"How to" Guidelines for Civilian Pay Rate Review

(Formally Appendix A)

(Updated as of February 5, 2024)

Index:

Yellow highlighting = Changes or important concepts.
Green highlighting = USACE specific instructions.

1. Purpose of rate review procedures

The purpose of this document is to give stakeholders in the civilian rates process guidance on how to review their execution data so that they can identify and fix data anomalies before the Civilian Pay Working Group builds the final set of rates and locks them. Periodic reviews of the data make the rate and end year execution process more efficient. These reviews also give stakeholders the ability to address concerns and change problematic rates during the Command Review period.

Important note: Rates are predictive only to the specificity of the key sub-population: OA/Command, CTYPE, and SAG (in the case of OMA), and not predictive of sub-subpopulations such as skill, grade, geographic location, special duty category, etc.

2. Important guidance and concepts

Commands should review their lines of accounting from GFEBS and other accounting systems for APE, MDEP and other errors. This review will provide valuable information, showing where data anomalies exist that need to be corrected as part of the POM rate process.

Data inclusion guidance:

1. Civilian Pay Rates do not include G&A or Divisional overhead based on the regulations in OMB Circular A-11: "Civilian pay and benefits means the amount of new budgetary resources used to fund personnel compensation and benefits for civilian personnel, consistent with the definitions for object classes 11.1 through 11.5 and 12.1"

2. Rates include direct and reimbursable dollars and FTEs

Rate structure guidance:

Rate Levels
The Civilian Pay Working Group (CPWG) method of building civilian pay rates uses MDEP, and BA (BA for RDTE). The rate level structure is listed here:

    level 0: OA, CTYPE, APPN,   SAG* or BA*, MDEP*
    level 1: OA, CTYPE, APPN,   SAG or BA
    level 2: OA, CTYPE, APPN
    level 3:   CTYPE, APPN
    level 4:   CTYPE
*Only OMA, OMAR, and OMNG rates receive a SAG all others receive "***".
*Only RDTE rates receive a BA all others get "**".

MDEP rates: The Civilian Pay Working Group publishes MDEP rates for CTYPEs 101/151, 102 and 121/150 and 131, 132 and 424/425 only. The group also publishes MDEP level rates where rates deviate significantly from the SAG level rates.

CTYPEs 150 and 151: The Civilian Pay Working Group will cost CTYPES 150 and 151 at the prevailing rates for CTYPES 121 and 101 respectively, in the appropriate key match. The Civilian Pay Working Group will publish true CTYPE 150 and 151 rates once there is execution data.

CTYPES 131 and 132 in the execution data are not always being correctly separated. The CPWG determined the execution data for 131 and 132 should be combined and one rate should be generated that is used for both.

Small population rule: The Civilian Pay Working Group rolls up rates made with fewer than 10 FTEs to a rate with a larger population. The Civilian Pay Working Group made the decision to quit publishing small population rates.

Budget payment categories and abbreviations
    Basic Compensation...........................(BCOMP)
    Basic Benefits ....(BBENE)
    Other Compensation ....(OCOMP)
    Holiday Pay......................................(HOPAY)
    Overtime...(OTIME)
    Cash Award.......................................(CASHA)
    Former Employee Compensation.......(FECMP)
    Severance Pay ....(SVPAY)

Please look at the Civilian Pay Rate FAQ if you have questions about the rates before contacting the CPWG.

3. Changes to civilian rate process

The CPWG has created a new document and template based on command feedback to improve the Army civilian execution data and rate review process for commands using GFEBS data not requiring special data pulls from the CFEMS II, LMP, SOMARDS, STANFINS, or Foreign National data. The new document is called "Army Civilian Pay Rate Review Methodology" and should be referred to first.

If your analysis requires guidance not covered in "Army Civilian Pay Rate Review Methodology," you can still use the rate calculation spreadsheet it contains and then follow the guidance in this document, "How to Guidelines for Civilian Pay Rate Review." To access the calculation template and download the spreadsheet, please use the following URL that requires cPROBE access: Army Civilian Pay Rates Guidance and Template

Another method to download The Army Civilian Pay Rate Review Template:
    1.) Log in to cPROBE https://cprobe.army.mil/enterprise-portal/group/ppbbos
    2.) Clicking on Document Library in the upper right above the Status area.
    3.) Scroll down and click on the folder labeled 'G-1'.
    4.) Click on the folder labeled 'Army Civilian Pay Rates Guidance and Template'. Download the pdf instructions and excel template

Note: Please understand that Pay Adjustment Guidance may change throughout the year. These documents reflect the guidance that is current at the time the POM rate drill starts.

4. How to pull the data

a. Where to find the civilian execution data

Most data should be in the GFEBS or Legacy systems such as STANFINS (Standard Army Finance Information System), SOMARDS (Standard Operation and Maintenance Army Research and Development System), CEFMS II (Corps of Engineers Financial Management System). The legacy data can be obtained from DFAS (The Defense Finance Accounting Service or ODS (Operational Data Store) or the respective systems directly. If your data is not in any of these systems, please pull it from your system and then follow the guidance in the sections below.

b. What fields should be included in the data pull

Determine if your data is in GFEBS or (Legacy Accounting) systems and what data fields to include in the data pull:

i. *Legacy format when obtaining data from DFAS*

Include fields for DEPT, OA, SRC_FUND, ROC, PE8 (also called APE), EOR, APPN, AmtDet, and Data_CD. Select Data_CD BJ for the cumulative obligations data and Data_CD 38 for the man months.

ii. *GFEBS format*

GFEBS is migrating from using BEx to BOBJ for pulling GFEBS data reports beginning 1 July 2023. This changes how data will have to be pulled from GFEBS. Please see the Army Civilian Pay Rate Review Methodology document referred to earlier for an example of how to pull GFEBS data using BOBJ.

For FY23, please continue to use the Detail Labor Management Report under the Payroll Audit Reporter role to obtain the pay plan field.

Pull Fiscal Year 2023 GFEBS execution data using the following filters:

Cost Center:
- Select All (or otherwise applicable)

Fiscal Period:
- Select All

Fiscal Years:
- Enter range: 2023 - 2024

Source System [all that apply]:
- DCPS (Defense Civilian Pay System) for US data
- FFPO (Foreign Forces Payroll Office)
- ILNPS (Italian Local National Pay System)
- MLN (Manual Pay Local Nationals Netherlands/Belgium)
- ECCFI (Korean Foreign Nationals) for Foreign National data

Fund:
- Select applicable funds ending in 23
- Include both Direct and Reimbursable fund sources indicated by the fund group designator, typically found in the 7th character of the fund code. Example: D = Direct; A = Reimbursable Automatic.

Pay Period Ending Date:
- Only include Pay Period End Dates with compensable days in FY 2023.
- Enter range: 10/08/2022 – 10/07/2023

Please include Source System, Fund, Pay Period Ending Date, Funds Center – Key (Not Compounded), UIC – key, Functional Area, Program Element, MDEP, Cost Element, GRC/Type Hour Code – Key, Civilian Type (HR) – Key, Pay Plan (HR) – Key (Not Compounded), Amount Paid (Detail), Paid Hours (Detail)

CAUTION! The Detailed Labor Management Report contains Privacy Information. Please remove first name, last name middle name and personnel number from the reports and export them to excel if you send them to HQDA for review.

Derive SAG from Functional Area.

If needed, use the GFEBS_CivPay_CostElement_PaymentCat_Xwalk.pdf as a reference to help determine which Cost Elements are in each Payment Category.

Special guidance Local National Data
1. Korean National CTYPES 105 and 204:
    a. Pull GFEBS component of Korean National execution data from The GFEBS labor reporter with Source System filtered ECCFI.
    b. Filter on document types Z6 and Z7 to ensure only Korean national payroll data.
    c. Do not include document type LC. LC is the Korean government's payroll reimbursements. **NOTE: Because those payments are not necessarily distributed appropriately by commitment item, incorporating those records could lead to inaccurate commitment item-level details of the payroll figures.**
    d. Adjust the Amount Paid (Summary)" values by multiplying them by 30% to account for those Korean government contributions, which cover roughly 70% of employee salaries. **Because of this cost sharing arrangement, the cost to the**

US government per-KN FTE is just ~30% of the payroll figures that post for them.

    e. Some Commands may pay more or less than 30%. If your command is in that situation, please let the Civilian Pay Working Group know.

    f. Non GFEBS Korean Local National data may also need to be adjusted by 30%. Please check the data source you are working with for this issue.

If you are trying to pull your foreign nationals with your other personnel, please note that the pay period end dates differ for DCPS and foreign national data. As a result, your foreign national data may not pull if pulling by DCPS pay period end dates. Also, ECCFI uses different key figures than you may regularly pull. Be sure you use Amount Paid (Summary) and Paid Hours (Summary) when pulling ECCFI data.

Special Guidance for LQA and for Uniform Allowance:

Issues with Overseas Allowance: Some commands have reported overseas allowance (12B0) was not being included in the payroll reports because (some) overseas allowance is now coming in through vouchers and has to be pulled using the GFEBs Status of Funds report. Starting with the POM26 pay rate build, the baseline for 12B0 expenses will be the pay files DCPS, KNPS, and ILNPS. The pay files account for ~85% of all 12B0 execution cited in GFEBS. The remaining 15% of 12B0 execution must be retrieved from the GFEBS Status of Funds report, filtering on Commitment Item code 12B0 and on Vendor codes PCSLQA, PCSSALADV, and IATS. Assign the execution data retrieved from the SoF report to specific CTYPEs based on a pro-rata distribution at the key-5 level (total 12B0 dollars * [Basic Pay of specific CTYPE / total Basic Pay of all CTYPEs])

Uniform Allowance: Uniform Allowance (12D0) also comes in through the Detailed Labor Management Report and through vouchers. All commands should pull uniform allowance using the GFEBs Status of Funds report.

        iii.   *USACE Format (For USACE only)*

Pulling USACE Data for Army Civilian Pay Rates:

United States Army Corp of Engineers (USACE) execution data for building the Army civilian pay rates is pulled from the USACE Corps of Engineers Financial Management System (*CEFMS II*). CEFMS II was designed to manage direct and reimbursable funds in a project-based format. The execution data format needs to have the following fields and must not include any overhead dollars in order to be combined with the financial data in the other Army systems.

FIELD	DEFINITION	CEFMS II TERM, DEFINITION, SPECIAL CRITERIA, DATA FILTERS, & CROSSWALKS
ACCT PERIOD	Accounting Period	ACCT PERIOD: Month and Year when the transaction was posted.
TC	Treasury Code	APPROP SYMBOL: 4-digit Appropriation or Basic Symbol
APPN	Appropriation Name	Short Name for Treasury/Appropriation/Basic Symbol used by Civilian Pay Working Group
FUND YEAR	Year of Funding	APPROP FISCAL YEAR: Filtered for Current FY and "X" Year
PROGRAM YEAR	Year of Program	PROGRAM YEAR: Filtered for Current FY and "X" Year
OCO	Overseas Contingency Flag	BASE OCO INDICATOR: BASE and OCO values are crosswalked to values "0" and "1"
OA	Operating Agency	Not in CEFMS II. ALL USACE = OA 08
ROC	Resource Organization Code	Not in CEFMS II. ALL USACE = ROC 081
APE	Army Program Element	AMSCO CODE: 11-digit Army Management Structure Code
MDEP	Management Decision Package	MDEP CODE
UIC	Unit Identification Code	UIC: The UIC for the Division, Center, or Lab managing the labor funding.
SRC Fund	Source of Funds	FUND TYPE CODE: How labor was funded. "A" values are crosswalked to value "R"
EOR	Element of Resource	PAY EOR: EORs listed in DFAS 37-100.
CTYPE	Civilian Type	CIV TYPE CODE: Value on employee's record is reconciled to CTYPE value linked to PAY EOR.
TEMP POSITION CODE	Temporary Position code	TEMP POSITION CODE: Validated Work Schedule is crosswalked to "Y" for only 14/15** EORs
WORK SCHEDULE	Work Schedule Code	WORK SCHED CODE: F = 11/12**, T = 14/15**, P = 16/17**, O = All Others
GRC TYPE HOUR CODE	Work Type	HRS TYPE: How C*, H*, O*, R*, S* hours worked were coded to timecard.
PPE	Pay Period End Date	PAY PRD END DATE: Captures pay period when hours were worked.
HOURS WORKED	Hours Worked	HRS: Work hours performed during Pay Period. Excludes hours for holidays paid or leave taken.
BASIC PAY	Basic Pay	BASIC PAY: Base pay associated with hours worked.
GOVT CONT	Government Pay Contribution	GOVT CONTRIBUTION AMT: Rate applied to Base Pay that covers all benefits.
LEAVE	Leave Pay	ANNUAL LEAVE AMT: Rate applied to Base Pay that covers the cost of annual leave (LA) hours paid from the Revolving Fund.
OTHER LEAVE	Other leave pay	RECOVERY AMT: Rate applied to Base Pay that covers the costs of holidays (LH) and sick leave (LS) hours paid from the Revolving Fund.
FOA	Field Operating Agency	FOA CODE: USACE HQ, Division, Center, or Lab managing labor dollars
PAY PLAN	Payment Plan	PAY PLAN: Value on employee's record is reconciled to the value linked to PAY EOR and Civilian Type.
COST TYPE	Cost Type	COST TYPE: EXP - Operating Costs, CIP - Construction in Progress, and WIP - Work In Progress

Example:

ACCT PERIOD	TC	APPN	FUND YEAR	PROGRAM YEAR	OCO	OA	ROC	APE	MDEP	UIC	SRC FUND	EOR	CTYPE	TEMP POS CODE	WOPK SCHED	HOURS TYPE	PPE	HOURS WORKED	BASIC PAY	GOVT CONT	LEAVE	OTHER LEAVE	FOA	PAY PLAN	COST TYPE
201908	2020	OMA	2019	2019	0	08	081	13103950000	VTER	W4EGAA	D	11BB	101	N	F	CB	08/17/19	-	44.87	-	8.52	0.45	S0	GS	EXP
201908	2020	OMA	2019	2019	0	08	081	13103950000	VTER	W4EGAA	D	12KB	101	N	F	CB	08/17/19	-	-	0.19	-	-	S0	GS	EXP
201908	2020	OMA	2019	2019	0	08	081	13103950000	VTER	W4EGAA	D	12LB	101	N	F	CB	08/17/19	-	-	6.60	-	-	S0	GS	EXP
201908	2020	OMA	2019	2019	0	08	081	13103950000	VTER	W4EGAA	D	12NB	101	N	F	CB	08/17/19	-	-	4.19	-	-	S0	GS	EXP
201908	2020	OMA	2019	2019	0	08	081	13103950000	VTER	W4EGAA	D	12QB	101	N	F	CB	08/17/19	-	-	2.45	-	-	S0	GS	EXP
201908	2020	OMA	2019	2019	0	08	081	13103950000	VTER	W4EGAA	D	12XB	101	N	F	CB	08/17/19	-	-	1.33	-	-	S0	GS	EXP
201908	2020	OMA	2019	2019	0	08	081	13103950000	VTER	W4EGAA	D	12YB	101	N	F	CB	08/17/19	-	-	0.51	-	-	S0	GS	EXP

Leave Hour Calculation:

CEFMS II records the base pay dollars attributable to personnel leave, but does not report the corresponding labor hours associated with those dollars. This has led to perennial underreporting of USACE's labor hours relative to total basic compensation, resulting in the over-inflation of USACE's civilian pay rates, inaccurate calculation of benefit percentages, and underreporting of civilian full-time equivalent execution.

To address this issue, the CWPG utilizes a basic pay Labor Factor to estimate the hours attributable to leave dollars. The factor is calculated by dividing total Basic Pay (EORs 11B1 and 11B3 only) by Hours Worked (11B1/11B3). The resulting factor is then divided into Leave dollars to calculate a notional value for hours associated with leave, or Leave Hours. Leave Hours and Hours Worked are then summed to derive Total Hours, which is further divided by the total compensable hours in the fiscal year to derive FTE.

Example Leave Hour Calculation for 1 record:

BASIC PAY = $203,680.0
TOTAL LEAVE (PAY) = LEAVE + OTHER LEAVE = $44,800.00
HOURS WORKED = 4,500.00
LABOR FACTOR* = BASIC PAY/HOURS WORKED = 203,680.0/4500 = 45.26
LEAVE HOURS* = TOTAL LEAVE/LABOR FACTOR = 44,800.0/45.26 = 989.8
TOTAL HOURS* = HOURS WORKED + LEAVE HOURS = 4,500.0 + 989.8 = 5,489.8
COMPENSABLE HOURS = 2,088**
FTE = TOTAL HOURS/COMPENSABLE HOURS = 5,489.8/2,088 = 2.7

* Represents a calculated value based on data derived from CFEMS II
** Value depends on the # of compensable days in the fiscal year. Consult OMB Circular A-11.

Repeat this calculation for each individual record in the execution table.

EOR is used to set the payment category when the records are summed at the rate key level to create the rate execution data used for the rate calculation.

EORS 11E/14E/16E should be split 50/50 between Basic Compensation and Other Compensation for pay and all hours for these should be counted as Basic Compensation hours.

After data is pulled and the calculations and transformations have been completed, please use the data to calculate the Army Civilian Pay rates. To calculate the rates, you can use the Army Civilian Pay Rate Review Methodology document and template, starting after the data pull instructions, or follow the directions in this document.

c. Data to exclude from rate calculations

The table below has exclusions for data pulled from the GFEBS data.

Table 1 – Civilian Pay – Payment Category – Rate Rule Index

Payment Category	Cost Element	Cost Element: Text	Data rate pre-processing rule
BCOMP	6100.11B1	O/E-Civ BasePay F/T	Retain
	6100.11B3	O/E-CivBasePayNonPrm	Retain
	6100.11L0	O/E-Civ Otr Prem Pay	Treat as BCOMP for CTYPE 105 only
	6100.11N0	O/E-Title38MedPrmPay	Retain
	6100.11P0	O/ECivStafDifPyFTPrm	Retain
	6100.12S1	O/ECivKoreanHrvstPay	Retain
	6100.28B0	O/E-Frgn Natl Bs Pay	Retain
	6100.28T0	O/E-FrgnNatlOtrPy	Retain
OCOMP	6100.11C1	O/E-Civ Trm Lv Perm	Retain
	6100.11C3	O/E-CivTrmLv O/TPerm	Retain
	6100.11F0	O/E-Civ Sunday Pay	Retain
	6100.11G0	O/E-Civ NightDiffPay	Retain
	6100.11H0	O/E-Civ HzrdsDutyPay	Retain (except for SES)
	6100.11J0	O/E-CivOvrSeaDiffPay	Retain (except for SES)
	6100.11L0	O/E-Civ Otr Prem Pay	Retain (except for SES and CTYPE 105)
	6100.11Q0	O/E-Civ SuperSpclPay	Retain
	6100.11R0	O/E-CivRmtWkstAlwPy	Retain
	6100.11T0	O/E-CivPhysCompPy	Retain (except for SES)
	6100.11U0	O/E-Civ Frgn Lang Py	Retain
BBENE	6100.12A1	O/E-Civ PCSTmpQrtSub	Retain
	6100.12A2	O/E-CivPCSRealestate	Exclude
	6100.12A3	O/E-CivPCSOtrBnfit	Exclude
	6100.12A4	O/ECivPCSRelocTxAlow	Retain
	6100.12A5	O/ECivPCSRelocSvcComp	Exclude
	6100.12A6	O/E-Civ PCS Relo Bns	Exclude
	6100.12B0	O/E-Civ OvrSea Allow	Retain
	6100.12C0	O/ECivNonFrgnCOLAlow	Retain
	6100.12D0	O/E-Civ Unifrm Allow	Retain
	6100.12E0	O/E Civ Rtn Allow	Exclude
	6100.12F0	O/E-Civ RecruitBonus	Exclude
	6100.12JC	O/E-CivMassTrnstSubs	Exclude
	6100.12S2	O/ECivOtrBnftNotClas	Retain
	6100.12Y0	O/ECivEmpShrFERS-TSP	Retain
	6400.12K0	B/E-Civ Life FEGLI	Retain
	6400.12L0	B/E-Civ Ret CSRS	Retain

Payment Category	Cost Element	Cost Element: Text	Data rate pre-processing rule
	6400.12M0	B/E-Civ Ret TSP	Retain
	6400.12N0	B/E-Civ Health FEHB	Retain
	6400.12Q0	B/E-Civ SocSec	Retain
	6400.12R0	B/E-Civ FECA	Exclude except for CTYPE 105
	6400.12V0	O/ECvSepAlowCFDHCFIH	Exclude except for CTYPE 105
	6400.12X0	B/E-Civ Ret FERS	Retain
CASHA	6100.11K0	O/E-Civ Csh Awrd Pay	Retain for BEPER Factor
	6100.11S0	O/E-CivPerfCshAwrdPy	Retain for BEPER Factor
FECMP	6400.13P0	B/E-Civ Health	Exclude
	6400.13S0	O/E-CivBntNotOtrClas	Exclude
	6400.13T0	B/E-Civ UnEmp Comp	Exclude
	6400.13Z0	B/E-Civ VSIP VERA	Exclude
HOPAY	6100.11E0	O/E-Civ Holiday Pay	Retain
OTIME	6100.11D0	O/E-Civ Ovrtm Pay	Retain for BEPER Factor
	6100.28D0	O/E-FrgnNatlOvrtmPy	Retain for BEPER Factor
SVPAY	6100.28V0	O/E-FrgnNtlSepAllow	Exclude except for CTYPE 105
	6400.13U0	O/E-Civ Sev Pay Bnft	Exclude

Data Exclusions for EOR systems:

Retain for Basic Benefit Percent Factor tax calculation but exclude for rate calculation:
- Overtime
    - CostElement 6100.11D0, 6100.28D0
    - EORs with the first three characters in '11D', '14D', '16D', '28D'
- Incentive/other Cash Awards 6100.11K0 ('11K', '14K', '16K')
- Performance Cash Awards 6100.11S0 ('11S', '14S', '16S')

Exclude the following for rates computation:
- Military data (formerly in EORs ('1198', '1199', '1210', '1220', '1250')) (Most commands will not have any of these to delete.)
- Overtime   (Note: except for TC 4930)
    - CostElement 6100.11D0, 6100.28D0
    - EORs with the first three characters in '11D', '14D', '16D', '28D'
- CTYPE 305 (EORs ending with 'W') (Most Commands won't have this CTYPE.)
- Separation Allowance
    - CostElement 6400.12R0, 6400.12V0, CTYPE not 105
    - CostElement 6100.28V0, CTYPE not 204 (or 105 if 204 is moved to 105)
    - EOR ('12V', '15V', '17V', '28V','12R') (except for '12VR', '15VR', '28V1', '12RR')
- Civilian PCS costs:
    - CostElement 6100.12A2, 6100.12A3, 6100.12A5

- EOR ('123') ('124') ('127') (EORs '153', '154', '157')
  - Relocation/Retention/Recruitment Incentive/Bonuses
    - CostElement 6100.12A6, 6100.12E0, 6100.12F0
    - EOR ('128') ('12E', '15E', '17E') ('12F', '15F', '17F')
- All Object Class 13
    - Cost Element 6400.13% o ('13*')
- Incentive/other Cash Awards 6100.11K0 ('11K', '14K', '16K')
- Performance Cash Awards 6100.11S0 ('11S', '14S', '16S')
- All Special MDEP data (VINJ, VX01, VX03, VMTS, VUPC). Currently the EORs for Special MDEPS are:

EOR	Description	MDEP
12JB	Mass Transit Subsidy	VMTS
12RB	Civ Fed Employees Compensation Act	VINJ
13HB	VSIP TAX -15% Remittance to CSRDF	VX03
13TB	Civ Unemployment Compensation	VUPC
13Z*	Civ Separation Incentive - VERA VSIP	VX01
15JB	Mass Transit Subsidy	VMTS
17JB	Mass Transit Subsidy	VMTS

- For SESs also exclude Premium Pays. Currently the EORs for Premium Pays are:
    - CostElement 6100.11H0, 6100.11J0, 6100.11L0, 6100.11T0, CTYPE = 121
    - 11HF Hazardous Duty/Environmental Pay
    - 11JF Post Differential
    - 11LF Other Premium
    - 11RF Remote Work Site
    - 11TF Physician's Comparability
- Non-enduring Funding – SAGs 135, 137
- Overseas Operations Costs (OOCs) Funding – MDEPs VEDI, VESS, VOFS, VEFS, VIRQ, VEIR
- Execution-only MDEPs: VEXE

GFEBS Paid Hour exclusion: When pulling data from GFEBS for hours worked only include values where:
1) Cost Element = 6100.11B1 (Civilian Base Pay); 6100.11B3 (Civilian Base Pay Temp/Term); or 6100.28B0 (Foreign National Base Pay); and

2) GRC/Type Hour Code begins with "C-, H-, L-, R-, S-, T-" for U.S. Hires, or is otherwise null (# or not assigned or other) for Foreign Nationals.

Exclude all other Cost Elements and Type Hour Codes
Note: Only exclude hours -- do not exclude dollars based on the hour code.

d. How to pull a subset of the data for rates

In order to do an analysis of the execution data and to check if a stakeholder's rates are within an acceptable range an analyst has to select the correct subset of data to review. Civilian pay rates use OA, CTYPE, APPN, SAG (Sub Activity Group), MDEP level of detail.

e. How to determine CTYPE

Execution data may not contain CTYPE in the data fields.
If you are using GFEBS, follow the guidance below, using CTYPE and checking Pay Plan. If the CTYPE and Pay Plan do not agree use the CTYPE determined by the Pay Plan.
In DFAS, derive CTYPE from EOR. Find EOR in the DEF_EOR table in the Probe database.
Here is a quick reference:

101 - Graded (GS) Employees and other White Collar Pay Plans – U.S. Citizens (EOR ending with B or Z)
102 - Federal Wage Grade System – U.S. Citizens (EOR ending with C)
105 - Koreans (Direct Hire) (EOR ending with R)
109 – Italian Foreign Nationals (Data from ILNPS (Italian Local National Pay System))
110 - Other Direct Hire Foreign Nationals (EOR ending with T)
121 - Senior Executive Service & Civilian Executive Schedule (EOR ending with F)
124 - Graded Reserve Component Technicians (EOR ending with J)
125 - Federal Wage Sys – Reserve Component Technicians (EOR ending with K)
130 - HQDA Interns (EOR ending with 7)
131 - Graded (non-GS) Employees – U.S. Citizens
132 - Graded (non-GS) AcqWF Employees – U.S. Hires
150 - Acquisition Senior Executive Service and Civilian Executive Schedule
151 - Acquisition Graded (GS) Employees – U.S. Citizens
202 - German Nationals (EOR ending with 2)
204 - Korean Service Corps (EOR ending with 1)
205 - **No rates** for Japanese Master Labor Contract (MLC) (EOR ending with 4)
206 - Other Indirect Hire Foreign National (EOR ending with 5)
207 – Benelux Indirect Hire Foreign National (Data from MLN (Manual Pay Local Nationals Netherlands/Belgium))
424 - Graded (GS) Employees – Converted DS MILTECHs
425 - Federal Wage Grade System – Converted DS MILTECHs

MDEP rates: The Civilian Pay Working Group publishes MDEP rates for CTYPEs 101/151, 102 and 121/150 and 131, 132 only. The group also publishes MDEP level rates where rates deviate significantly from the SAG level rates.

CTYPEs 150 and 151: The Civilian Pay Working Group will cost CTYPES 150 and 151 at the prevailing rates for CTYPES 121 and 101 respectively, in the appropriate key match. The Civilian Pay Working Group will publish true CTYPE 150 and 151 rates once there is execution data.

CTYPES 131, 132: In compliance with OUSDC requirement to separately identify US Hires in special pay schedules separately from general schedule, executive schedule, and wage earners, two CTYPES were established effective FY18. Execution data will be stratified into the appropriate CTYPE based on pay plan reported:

- Executive Schedule
  inclusive EX, ES, EI, IE will be codified as CTYPE 150 if Acquisition Work Force, or CTYPE 121 if otherwise.
- General Schedule and similar
  inclusive GS, GM, GG, and GL will be codified as CTYPE 130 if DA Interns, CTYPE 124 is Military Technician, CTYPE 151 if Acquisition Work Force, or CTYPE 101 if not part of any of these.
- Special Pay Schedules
  inclusive of AD, CA, DB, DE, DJ, DK, IP, NH, NJ, NK, SL, ST, et al., will be codified as CTYPE 132 if Acquisition Work Force, or CTYPE 131 otherwise.

==CTYPES 131 and 132 in the execution data are not always being correctly separated. The CPWG determined the execution data for 131 and 132 should be combined and one rate should be generated that is used for both.==

The CTYPE field in GFEBS is not always correct. Reviewers need to add a Scrubbed CTYPE field to the dataset that is determined by the Pay Plan (HR) field from GFEBS and Table 4 below.

Note: This only applies to U.S. Hires. Foreign National CTYPEs are derived from their respective pay file source system.

Table 2 – Pay File/Pay Plan Codes and Valid CTYPE combinations

Pay File Source	Pay Plan (begins with)	Description	Valid CTYPEs
DCPS	G%	General Schedule	101, 151, 124, 424, 130 (DA interns)
DCPS	W%, X%	Wage Grade	102, 125, 425
DCPS	ES, EX, IE	Executive Schedule	121, 150
DCPS	AD, IG, CA, D%, ED, EF, EH, IP, N%, S%, TP, EE	Special Schedule	131, 132
FFPO	null	German Nationals	202
ILNPS	null	Italian Nationals	109
MLN	null	BENELUX	207
KNPS	null	Korean Nationals	105

5. How to calculate approximate rates

a. How to annualize the data

The Civilian Pay Working Group makes the rates using twelve months of data. If doing a review that does not use twelve months of data, adjust execution data to approximate 12 months of data. For example, if performing a mid-year review using March data then multiply both dollars and man months by 12/6 to get an annualized rate that will better compare to published rates.

b. How to convert to FTE

If working with combined data or data in the DFAS format, you will need to convert man month data to whole work year full time equivalent (FTE) data for each record. Divide the man month data by 12 for each record.

If working with GFEBS data, then use the number of hours per FTE
- Use 2,080 hours per FTE to convert hours to FTE for all CTYPES except 202, 109, 207
- Use 2,004 hours per FTE to convert hours to FTE for CTYPE 202.
- Use 2,076 hours per FTE to convert hours to FTE for CTYPE 109.
- Use 1,992 hours per FTE to convert hours to FTE for CTYPE 207.

Note: 2,080 hours is for FY 2023 data. This methodology comes from OMB A-11 Section 85.

c. SES rates

The SES populations are too small to calculate reliable rates at the MACOM level, so the Civilian Pay Working Group calculates them at the Army wide level.

d. Accounting for awards and other special benefit guidance

In the EOR exclusion section (4.b) Incentive/other Cash Awards ('11K', '14K', '16K') and Performance Cash Awards ('11S', '14S', '16S') were taken out. For CTYPES 101/151, 102, 105, 110, 124, and 125 and 131, 132 add 2.5% of the total for base pay '11B', '14B', and '16B' as the amount for awards. For CTYPE 121 at 7.5% of total base pay '11B'. (Base pay as used here includes locality pay.)

For U.S. Hires only, the CPWG includes an additional factor for policy-driven benefits increases. Add the combined factors below to the BEPER factor.
1) Add 0.0725 multiplied by the Cash Awards Factor of 0.0250; or, 0.0018. This reflects the FICA payroll tax levied on Cash Awards derived from the corporate rate factor.

2) Add in mandatory increases for agency contributions to employee retirement funds for U.S. Hires. No additional adjustment is included in the guidance POM26.

e. How to account for special situation data

If there is a special situation that reduces Army costs, such as a burden sharing arrangement, review the execution data to capture only the net Army cost. If the execution data does not reflect the true costs to the Army, then adjust the dollars according to the current burden sharing arrangement. Only use an official agreement to determine the adjustment.

f. How to calculate an approximate rate in the year of execution

Once you have the data, there is a simple way to check the rates. Take the cumulative dollars for the different types of employees and divide them by the work years for that type of employee. This will yield a total work year cost or a fully burdened rate with all budget benefits included in the rate.

g. How to age the rate to compare against the generated rate

Use the Pay Adjustment table found on the Civilian Pay rates website to find the foreign currency percent change (FC), pay raise percent (PR), and pay raise fiscal month PM for the year you are calculating.

To find the correct information in the table use the CTYPE associated with the rate to determine which CTYPE Group to use. Pay adjust type F is for foreign currency and P is for Pay raise.

GS, GS AQ   =CTYPE 101, 131, 132,151. PR, no foreign currency FC
Other US   =CTYPE 121, 124, 130, 150 PR, no FC
Wage Board   =CTYPE 102, 125................ PR, no FC
Europe (Italian) =CTYPE 109
Europe (German) =CTYPE 202
Europe (BENELUX) = CTYPE 207
Japan   =CTYPE 205
Korean   =CTYPE 105, 204
Other   =CTYPE 110, 206................ PR, no FC

Budget payment categories and abbreviations
    Basic Compensation...........................(BCOMP)
    Basic Benefits ....(BBENE)
    Other Compensation ....(OCOMP)
    Holiday Pay.......................................(HOPAY)
    Overtime...(OTIME)
    Cash Award.......................................(CASHA)

Former Employee Compensation.......(FECMP)
    Severance Pay ....(SVPAY)

If needed, use the GFEBS_CivPay_CostElement_PaymentCat_Xwalk.pdf as a reference to help determine which Cost Elements are in each Payment Category. Table 5 above, Civilian Pay – Payment Category – Rate Rule Index, can also be used to determine Payment Category for most Cost Elements.

Basic Benefits % Calculation:

Basic Benefits execution for U.S. Hires captures FICA payroll taxes levied on Cash or Performance Awards and Overtime payments. As there is no way to separate these costs within the execution data, the CPWG normalizes for them during pre-processing. This is done by multiplying the sum of CASHA and OTIME by a factor of 0.0725, subtracting the resulting product from the Basic Benefits total, and then dividing the remainder by Basic Compensation.

This guidance applies only to U.S. Hires, as Foreign Nationals are exempt from the FICA payroll tax. When calculating Foreign National BEPER, simply divide BBENE by BCOMP

Calculate starting rate values:

Data definitions:
AYSAL = Average Yearly Salary = BCOMP/FTE
BCOMP = Basic Compensation
BEPER = Basic Benefit Percent = (BBENE – ((CASHA + OTIME)*0.0725))/BCOMP
                                 = BBENE/BCOMP (for LN)
OTPER = Overtime Percent   = OTIME/BCOMP
OCPER = Other Compensation Percent   = OCOMP/BCOMP
HOPER = Holiday Pay Percent   = HOPAY/BCOMP
CAPER = Cash Awards Percent   = CASHA/BCOMP
FEPER = Former Employee Compensation %   = FECMP/BCOMP
SVPER = Severance Pay Percent   = SVPAY/BCOMP
TAX   = Cash Award tax (1% Medicare/6.25% OASDI) = 0.0725*CAPER

Total Work Year Cost =
  AYSAL*(1+ (BEPER + Special BEPER guidance) + OCPER + OTPER + HOPER + FEPER +
                SVPER + replaced CashAwardsPercentage + TAX)

Note: For calculating FTE for FY 2023 use 2080 hours per FTE to convert hours to FTE all CTYPES except 202, 109, 207

Calculate Total WY cost for base year:
Total Work Year Cost =
  AYSAL*(1+ (BEPER + Special BEPER guidance) + OCPER + OTPER + HOPER + FEPER +
                SVPER + replaced CashAwardsPercentage +TAX)

Calculate the out-year AYSAL:

For year of execution:
1) Find the foreign currency adjustment, pay raise, and pay raise month in the table for the CTYPE and for the year calculating.
2) AYSAL = BCOMP/FTE
3) Annualization Fraction (AF) = (PR fiscal month-1)/12 (The pay raise occurs the first day of the month so a Jan 1 pay raise, PR fiscal month 4, is in effect for months 4-12 or 9 months. Making the annualization fraction 3/12)
4) Dollars per FTE after payraise (DpFafterPR) = ((AYSAL)/AF + (1 + PR)*(1-AF)))*(1+PR)

For year of execution + 1:
1) Find the foreign currency adjustment, pay raise, and pay raise month in the table above for the CTYPE and for the year you are calculating
2) Dollars per FTE before pay raise (DpFbeforePR) = Dollars per FTE after pay raise from previous year (rate calculated in 4).
3) Dollars per FTE after foreign currency (DpFafterFC) = DpFbeforePR*(1+FC)
   Note: if there is no foreign currency change then DpFbeforePR = DpFafterFC
4) Dollars per FTE after pay raise = DpFafterFC*(1 + PR)
5) AYSAL = AF*DpFafterFC + DpafterPR*(1-AF)
6) Total WY Cost Execution Year+1 = AYSAL*(1 + (BEPER + "Special BEPER guidance Execution Year + 1") + OCPER + OTPER + HOPER + FEPER + SVPER + "replaced CashAwardsPercentage Execution Year + 1" + TAX)

For year of execution +2:
1) Find the Foreign currency adjustment, locality adjustment (Supplemental adjustment), pay raise, and pay raise month in the table above for the CTYPE and for the year you are calculating
2) Dollars per FTE before pay raise (DpFbeforePR) = Dollars per FTE after pay raise from previous year
3) Dollars per FTE after foreign currency (DpFafterFC) = DpFbeforePR*(1+FC)
   Note: if there is no foreign currency change then DpFbeforePR = DpFafterFC
4) Dollars per FTE after pay raise = DpFafterFC*(1 + PR)
5) AYSAL = AF*DpFafterFC + DpafterPR*(1-AF)
6) Total WY Cost Execution Year+2 = AYSAL*(1+ (BEPER + "Special BEPER guidance Execution Year+2") + OCPER + OTPER + HOPER + FEPER + SVPER + "replaced CashAwardsPercentage Execution Year + 2" + TAX)

Example rate approximation FY23 DLMR, CTYPE 101, OMA, OA 6A, SAG 131, MDEP QPSM)

This is for illustrative purposes only. For actual calculations, please use the Cost of Living Factors published in the current pay adjust table on the rates website.

Data definitions:

AYSAL	=	Average Yearly Salary	=	BCOMP/FTE
BCOMP	=	Basic Compensation		
BEPER	=	Basic Benefit Percent	=	(BBENE – ((CASHA + OTIME)*0.0725))/BCOMP
			=	BBENE/BCOMP (for LN)
OTPER	=	Overtime Percent	=	OTIME/BCOMP
OCPER	=	Other Compensation Percent	=	OCOMP/BCOMP
HOPER	=	Holiday Pay Percent	=	HOPAY/BCOMP
CAPER	=	Cash Awards Percent	=	CASHA/BCOMP
FEPER	=	Former Employee Compensation Percent	=	FECMP/BCOMP
SVPER	=	Severance Pay Percent	=	SVPAY/BCOMP
TAX	=	Cash Award tax (1% Medicare/6.25% OASDI)	=	0.0725*CAPER

Total Work Year Cost =
AYSAL*(1+ BEPER + OCPER + OTPER + HOPER + FEPER + SVPER + CAPER + TAX)

Basic Compensation input	= $118,090,522.38
Overtime	= $20,163,733.22
OCOMP input (after deletions)	= $7,137,689.08
OCOMP Benefit Percents (OCPER)	= $7,137,689.08 / $118,090,522.38 = 0.06044
BBENE	= $50,512,417.94
BBENE input (after deletions)	= $48,838,103.98
BBENE Benefit Percent (BEPER)	= $48,838,103.98 / $118,090,522.38 = 0.41356
FECMP input (after deletions)	= 0
FECPM Benefit Percent (FEPER)	= 0
HOPAY input (after deletions)	=$3,378,686.64
HOPAY Benefit Percent (HOPER)	= $3,378,686.64 / $118,090,522.38 = 0.0286110
SVPAY input (after deletions)	= 0
SVPAY Benefit Percent (SVPER)	= 0
CASHA	= $2,930,252.43
Full Time Equivalent input	= 2,194.8588
Benefit Percents no Cash awards	= 0.502618 = 0.41356 + 0.06044 + 0.028611

Calculated data FY 2023:

AYSAL = BCOMP/FTE = $118,090,522.38/2,194.8588= $53,803.24
CAPER = 0.025
TAX   = 0.0725*CAPER   = 0.0725*0.025= 0.0018125
BEPER with 2023 increase   = 0.502618+0 = 0.502618
Total Work Year Cost =
     AYSAL*(1+BEPER+OCPER+OTPER+HOPER+FEPER+SVPER+CAPER+TAX)
$53,803.24*(1 + 0.41356 + 0.06044 + 0 + 0.028611 + 0+0+0.025+0.0018125) =
$53,803.24*(1.529431) = $82,288.35

Pay adjust data:

FY	Annualization Fraction before PR	Annualization Fraction after PR	Locality Adjustment (formerly Supplemental Adjustment)	Pay Raise
2023	.25	.75	0	0.046
2024	.25	.75	0	0.052
2025	.25	.75	0	0.020
2026	.25	.75	0	0.021

For year of execution (2023):
1) Find the Foreign currency adjustment, pay raise, and pay raise month in the table above for the CTYPE and for the year to be calculated.
   FC = not used for execution year, PR = 4.6% or .046, pay raise month = 4 (January)
2) AYSAL = BCOMP/FTE = $53,803.24 dollars per FTE
3) Annualization Fraction (AF) = (PR fiscal month -1)/12 (from table above)
   AF = (4-1)/12 = 3/12 = 0.25
4) Dollars per FTE after pay raise (DpFafterPR) = ((AYSAL)/(AF + (1 + PR)*(1-AF)))*(1+PR)
   ($53,803.24/0.25+(1+0.0460)*(1-0.25)))*(1+0.046) = $54,401.34
5) Total Work Year Cost $53,803.24*(1+ 0.41356 + 0.06044 + 0 + 0.028611 + 0 + 0 + 0.025 + 0.0018125) = $53,803.24*(1.529431) = $82,288.35

For year of execution + 1 (2024):
1) Find the Foreign currency adjustment, supplemental adjustment, pay raise, and pay raise month in the table above for the CTYPE and for the year you are calculating.
2) FC =0, PR = 5.2% or 0.052, Pay raise month = 4, Locality Adjustment = 0
3) Dollars per FTE before pay raise (DpFbeforePR) = Dollars per FTE after pay raise from previous year $54,401.34
4) Dollars per FTE after foreign currency (DpFafterFC) = DpFbeforePR*(1+FC)
   NOTE: if there is no foreign currency change then DpFbeforePR = DpFafterFC
   DpFafterFC = $54,401.34*(1+0) = $54,401.34
5) Dollars per FTE after pay raise = DpFafterFC*(1 + PR)
   DpFafterPR = $54,401.34*(1 + 0.052) = $57,230.2159

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6) AYSAL = AF*DpFafterFC + DpafterPR*(1-AF)
   AYSAL = .25*$54,401.34 + $57,230.2159*(1- 0.25) = $56,523.00
7) CAPER = 0.025
8) TAX = 0.0725 * CAPER = 0.0725*0.025 = 0.0018125
9) Total Work Year Cost = $56,523.00*(1 + 0.41356 + 0.06044 + 0 + 0.028611 + 0 + 0 + 0.025 + 0.0018125) = $56,523.00*(1.529431) = $86,448.03

For year of execution + 2 (2025):
1) Find the foreign currency adjustment, locality adjustment (formerly supplemental adjustment), pay raise, and pay raise month in the table above for the CTYPE and for the year you are calculating.
2) FC =0, PR = 2.0%or 0.020, Pay raise month = 4, locality adjustment = 0
3) Dollars per FTE before pay raise (DpFbeforePR) = Dollars per FTE after pay raise from previous year
   $57,230.2159
4) Dollars per FTE after foreign currency (DpFafterFC) = DpFbeforePR*(1+FC)
   Note: if there is no foreign currency change then DpFbeforePR = DpFafterFC
   DpFafterFC = $57,230.2159*(1+0) = $57,230.2159
5) Dollars per FTE after pay raise = DpFafterFC*(1 + PR)
   DpFafterPR = $57,230.2159*(1 + 0.020) = $58,374.8203
6) AYSAL = AF*DpFafterFC + DpafterPR*(1-AF)
   AYSAL = 0.25*$57,230.2159 + $58,374.8203*(1-0.25) = $58,088.67
7) CAPER = 0.025
8) TAX = 0.0725*CAPER = 0.0725*0.025 = 0.0018125
9) TotalWY Cost = $58,088.67*(1 + 0.41356 + 0.06044 + 0 + 0.028611 + 0 + 0 + 0.025 + 0.0018125) = $58,088.67*(1.529431) = $88,842.61

For year of execution + 3 (2026):
1) Find the foreign currency adjustment, locality adjustment (formerly supplemental adjustment), pay raise, and pay raise month in the table above for the CTYPE and for the year you are calculating.
2) FC =0, PR = 2.1% or 0.021, Pay raise month = 4, locality adjustment = 0
3) Dollars per FTE before pay raise (DpFbeforePR) = Dollars per FTE after pay raise from previous year
   $58,374.8203
4) Dollars per FTE after foreign currency (DpFafterFC) = DpFbeforePR*(1+FC)
   Note: if there is no foreign currency change then DpFbeforePR = DpFafterFC
   DpFafterFC = $58,374.8203*(1+0) = $58,374.8203
5) Dollars per FTE after pay raise = DpFafterFC*(1 + PR)
   DpFafterPR = $58,374.8203*(1 + 0.021) = $59,600.6915
6) AYSAL = AF*DpFafterFC + DpafterPR*(1-AF)
   AYSAL = 0.25*$58,374.8203 + $59,600.6915*(1-0.25) = $59,294.22
7) CAPER = 0.025
8) TAX = 0.0725*CAPER = 0.0725*0.025 = 0.0018125
9) Total Work Year Cost = $59,294.22*(1 + 0.41356 + 0.06044 + 0 + 0.028611 + 0 + 0 + 0.025 + 0.0018125) = $59,294.22*(1.529431) = $90,686.42

Note: If needed, continue to apply the steps above to age rates additional years.

The actual rates development process takes into account multiple other variables and uses complex algorithms to generate the rates. These processes include using several business rules in order to clean up and convert data from the raw data based on EORs into CTYPE data and in order to break out the dollar data into the dollar categories used in budget generation (BCOMP, OTIME, OCOMP, BBENE, CASHA, HOPAY, FECMP, SVPAY). Convert paid hours to FTEs.

6. How to proceed when the approximate rate is not within guidelines:

a. Determine source of error

Calculated rates 4% different or more than published rates require in depth analysis. The typical cause for an abnormal rate is anomalies in the execution data. Commands will need to determine the source of the data error and the best course of action to correct the problem. Commands should also resolve the error in a manner to prevent recurrence. Ideally, Commands should review execution data throughout the year, so the problem has not accumulated over the year and become more costly and time consuming to resolve. In most cases, the Finance and Accounting office will be able to make the adjusting entries necessary to correct the problem.

b. Contacting CPWG with rate problems

If after performing the detailed analysis described above, the Commands identify a problem or multiple problems, please contact the CPWG by sending email to ccs@calibresys.com with a detailed description of the problem and the execution and rate data from the analysis