



BFB

TO: Chief Financial Officers
Deputy Chief Financial Officers (Finance)
Deputy Chief Financial Officers (Resources)

October 3, 2003

FROM: BP/Acting Director, Financial Policy Division

SUBJECT: FY 2004 Fringe Benefits and Agency G&A Rates

NASA's fringe benefits and G&A rates for FY 2004 are provided in the Enclosure to this memorandum. These rates are to be used to calculate the full cost of reimbursable agreements signed or negotiated after September 30, 2003.

The implementation of full cost in fiscal year 2004 included the calculation of Corporate and Center G&A rates. These rates will be evaluated during the first quarter of fiscal year 2004 and adjustments to the enclosed rates will be provided with an implementation date during the second quarter of fiscal year 2004.

The FY 2004 rate for NASA employees that are detailed to other government agencies or private industry is 22%.

Questions concerning these rates should be directed to David Moede 202-358-1032.

Original Signed By

John M. Blair

Enclosure

FY 2004 FRINGE BENEFIT AND NASA G & A RATES

FRINGE BENEFIT

Rate: 42%

Breakdown:

	<u>Center</u>
Labor, Commitment Item 1111	42%
Labor, Commitment Item 1251	<u>58%</u>
Total	100%

NASA G&A

Rate: 6%

	<u>Corporate</u>	<u>Center</u>	<u>Total</u>
Labor, Commitment Item 1111	13%	46%	59%
SAE or SFC, Commitment Item 2540	<u>6%</u>	<u>35%</u>	<u>41%</u>
Total	19%	81%	100%