



DEPARTMENT OF THE ARMY
OFFICE OF THE ASSISTANT SECRETARY OF THE ARMY
FINANCIAL MANAGEMENT AND COMPTROLLER
109 ARMY PENTAGON
WASHINGTON DC 20310-0109

SAFM-CE

23 September 2025

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Fiscal Year 2026 Army Fixed-Wing, and Helicopter Reimbursable Rates

1. This memorandum transmits the Fiscal Year (FY) 2026 Army Fixed-Wing and Helicopter Reimbursement Rates developed by the Deputy Assistant Secretary of the Army for Cost and Economics (DASA-CE). These rates are effective for the period of October 1, 2025, through September 30, 2026, and are to be used for all applicable reimbursable activities involving Army fixed-wing and rotary-wing aircraft.
2. The FY26 Army Fixed-Wing and Helicopter Reimbursement Rates were developed by DASA-CE through the retrieval, analysis, and normalization of cost data from multiple sources. The goal was to establish reimbursable rates for each aircraft in four categories: Department of Defense (DoD) customers, Other Federal Agencies, Foreign Military Sales (FMS), and Public. These rates are calculated in accordance with DoD Financial Management Regulation (DoDFMR) Volume 11A, Chapter 6, Appendices E, G, and H.
3. The reimbursable rates consider costs for fuel, depot maintenance, contract logistics support, reparable and consumable parts, and crew salary, resulting in a combined hourly rate. Personnel costs are calculated using the Department of Defense Military Personnel Composite Standard Pay and Reimbursement Rates.
4. These FY26 Army Fixed-Wing and Helicopter Reimbursement Rates will also be published on the Army Financial Management and Comptroller website, <https://www.asafm.army.mil>, on the Cost Materials Tab under Rates and Guidance. This website provides a readily accessible resource for commands and units to reference these rates.
5. Your diligent application of these rates is essential for maintaining financial accountability and ensuring accurate reimbursement for Army aviation support.

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6. For Army aviation rates not included in the published tables, please contact Mr. Breon Mitchell, Chief, Unit Mission Costing Division, at (703) 692-7388 or breon.a.mitchell.civ@army.mil for specific rate information.

Encl

Stephen B. Loftus
Deputy Assistant Secretary of the Army
(Cost & Economics)

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