MEMORANDUM FOR ASSISTANT SECRETARY OF DEFENSE (MRA&L)
ASSISTANT SECRETARY OF DEFENSE (PA&E)
ASSISTANT SECRETARY OF THE ARMY (IL&FM)
ASSISTANT SECRETARY OF THE NAVY (FM)
ASSISTANT SECRETARY OF THE AIR FORCE (FM)

SUBJECT: Average Cost of Military and Civilian Manpower in the
Department of Defense

A report on the average cost of military and civilian manpower employed by the Military Departments is enclosed for your information and use. The report was prepared by a study group comprised of representatives of each Military Department and the Office of the Secretary of Defense. A representative of the Office of Management and Budget monitored the study effort.

The report is an updated and revised version of similar reports prepared in 1966, 1972, 1974, and 1977. Pre-1977 reports were entitled "Economic Cost of Military and Civilian Personnel in the Department of Defense." In developing the report, every effort was made to include the significant costs associated with the basic maintenance of manpower and to exclude the organizational or mission-type costs of manpower. Where practical, equivalent methodologies of allocating costs were used in developing military and civilian cost exhibits in the report. The report emphasizes the underlying assumptions used in developing the costs in order to minimize possible inappropriate uses of the data.

Draft copies of the report were submitted to you on February 25, 1980, for coordination or comment. Some of your suggestions have been incorporated. The cooperation received from your representatives on the study group is appreciated.

E. Rosen
Deputy Assistant Secretary of Defense

Enclosure

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I N D E X

	<u>Page</u>
Part I - Introduction	
A. Background	1
B. Purpose	1
C. Use	2
D. Explanation	3
E. Limitations	3
F. Methodology and Cost Allocation	4
G. Outyear Pricing	5
H. Exhibits and Schedules	6
I. Authors	6
Part II - Rationale and Methodology for the Manpower Cost Elements	
A. Military Personnel	8
B. Civilian Personnel	13
Exhibits	
A. Average Cost of Military Personnel	15-16
B. Average Cost of Classified Civilian Personnel	17-18
C. Average Cost of Wage Board Super- visory Personnel	19-20
D. Average Cost of Wage Board Leader Personnel	21-22
E. Average Cost of Wage Board Non- Supervisory Personnel	23-24
F. Weighted Average Manpower Cost	25-26

Schedules

	<u>Page</u>
1. Annual Composite Standard Rates	29-32
2. Military Personnel, Incentive, Special Pays and Certain Allowances	33-41
3. Special Pays and Allowances for Specified Occupations, Locations or Circumstances of Civilian Employment	42

Part I
Introduction

A. Background

This report is a continuation of a series originally called "Economic Cost" reports. The current title, "Average Cost of Military and Civilian Manpower in the Department of Defense", was first used for the December 1977 report. This title is considered more descriptive of the type and substance of costs included in the study. Earlier reports in the series are: (a) Cost Panel Report on Economic Cost Impact of Civilianization Actions, dated September 1, 1966; and (b) Economic Cost of Military and Civilian Personnel in the Department of Defense (DoD), dated March 1972 and March 1974. These reports focused on the relative cost of military and civilian manpower in the Department of Defense. One of the primary intended uses of the pre-1977 reports was to express the approximate cost of trade-offs resulting from civilianization actions.

A broad interest has been continuously expressed in the comparative information provided about the cost of military and civilian manpower in the Department of Defense. Various Defense components, agencies, Federal contract research centers, Congressional staff, as well as other Executive and Legislative Branch departments and agencies have obtained and used the report for various purposes including analyses of estimated military and civilian manpower costs.

B. Purpose

A basic reason for the report is to have available, for internal and external department purposes, a fair and accurate representation of accrued manpower costs for a fiscal period based on current experience or budget projections. Accordingly, at approximately two-year intervals, the report content is updated at the request of the Assistant Secretary of Defense (Manpower, Reserve Affairs and Logistics). By periodically assembling a joint Service study, a reappraisal of the overall military and civilian cost of a person in a grade is accomplished and kept current. This action provides some assurance of a continuing and a consistent methodology underlying the cost representations developed by the Services. As in prior reports, this report attempts to present the average cost associated with a person in a grade rather than in a function. In this way, the organizational or structural configuration of a given activity employing people can be tested against other configurations, and variances in the identifiable and significant elements of the current man-year costs can be determined.

One of the basic considerations in developing the report revolves around the idea that DoD is in the best position to develop overall manpower costs by grade, rather than individual study groups, both within and without the Department. This report will minimize the need to assemble new data each time some comparative average military or civilian man-year cost information is needed for broad analytical purposes. In addition, the average cost data are presented in a building block approach to facilitate discrete analysis of the cost. As such, this information could be applied in studies involving limited aspects of overall manpower cost as well as in studies concerning aggregate manpower costs. Because the data sources are Military Department aggregates in many cases, the report is not usually relevant for decisions concerned with the cost of particular individuals or positions.

C. Use

As previously indicated, an ever-widening circle of users and uses has developed since inception and publication of the initial report. However, the primary intended use of the report is for estimating manpower cost levels when equivalent and specific data applicable to manpower cost are not available. For instance, when the cost of an in-house function is being compared to contracting out or vice versa, the criterion in DoD Directive 4100.15 must be used. In such circumstances, the Military Services will usually have current and specific manpower cost information for some of the cost elements unique to the actual or planned location and nature of the function. The use of such specific information would be more appropriate than the use of the Service-wide average cost element data in this report. Conversely, some cost element information would not usually be maintained by the Military Departments; for example: unemployment compensation; actuarially determined accrued retirement cost; dependency and indemnity compensation; and the income tax adjustment. In such cases the data presented in this report would be pertinent. The same rationale would essentially apply when considering long- or short-term manpower costs of a particular weapon system, management, or functional operating activity as well as the manpower mix between civilian and military positions.

In reality, localized or specific information may not always be readily available or efficient to develop for each analytical exercise. When this is the case, the average manpower cost representations in this report can be used as a surrogate when comparing the cost of manpower by grade (e.g., an analysis of a program cost alternative -- weapon system operations, civilianization or least cost comparisons).

Another major use of this report is expected to be in the evaluation of alternatives for integrated manpower programming plans. This report does not contain information on reserve costs or analyze the costs of contracting; therefore, some users may need to obtain or develop such data. An integrated approach contemplates all forms of manpower -- active and reserve military, civilian and contract -- being considered when developing requirements to fulfill a manpower need. Within the existing constraints imposed by the specific nature of the manpower need as well as the overall constraints of military necessity, mobilization plans, rotation base, and personnel management, the "least costly" form of manpower or mix of manpower should be chosen. However, it should be noted that such manpower determinations require a detailed review. The derivation of a Department of Defense manpower program using an integrated manpower approach promises the best mix of the various forms of manpower being determined and applied. For the comparison of alternative manpower plans at high aggregate levels, this report should enable the user to examine the more apparent, and identify the more viable cost options deserving of detailed consideration or development.

D. Explanation

To assist users of the report, the costing concepts/terms need to be explained. For many categories of cost, the report uses the President's FY 1980 budget data. In other instances, estimates of the budget breakdown are used and in some cases nonbudget data are included. For example, costs such as military personnel Permanent Change of Station (PCS) are derived specifically from the

FY 1980 President's Budget. Other costs, such as base pay for civilians, are derived from profiles of FY 1979 manpower grade mix averages and payroll data which, barring significant changes during FY 1980, should be equivalent to FY 1980 budget costs. The October 1, 1979, pay increases are reflected in the report. Nonbudget data has been developed for items such as military retirement and the income tax advantage. The "cost" which the report attempts to identify is the amount of the liabilities incurred by the Government to acquire the personal services rendered during a fiscal period by military personnel and civilian employees of the Military Departments. Because of the complexity of defining all the costs that may be attributed to acquiring manpower services, the report only presents the significant direct and related identifiable indirect costs of manpower.

Because the total military and U.S. direct hire civilian employee populations of the Military Services are used in developing the reported costs, the depicted costs are average costs. The report assumes a steady state or level force at the FY 1980 level and does not explicitly recognize nonrecurring fluctuations in cost caused by significant manpower disruptions (e.g., base closings, large scale relocations or significant manpower changes). The data presents the average of the currently expected incurred costs of manpower to the Government by grade. Such costs do not consider capital expenditures (e.g., facility, equipment or housing of manpower in either working or nonworking capacities). The annual averages represent FY 1980 cost compatible with the President's Budget unless otherwise indicated. However, the budget costs should not be used to make budget adjustments since secondary effects are not considered.

E. Limitations

This report is essentially consistent in scope and concept with prior reports. Although the data in this report may be used for a wide range of purposes, it does not provide a basis for linking military and civilian grades. Previous analyses have established that grades vary based on the nature of the functions within an organization and are not necessarily comparable among similar organizations or by compensation or cost levels. The cost of pay and allowances for prisoners, patients, transients, trainees, students, instructors and other military members engaged in personnel support functions such as training, medical, welfare and recreation, commonly known as the military support "tail," are not included in the support cost grouping. The portion of such costs applicable in a given circumstance is usually unique to the situation being evaluated. The number of military support personnel and the cost varies in accordance with the type of change that is contemplated and is not any certain percentage or absolute cost. When the military support tail is pertinent to a manpower analysis, tail factors will have to be applied to determine the additional cost.

Any comparative cost analysis using the data in this report must distinguish between DoD and non-DoD costs. In addition, it must be recognized that some costs incurred and reported for this study will not result in disbursement of appropriated funds in the same year the costs were incurred.

Details concerning the composition of the cost elements and the calculation methods are generally discussed in paragraph F., and are more specifically described in Part II of this report.

F. Methodology and Cost Allocation

An essential concept in the development of the report has been, and remains, the identification of costs inherent in the use of military and civilian manpower in authorized positions in DoD. To compile the data for this report, the initial step was to identify the costs to be categorized within the chosen classifications. In some cases, the particular types of cost(s) involved may be a known cost of manpower, but not easily determined because of multi-element involvement in the DoD accounting/budget structure. Accordingly, an approximation of the cost element becomes necessary. The costs involved were not of such significance that they would warrant discrete categorization for normal management purposes and the estimated cost was deemed sufficient for this report.

After identifying a cost, it was necessary to determine a basis on which it may be attributed to the military and civilian grades. Costs accumulated by grade levels were distributed accordingly. If not accumulated by grade level, an association to grade was made based on pay levels if the cost would seem to correlate to pay or to some other factor which would measure the relative cost for a grade. For example, the premium pay for overtime usually would not be paid to employees at maximum pay levels, nor to senior management employees with an hourly pay rate in excess of authorized overtime pay rates. In addition, the premium portion of overtime pay would seem to vary more as a function of pay grade than man-years. Accordingly, a base pay distribution base (e.g., pay amounts) would be used for the grade levels which would be susceptible to receiving such pay.

Where similar costs are incurred by military and civilian personnel, comparable bases of allocating such costs to grades were used to maintain comparability and to promote the utility and the integrity of the cost categories. Any differences in the distribution philosophy usually would occur only because the necessary level of detail was unavailable.

G. Outyear Pricing

The following inflation tables have been developed to enable the user to make adjustments readily when pricing outyear alternatives. The tables are based on January 1980 pay and price outlook factors provided by the Assistant Secretary of Defense (Comptroller) (ASD(C)), Directorate for Plans and Systems. Multiplying the report cost data by the appropriate factor will raise report cost to the level of the year being considered. The factors should be used only in the absence of more discrete or current information which may be available to the user, and should be adjusted as the ASD(C) updates budget guidance in the future.

Manpower Cost of Military Personnel Inflatprs

	<u>FISCAL YEARS</u>			
	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>
Annual Composite Std Rate	1.000	1.078	1.166	1.259
Adjustments	1.000	1.078	1.166	1.259
Quarters	1.000	1.078	1.166	1.259
Retirement	1.000	1.113	1.260	1.358
Support Costs	1.000	1.090	1.181	1.267
Training	1.000	1.090	1.181	1.267
PCS Travel	1.000	1.090	1.181	1.267
Dependency & Indemnity Compensation	1.000	1.078	1.166	1.259
Unemployment Compensation	1.000	1.078	1.166	1.259
Income Tax Advantage	1.000	1.078	1.166	1.259

Manpower Cost of Classified Civilian Personnel Inflatprs

	<u>FISCAL YEARS</u>			
	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>
Average base pay	1.000	1.062	1.147	1.239
Other pay	1.000	1.062	1.147	1.239
Retirement	1.000	1.062	1.147	1.239
Life Insurance	1.000	1.062	1.147	1.239
Health Benefits	1.000	1.062	1.147	1.239
Workmen's Compensation	1.000	1.062	1.147	1.239
Terminal Leave	1.000	1.062	1.147	1.239
Training	1.000	1.090	1.181	1.267
Support Costs	1.000	1.090	1.181	1.267
Unemployment Compensation	1.000	1.062	1.147	1.239

Manpower Cost of Wage Rate Personnel Inflatprs

	<u>FISCAL YEARS</u>			
	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>
Average base pay	1.000	1.065	1.136	1.216
Other pay	1.000	1.065	1.136	1.216
Retirement	1.000	1.065	1.136	1.216
Life Insurance	1.000	1.065	1.136	1.216
Health Benefits	1.000	1.065	1.136	1.216
Workmen's Compensation	1.000	1.065	1.136	1.216
Terminal leave	1.000	1.065	1.136	1.216
Training	1.000	1.090	1.181	1.267
Support Costs	1.000	1.090	1.181	1.267
Unemployment Compensation	1.000	1.065	1.136	1.216

H. Exhibits and Schedules

The average costs of military and civilian personnel are presented in rate schedules included in the following Exhibits to this report:

- A. Average Cost of Military Personnel
- B. Average Cost of Classified Civilian Personnel
- C. Average Cost of Wage Board Supervisory Personnel
- D. Average Cost of Wage Board Leader Personnel
- E. Average Cost of Wage Board Non-Supervisory Personnel
- F. Weighted Average Manpower Cost

The military and civilian rates in the Exhibits do not include special pay, such as flying pay or hazardous duty pay. These costs are presented in Schedule 2 for military personnel and in Schedule 3 for civilian personnel and may be added to the average rates whenever they are relevant.

I. Authors

The report was prepared by a study group chaired by a representative of the Assistant Secretary of Defense (Comptroller). Study group members were representatives of the Secretaries of the Military Departments; the Assistant Secretary of Defense (Manpower, Reserve Affairs & Logistics); and the Assistant Secretary of Defense (Program Analysis and Evaluation). A representative of the Director of the Office of Management and Budget monitored the study effort.

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Part II

Rationale and Methodology for the Manpower Cost Elements

A. Military Personnel

The DoD standard rates for expensing military personnel in operating budgets are used as a starting point for determining the manpower cost of military personnel. To arrive at the total cost, other cost elements are added and subtracted to arrive at the average cost of a person rather than of a function or position. The pertinent military manpower cost elements are listed below and explained in the paragraphs that follow.

1. Annual Composite Standard Rate
2. Adjustment
3. Quarters
4. Retirement
5. Support (Educational benefits included)
6. Training
7. PCS Travel
8. Dependency and Indemnity Compensation
9. Unemployment Compensation
10. Income Tax Adjustment

The source and methodology descriptions of each cost element and adjustment are critical to understanding the data contained in the exhibits and schedules. The narrative explanations must be reviewed to obtain a perspective of the cost attributed to a grade.

1. Annual Composite Standard Rate

The standard rates for expensing military personnel services are prescribed in Section 252, DoD Accounting Guidance Handbook (DoD 7220.9-H) which also describes all the cost elements and the groupings of cost constituting the rates. Essentially, the rates are averages for all personnel in a grade and equate to the budget justifications for the Military Personnel appropriations, exclusive of PCS travel costs. The standard rates include cost elements for basic, incentive, and special pay as well as certain personnel related allowances and expenses (e.g., quarters, subsistence, separation, overseas station, family separation, uniform, FICA, bonuses, and life insurance). The rates do not include cost elements for personnel related expenses which are financed by other than the Military Personnel Appropriations (e.g., medical, quarters in kind). The rates used in this report are the FY 1980 annual composite standard rates as adjusted for the October 1, 1979 increase in pay ceilings (see Schedule 1). Subsequent increases may be included by adjusting the specific part of the cost element in a particular column for the percentage increase and recomputing any other cost elements (e.g., retirement) which vary in proportion thereto.

2. Adjustment

The primary purpose of the adjustment column is to deduct certain cost elements from the composite standard rates. These costs will either be

treated separately (i.e., quarters in subparagraph 3), or they are for special allowances or pay available in various degrees to only segments of the force (i.e., family separation and overseas station allowances and incentive and special pays). Since the latter grouping is relevant in some instances, they are included separately in Schedule 2 for use in situations concerning personnel receiving these specific allowances or pays.

3. Quarters

The costs of quarters allowances and providing quarters is considered to be a manpower cost. Although information is available from budgetary source data concerning the grade and family status of military personnel receiving quarters allowances, sufficient information is not readily available to identify the cost of providing government housing (e.g., dormitories, family housing). To approximate the cost of all quarters by grades, the grades and family status of all members were determined and multiplied by the statutory Basic Allowance for Quarters (BAQ) grade rates for members with and without families. In effect, the BAQ rates were used as a surrogate for the operation and maintenance of quarters provided by the Government.

4. Retirement

The Department of Defense is committed to establishing a full accrual system for military retirement costs. In the past as well as currently, this report has attempted to present retirement cost on an accrual basis using "normal cost" rates. That is, based on the present value of expected future retirement benefits earned during the fiscal period by active duty military personnel. The normal cost rates for military as well as for civilians are sensitive to both the economic and the employee turnover assumptions used. A change in these assumptions may have a significant impact on the normal cost rate. The a normal cost rate is applied to basic pay which represents primary compensation, exclusive of allowances, incentive and special pays (see Schedule 1). The normal cost rates were developed by the Office of the Assistant Secretary of Defense (Manpower, Reserve Affairs and Logistics), OASD(MRA&L), consistent with actuarial assumptions (1½ percent real wage growth, 2½ percent real interest rate) underlying an equivalent normal cost rate for civilian personnel developed by the Office of Management and Budget. The equivalent normal cost rates developed for this study are:

Officers	36%
Enlisted	37%

The above rates were developed taking account of the fact that senior officers and enlisted men have a higher probability of retiring than do more junior members. However, in costing retirement the same officer and enlisted rates were applied across-the-board to basic pay, regardless of grade or propensity to retire. Normal cost rates by grade were not developed. However, the effect of such rates would be to increase the retirement cost among the military career grades and decrease it among the noncareer grades. Since a constant normal cost rate (20.4%) was applied to all civilian grades, the costing procedures for military and civilian are consistent in this regard.

5. Support

This element of cost represents the medical and other support costs (i.e., commissary, exchange, recreation, welfare, morale and feeding operations) included in Operation and Maintenance appropriations. Medical and dental costs included in the Marine Corps cost is an allocated share of Navy appropriated funds for such expenses.

The budget estimates for the specified costs were aggregated and, except for feeding operations, distributed to grades based on the number of members in a grade and the dependents of such members divided by grade man-years. Feeding operations were distributed on a percapita basis to enlisted personnel.

Educational benefits are also included in O&M support costs. Pre-1977 reports applied Veterans Administration's educational program costs to current separations. This related the expenditure to separated and active members usually long after the entitlement was earned. However, with a change in the law, a new member now needs to apply for and contribute to the cost of educational benefits. In this report, as in the December 1977 report, an estimate of the currently earned benefit under the new law is presented which represents the eventual expenditure. Estimates by the Military Services of officer and enlisted participation in the program were used to compute an average O-1 and O-2 man-year cost and an average E-1 through E-4 man-year cost.

6. Training

This category attempts to identify the average annual cost of certain types of training included in Operation and Maintenance appropriations. Essentially, these training costs are the formal training activities which are basic or necessary for any military member or constitute general-type training or education as well as related expenses. The specific training categories used in this report are recruit and officer acquisition, initial skill, skill progression, and functional training, as well as professional military and development education of active duty members. Only the direct support cost of the training, exclusive of military pay and allowances, has been included. The indirect support costs have not been included since these costs are a part of the support costs described in subparagraph 5, of this part. In addition, as related expenses, the cost of recruitment and acquisition, as well as Accession and Training PCS is included.

The annual cost attributed to grades is based on an allocation of the training cost to junior and senior grades for enlisted and officer personnel by each Military Service. The allocation is based on Service estimates of the proportion of the groupings receiving the training and the cost is then divided by the man-years in each grouping to determine the average cost by group.

7. Permanent Change of Station (PCS) Travel

PCS travel costs are not included in the standard rates. However, certain types of PCS costs are considered to be part of the cost of military manpower. Operation and Separation PCS moves are the PCS categories considered in this cost grouping. These two categories were distributed to grades based on budgeted cost, number of moves by grade and the weight allowances.

Accession and Training PCS costs are included under training in subparagraph 6. Other PCS costs and categories (e.g., Rotational and Travel of Organized Units) are omitted since these costs are believed to be more related to a function or a mission than a person.

8. Dependency and Indemnity Compensation (DIC)

Compensation benefits are paid to survivors of deceased active duty or certain reservists, retired military personnel by the Veterans Administration. The future cost is estimated by the OASD(MRA&L) actuary based on one-year term insurance costs to cover the present value of future payments to survivors. The cost attributable to certain grades may be overstated to a minor degree because of difficulties in segregating and excluding combat deaths, combat disability retirements and reservist deaths during a training status. The cost from the prior report has been inflated to represent the FY 1980 estimated cost level.

9. Unemployment Compensation

This cost is paid by the Department of Labor under a special program to accord ex-servicemen the protection afforded to individuals employed by the private sector. The program does not bar receipt of benefits because of voluntary release or separation and computes the benefit based on an average all-cash regular military compensation. The total amount of projected benefits to ex-military members during FY 1980 was distributed based on the number of losses by grade and service and then averaged over the man-years in the grade.

10. Income Tax Adjustment

This item represents only the estimated additional Federal income tax that would be paid if allowances for quarters and subsistence were made taxable and the member did not suffer a loss in disposable income as a result of making the allowances taxable. Whether in-cash or in-kind, these allowances are not taxable to military personnel. This income tax benefit is a cost to the Government which must be acknowledged in depicting the cost of military personnel and, especially, when contrasting such costs to civilian and/or private employee manpower costs.

B. Civilian Personnel

The average base pay by grade for civilian employee categories is used as the starting point for determining the civilian manpower cost. To arrive at the total cost, other cost elements are added to base pay to arrive at a sum which reflects the cost of a person rather than the function or position. The pertinent civilian manpower cost elements are listed below and explained in the paragraphs that follow.

1. Base Pay
2. Other Pay
3. Retirement
4. Life Insurance
5. Health Benefits
6. Workmen's Compensation
7. Terminal Leave
8. Training
9. Support
10. Unemployment Compensation

For civilian employees, there are two basic pay plans, classified and wage rate. The cost exhibits are divided, however, into four categories; one for classified and three others presenting the cost for supervisory, leader, and non-supervisory wage rate employees.

The source and methodology descriptions pertaining to each cost element are critical to understanding the data contained in the exhibits and schedules. The narrative explanations must be reviewed to obtain a perspective of the cost attributed to a grade.

1. Base Pay

The average rates reflect the current salaries expected to be paid during FY 1980. The average was computed by dividing grade man-years into salary expenditures. The salary amounts reflect the October 1979 classified pay raise and budgeted 7% increase for wage rate employees during FY 1980. Subsequent pay increases for classified and wage rate employees can be factored into the base pay and any other cost elements (e.g., retirement, life insurance, etc.) which vary in proportion thereto to update the total cost column for those fiscal years beyond FY 1980. (See paragraph G, Part I.)

2. Other Pay

The aggregate experienced overtime and holiday pay cost was divided by the total base pay of the grades normally receiving such pay (i.e., Army - all grades 1-12; Navy - classified grades 1-12 and all wage rate grades; Marine Corps - classified grades 1-8 and all wage rate grades; Air Force - classified grades 1-12 and all wage rate grades). The quotient was then applied to the average base pay for each grade.

Additionally, this column reflects for ES-1 to ES-6 those anticipated FY 1980 bonus pay amounts estimated in accordance with the Civil Service Reform Act of 1978.

3. Retirement

DoD is committed to establishment of a full accrual system for both military and civilian retirement costs. The most authoritative information available was developed by the Office of Management and Budget in Circular A-76 for civilian retirement cost comparisons. The most recent assumptions as of March 29, 1979, are that: (i) a real wage growth annual rate of 1 1/2% will occur; (ii) a real interest rate of 2 1/2% will prevail. The resultant projected civilian retirement cost as a percent of payroll (normal cost rate) is 27.4%. The employee share is 7%. For the purposes of this report 20.4% was applied to the civilian base pay to calculate the U.S. Government retirement cost. This cost is presented in exhibits B, C, D and E in two separate columns; 7% allocated as DoD cost, and 13.4% as non-DoD cost.

4. Life Insurance

The cost of regular life insurance coverage available to employees is essentially proportionate to base pay except for personnel with salaries under \$8,000. The percentage rate varies somewhat because some employees decline the benefit, or are ineligible. The cost of the regular insurance as a percent of U.S. direct hire employees base pay is applied to the average base pay to compute the cost.

5. Health Benefits

The cost of health benefits by plan and option does not vary in relation to pay level. Nevertheless, variances occur because there are many plans and options, each with different costs and no readily available data concerning employee choices and nonparticipation rates by grade. A per capita cost was computed by dividing health benefit costs by U.S. direct hire man-years.

6. Workmen's Compensation

Civilian personnel injured on the job may receive workmen's compensation payments. Such payments are made by the Department of Labor and are then billed back to the employing Department annually. In the Department of Defense, the FY 1980 budget reflects the FY 1978 expenditures of the Department of Labor for civilian employees. A per capita cost was computed by dividing workmen's compensation costs by U.S. direct hire man-years.

7. Terminal Leave

Terminal leave represents the annual leave accrued and unused by an employee until the period in which separation occurs. The terminal leave costs were generally available only at pay plan (i.e. GS/Wage Board) level of detail. The cost per employee was determined by allocating terminal leave pay to grades based on available separation data and then dividing this amount by the man years in the grade to determine the average cost.

8. Training

The cost of civilian training has been separately analyzed and displayed consistent with the cost elements used for military personnel training.

The total current expense was distributed based on prior year (i.e., FY 1978) training cost grade data accumulated by the Office of Personnel Management for Military Departments and then divided by man-years in a grade.

9. Support

Costs attributable to employee welfare, recreation, medical, PCS transfers, suggestions and cash awards could not be identified sufficiently to permit validation. Although support for civilian health services as well as some welfare and recreational activities is provided, the Military Services could not isolate these discrete functions in the current operation and maintenance (O&M) budgets. Authoritive studies to define and identify more clearly the O&M support costs mentioned in the prior report (December 1977) were not completed by the Military Departments. However, the DoD recognizes O&M support costs do exist and where significant should be incorporated into any balanced analysis of manpower costs.

10. Unemployment Compensation

A Federal program provides unemployment compensation to former civilian employees of the U.S. Government by reimbursing the States which process and pay the claims. The overall cost of the program is projected to result in benefits of \$222 million in FY 1980. Based on the civilian man-years of the Military Departments in relation to total Federal civilian man-years, the cost attributed to the Army, Navy and Air Force is: \$28.1, \$24.6 and \$19.2 million, respectively. The grade cost was computed by determining the anticipated separations in each grade to total separations in FY 1980 multiplied by the cost attributed to the Military Department and divided by the man-years in a grade. Separations were used as the basic grade cost determinant since it is a common and known attribute of eligibility and represents the closest approximation known of former civilian employees receiving payments.

**MANPOWER COST OF MILITARY PERSONNEL
ARMY**

Pay Grade	DOD COSTS										NON-DOD COSTS					FEDERAL GOVT COSTS						
	BASIC PAY AND RELATED EXPENSES					OTHER BENEFITS					OTHER EXPENSES					OTHER BENEFITS					FEDERAL GOVT COSTS	
	Annual Composite Standard Rate	Adjusted Standard Rate	Sub-Quarters	Retire-Sub-Total	Support-Costs	Sub-Total	Training	Travel	PCS	Sub-Total	Total DoD Costs	Dependency & Indemnity Compensation	Unemployment Compensation	Income Tax Adjustment	Total Non-DoD Costs	Total Grand Total						
O-10	\$57,412	\$7,093	\$5,749	\$18,040	\$3,410	\$21,450	\$1,433	\$2,659	\$81,202	\$1,013	\$103	\$6,315	\$7,431	\$88,633								
O-9	55,549	6,631	5,448	18,040	3,281	19,684	1,433	383	816	75,929	1,458	103	6,297	83,687								
O-8	53,375	6,279	5,084	17,046	2,997	18,645	1,433	414	1,947	72,467	1,439	103	6,043	80,952								
O-7	48,104	5,714	4,328	16,288	2,626	16,448	1,433	262	1,695	64,431	1,233	103	5,943	71,053								
O-6	43,444	5,174	3,730	14,822	2,352	13,990	1,433	262	1,695	56,530	972	146	5,846	61,953								
O-5	35,543	4,859	3,084	12,997	2,022	11,647	1,433	307	1,740	47,068	776	95	5,652	50,408								
O-4	29,489	4,152	2,537	10,800	1,619	9,832	1,433	307	1,640	39,272	551	68	5,285	41,546								
O-3	24,161	3,161	2,100	8,247	1,151	7,267	1,433	307	1,640	31,157	438	92	4,950	32,647								
O-2	18,591	2,276	1,631	6,264	827	5,167	1,394	367	345	24,248	338	136	4,745	25,336								
O-1	13,777	1,755	1,141	4,734	616	3,734	1,259	367	95	21,618	29	39	4,527	22,513								
W-4	27,959	3,687	2,427	26,740	779	1,611	9,340	1,433	537	38,050	1,928	178	3,895	41,945								
W-3	22,485	3,281	1,924	21,307	609	1,293	7,703	1,433	273	30,716	1,519	96	3,345	32,676								
W-2	19,447	2,843	1,604	18,264	524	1,607	6,852	1,433	257	28,740	1,268	65	3,082	30,155								
W-1	16,510	2,602	1,308	15,321	437	1,605	5,983	1,433	22	24,693	303	9	2,917	25,917								
E-9	23,612	3,226	2,186	20,527	619	1,619	8,383	341	251	32,218	551	215	3,895	34,883								
E-8	20,260	2,836	1,924	18,883	561	1,622	7,235	341	200	27,583	484	179	3,446	29,692								
E-7	17,304	2,102	1,502	16,867	475	1,588	6,313	341	119	23,640	385	113	3,180	25,318								
E-6	14,562	1,889	1,293	14,128	376	1,568	5,444	341	91	20,004	225	91	2,955	21,275								
E-5	12,279	1,677	1,062	11,878	278	1,481	4,604	341	184	17,007	121	210	2,865	18,203								
E-4	10,443	1,202	924	10,139	267	1,247	3,914	282	77	15,559	63	318	2,858	16,851								
E-3	9,300	1,051	858	9,084	232	1,042	3,424	282	77	13,797	66	177	2,858	14,666								
E-2	8,435	957	7,898	8,278	220	972	3,192	282	16	11,840	76	236	2,858	13,631								
E-1	7,499	869	7,130	7,378	1,993	971	2,964	1,282	16	10,609	76	364	2,858	12,598								

NAVY

Pay Grade	DOD COSTS										NON-DOD COSTS					FEDERAL GOVT COSTS						
	BASIC PAY AND RELATED EXPENSES					OTHER BENEFITS					OTHER EXPENSES					OTHER BENEFITS					FEDERAL GOVT COSTS	
	Annual Composite Standard Rate	Adjusted Standard Rate	Sub-Quarters	Retire-Sub-Total	Support-Costs	Sub-Total	Training	Travel	PCS	Sub-Total	Total DoD Costs	Dependency & Indemnity Compensation	Unemployment Compensation	Income Tax Adjustment	Total Non-DoD Costs	Total Grand Total						
O-10	\$58,262	\$7,498	\$5,749	\$18,605	\$3,316	\$21,921	\$1,433	\$2,659	\$81,202	\$1,013	\$103	\$6,315	\$7,431	\$88,633								
O-9	57,267	6,878	5,749	18,138	2,997	19,645	1,433	383	816	75,929	1,458	103	6,297	83,687								
O-8	57,542	6,144	5,398	17,356	2,722	19,173	1,433	414	1,947	72,467	1,439	103	6,043	80,952								
O-7	48,334	5,676	4,328	16,951	2,352	16,603	1,433	262	1,695	64,431	1,233	103	5,943	71,053								
O-6	44,955	5,098	3,730	15,863	2,022	14,761	1,433	307	1,740	56,530	972	146	5,846	61,953								
O-5	36,788	4,291	3,084	12,997	1,619	11,647	1,433	307	1,640	47,068	776	95	5,652	50,408								
O-4	30,727	3,725	2,537	10,800	1,151	9,832	1,433	307	1,640	39,272	551	68	5,285	41,546								
O-3	26,154	3,161	2,100	8,247	827	7,267	1,433	307	1,640	31,157	438	92	4,950	32,647								
O-2	19,750	2,276	1,631	6,264	616	5,167	1,394	367	345	24,248	338	136	4,745	25,336								
O-1	13,777	1,755	1,141	4,734	616	3,734	1,259	367	95	21,618	29	39	4,527	22,513								
W-4	28,045	3,617	2,427	26,740	779	1,611	9,340	1,433	537	38,050	1,928	178	3,895	41,945								
W-3	22,748	3,281	1,924	21,307	609	1,293	7,703	1,433	273	30,716	1,519	96	3,345	32,676								
W-2	19,707	2,861	1,604	18,264	524	1,607	6,852	1,433	257	28,740	1,268	65	3,082	30,155								
W-1	16,510	2,602	1,308	15,321	437	1,605	5,983	1,433	22	24,693	303	9	2,917	25,917								
E-9	23,612	3,226	2,186	20,527	619	1,619	8,383	341	251	32,218	551	215	3,895	34,883								
E-8	20,260	2,836	1,924	18,883	561	1,622	7,235	341	200	27,583	484	179	3,446	29,692								
E-7	17,304	2,102	1,502	16,867	475	1,588	6,313	341	119	23,640	385	113	3,180	25,318								
E-6	14,562	1,889	1,293	14,128	376	1,568	5,444	341	91	20,004	225	91	2,955	21,275								
E-5	12,279	1,677	1,062	11,878	278	1,481	4,604	341	184	17,007	121	210	2,865	18,203								
E-4	10,443	1,202	924	10,139	267	1,247	3,914	282	77	15,559	63	318	2,858	16,851								
E-3	9,300	1,051	858	9,084	232	1,042	3,424	282	77	13,797	66	177	2,858	14,666								
E-2	8,435	957	7,898	8,278	220	972	3,192	282	16	11,840	76	236	2,858	13,631								
E-1	7,499	869	7,130	7,378	1,993	971	2,964	1,282	16	10,609	76	364	2,858	12,598								

**MANPOWER COST OF MILITARY PERSONNEL
MARINE CORPS**

Pay Grade	BASIC PAY AND RELATED EXPENSES				DOD COSTS				OTHER EXPENSES				NON-DOD COSTS				FEDERAL GOVT COSTS	
	Annual Composite Standard Rate	Adjusted Standard Rate	Quarters	Sub-Total	Retire-ment	Support Costs	Sub-Total	PCS Training Travel	Sub-Total	Total DOD Costs	Dependency & Indemnity Compensation	Unemployment Compensation	Income Tax Adjustment	Total Non-DOD Costs	Total	Total		
O-10	\$7,632	\$1,471	\$5,749	\$62,964	\$18,041	\$2,144	\$20,185	\$833	\$84,218	\$1,013	\$215	\$833	\$6,315	\$91,761	\$91,761			
O-9	55,178	(1,185)	5,720	58,713	18,040	2,131	20,171	330	61,842	1,458	146	1,604	6,297	68,723	68,723			
O-8	52,839	(2,110)	5,740	56,469	17,047	2,538	19,585	330	59,518	1,439	146	1,585	6,043	65,561	65,561			
O-7	47,281	(2,948)	5,736	50,069	14,822	2,689	17,511	330	52,842	1,233	146	1,379	5,364	58,206	58,206			
O-6	42,818	(5,581)	5,009	42,269	12,260	2,918	15,178	330	47,597	977	152	1,129	3,845	51,442	51,442			
O-5	36,445	(5,785)	4,546	35,206	10,009	2,964	12,973	330	43,340	576	150	726	2,669	46,005	46,005			
O-4	30,637	(4,975)	4,036	29,698	8,263	2,741	11,004	330	38,033	419	62	481	1,955	39,984	39,984			
O-3	26,199	(4,401)	3,552	25,311	6,826	2,275	9,101	611	32,838	138	37	175	1,635	34,473	34,473			
O-2	18,923	(2,511)	2,995	19,407	5,220	1,946	7,166	611	27,538	107	29	136	1,245	28,783	28,783			
O-1	4,055	(1,644)	2,302	14,713	3,922	2,949	6,871	611	22,256	29	6	35	827	23,083	23,083			
W-4																		
W-3																		
W-2																		
W-1																		
E-9	24,264	(2,444)	3,447	25,267	6,899	2,940	9,839	35	35,583	551	199	1,446	1,446	37,779	37,779			
E-8	20,470	(2,178)	3,192	21,474	5,714	3,099	8,813	35	30,731	484	175	1,180	1,180	32,570	32,570			
E-7	17,642	(1,954)	2,946	18,638	4,830	3,044	7,874	35	26,910	263	153	995	995	28,443	28,443			
E-6	15,123	(1,816)	2,703	16,038	4,057	2,896	6,953	35	23,249	225	74	865	865	24,413	24,413			
E-5	12,680	(1,597)	2,411	13,494	3,303	2,315	5,618	35	19,353	121	71	858	858	20,403	20,403			
E-4	10,944	(1,326)	1,922	11,540	2,812	1,726	4,517	332	16,841	63	281	729	1,073	17,914	17,914			
E-3	9,154	(1,142)	1,517	9,829	2,391	1,285	3,686	332	13,852	76	106	616	616	14,650	14,650			
E-2	8,333	(1,063)	1,334	9,104	2,220	1,189	3,409	332	12,851	76	126	557	557	13,610	13,610			
E-1	7,498	(1,032)	1,221	8,367	1,993	1,118	3,111	332	11,822	76	143	518	518	12,559	12,559			

AIR FORCE

Pay Grade	BASIC PAY AND RELATED EXPENSES				DOD COSTS				OTHER EXPENSES				NON-DOD COSTS				FEDERAL GOVT COSTS	
	Annual Composite Standard Rate	Adjusted Standard Rate	Quarters	Sub-Total	Retire-ment	Support Costs	Sub-Total	PCS Training Travel	Sub-Total	Total DOD Costs	Dependency & Indemnity Compensation	Unemployment Compensation	Income Tax Adjustment	Total Non-DOD Costs	Total	Total		
O-10	\$7,632	\$1,471	\$5,749	\$62,964	\$18,041	\$2,144	\$20,185	\$833	\$84,218	\$1,013	\$215	\$833	\$6,315	\$91,761	\$91,761			
O-9	55,178	(1,185)	5,720	58,713	18,040	2,131	20,171	330	61,842	1,458	146	1,604	6,297	68,723	68,723			
O-8	52,839	(2,110)	5,740	56,469	17,047	2,538	19,585	330	59,518	1,439	146	1,585	6,043	65,561	65,561			
O-7	47,281	(2,948)	5,736	50,069	14,822	2,689	17,511	330	52,842	1,233	146	1,379	5,364	58,206	58,206			
O-6	42,818	(5,581)	5,009	42,269	12,260	2,918	15,178	330	47,597	977	152	1,129	3,845	51,442	51,442			
O-5	36,445	(5,785)	4,546	35,206	10,009	2,964	12,973	330	43,340	576	150	726	2,669	46,005	46,005			
O-4	30,637	(4,975)	4,036	29,698	8,263	2,741	11,004	330	38,033	419	62	481	1,955	39,984	39,984			
O-3	26,199	(4,401)	3,552	25,311	6,826	2,275	9,101	611	32,838	138	37	175	1,635	34,473	34,473			
O-2	18,923	(2,511)	2,995	19,407	5,220	1,946	7,166	611	27,538	107	29	136	1,245	28,783	28,783			
O-1	4,055	(1,644)	2,302	14,713	3,922	2,949	6,871	611	22,256	29	6	35	827	23,083	23,083			
W-4																		
W-3																		
W-2																		
W-1																		
E-9	24,264	(2,444)	3,447	25,267	6,899	2,940	9,839	35	35,583	551	199	1,446	1,446	37,779	37,779			
E-8	20,470	(2,178)	3,192	21,474	5,714	3,099	8,813	35	30,731	484	175	1,180	1,180	32,570	32,570			
E-7	17,642	(1,954)	2,946	18,638	4,830	3,044	7,874	35	26,910	263	153	995	995	28,443	28,443			
E-6	15,123	(1,816)	2,703	16,038	4,057	2,896	6,953	35	23,249	225	74	865	865	24,413	24,413			
E-5	12,680	(1,597)	2,411	13,494	3,303	2,315	5,618	35	19,353	121	71	858	858	20,403	20,403			
E-4	10,944	(1,326)	1,922	11,540	2,812	1,726	4,517	332	16,841	63	281	729	1,073	17,914	17,914			
E-3	9,154	(1,142)	1,517	9,829	2,391	1,285	3,686	332	13,852	76	106	616	616	14,650	14,650			
E-2	8,333	(1,063)	1,334	9,104	2,220	1,189	3,409	332	12,851	76	126	557	557	13,610	13,610			
E-1	7,498	(1,032)	1,221	8,367	1,993	1,118	3,111	332	11,822	76	143	518	518	12,559	12,559			

**MANPOWER COST OF CLASSIFIED CIVILIAN PERSONNEL
ARMY**

Pay Grade	DOD COSTS										NON-DOD COSTS			FEDERAL GOVT COSTS
	PAY			BENEFITS				OTHER EXPENSES			OTHER BENEFITS			
	Average Base Pay	Other Pay	Sub-Total	Retire-ment	Life Insurance	Health Benefits	Workers' Compen	Term Leave	Sub-Total	Trng Support	Total DoD Costs	Unemployment Compensation	Retire-ment	
ES-6	\$ 50,112	-	\$ 50,112	\$ 3,508	\$ 271	\$ 372	\$ 163	\$ 331	\$ 4,645	-	\$ 54,757	-	\$ 6,715	\$ 61,472
ES-5	50,112	-	50,112	3,508	271	372	163	331	4,645	-	54,757	-	6,715	61,472
ES-4	50,112	-	50,112	3,508	271	372	163	331	4,645	-	54,757	-	6,715	61,472
ES-3	50,112	-	50,112	3,508	271	372	163	331	4,645	-	54,757	-	6,715	61,472
ES-2	49,489	-	49,489	3,465	267	372	163	327	4,594	See Part II	54,093	-	6,633	60,726
ES-1	47,869	-	47,869	3,352	259	372	163	317	4,463	B9	52,352	-	6,417	58,769
18	50,112	-	50,112	3,508	271	372	163	331	4,645	98	54,757	-	6,715	61,472
17	50,112	-	50,112	3,508	271	372	163	331	4,645	175	54,855	-	6,715	61,570
16	50,112	-	50,112	3,508	270	372	163	330	4,643	-	54,330	-	6,715	61,045
15	47,926	-	47,926	3,355	259	372	163	317	4,466	203	52,595	55	6,422	59,072
14	40,932	-	40,932	2,865	221	372	163	271	3,892	193	45,017	60	5,465	50,482
13	34,619	-	34,619	2,423	187	372	163	229	3,374	274	38,217	72	4,639	42,856
12	28,608	440	29,048	2,003	154	372	163	189	2,881	203	32,132	55	3,833	35,965
11	23,540	362	23,902	1,647	127	372	163	156	2,465	190	26,557	52	3,154	29,711
10	22,181	341	22,522	1,553	120	372	163	147	2,355	144	25,021	98	2,972	28,091
9	19,334	298	19,632	1,353	104	372	163	128	2,120	151	21,903	70	2,590	24,493
8	18,160	279	18,439	1,271	98	372	163	120	2,024	84	20,547	102	2,433	22,980
7	16,094	248	16,342	1,126	87	372	163	106	1,854	139	18,335	78	2,156	20,491
6	14,694	226	14,920	1,028	79	372	163	97	1,739	80	16,739	99	1,969	18,708
5	13,010	200	13,210	911	70	372	163	86	1,602	71	14,883	99	1,743	16,626
4	11,397	175	11,572	798	62	372	163	75	1,470	30	13,072	30	1,527	14,629
3	9,821	151	9,972	687	53	372	163	65	1,340	18	11,330	169	1,316	12,646
2	8,354	129	8,483	585	45	372	163	55	1,220	12	9,715	143	1,119	10,834
1	7,966	123	8,089	558	43	372	163	53	1,189	17	9,295	157	1,067	10,362

NAVY

Pay Grade	DOD COSTS										NON-DOD COSTS			FEDERAL GOVT COSTS
	PAY			BENEFITS				OTHER EXPENSES			OTHER BENEFITS			
	Average Base Pay	Other Pay	Sub-Total	Retire-ment	Life Insurance	Health Benefits	Workers' Compen	Term Leave	Sub-Total	Trng Support	Total DoD Costs	Unemployment Compensation	Retire-ment	
ES-6	\$ 50,112	-	\$ 50,112	\$ 3,508	\$ 225	\$ 433	\$ 331	\$ 331	\$ 4,497	-	\$ 54,609	-	\$ 6,715	\$ 61,324
ES-5	50,112	-	50,112	3,508	225	433	331	331	4,497	-	54,609	-	6,715	61,324
ES-4	50,112	-	50,112	3,508	225	433	331	331	4,497	See Part II	54,609	-	6,715	61,324
ES-3	50,112	-	50,112	3,508	225	433	331	331	4,497	Part II	54,609	-	6,715	61,324
ES-2	49,499	-	49,499	3,465	225	433	331	331	4,454	93	53,951	-	6,633	60,584
ES-1	47,869	-	47,869	3,352	223	433	331	331	4,331	-	52,220	-	6,417	58,637
18	50,112	-	50,112	3,508	215	433	331	331	4,497	-	54,609	-	6,715	61,324
17	50,112	-	50,112	3,508	225	433	331	331	4,497	-	55,375	283	6,715	62,373
16	50,112	-	50,112	3,508	225	433	331	331	4,497	146	54,886	48	6,715	61,649
15	48,027	-	48,027	3,362	216	433	331	331	4,478	127	52,632	52	6,436	59,120
14	40,949	-	40,949	2,859	184	433	331	331	3,890	147	44,886	37	5,474	50,397
13	34,399	-	34,399	2,435	157	433	331	331	3,433	141	38,363	41	4,662	43,066
12	28,387	695	29,082	1,987	127	433	331	331	2,948	130	32,160	45	3,804	36,099
11	23,221	674	23,895	1,577	106	433	331	331	2,600	114	26,000	55	3,152	29,152
10	21,912	537	22,449	1,534	99	433	331	331	2,464	107	25,020	56	2,936	27,956
9	19,415	475	19,890	1,359	87	433	331	331	2,280	95	22,265	66	2,602	24,867
8	17,989	441	18,430	1,259	81	433	331	331	2,178	110	20,718	76	2,411	23,205
7	15,979	391	16,370	1,119	72	433	331	331	2,018	83	18,471	73	2,214	20,685
6	14,164	341	14,505	976	66	433	331	331	1,804	68	16,409	77	1,953	18,362
5	12,837	314	13,151	898	58	433	331	331	1,785	134	15,065	93	1,719	16,784
4	11,177	273	11,450	825	50	433	331	331	1,688	56	13,194	152	1,498	14,692
3	9,580	234	9,814	671	43	433	331	331	1,619	35	11,468	272	1,284	12,752
2	8,196	201	8,397	574	37	433	331	331	1,586	145	10,128	46	1,098	11,226
1	6,996	171	7,167	490	31	433	331	331	1,441	-	8,608	47	937	9,545

**MANPOWER COST OF CLASSIFIED CIVILIAN PERSONNEL
MARINE CORPS**

Pay Grade	DOD COSTS										NON-DOD COSTS				FEDERAL GOVT COSTS	
	PAY			BENEFITS				OTHER EXPENSES			OTHER BENEFITS				FEDERAL GOVT COSTS	
	Average Base Pay	Other Pay	Sub-Total	Retire-ment	Life Insurance	Health Benefits	Widm'n's Compens.	Term Leave	Sub-Total	Trng Support	Total DoD Costs	Unemployment Compensation	Retire-ment	Non-DoD Costs	Grand Total	
16	\$50,113	-	\$50,113	\$3,508	351	\$536	183	\$4,578	-	\$54,691	-	6,715	6,715	\$61,406		
17	50,113	-	50,113	3,508	351	536	183	4,578	831	55,522	-	6,715	6,715	62,237		
15	47,639	-	47,639	3,335	333	536	183	4,647	1,101	53,387	176	6,384	6,560	59,947		
14	40,407	-	40,407	2,828	283	536	183	3,926	702	45,035	77	5,415	5,492	50,527		
13	33,882	-	33,882	2,372	237	536	183	3,438	See Part II	37,944	105	4,540	4,645	42,589		
12	28,000	-	28,000	1,960	196	536	183	2,937	510	31,447	72	3,752	3,824	35,271		
11	23,290	-	23,290	1,630	163	536	183	2,574	260	26,124	89	3,120	3,209	29,333		
10	19,265	-	19,265	1,349	135	536	183	2,275	145	21,685	123	2,582	2,705	24,390		
9	18,169	273	18,442	1,272	127	536	183	2,198	114	20,754	144	2,435	2,579	23,333		
8	15,967	240	16,207	1,118	112	536	183	1,901	102	18,289	84	2,140	2,224	20,512		
7	14,749	211	14,960	1,032	103	536	183	1,901	84	16,922	66	1,915	2,079	19,001		
6	12,967	195	13,162	908	91	536	183	1,765	41	14,968	117	1,738	1,855	16,823		
5	11,225	168	11,393	786	79	536	183	1,600	23	13,076	219	1,504	1,723	14,799		
4	9,721	146	9,867	680	68	536	183	1,572	13	11,452	347	1,303	1,650	13,102		
3	8,224	123	8,347	576	58	536	183	1,564	69	9,980	827	1,102	1,929	11,909		
2	7,546	112	7,658	528	53	536	183	1,511	-	9,169	827	1,011	1,838	11,007		

AIR FORCE

Pay Grade	DOD COSTS										NON-DOD COSTS				FEDERAL GOVT COSTS	
	PAY			BENEFITS				OTHER EXPENSES			OTHER BENEFITS				FEDERAL GOVT COSTS	
	Average Base Pay	Other Pay	Sub-Total	Retire-ment	Life Insurance	Health Benefits	Widm'n's Compens.	Term Leave	Sub-Total	Trng Support	Total DoD Costs	Unemployment Compensation	Retire-ment	Non-DoD Costs	Grand Total	
ES-4	\$50,112	\$5,568	\$55,680	\$3,508	\$172	\$458	\$223	\$391	\$4,752	-	\$60,432	\$101	\$6,715	\$67,248		
ES-3	50,112	5,011	55,123	3,508	172	458	223	391	4,752	175	60,050	28	6,743	66,793		
ES-2	48,793	4,984	53,777	3,416	168	458	223	381	4,646	318	58,741	10	6,538	65,289		
ES-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
18	-	-	-	-	-	-	-	-	-	See Part II	-	-	-	-		
17	-	-	-	-	-	-	-	-	-	69	-	-	-	-		
16	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
15	47,824	-	47,824	3,348	165	458	223	373	4,567	280	52,671	55	6,408	59,134		
14	40,873	-	40,873	2,681	141	458	223	319	4,002	218	45,093	60	5,477	50,630		
13	34,605	-	34,605	2,422	119	458	223	270	3,492	227	38,324	72	4,637	43,033		
12	28,465	228	28,693	1,993	98	458	223	222	2,994	173	31,860	55	3,814	35,729		
11	23,750	190	23,940	1,663	82	458	223	185	2,611	139	26,690	63	3,245	29,935		
10	22,284	178	22,462	1,560	77	458	223	174	2,492	137	25,091	98	2,986	28,175		
9	19,702	158	19,860	1,379	68	458	223	154	2,282	78	22,220	71	2,640	24,931		
8	18,501	148	18,649	1,295	64	458	223	144	2,184	92	20,925	104	2,479	23,508		
7	16,179	130	16,309	1,133	56	458	223	126	1,996	90	18,395	78	2,168	20,641		
6	14,851	119	14,970	1,040	51	458	223	115	1,887	83	16,920	100	1,980	19,010		
5	13,130	105	13,235	919	45	458	223	102	1,747	49	15,031	100	1,759	16,890		
4	11,341	91	11,432	794	39	458	223	88	1,602	18	13,052	30	1,520	14,602		
3	9,759	78	9,837	683	34	458	223	76	1,474	9	11,320	188	1,308	12,796		
2	8,156	65	8,221	571	28	458	223	64	1,344	4	9,569	140	1,093	10,802		
1	7,093	57	7,150	497	24	458	223	55	1,257	-	8,407	140	950	9,497		

**MANPOWER COST OF WAGE RATE PERSONNEL
ARMY**

Supervisory	DOD COSTS											NON-DOD COSTS			FEDERAL GOVT COSTS	
	PAY				BENEFITS				OTHER EXPENSES			OTHER BENEFITS			Grand Total	
	Average Base Pay	Other Pay	Sub-Total	Retire-ment	Life Insurance	Health Benefits	Widow's Compen	Term Leave	Sub-Total	Trng Support	Total DoD Costs	Unemployment Compensation	Retire-ment	Total Non-Dod Costs		
19	\$ 36,242	\$ -	\$ 36,242	\$ 2,537	\$ 196	\$ 372	\$ 163	\$ 240	\$ 3,508	\$ 74	\$ 39,824	\$ 88	\$ 4,856	\$ 4,944	\$ 44,768	
18	33,488	-	33,488	2,344	181	372	163	221	3,281	74	36,843	88	4,487	4,575	41,418	
17	31,876	-	31,876	2,217	171	372	163	209	3,132	74	34,882	88	4,245	4,334	39,216	
16	29,941	-	29,941	2,088	162	372	163	198	2,981	74	33,006	88	4,012	4,101	37,107	
15	29,497	-	29,497	2,085	159	372	163	194	2,953	74	32,524	106	3,953	4,059	36,583	
14	28,098	-	28,098	1,987	151	372	163	186	2,859	74	31,011	108	3,765	3,873	34,884	
13	27,275	1,003	28,278	1,908	147	372	163	180	2,771	74	31,123	109	3,655	3,764	34,887	
12	26,455	973	27,428	1,852	143	372	163	175	2,705	74	30,207	110	3,545	3,655	33,862	
11	25,393	884	26,327	1,777	137	372	163	168	2,617	74	29,018	110	3,403	3,498	32,516	
10	24,426	888	25,324	1,710	131	372	163	161	2,537	74	27,935	87	3,273	3,370	31,305	
9	23,361	869	24,220	1,635	126	372	163	154	2,450	74	26,744	95	3,130	3,225	29,969	
8	22,325	821	23,146	1,563	120	372	163	148	2,366	74	25,586	73	2,992	3,065	28,651	
7	21,709	798	22,507	1,520	117	372	163	143	2,315	74	24,896	74	2,909	2,983	27,879	
6	21,028	774	21,800	1,472	113	372	163	139	2,259	74	24,133	78	2,817	2,895	27,028	
5	20,209	743	20,952	1,415	109	372	163	134	2,193	74	23,219	79	2,708	2,787	26,006	
4	19,168	705	19,873	1,342	103	372	163	127	2,107	74	22,054	79	2,589	2,668	24,702	
3	18,854	684	19,548	1,319	101	372	163	124	2,079	74	21,701	29	2,526	2,555	24,256	
2	17,548	646	18,194	1,228	95	372	163	116	1,974	74	20,242	30	2,351	2,381	22,623	
1	17,084	628	17,712	1,196	92	372	163	113	1,936	74	19,722	30	2,289	2,319	22,041	

NAVY

Supervisory	DOD COSTS											NON-DOD COSTS			FEDERAL GOVT COSTS	
	PAY				BENEFITS				OTHER EXPENSES			OTHER BENEFITS			Grand Total	
	Average Base Pay	Other Pay	Sub-Total	Retire-ment	Life Insurance	Health Benefits	Widow's Compen	Term Leave	Sub-Total	Trng Support	Total DoD Costs	Unemployment Compensation	Retire-ment	Total Non-Dod Costs		
19	\$ 32,477	1,962	34,039	2,273	146	433	331	-	3,183	207	37,829	-	4,352	4,352	42,181	
18	31,493	1,902	33,395	2,205	142	433	331	135	3,246	207	36,848	59	4,220	4,279	41,127	
17	30,266	1,840	32,094	2,137	137	433	331	133	3,310	207	35,443	b5	4,056	4,121	39,544	
16	28,956	1,749	30,705	2,027	130	433	331	89	3,010	207	33,922	59	3,880	3,939	37,861	
15	28,366	1,713	30,079	1,986	128	433	331	70	2,948	207	33,234	47	3,801	3,848	37,082	
14	27,197	1,643	28,840	1,904	122	433	331	104	2,894	207	31,941	73	3,644	3,717	35,658	
13	25,930	1,566	27,496	1,815	117	433	331	83	2,779	207	30,482	62	3,475	3,537	34,019	
12	24,934	1,506	26,440	1,745	112	433	331	60	2,681	207	29,328	46	3,341	3,387	32,715	
11	24,425	1,475	25,900	1,710	110	433	331	77	2,661	207	28,768	61	3,273	3,334	32,102	
10	23,153	1,398	24,551	1,621	104	433	331	91	2,580	207	27,338	76	3,103	3,179	30,517	
9	22,286	1,345	23,611	1,589	100	433	331	170	2,593	207	26,411	147	2,984	3,131	29,542	
8	21,188	1,340	22,528	1,553	99	433	331	68	2,484	207	26,219	59	2,973	3,032	29,251	
7	20,839	1,288	22,098	1,459	94	433	331	47	2,364	207	24,669	43	2,792	2,835	27,504	
6	19,957	1,205	21,158	1,397	89	433	331	40	2,290	207	23,655	39	2,674	2,713	26,368	
5	19,095	1,153	20,238	1,337	86	433	331	65	2,252	207	22,707	65	2,569	2,624	25,331	
4	18,393	1,087	19,080	1,259	81	433	331	44	2,148	207	21,435	47	2,411	2,456	23,893	
3	17,113	1,034	18,147	1,198	77	433	331	56	2,095	207	20,449	62	2,293	2,355	22,804	

**MANPOWER COST OF WAGE RATE PERSONNEL
MARINE CORPS**

Supervisory	DOD COSTS										OTHER EXPENSES			NON-DOD COSTS			FEDERAL GOVT. COSTS
	Average Base Pay	Other Pay	Sub-Total	Retire-ment	Life Insurance	Health Benefits	Widm'n's Compen.	Term. Leave	Sub-Total	Trng Support	Total DoD Costs	Unemployment Compensation	Retire-ment	Total Non-DoD Costs	Grand Total		
16	\$28,685	\$430	\$29,095	\$2,007	\$201	\$536	\$183	\$2,927	\$78	\$32,100	\$	\$3,841	\$35,941				
15	27,441	411	27,852	1,921	192	536	183	4,131	78	32,061	1,312	3,677	37,060				
14	26,351	395	26,746	1,845	184	536	183	3,324	78	30,148	605	3,531	34,284				
13	25,393	380	25,773	1,778	178	536	183	2,924	78	28,775	271	3,403	32,449				
12	24,554	368	24,922	1,719	172	536	183	3,357	78	28,357	843	3,290	32,490				
11	23,941	358	24,305	1,676	168	536	183	2,563	78	26,946	-	3,209	30,155				
10	23,458	352	23,810	1,642	164	536	183	2,620	78	26,508	112	3,143	29,763				
9	22,975	345	23,320	1,608	156	536	183	2,429	78	25,051	10	3,072	28,123				
8	22,211	333	22,544	1,555	155	536	183	2,429	78	25,051	-	2,976	28,027				
7	21,611	324	21,935	1,513	151	536	183	2,383	78	24,396	-	2,896	27,292				
6	20,966	315	21,281	1,468	147	536	183	2,446	78	23,805	148	2,809	26,762				
5	20,342	305	20,647	1,424	142	536	183	2,429	78	23,154	197	2,726	26,077				
4	19,719	295	20,014	1,380	138	536	183	2,237	78	22,329	-	2,642	24,971				
3	19,095	286	19,381	1,337	134	536	183	2,190	78	21,649	-	2,559	24,208				
2	18,384	276	18,660	1,287	129	536	183	2,135	78	20,873	-	2,463	23,336				
1	17,649	264	17,913	1,235	124	536	183	2,078	78	20,069	-	2,365	22,434				

AIR FORCE

Supervisory	DOD COSTS										OTHER EXPENSES			NON-DOD COSTS			FEDERAL GOVT. COSTS
	Average Base Pay	Other Pay	Sub-Total	Retire-ment	Life Insurance	Health Benefits	Widm'n's Compen.	Term. Leave	Sub-Total	Trng Support	Total DoD Costs	Unemployment Compensation	Retire-ment	Total Non-DoD Costs	Grand Total		
19	\$37,940	\$435	\$38,375	\$2,656	\$136	\$458	\$223	\$3,761	\$85	\$42,221	\$92	\$5,084	\$47,397				
18	34,979	401	35,380	2,449	125	458	223	3,521	85	36,986	92	4,687	43,765				
17	32,636	374	33,010	2,285	117	458	223	3,331	85	36,426	92	4,373	40,891				
16	30,941	355	31,296	2,166	111	458	223	3,193	85	34,574	92	4,146	38,812				
15	30,271	347	30,618	2,119	109	458	223	3,139	85	33,842	109	4,056	38,007				
14	28,446	326	28,772	1,991	102	458	223	2,980	85	31,842	109	3,812	35,768				
13	27,223	312	27,535	1,906	98	458	223	2,892	85	30,512	109	3,648	34,268				
12	26,270	301	26,571	1,839	94	458	223	2,814	85	29,470	109	3,520	33,099				
11	26,018	298	26,316	1,821	93	458	223	2,793	85	29,194	98	3,486	32,778				
10	24,796	284	25,040	1,733	89	458	223	2,691	85	27,816	98	3,317	31,231				
9	24,033	275	24,308	1,682	86	458	223	2,632	85	27,025	98	3,220	30,343				
8	22,842	262	23,104	1,589	82	458	223	2,536	85	26,725	75	3,061	28,861				
7	22,122	254	22,376	1,549	79	458	223	2,477	85	24,938	75	2,964	27,977				
6	21,712	249	21,961	1,520	78	458	223	2,444	85	24,490	81	2,909	27,480				
5	20,652	237	20,889	1,446	74	458	223	2,358	85	23,332	81	2,767	26,180				
4	19,708	228	19,934	1,380	71	458	223	2,282	85	22,301	81	2,641	25,023				
3	19,317	221	19,538	1,352	69	458	223	2,249	85	21,872	30	2,588	24,490				
2	17,782	204	17,986	1,243	64	458	223	2,123	85	20,174	30	2,380	22,584				
1	17,282	198	17,480	1,210	62	458	223	2,084	85	19,649	30	2,316	21,965				

**MANPOWER COST OF WAGE RATE PERSONNEL
ARMY**

Leader	DOD COSTS										NON-DOD COSTS			FEDERAL GOVT COSTS	
	PAY			BENEFITS				OTHER EXPENSES			OTHER BENEFITS				
	Average Base Pay	Other Pay	Sub-Total	Retire-ment	Life Insurance	Health Benefits	Wrkrmn's Compen	Term. Leave	Sub-Total	Trng Support	Total DoD Costs	Unemployment Compensation	Retire-ment	Total Non-DoD Costs	Grand Total
14	\$ 21,881	805	22,686	1,532	118	372	163	145	2,330	33	25,049	201	2,932	3,133	28,182
13	21,487	791	22,278	1,504	116	372	163	142	2,297	33	24,608	216	2,879	3,095	27,703
12	21,380	766	22,146	1,497	115	372	163	141	2,288	33	24,467	70	2,864	2,934	27,401
11	20,802	765	21,567	1,456	112	372	163	137	2,240	33	23,840	77	2,787	2,864	26,704
10	19,678	724	20,402	1,377	106	372	163	130	2,148	33	22,583	75	2,637	2,712	25,295
9	18,627	685	19,312	1,304	101	372	163	123	2,063	33	21,408	45	2,496	2,541	23,949
8	18,121	667	18,788	1,268	98	372	163	120	2,021	33	20,842	45	2,428	2,473	23,315
7	17,459	642	18,101	1,222	94	372	163	115	1,966	33	20,100	69	2,339	2,408	22,508
6	16,591	610	17,201	1,161	90	372	163	110	1,896	33	19,130	69	2,223	2,292	21,422
5	15,943	586	16,529	1,116	86	372	163	105	1,842	33	18,404	73	2,136	2,209	20,613
4	14,279	523	14,752	996	77	372	163	94	1,702	33	16,487	68	1,907	1,975	18,462
3	13,858	510	14,368	970	75	372	163	92	1,672	33	16,073	76	1,857	1,933	18,006
2	12,395	456	12,851	867	67	372	163	82	1,551	33	14,435	68	1,361	1,729	16,164

NAVY

Leader	DOD COSTS										NON-DOD COSTS			FEDERAL GOVT COSTS	
	PAY			BENEFITS				OTHER EXPENSES			OTHER BENEFITS				
	Average Base Pay	Other Pay	Sub-Total	Retire-ment	Life Insurance	Health Benefits	Wrkrmn's Compen	Term. Leave	Sub-Total	Trng Support	Total DoD Costs	Unemployment Compensation	Retire-ment	Total Non-DoD Costs	Grand Total
14	\$ 24,300	814	25,114	1,706	110	433	331	34	2,616	38	28,923	18	3,269	3,287	32,210
13	23,710	781	24,491	1,623	104	433	331	33	2,491	38	27,506	31	3,107	3,138	30,644
12	23,000	766	23,766	1,610	103	433	331	34	2,511	38	27,316	19	3,082	3,101	30,417
11	21,700	729	22,429	1,484	95	433	331	74	2,417	38	25,283	46	2,841	2,887	28,170
10	20,800	700	21,500	1,423	91	433	331	113	2,339	38	24,312	72	2,723	2,795	27,107
9	19,863	675	20,538	1,390	89	433	331	83	2,326	38	23,755	55	2,662	2,717	26,469
8	19,610	650	20,260	1,373	88	433	331	381	2,606	38	23,770	255	2,629	2,884	26,654
7	18,300	612	18,912	1,287	83	433	331	45	2,179	38	22,015	37	2,464	2,496	24,511
6	17,874	586	18,460	1,248	80	433	331	55	2,147	38	21,378	41	2,388	2,429	23,807
5	16,800	550	17,350	1,199	77	433	331	71	2,069	38	20,560	41	2,322	2,363	22,923
4	15,100	516	15,616	1,062	68	433	331	106	1,894	38	18,764	38	2,032	2,032	20,796
3	14,320	490	14,810	1,002	64	433	331	51	1,881	38	17,339	46	1,919	1,965	19,304
2	13,100	463	13,563	919	59	433	331	197	1,939	38	16,120	197	1,760	1,957	18,077

**MANPOWER COST OF WAGE RATE PERSONNEL
MARINE CORPS**

Leader	DOD COSTS										NON-DOD COSTS				FEDERAL GOVT COSTS	
	PAY					BENEFITS					OTHER EXPENSES					OTHER BENEFITS
	Average Base Pay	Other Pay	Sub-Total	Retire-ment	Life Insurance	Health Benefits	Wkrmn's Compens.	Term Leave	Sub-Total	Trng Support	Total DoD Costs	Unemployment Compensation	Retire-ment	Total Non-DoD Costs		
1	\$ 11,254	\$ 319	\$ 21,573	\$ 1,488	\$ 149	\$ 536	\$ 183	—	\$ 2,356	\$ 12	\$ 23,941	—	\$ 2,848	\$ 26,789		
1	10,664	308	20,872	1,439	144	536	183	2,302	12	23,186	—	2,756	25,942			
10	19,853	297	20,150	1,390	139	536	183	2,351	12	22,513	429	2,660	25,602			
3	19,163	298	19,451	1,341	134	536	183	2,375	12	21,836	—	2,568	24,663			
8	18,494	277	18,771	1,295	129	536	183	2,143	12	20,926	Part II	2,478	23,404			
7	17,805	268	18,073	1,246	125	536	183	2,090	12	20,175	B.9	2,386	22,561			
6	17,115	257	17,372	1,198	120	536	183	2,280	12	19,664	393	2,293	22,350			
5	16,403	245	16,648	1,148	115	536	183	2,119	12	18,779	211	2,156	21,208			
3	14,867	223	15,090	1,041	104	536	183	1,864	12	16,966	—	1,992	18,958			
1	14,088	211	14,299	986	99	536	183	1,804	12	16,115	—	1,888	18,003			
1	13,287	199	13,486	930	93	536	183	1,742	12	15,240	—	1,780	17,020			

AIR FORCE

Leader	DOD COSTS										NON-DOD COSTS				FEDERAL GOVT COSTS	
	PAY					BENEFITS					OTHER EXPENSES					OTHER BENEFITS
	Average Base Pay	Other Pay	Sub-Total	Retire-ment	Life Insurance	Health Benefits	Wkrmn's Compens.	Term Leave	Sub-Total	Trng Support	Total DoD Costs	Unemployment Compensation	Retire-ment	Total Non-DoD Costs		
13	\$ 24,699	\$ 283	\$ 24,982	\$ 1,729	\$ 89	\$ 458	\$ 223	\$ 2,687	\$ 23	\$ 27,692	—	\$ 3,310	\$ 31,229			
12	22,602	259	22,861	1,582	81	458	223	2,516	23	25,400	227	3,029	28,656			
11	24,593	282	24,875	1,722	88	458	223	2,678	23	27,576	81	3,295	30,952			
10	21,825	250	22,075	1,528	78	458	223	2,453	23	24,551	81	2,925	27,557			
9	21,227	243	21,470	1,486	76	458	223	2,404	23	23,897	81	2,844	26,822			
8	20,024	229	20,253	1,402	72	458	223	2,307	23	22,583	48	2,633	25,314			
7	19,230	220	19,450	1,346	69	458	223	2,242	23	21,715	48	2,577	24,340			
6	18,140	208	18,348	1,270	65	458	223	2,154	23	20,525	72	2,431	23,028			
5	17,265	198	17,463	1,209	62	458	223	2,083	23	19,569	72	2,314	21,955			
4	15,827	181	16,008	1,108	57	458	223	1,966	23	17,997	72	2,121	20,190			
3	16,247	186	16,433	1,137	58	458	223	1,999	23	18,455	78	2,177	20,710			
2	14,162	162	14,324	991	51	458	223	1,831	23	16,178	78	1,898	18,154			

**MANPOWER COST OF WAGE RATE PERSONNEL
ARMY**

Non-Supervisory	DOD COSTS											NON-DOD COSTS			FEDERAL GOVT COSTS
	PAY				BENEFITS				OTHER EXPENSES			OTHER BENEFITS			Grand Total
	Average Base Pay	Other Pay	Sub-Total	Retirement	Life Insurance	Health Benefits	Widow's Compens	Term. Leave	Sub-Total	Trng Support	Total DoD Costs	Unemployment Compensation	Retirement	Total Non-DoD Costs	
15	\$ 23,471	-	\$ 23,471	\$ 1,643	\$ 127	\$ 372	\$ 163	\$ 155	\$ 2,460	\$ 28	\$ 25,959	\$ 105	\$ 3,145	\$ 3,250	\$ 29,209
14	22,545	829	23,374	1,578	122	372	163	149	2,384	28	25,786	99	3,021	3,120	28,906
13	21,050	774	21,824	1,474	114	372	163	139	2,262	28	24,114	97	2,821	2,918	27,032
12	20,269	746	21,015	1,419	109	372	163	134	2,197	28	23,240	97	2,716	2,813	26,053
11	19,619	722	20,341	1,373	106	372	163	130	2,144	28	22,513	69	2,629	2,698	25,211
10	18,652	686	19,338	1,306	101	372	163	123	2,065	28	21,431	70	2,499	2,569	24,000
9	17,843	656	18,499	1,249	96	372	163	118	1,998	28	20,525	71	2,391	2,462	22,987
8	16,826	619	17,445	1,178	91	372	163	111	1,915	28	19,388	65	2,255	2,320	21,708
7	16,052	591	16,643	1,124	87	372	163	106	1,852	28	18,523	65	2,151	2,216	20,739
6	15,536	572	16,108	1,088	84	372	163	103	1,810	28	17,946	81	2,082	2,163	20,109
5	14,533	535	15,068	1,017	78	372	163	96	1,726	28	16,822	84	1,947	2,031	18,853
4	13,896	511	14,407	973	75	372	163	92	1,675	28	16,110	82	1,862	1,944	18,054
3	12,862	473	13,335	900	69	372	163	85	1,589	28	14,952	77	1,724	1,801	16,753
2	12,160	447	12,607	851	66	372	163	80	1,532	28	14,167	80	1,629	1,709	15,876
1	11,229	413	11,642	786	61	372	163	74	1,456	28	13,126	81	1,505	1,586	14,712

NAVY

Non-Supervisory	DOD COSTS											NON-DOD COSTS			FEDERAL GOVT COSTS
	PAY				BENEFITS				OTHER EXPENSES			OTHER BENEFITS			Grand Total
	Average Base Pay	Other Pay	Sub-Total	Retirement	Life Insurance	Health Benefits	Widow's Compens	Term. Leave	Sub-Total	Trng Support	Total DoD Costs	Unemployment Compensation	Retirement	Total Non-DoD Costs	
15	\$ 25,711	\$ 257	\$ 23,669	\$ 1,569	\$ 80	\$ 458	\$ 223	\$ 170	\$ 2,500	\$ 31	\$ 26,169	\$ 33	\$ 3,201	\$ 3,234	\$ 29,403
14	23,911	756	22,813	1,579	81	458	223	171	2,517	31	25,325	57	3,078	3,135	28,460
13	21,734	249	21,983	1,521	78	458	223	165	2,445	31	24,428	35	2,996	3,031	27,459
12	20,922	247	21,162	1,465	75	458	223	159	2,380	31	23,540	27	2,900	2,933	26,473
11	20,441	211	20,675	1,431	73	458	223	155	2,340	31	23,015	45	2,782	2,827	25,842
10	19,277	211	19,498	1,349	69	458	223	147	2,246	31	21,744	61	2,624	2,685	24,429
9	18,058	201	18,265	1,264	65	458	223	137	2,147	31	20,412	97	2,493	2,590	23,002
8	17,350	199	17,558	1,215	62	458	223	132	2,090	31	19,648	83	2,328	2,411	22,059
7	16,592	190	16,782	1,161	59	458	223	126	2,027	31	18,809	145	2,273	2,418	21,227
6	15,843	181	16,024	1,111	57	458	223	121	1,973	31	18,068	55	2,174	2,229	20,297
5	14,419	165	14,584	1,009	52	458	223	110	1,852	31	16,436	113	2,023	2,136	18,572
4	14,080	161	14,241	986	50	458	223	107	1,824	31	16,065	190	1,878	2,065	18,133
3	13,497	155	13,652	945	48	458	223	103	1,777	31	15,429	199	1,824	2,023	17,452
2	12,279	141	12,420	860	44	458	223	93	1,679	31	14,090	195	1,661	1,856	15,946
1	11,222	129	11,356	786	40	458	223	85	1,592	31	12,948	293	1,644	1,897	14,885

MANPOWER COST OF WAGE RATE PERSONNEL
WAGE RATE GROUP

Non-Supervisory	DOD COSTS										NON-DOD COSTS				FEDERAL GOVT COSTS	
	PAY			BENEFITS				OTHER EXPENSES			OTHER BENEFITS				FEDERAL GOVT COSTS	
	Average Base Pay	Other Pay	Sub-Total	Retirement	Life Insurance	Health Benefits	Wkkm's Comp	Term Leave	Sub-Total	Trng Support	Total DoD Costs	Unemployment Compensation	Retirement	Total Non-Dod Costs	Grand Total	
1	\$24,891	\$2,551	\$27,442	\$1,125	\$80	\$458	\$173	\$1,398	14	21,842	56	2,668	2,642	24,484		
2	22,902	2,551	25,453	1,592	81	458	223	1,722	14	21,558	163	2,606	2,606	24,164		
3	24,593	281	24,874	1,722	88	458	223	1,877	14	20,511	106	2,434	2,434	22,945		
4	21,825	250	22,075	1,528	78	458	223	1,666	14	19,936	277	2,335	2,612	22,548		
5	20,227	243	20,470	1,486	76	458	223	1,611	14	19,198	152	2,204	2,407	21,605		
6	19,140	229	19,369	1,402	72	458	223	1,527	14	18,470	146	2,247	2,396	20,866		
7	18,140	208	18,348	1,270	65	458	223	1,388	14	17,828	131	2,085	2,216	20,044		
8	17,265	198	17,463	1,209	62	458	223	1,311	14	17,097	148	1,898	1,946	19,043		
9	16,308	181	16,489	1,108	57	458	223	1,209	14	16,666	734	1,909	2,643	19,309		
10	15,827	186	16,013	1,127	58	458	223	1,193	14	16,098	176	1,809	2,085	18,183		
11	15,247	162	15,409	1,051	53	458	223	1,086	14	15,414	440	1,719	1,861	17,275		
12	14,819	152	14,971	997	51	458	223	1,031	14	14,022	271	1,616	1,887	15,909		

AIR FORCE

Non-Supervisory	DOD COSTS										NON-DOD COSTS				FEDERAL GOVT COSTS	
	PAY			BENEFITS				OTHER EXPNS			OTHER BENEFITS				FEDERAL GOVT COSTS	
	Average Base Pay	Other Pay	Sub-Total	Retirement	Life Insurance	Health Benefits	Wkkm's Comp	Term Leave	Sub-Total	Trng Support	Total DoD Costs	Unemployment Compensation	Retirement	Total Non-Dod Costs	Grand Total	
15	\$22,412	\$257	\$22,669	\$1,569	\$80	\$458	\$223	\$1,700	\$2,500	\$12	\$25,181	\$100	\$3,003	\$31,103	\$28,284	
14	22,555	258	22,813	1,579	81	458	223	1,711	2,512	12	25,337	100	3,022	3,122	28,459	
13	21,734	249	21,983	1,521	78	458	223	1,654	2,445	12	24,440	100	2,912	3,012	27,452	
12	20,922	240	21,162	1,465	75	458	223	1,590	2,380	12	23,554	100	2,804	2,904	26,458	
11	20,441	234	20,675	1,431	73	458	223	1,554	2,340	12	23,027	72	2,739	2,811	25,838	
10	19,277	221	19,498	1,349	69	458	223	1,472	2,246	12	21,756	72	2,583	2,655	24,411	
9	18,058	207	18,265	1,264	65	458	223	1,377	2,147	12	20,424	72	2,420	2,492	22,916	
8	16,592	199	16,791	1,215	62	458	223	1,300	2,090	12	19,660	67	2,326	2,393	22,053	
7	15,913	190	16,103	1,161	59	458	223	1,262	2,027	12	18,821	67	2,223	2,290	21,111	
6	14,819	182	15,001	1,114	57	458	223	1,197	1,973	12	18,080	83	2,132	2,215	20,295	
5	14,080	165	14,245	1,069	52	458	223	1,101	1,852	12	16,448	83	1,932	2,015	18,463	
4	13,497	155	13,652	945	48	458	223	1,077	1,777	12	15,441	81	1,809	1,890	17,331	
3	12,279	141	12,420	860	44	458	223	93	1,678	12	14,110	81	1,645	1,726	15,836	
2	11,227	129	11,356	786	40	458	223	85	1,592	12	12,960	81	1,504	1,585	14,545	

WEIGHTED AVERAGE MANPOWER COST - ARM)

<u>Pay Grade</u>	<u>Weighted Average DOD Cost</u>	<u>Weighted Average Federal Gov't Cost</u>
Military:		
W-1 through O-10	\$34,419	\$36,452
E-1 through E-9	16,269	17,435
Composite	18,576	19,853
Classified Civilian:		
GS-16 through ES-6	54,775	61,490
GS-9 through GS-15	30,826	33,805
GS-1 through GS-8	14,169	16,649
Composite	21,100	23,793
Wage Rate:		
Supervisory	26,287	29,452
Leader	21,736	24,344
Non-Supervisory	19,085	21,378
Composite	19,822	22,203
Classified Civilian/ Wage Rate Composite	20,754	23,362

WEIGHTED AVERAGE MANPOWER COST - NAVY

<u>Pay Grade</u>	<u>Weighted Average DoD Cost</u>	<u>Weighted Average Federal Gov't Cost</u>
Military:		
W 1 through O-10	\$35,816	\$37,974
E 1 through E-9	17,630	18,808
Composite	19,840	21,137
Classified Civilian:		
G -16 through GS-6	56,648	63,621
G -9 through GS-15	30,914	34,644
G -1 through GS-8	14,748	16,560
Composite	23,013	25,806
Wage Rate:		
Supervisory	29,696	33,133
Leader	23,662	26,143
Non-Supervisory	21,999	24,520
Composite	22,712	25,314
Classified Civilian/ Wage Rate Composite	22,882	25,592

EXHIBIT F
Page 2 of 4

WEIGHTED AVERAGE MANPOWER COST - MARINE CORPS

<u>Pay Grade</u>	<u>Weighted Average DoD Cost</u>	<u>Weighted Average Federal Gov't Cost</u>
Military:		
W-1 through O-10	\$32,395	\$36,288
E-1 through E-9	15,146	16,371
Composite	16,834	18,321
Classified Civilian:		
GS-16 through GS-17	55,107	61,822
GS-9 through GS-15	27,573	30,961
GS-1 through GS-8	14,428	16,300
Composite	18,003	20,303
Wage Rate:		
Supervisory	25,739	28,946
Leader	20,652	23,300
Non-Supervisory	18,777	21,273
Composite	19,447	22,010
Classified Civilian/ Wage Rate Composite	18,706	21,134

WEIGHTED AVERAGE MANPOWER COST - AIR FORCE

<u>Pay Grade</u>	<u>Weighted Average DOD Cost</u>	<u>Weighted Average Federal Gov't Cost</u>
Military:		
O-1 through O-10	\$37,280	\$39,400
E-1 through E-9	18,126	19,166
Composite	21,446	22,674
Classified Civilian:		
ES-2 through ES-4	59,129	65,716
GS-9 through GS-15	29,764	33,372
GS-1 through GS-8	14,899	16,741
Composite	21,852	24,522
Wage Rate:		
Supervisory	26,913	30,203
Leader	23,565	26,438
Non-Supervisory	20,155	22,610
Composite	21,795	24,452
Classified Civilian/ Wage Rate Composite	21,829	24,493

FISCAL YEAR 1980
ANNUAL COMPOSITE STANDARD RATES
EFFECTIVE 1 OCTOBER 1979

ARMY

<u>GRADE</u>	<u>BASIC PAY</u>	<u>BASIC ALLOWANCE FOR QUARTERS</u>	<u>MISC. EXPENSE</u>	<u>INCENTIVE AND SPECIAL PAY</u>	<u>ANNUAL COMPOSITE STANDARD RATE</u>
O-10	\$ 50,112	\$ -	\$ 7,300	\$ -	\$ 57,412
O-9	50,112	531	4,125	781	55,549
O-8	47,350	1,391	3,553	1,081	53,375
O-7	41,173	1,960	3,473	1,498	48,104
O-6	34,310	2,887	3,758	2,489	43,444
O-5	27,840	2,997	3,183	1,523	35,543
O-4	22,813	2,463	2,864	1,349	29,489
O-3	18,656	2,247	2,681	577	24,161
O-2	14,354	1,660	2,294	283	18,591
O-1	10,373	1,141	1,980	283	13,777
W-4	21,470	2,468	3,183	838	27,959
W-3	16,930	2,093	2,634	838	22,495
W-2	14,570	1,660	2,379	838	19,447
W-1	12,162	1,413	2,097	838	16,510
E-9	18,280	2,057	3,203	72	23,612
E-8	15,169	1,883	3,135	73	20,260
E-7	12,770	1,665	2,794	75	17,304
E-6	10,476	1,435	2,570	81	14,562
E-5	8,494	1,276	2,421	88	12,279
E-4	7,207	898	2,265	73	10,443
E-3	6,437	536	2,267	60	9,300
E-2	6,001	380	1,992	62	8,435
E-1	5,386	284	1,775	54	7,499
CADETS	4,442	-	1,344	-	5,786

FISCAL YEAR 1980
ANNUAL COMPOSITE STANDARD RATES
EFFECTIVE 1 OCTOBER 1979

NAVY

<u>GRADE</u>	<u>BASIC PAY</u>	<u>BASIC ALLOWANCE FOR QUARTERS</u>	<u>MISC. EXPENSE</u>	<u>INCENTIVE AND SPECIAL PAY</u>	<u>ANNUAL COMPOSITE STANDARD RATE</u>
O-10	\$50,112	\$ -	\$8,006	\$ 144	\$58,262
O- 9	50,112	-	5,539	1,616	57,267
O- 8	47,345	3,099	5,315	1,783	57,542
O- 7	41,166	2,719	2,754	1,695	48,334
O- 6	34,425	3,056	3,694	3,180	44,955
O- 5	27,666	3,744	3,093	2,285	36,788
O- 4	22,482	3,204	2,782	2,259	30,727
O- 3	18,828	2,671	2,902	1,753	26,154
O- 2	14,822	1,891	2,305	732	19,750
O- 1	10,972	1,231	1,785	479	14,467
W- 4	21,425	3,197	3,265	158	28,045
W- 3	17,609	2,428	2,526	185	22,748
W- 2	15,485	1,940	2,124	158	19,707
W- 1					
E- 9	17,770	2,616	3,646	231	24,263
E- 8	14,901	2,277	3,250	264	20,692
E- 7	12,668	1,935	2,897	269	17,769
E- 6	10,449	1,665	2,624	263	15,001
E- 5	8,305	1,343	2,416	294	12,358
E- 4	7,216	937	2,229	236	10,618
E- 3	6,498	529	2,127	107	9,261
E- 2	6,001	327	2,079	69	8,476
E- 1	5,386	224	2,008	19	7,637
MIDSHIPMEN	4,507	-	1,468	-	5,975

FISCAL YEAR 1980
ANNUAL COMPOSITE STANDARD RATES
EFFECTIVE 1 OCTOBER 1979

MARINE CORPS

<u>GRADE</u>	<u>BASIC PAY</u>	<u>BASIC ALLOWANCE FOR QUARTERS</u>	<u>MISC. EXPENSE</u>	<u>INCENTIVE AND SPECIAL PAY</u>	<u>ANNUAL COMPOSITE STANDARD RATE</u>
O-10	\$50,113	\$ -	\$7,638	\$ 17	\$57,768
O-9	50,113	2,422	5,210	17	57,762
O-8	47,348	2,422	4,638	17	54,425
O-7	41,176	2,422	4,638	588	48,824
O-6	35,264	3,454	3,972	588	43,278
O-5	28,599	3,330	3,479	588	35,996
O-4	23,358	2,800	3,135	588	29,881
O-3	19,522	2,610	2,891	588	25,611
O-2	15,400	1,987	2,582	588	20,557
O-1	11,188	612	2,089	588	14,477
W-4	21,585	2,665	3,019	588	27,857
W-3	17,655	2,488	2,778	588	23,509
W-2	14,000	2,214	2,554	588	19,356
W-1	12,761	2,026	2,478	588	17,853
E-9	18,287	2,790	3,155	126	24,358
E-8	14,810	2,318	2,820	128	20,076
E-7	12,101	1,897	2,443	154	16,595
E-6	9,764	1,662	2,386	134	13,946
E-5	7,971	1,246	2,314	119	11,650
E-4	7,069	747	2,204	107	10,127
E-3	6,396	426	1,799	27	8,648
E-2	5,877	215	1,898	25	8,015
E-1	5,261	133	1,813	25	7,232

FISCAL YEAR 1980
ANNUAL COMPOSITE STANDARD RATES
EFFECTIVE 1 OCTOBER 1979

AIR FORCE

<u>GRADE</u>	<u>BASIC PAY</u>	<u>BASIC ALLOWANCE FOR QUARTERS</u>	<u>MISC. EXPENSE</u>	<u>INCENTIVE AND SPECIAL PAY</u>	<u>ANNUAL COMPOSITE STANDARD RATE</u>
0-10	\$ 50,113	\$ -	\$ 7,519	\$ -	\$ 57,632
0-9	50,113	560	4,422	83	55,178
0-8	47,354	1,140	4,191	154	52,839
0-7	41,173	1,679	3,793	636	47,281
0-6	34,056	3,011	3,680	2,071	42,818
0-5	27,803	3,526	3,331	1,785	36,445
0-4	22,952	3,128	2,882	1,675	30,637
0-3	18,961	2,723	2,863	1,652	26,199
0-2	14,501	1,910	2,002	510	18,923
0-1	10,895	1,210	1,634	316	14,055
E-9	18,646	2,085	3,436	97	24,264
E-8	15,444	1,762	3,149	115	20,470
E-7	13,053	1,612	2,878	99	17,642
E-6	10,966	1,450	2,620	87	15,123
E-5	8,928	1,252	2,430	70	12,680
E-4	7,599	1,072	2,226	47	10,944
E-3	6,461	716	1,948	29	9,154
E-2	6,001	432	1,874	26	8,333
E-1	5,386	308	1,787	17	7,498
CADETS	4,507	-	1,345	-	5,852

ARMY

Military Personnel Incentive, Special Pays
and Certain Allowances - FY 1980

A. Incentive Pays

Flying Duty - Crew

<u>Commissioned Officers</u>		<u>Enlisted</u>	
<u>Category</u> ^{1/}		<u>Grade</u>	<u>Average Rate</u>
100	\$1,200	E1-2	\$ 660
125	1,500	E-3	660
150	1,800	E-4	783
165	1,980	E-5	953
185	2,220	E-6	1,123
205	2,460	E-7	1,254
225	2,700	E-8	1,260
245	2,940	E-9	1,260

<u>Warrant Officers</u>	
<u>Category</u> ^{1/}	
100	1,200
110	1,320
200	2,400

	<u>Annual Rate</u>	
	<u>Officers</u>	<u>Enlisted</u>
Flying Duty - Non Crew	\$1,320	\$660
Other Hazardous Duty	\$1,320	\$660

B. Special Pays - Average Rates

<u>Years of Svc</u>	<u>Special Pay</u>			<u>Grade</u>	<u>Continuation Pay</u>	
	<u>Physicians</u>	<u>Dentists</u>	<u>Optometrists</u> ^{2/}		<u>Physicians</u>	<u>Dentists</u>
U/2	\$1,200	\$1,200	\$1,200	09	\$8,352	
0/2	4,200		1,200	08	7,892	\$ 7,892
2-5	4,200	1,800	1,200	07	10,293	10,293
6-9	4,200	3,000	1,200	06		11,119
10 & over	4,200	4,200	1,200	05	9,228	9,228
				04	7,670	7,670
				03	5,782	5,783

- 1/ Category represents the monthly entitlement rate based upon years of aviation and aggregate service as an officer.
2/ All eligible officers regardless of grade.

<u>Years of Service</u>	<u>Variable Incentive Pay</u>	
	<u>Physicians</u>	
4-13	\$12,964	
14-19	12,766	
20-25	11,838	
Over 25	10,668	
Obligated Officers	9,000	
	<u>Officers</u>	<u>Enlisted</u>
Diving Duty	\$1,320	\$961

Duty at certain locations - Enlisted

<u>Grade</u>	<u>Annual Rate</u>
E-9	\$270
E-8	270
E-7	270
E-6	240
E-5	192
E-4	156
E-3	108
E-2	96
E-1	96

Proficiency Pay - Enlisted

<u>Type</u>	
<u>SDA - Active</u>	
P-3 (150) Recruiters	\$1,800
P-3 (100) Recruiters	1,200
P-1 (50) Recruiters	600
P-1 (50) Career Counselors	600
P-1 (100) Drill Sergeants	1,200
P-1 (75) Drill Sergeants	900
P-1 (50) Drill Sergeants	600

C. Station Allowances Overseas - Average Rate

	<u>Officers</u>	<u>Enlisted</u>
Cost of Living	\$1,069	\$ 810
Housing Allowance	2,199	1,650
Temporary Lodging Allowance	465	630

NAVY

Military Personnel Incentive, Special Pays
and Certain Allowances - FY 1980*

A. Incentive Pays

Flying Duty - Crew

Commissioned Officers

<u>Grade</u>	<u>Average Rate</u>
0-1	\$1,202
0-2	1,663
0-3	2,482
0-4	2,905
0-5	2,659
0-6	2,239
0-7	1,920

Enlisted

<u>Grade</u>	<u>Average Rate</u>
E-2	\$ 613
E-3	689
E-4	796
E-5	963
E-6	1,143
E-7	1,256
E-8	1,260
E-9	1,260

Submarine Duty

Commissioned Officers

<u>Grade</u>	<u>Average Rate</u>
0-1	\$1,383
0-2	1,748
0-3	2,196
0-4	2,578
0-5	2,836
0-6	2,940
0-7	1,920
0-8 - 0-9	1,980

Warrant Officers

<u>Grade</u>	<u>Average Rate</u>
W-3	\$1,680

Enlisted

<u>Grade</u>	<u>Average Rate</u>
E-3	\$ 687
E-4	774
E-5	913
E-6	1,074
E-7	1,250
E-8 - E-9	1,260

	<u>Annual Rate</u>	
	<u>Officers</u>	<u>Enlisted</u>

Flying Duty - Non Crew

\$1,320 \$660

Other Hazardous Duty

\$1,320 \$660

* Data derived from FY 1980 column of Military Department's -
"Justification of Estimates for FY 1980." All rates are presented
on an annual basis with some reported at the statutory level and
others at an average level per recipient.

B. Special Pay - Average Rates

Grade	Special Pay			Continuation Pay	
	Physicians	Dentists	Optometrists+	Physicians	Dentists
0-3	\$2,360	\$1,379	\$1,200	\$ --	\$ --
0-4	3,178	2,424	1,200	6,043	6,488
0-5	4,186	3,990	1,200	6,841	8,346
0-6	4,195	4,200	1,200	--	10,555
0-7	4,200	4,200	1,200	7,908	10,099
0-8	4,200	4,200	1,200	--	--
0-9	4,200	--	1,200	--	--

+ All eligible officers regardless of grade.

Years of Service	Variable Incentive Pay	
	Physicians	
4-13	\$12,800	
14-19	12,870	
20-25	12,450	
Over 26	11,004	
Obligated Officers	9,000	

	Officers	Enlisted
Nuclear Officer Incentive Pay	\$3,434	\$ --
Diving Duty	\$1,320	\$1,123

Duty at Certain Locations - Enlisted	
Grade	Annual Rate
E-7 - E-9	\$270
E-6	240
E-5	192
E-4	156
E-3	108
E-1 - E-2	96

Career Sea Pay (afloat) - Enlisted

<u>Years of Sea Duty Service</u>	<u>Annual Rate</u>
Over 12	\$660
Over 5	420
Over 3	300

Proficiency Pay - Enlisted

<u>Type</u>		<u>Annual Rate</u>
Shortage Speciality	P-3	\$1,800
	P-2	1,200
	P-1 (50)	600
	P-1 (30)	360
Special Duty Assign- ment - Active	P-3	1,800
	P-2	1,200
	P-1 (50)	600
	P-1 (30)	360
Special Duty Assign- ment - Recruit Canvassers	P-3	1,800
	P-2	1,200
	P-1	600

C. Station Allowances Overseas - Average Rates

	<u>Officer</u>	<u>Enlisted</u>
Cost of Living	\$ 911	\$ 497
Housing Allowance	2,170	1,200

MARINE CORPS

Military Personnel Incentive, Special Pays
and Certain Allowances - FY 1980

A. Incentive Pays

Flying Duty - Crew

Commissioned Officers

Enlisted

<u>Grade</u>	<u>Average Rate</u>	<u>Grade</u>	<u>Average Rate</u>
0-1	\$1,200	E-1	\$ 600
0-2	1,499	E-2	609
0-3	2,419	E-3	670
0-4	2,920	E-4	710
0-5	2,720	E-5	883
0-6	2,147	E-6	1,112
W-1	1,320	E-7	1,250
W-2	1,320	E-8	1,260
W-3	1,680	E-9	1,260
W-4	2,400		

Annual Rate

Officers Enlisted

Flying Duty - Non Crew	\$1,320	\$660
Other Hazardous Duty	\$1,320	\$660

B. Special Pays - Average Rates

Officers Enlisted

Diving	\$1,320	\$780
Other Special Pay	\$ 780	

Duty at Certain Locations or Sea Duty (Afloat) - Enlisted

<u>Grade</u>	<u>Annual Rate</u>
E-7 - E-9	\$270
E-6	240
E-5	192
E-4	156
E-3	108
E-1 - E-2	96

Career Sea Pay - Enlisted

Over 5 years \$420

Over 3 years 300

Proficiency Pay - Enlisted

Annual Rate

Special Duty Assignment (E-3
to E-9)

Career Planners \$360

Drill Instructors

0 to 6 months experience \$ 600

6 to 12 " " 900

Over 12 " " 1,200

Recruiters

0 to 6 months experience \$ 600

6 to 18 " " 1,200

Over 18 " " 1,800

C. Station Allowances Overseas - Average Rates

	<u>Officer</u>	<u>Enlisted</u>
Cost of Living - Bachelor	\$ 650	\$ 456
" " " - Regular	803	609
" " " - Composite	725	489
Housing Allowance	1,915	1,844
Temporary Lodging Allowance	1,530	1,275

AIR FORCE

Military Personnel Incentive, Special Pays
and Certain Allowances - FY 1980

A. Incentive Pays

Flying Duty - Crew

Commissioned Officers

Enlisted

<u>Grade</u>	<u>Average Rate</u>	<u>Grade</u>	<u>Average Rate</u>
0-1	\$1,200	E-1	\$ 600
0-2	1,517	E-2	612
0-3	2,617	E-3	696
0-4	2,896	E-4	834
0-5	2,625	E-5	1,035
0-6	2,227	E-6	1,176
0-7	1,920	E-7	1,260
0-8	1,980	E-8	1,260
		E-9	1,260

Annual Rate
Officers Enlisted

Flying Duty - Non Crew	\$1,320	\$660
Other Incentive Duty Pay	\$1,320	\$660

B. Special Pays - Average Rates

<u>Grade</u>	<u>Special Pay</u>		<u>Continuation Pay and Medical Bonus</u>		<u>Variable Incentive Pay</u>
	<u>Physicians</u>	<u>Dentists</u>	<u>Physicians</u>	<u>Dentists</u>	
0-3	\$1,200	\$1,200			\$12,000
0-4	2,860	1,705	\$ 6,500	\$ 6,944	11,380
0-5	4,200	2,800	8,250	8,726	11,860
0-6	4,200	4,200		11,119	11,650
7	4,200	4,200	10,293		
0-7	4,200	4,200	7,892		
0-9	4,200	4,200	7,916		

Special Pay
Veterinarians*
and Optometrists* Annual Rate
\$1,200

*All eligible Officers regardless of grade

Duty at Certain Locations - Enlisted

<u>Grade</u>	<u>Annual Rate</u>
E-7 - E-9	\$270
E-6	240
E-5	192
E-4	156
E-3	108
E-1 - E-2	96

	<u>Annual Rate</u>	
	<u>Officer</u>	<u>Enlisted</u>
Diving Duty		\$780
Sentry Duty		192
Hostile Fire	\$780	780
Proficiency Pay		
Shortage Specialists (E-4 to E-9)		1,200
Special Duty Assignments (E-4 to E-9)		1,380

C. Station Allowances Overseas - Average Rates

	<u>Officer</u>	<u>Enlisted</u>
Cost of Living - Bachelor	\$1,094	\$ 847
Housing Allowance	1,937	1,560
Temporary Lodging Allowance	289	260

Special Pays and Allowances for
Specified Occupations, Locations or
Circumstances of Civilian Employment

Night Differential

Classified employees - 10% of basic pay for regularly scheduled hours between 1800 and 0600 hours.

Wage rate employees - 7½% of basic pay for regularly scheduled shifts which have a majority of hours between 1500 and 2300 hours and 10% for hours between 2300 and 0800 hours.

Premium Pay

Only paid to certain classified employees in specified occupations (primarily firefighters) at a percentage of the basic pay rate, not to exceed 25%. Usually about 25% for GS-3 through GS-10 and approximately 10% for GS-11 through GS-13.

Sunday Pay

Classified employees - 25% of basic pay for a regularly scheduled shift which includes any Sunday hours.

Wage rate employees-- 25% of basic pay for each Sunday hour worked in a regular shift which includes Sunday hours.

Hazard Pay

Classified employees - 25% of basic pay only for hours worked on a shift during which hazardous duty is involved.

Wage rate employees - a percentage of basic pay varying with the degree of hazard.

Clothing Allowance

Only paid to certain classified employees (e.g., firefighters, guard, security police) for uniforms exclusive of special clothing/equipment furnished as part of the job. Allowance is not more than \$190 initial issue or replacement annually.