

DEPARTMENT OF THE ARMY

Fiscal Year (FY) 2026 Budget Estimates



**MILITARY PERSONNEL, ARMY
JUSTIFICATION BOOK
JUNE 2025**

The estimated cost of this report for the Department of Defense is approximately \$12,968 for Fiscal Year 2025. This includes \$100 in expenses and \$12,868 in labor.

DEPARTMENT OF THE ARMY JUSTIFICATION OF EXHIBITS TABLE OF CONTENTS

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Department of Defense
FY 2026 President's Budget
Exhibit M-1 FY 2026 President's Budget
Total Obligational Authority
Summary
(Dollars in Thousands)

Jun 2025

Appropriation

	FY 2024 Actuals	FY 2025 Enacted	FY 2025 Supplemental	FY 2025 Total	FY 2026 Disc Request	FY 2026 Reconciliation Request	FY 2026 Total
<u>Department of the Army</u>							
Military Personnel, Army	51,409,194	51,819,421		51,819,421	55,206,157	180,027	55,386,184
Total Department of the Army	51,409,194	51,819,421		51,819,421	55,206,157	180,027	55,386,184
Less Reimbursables	1,068,681	638,024		638,024	344,078		344,078
Total Direct - Department of the Army	50,340,513	51,181,397		51,181,397	54,862,079	180,027	55,042,106
 Total Military Personnel Appropriations	 51,409,194	 51,819,421		 51,819,421	 55,206,157	 180,027	 55,386,184
 Total Department of the Army Military Personnel Title	 51,409,194	 51,819,421		 51,819,421	 55,206,157	 180,027	 55,386,184
Total Military Personnel Title	51,409,194	51,819,421		51,819,421	55,206,157	180,027	55,386,184
 Less Reimbursables	 1,068,681	 638,024		 638,024	 344,078		 344,078
 Total Direct Military Personnel Title	 50,340,513	 51,181,397		 51,181,397	 54,862,079	 180,027	 55,042,106

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Department of Defense
 FY 2026 President's Budget
 Exhibit M-1 FY 2026 President's Budget
 Total Obligational Authority
 (Dollars in Thousands)

Jun 2025

Military Personnel, Army

			FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2026	FY 2026
	Sec		Actuals	Enacted	Supplemental	Total	Disc Request	Reconciliation Request	Total
<u>Budget Activity 01: Pay and Allowances of Officers</u>									
2010A	005 Basic Pay	U	9,101,527	9,301,338		9,301,338	9,808,246		9,808,246
2010A	010 Retired Pay Accrual	U	2,681,592	2,445,087		2,445,087	2,371,647		2,371,647
2010A	011 Thrift Savings Plan Matching Contributions	U	113,934	141,799		141,799	145,363		145,363
2010A	025 Basic Allowance for Housing	U	2,794,871	2,843,938		2,843,938	3,019,437		3,019,437
2010A	030 Basic Allowance for Subsistence	U	374,665	379,351		379,351	387,080		387,080
2010A	035 Incentive Pays	U	99,466	93,978		93,978	98,549		98,549
2010A	040 Special Pays	U	414,146	423,296		423,296	469,043		469,043
2010A	045 Allowances	U	184,334	190,934		190,934	184,340		184,340
2010A	050 Separation Pay	U	73,610	81,615		81,615	70,868		70,868
2010A	055 Social Security Tax	U	694,060	710,769		710,769	749,175		749,175
Total Budget Activity 01			16,532,205	16,612,105		16,612,105	17,303,748		17,303,748
<u>Budget Activity 02: Pay and Allowances of Enlisted</u>									
2010A	060 Basic Pay	U	15,966,753	16,628,752		16,628,752	18,145,251		18,145,251
2010A	065 Retired Pay Accrual	U	4,694,888	4,370,513		4,370,513	4,389,510		4,389,510
2010A	066 Thrift Savings Plan Matching Contributions	U	276,009	280,621		280,621	361,497		361,497
2010A	080 Basic Allowance for Housing	U	5,684,955	5,809,632		5,809,632	6,105,810		6,105,810
2010A	085 Incentive Pays	U	84,425	83,176		83,176	85,543		85,543
2010A	090 Special Pays	U	1,204,455	1,046,537		1,046,537	1,167,086		1,167,086
2010A	095 Allowances	U	667,512	830,705		830,705	800,335	140,721	941,056

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Department of Defense
FY 2026 President's Budget
Exhibit M-1 FY 2026 President's Budget
Total Obligational Authority
(Dollars in Thousands)

Jun 2025

Military Personnel, Army

			FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2026	FY 2026
		Sec	Actuals	Enacted	Supplemental	Total	Disc Request	Reconciliation Request	Total
2010A	100 Separation Pay	U	304,468	335,236		335,236	304,740		304,740
2010A	105 Social Security Tax	U	1,221,425	1,272,028		1,272,028	1,388,112		1,388,112
2010A	115 Basic Allowance for Subsistence	U					1,597,959		1,597,959
2010A	120 Subsistence-In-Kind	U					1,084,824		1,084,824
Total Budget Activity 02			30,104,890	30,657,200		30,657,200	35,430,667	140,721	35,571,388

Budget Activity 03: Pay And Allowances Of Cadets

2010A	110 Academy Cadets	U	107,878	112,681		112,681	115,749		115,749
Total Budget Activity 03			107,878	112,681		112,681	115,749		115,749

Budget Activity 04: Subsistence of Enlisted Personnel

2010A	115 Basic Allowance for Subsistence	U	1,553,150	1,507,372		1,507,372			
2010A	120 Subsistence-In-Kind	U	838,109	879,843		879,843			
Total Budget Activity 04			2,391,259	2,387,215		2,387,215			

Budget Activity 05: Permanent Change of Station Travel

2010A	125 Accession Travel	U	138,676	157,633		157,633	186,636		186,636
2010A	130 Training Travel	U	179,030	208,821		208,821	225,733		225,733
2010A	135 Operational Travel	U	623,845	490,619		490,619	695,806		695,806
2010A	140 Rotational Travel	U	756,567	560,800		560,800	704,704		704,704

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Department of Defense
FY 2026 President's Budget
Exhibit M-1 FY 2026 President's Budget
Total Obligational Authority
(Dollars in Thousands)

Jun 2025

Military Personnel, Army

			FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2026	
		Sec	Actuals	Enacted	Supplemental	Total	Disc Request	Reconciliation Request	FY 2026 Total
2010A	145 Separation Travel	U	261,230	233,951		233,951	237,225		237,225
2010A	150 Travel of Organized Units	U	2,542	424		424	124		124
2010A	155 Non-Temporary Storage	U	16,133	12,909		12,909	13,752		13,752
2010A	160 Temporary Lodging Expense	U	62,881	127,289		127,289	66,169	39,306	105,475
Total Budget Activity 05			2,040,904	1,792,446		1,792,446	2,130,149	39,306	2,169,455

Budget Activity 06: Other Military Personnel Costs

2010A	170 Apprehension of Military Deserters	U	137	108		108	143		143
2010A	175 Interest on Uniformed Services Savings	U	1,945	2,184		2,184	2,118		2,118
2010A	180 Death Gratuities	U	41,300	44,100		44,100	38,300		38,300
2010A	185 Unemployment Benefits	U	70,220	58,540		58,540	64,215		64,215
2010A	200 Adoption Expenses	U	420	537		537	438		438
2010A	210 Transportation Subsidy	U	4,760	7,670		7,670	10,205		10,205
2010A	215 Partial Dislocation Allowance	U	584	953		953	635		635
2010A	216 SGLI Extra Hazard Payments	U	4,858	3,122		3,122	4,300		4,300
2010A	217 Reserve Officers Training Corps (ROTC)	U	77,874	105,500		105,500	77,606		77,606
2010A	218 Junior ROTC	U	29,460	34,660		34,660	27,484		27,484
2010A	219 Traumatic Injury Protection Coverage (T-SGLI)	U	500	400		400	400		400
Total Budget Activity 06			232,058	257,774		257,774	225,844		225,844

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Department of Defense
FY 2026 President's Budget
Exhibit M-1 FY 2026 President's Budget
Total Obligational Authority
(Dollars in Thousands)

Jun 2025

Military Personnel, Army

	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2026	FY 2026
Sec	Actuals	Enacted	Supplemental	Total	Disc Request	Reconciliation Request	Total
Total Military Personnel, Army	51,409,194	51,819,421		51,819,421	55,206,157	180,027	55,386,184
Less Reimbursables	1,068,681	638,024		638,024	344,078		344,078
Total Direct - Military Personnel, Army	50,340,513	51,181,397		51,181,397	54,862,079	180,027	55,042,106
Total Active Army Military Personnel Costs	50,340,513	51,181,397		51,181,397	54,862,079	180,027	55,042,106

All figures in the following detailed exhibits labeled for FY 2026 are for the FY 2026 discretionary appropriations President's Budget request only unless otherwise noted

SECTION 1

SUMMARY OF REQUIREMENTS BY BUDGET PROGRAM

MILITARY PERSONNEL, ARMY
SECTION 1
SUMMARY OF REQUIREMENTS BY BUDGET PROGRAM
(IN THOUSANDS OF DOLLARS)

	<u>FY 2024 ACTUALS</u>	<u>FY 2025 ENACTMENT</u>	<u>FY 2026 DISC REQUEST ^{/1}</u>
Direct Program			
Pay and Allowances of Officers	16,147,821	16,270,197	17,039,692
Pay and Allowances of Enlisted	29,505,865	30,355,524	35,350,645
Pay and Allowances of Cadets	107,878	112,681	115,749
Subsistence of Enlisted Personnel	2,329,474	2,369,646	0
Permanent Change of Station Travel	1,814,834	1,792,446	2,130,149
Other Military Personnel Costs	232,058	257,774	225,844
TOTAL DIRECT PROGRAM ^{/2}	50,137,930	51,158,268	54,862,079
Reimbursable Program			
Pay and Allowances of Officers	320,918	334,166	264,056
Pay and Allowances of Enlisted	471,643	286,927	80,022
Subsistence of Enlisted Personnel	50,050	16,931	0
Permanent Change of Station Travel	226,070	0	0
TOTAL REIMBURSABLE PROGRAM	1,068,681	638,024	344,078
Total Baseline Program			
Pay and Allowances of Officers	16,468,739	16,604,363	17,303,748
Pay and Allowances of Enlisted	29,977,508	30,642,451	35,430,667
Pay and Allowances of Cadets	107,878	112,681	115,749
Subsistence of Enlisted Personnel	2,379,524	2,386,577	0
Permanent Change of Station Travel	2,040,904	1,792,446	2,130,149
Other Military Personnel Costs	232,058	257,774	225,844
TOTAL BASELINE PROGRAM	51,206,611	51,796,292	55,206,157

^{/1} Fiscal Year (FY) 2026 requirements for Enlisted Personnel Subsistence are requested under Pay and Allowances of Enlisted due to the PPBE Reform Budget Line Item consolidation recommendation. FY 2026 funding for homeland territorial integrity and security is included in Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives.

^{/2} FY 2026 OTHER COCOM SUPPORT funding accounted for in the Direct budget totals \$689,900 thousand.

^{/3} FY 2024 and FY 2025 includes Overseas Operations Costs (OOC) only; OOC requirements are those financed with former overseas contingency operations (OCO) funding. FY 2026 includes Overseas COCOM support not included in other categories.

^{/4} FY 2025 anticipated internal reprogramming and not included in the FY 2025 Enactment.

MILITARY PERSONNEL, ARMY
SECTION 1
SUMMARY OF REQUIREMENTS BY BUDGET PROGRAM
(IN THOUSANDS OF DOLLARS)

	<u>FY 2024 ACTUALS</u>	<u>FY 2025 ENACTMENT</u>	<u>FY 2026 DISC REQUEST</u> ^{/1}
Ukraine Security Supplemental Appropriations Act, 2024 (P.L. 118-H.R. 8035)			
Pay and Allowances of Officers	69,334	0	0
Pay and Allowances of Enlisted	132,107	0	0
Pay and Allowances of Cadets	0	0	0
Subsistence of Enlisted Personnel	5,717	0	0
TOTAL UKRAINE FUNDING	207,158	0	0
Israel Security Supplemental Appropriations Act, 2024 (P.L. 118-H.R. 8035)			
Pay and Allowances of Officers	1,596	0	0
Pay and Allowances of Enlisted	7,145	0	0
Subsistence of Enlisted Personnel	6,480	0	0
TOTAL ISRAEL FUNDING	15,221	0	0
Red Hill: Further Add. Continuing Appn Act 2022 (P.L.117-86)			
Pay and Allowances of Officers	278	0	0
Pay and Allowances of Enlisted	2,879	0	0
Subsistence of Enlisted Personnel	176	0	0
TOTAL RED HILL	3,333	0	0
Total Program			
Pay and Allowances of Officers	16,532,205	16,612,105	17,303,748
Pay and Allowances of Enlisted	30,104,890	30,657,200	35,430,667
Pay and Allowances of Cadets	107,878	112,681	115,749
Subsistence of Enlisted Personnel	2,391,259	2,387,215	0
Permanent Change of Station Travel	2,040,904	1,792,446	2,130,149
Other Military Personnel Costs	232,058	257,774	225,844
TOTAL PROGRAM	51,409,194	51,819,421	55,206,157
Medicare Eligible Retiree Health Fund Contribution	2,846,715	3,022,322	3,551,323
TOTAL MILPERS PROGRAM COST	54,255,909	54,841,743	58,757,480

^{/1} Fiscal Year (FY) 2026 requirements for Enlisted Personnel Subsistence are requested under Pay and Allowances of Enlisted due to the PPBE Reform Budget Line Item consolidation recommendation. FY 2026 funding for homeland territorial integrity and security is included in Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives.

^{/2} FY 2026 OTHER COCOM SUPPORT funding accounted for in the Direct budget totals \$689,900 thousand.

^{/3} FY 2024 and FY 2025 includes Overseas Operations Costs (OOC) only; OOC requirements are those financed with former overseas contingency operations (OCO) funding. FY 2026 includes Overseas COCOM support not included in other categories.

^{/4} FY 2025 anticipated internal reprogramming and not included in the FY 2025 Enactment.

MILITARY PERSONNEL, ARMY
SECTION 1
SUMMARY OF REQUIREMENTS BY BUDGET PROGRAM
(IN THOUSANDS OF DOLLARS)

	<u>FY 2024 ACTUALS</u>	<u>FY 2025 ENACTMENT</u>	<u>FY 2026 DISC REQUEST</u> ^{/1}
Memo Entry: OTHER COCOM SUPPORT ^{/3}			
Pay and Allowances of Officers	814,003	737,835	1,006,738
Pay and Allowances of Enlisted	1,590,592	1,189,803	2,161,189
Subsistence of Enlisted Personnel	263,046	219,404	0
Permanent Change of Station Travel	5,655	5,160	6,739
Other Military Personnel Costs	33,383	23,777	26,400
TOTAL OTHER COCOM SUPPORT	2,706,679	2,175,979	3,201,066
 Pending Section 1421 Transfer: United States Central Command (CENTCOM) ^{/4}			
Pay and Allowances of Officers	0	224,600	0
Pay and Allowances of Enlisted	0	790,480	0
Subsistence of Enlisted Personnel	0	143,288	0
Permanent Change of Station Travel	0	9,019	0
TOTAL CENTCOM	0	1,167,387	0
 Pending Section 1421 Transfer: United States European Command (EUCOM) ^{/4}			
Pay and Allowances of Officers	0	183,406	0
Pay and Allowances of Enlisted	0	169,697	0
Subsistence of Enlisted Personnel	0	119,177	0
TOTAL EUCOM	0	472,280	0

^{/1} Fiscal Year (FY) 2026 requirements for Enlisted Personnel Subsistence are requested under Pay and Allowances of Enlisted due to the PPBE Reform Budget Line Item consolidation recommendation. FY 2026 funding for homeland territorial integrity and security is included in Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives.
^{/2} FY 2026 OTHER COCOM SUPPORT funding accounted for in the Direct budget totals \$689,900 thousand.
^{/3} FY 2024 and FY 2025 includes Overseas Operations Costs (OOC) only; OOC requirements are those financed with former overseas contingency operations (OCO) funding. FY 2026 includes Overseas COCOM support not included in other categories.
^{/4} FY 2025 anticipated internal reprogramming and not included in the FY 2025 Enactment.

SECTION 2

INTRODUCTION

**MILITARY PERSONNEL, ARMY
SECTION 2
INTRODUCTION**

The FY 2026 Military Personnel, Army (MPA) budget request supports an All-Volunteer force of Soldiers and their families. MPA funds pay and benefits for both Active Component (AC) Soldiers and mobilized Reserve Component (RC) Soldiers who are activated in support of current contingency missions, as well as designated pre-planned missions. The appropriation plays a critical role in Interim National Defense Strategy by enabling the Army to meet its manning objectives -having the right number of high-quality Soldiers in the appropriate grades and skills to satisfy force structure requirements- while maintaining the All-Volunteer Force. In addition to manning force structure requirements, the appropriation provides for Soldiers in a variety of individual accounts including Cadets and TTHS (trainees, transients, holdees, and students).

Management Characteristics of MPA

MPA is a centrally managed appropriation that funds a variety of requirements, to include Soldier pay and allowances, recruiting and retention incentives, subsistence-in-kind (food rations), permanent change of station (PCS) costs, death gratuity and unemployment compensation benefits, and ROTC and West Point Cadet stipends. Entitlements are set by statute, with the biggest cost driver being the average number of Soldiers on active duty (including mobilized Reserve Soldiers). Other factors, such as overseas military stationing, force levels in overseas contingencies, Soldier dependent status, propensity to enlist, and new personnel policies heavily influence requirements.

A vast majority of expenditures in MPA are directed by law and are dictated by the size of the force. Due to the inherently rigid nature of MPA spending, small deviations from funding requirements can pose significant challenges within the appropriation, especially if funding changes materialize within the year of execution.

FY 2026 Reconciliation

The FY 2026 Department of Defense's (DoD) budget request includes requirements for Discretionary and Reconciliation (or mandatory) resources. Discretionary amounts reflect the DoD's request for resources enacted through the FY 2026 appropriations process. Mandatory (reconciliation) amounts reflect the DoD's request for resources enacted through the Reconciliation process. The FY 2026 budget request includes \$54,862,079 thousand in discretionary funding and \$180,027 thousand in mandatory (reconciliation) funding for a total of \$55,042,106 thousand. The mandatory funds provide resources in enlisted basic allowance for housing (BAH) for higher than standard housing rates and in PCS to extend the eligibility period for Temporary Lodging Expense (TLE) from 14 to 21 days. Mandatory funds are not included in the detailed exhibits of this request; however, the exhibits have been annotated with footnotes and further details of the requirements will be available in the Department's Reconciliation Budget Book. Aside from the Exhibit M-1 FY 2026 President's Budget, the remaining justification exhibit and tables will only reflect discretionary amounts. FY 2026 funding for homeland territorial integrity and security is included in Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives.

PPBE Reform Budget Line Item (BLI) Consolidation

Effective FY 2026, requirements for subsistence for enlisted personnel will be realigned from Budget Activity (BA) 4 to BA2 (Enlisted Pay and Allowances). This realignment is in compliance with the PPBE Reform BLI Consolidation. Realigning subsistence for enlisted personnel under BA2 will consolidate all enlisted pay and allowances under a single BA and maximizes internal reprogramming flexibility.

Army Transformation Initiative

The U.S. Army, as part of the Joint Force and the dominant land force component, is undergoing a comprehensive and accelerated transformation to achieve peace through strength. By optimizing resources, streamlining processes, divesting of outdated systems, and prioritizing key warfighting capabilities, the Army is actively transforming to meet the challenges of today and the uncertainties of tomorrow. The Army will accomplish this through the Army Transformation Initiative (ATI), a phased approach designed to ensure that the Army maintain its competitive edge by providing Soldiers with the most advanced equipment, training, and support systems available. By implementing these strategies, the ATI will ensure the Army remains the most lethal and ready land force in the world, prepared to meet any challenge, and defend the nation's interests. The timelines for the structural changes to Army units depend on the deployment dates for new equipment that have not yet been finalized. The Army will provide updates to post-ATI force structure as soon as detailed information is available.

Operational Mission Requirements

The FY 2026 budget requests funding in the base appropriation for RC mobilizations that were previously funded via supplemental appropriations. These mobilizations support emerging Combatant Command (COCOM) requests for forces to respond to security events in theater.

MILITARY PERSONNEL, ARMY
SECTION 2
INTRODUCTION

RC Mobilizations for overseas COCOM support

The FY 2026 budget request includes \$2,511,166 thousand for mobilizations that support COCOM requirements overseas. These requirements include support to emerging missions, as well as the following pre-planned missions:

- Operation Enduring Freedom – Horn of Africa (OEF-HOA) - Provides support for the overall military operation to combat militant Islamism and piracy in the Horn of Africa.
- Joint Task Force – Guantanamo Bay - Provides support for the safe and humane detention operations on U.S. Naval Station Guantanamo Bay, Cuba.
- Operation Inherent Resolve (OIR) - supports the lasting defeat of the Islamic State of Iraq and Syria by, with, and through our partner forces in the region
- Operation Atlantic Resolve (OAR) – supports assurance to NATO alliances and bolsters the security and capacity of partners.

Increases to the PB 2026 request for Combatant Command (COCOM) Support

The FY 2026 budget request an additional \$635,573 thousand in support of US European Command (EUCOM) and US Central Command (CENTCOM) operations.

- **EUCOM** - \$177,500 thousand – Funds are required for contingency mobilizations of U.S. Military Personnel that enhance European force deterrence posture, support collective security of NATO allies and increase capabilities of allies and partners in the USEUCOM region.
- **CENTCOM** - \$512,000 thousand – Resources the pay and allowances of U.S. Military Personnel deployed for contingency operations aiding CENTCOM region partners and allies, including Israel. These deployments support area-wide deterrence operations, theater air defense, force protection and the security of shipping in the Red Sea from attacks by Iran-backed Houthi Forces.

Border Support Operations

The FY 2024 and FY 2025 columns of this justification material include funding in support of Border Support Operations. The FY 2024 actual execution is \$276,000 thousand. The FY 2025 estimate is \$336,000 thousand. FY 2026 funding for homeland territorial integrity and security is included in Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives.

Strength Summary

Soldier strength levels (average strength or man-year) are the primary driver of the MPA budget request. The MPA budget request is based on average strength levels for Active Component (AC) and mobilized Reserve Component (RC) strengths. The FY 2024 average strength levels are based on actual execution. FY 2025 average strength estimates are based on current execution trends and have been updated from the FY 2025 President's Budget submission. FY 2026 average strength estimates are based on the Army's latest manpower assumptions. The following table displays the strength by major personnel categories. Average strengths displayed in the table are slightly lower in FY 2026 as requirements for homeland territorial integrity and security in FY 2026 are included in the Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives.

**MILITARY PERSONNEL, ARMY
SECTION 2
INTRODUCTION**

Average Strength															
			FY2024 Actuals				FY2025 Revised				FY2026 Budgeted				
			Officer	Enlisted	Cadets	Total	Officer	Enlisted	Cadets	Total	Officer	Enlisted	Cadets	Total	
Base minus Overseas Operations	AC	Base	92,093	350,136	4,438	446,667	92,148	353,952	4,360	450,460	91,779	354,311	4,347	450,437	
	RC	12304b Preplanned Support	824	1,728	-	2,552	968	1,583	-	2,551	632	1,983	-	2,615	
		Administrative and Operational	924	1,282	-	2,206	781	1,400	-	2,181	382	318	-	700	
		COCOM Support	-	-	-	-	-	-	-	-	1,256	4,508	-	5,764	
		EUCOM (Pending Sect 1421 Transfer)	-	-	-	-	949	3,026	-	3,975	-	-	-	-	
		CENTCOM (Pending Sect 1421 Transfer)	-	-	-	-	2,157	8,071	-	10,228	-	-	-	-	
		Southern Border Protection /1	388	2,379	-	2,767	421	2,579	-	3,000	-	-	-	-	
		RC Total	2,136	5,389	-	7,525	5,276	16,659	-	21,935	2,270	6,809	-	9,079	
	Base Total		94,229	355,525	4,438	454,192	97,424	370,611	4,360	472,395	94,049	361,120	4,347	459,516	
Overseas Operations broken out from Base /2	RC	Overseas Operations /2	4,552	17,317	-	21,869	1,140	6,112	-	7,252	4,009	14,994	-	19,003	
			Overseas Operations /2 Total	4,552	17,317	-	21,869	1,140	6,112	-	7,252	4,009	14,994	-	19,003
Grand Totals	AC Total		92,093	350,136	4,438	446,667	92,148	353,952	4,360	450,460	91,779	354,311	4,347	450,437	
	RC Total		6,688	22,706	-	29,394	6,416	22,771	-	29,187	6,279	21,803	-	28,082	
	Total		98,781	372,842	4,438	476,061	98,564	376,723	4,360	479,647	98,058	376,114	4,347	478,519	
End Strength															
			FY2024 Actuals				FY2025 Revised				FY2026 Budgeted				
			Officer	Enlisted	Cadets	Total	Officer	Enlisted	Cadets	Total	Officer	Enlisted	Cadets	Total	
AC		Total	92,014	353,326	4,476	449,816	92,038	355,395	4,471	451,904	91,965	357,576	4,459	454,000	

/1 FY 2026 funding for homeland territorial integrity and security is included in Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives.

/2 Includes Overseas COCOM support not included in other categories.

Primary Budget Drivers

Inflationary rate adjustments include:

Pay Raise

- Military Pay Raise, effective 1 January 2024 is 5.2% (5.050% over the FY)
- Military Pay Raise, effective 1 January 2025 is 4.5% (4.675% over the FY)
- Military Pay Raise, effective 1 January 2026 is 3.8% (3.975% over the FY)

Basic Allowance for Subsistence

- Basic Allowance for Subsistence inflation, effective 1 January 2024, is 1.7% (4.075% over the FY)
- Basic Allowance for Subsistence inflation, effective 1 January 2025, is 1.2% (1.325% over the FY)
- Basic Allowance for Subsistence inflation, effective 1 January 2026, is 3.4% (2.850% over the FY)

Basic Allowance for Housing

- Basic Allowance for Housing growth, effective 1 January 2024, is 4.5% (5.850% over the FY)

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- Basic Allowance for Housing growth, effective 1 January 2025, is 5.3% (5.100% over the FY)
- Basic Allowance for Housing growth, effective 1 January 2026, is 3.9% (4.250% over the FY)

The January 1, 2025 BAH inflation rate assumption is 5.3 percent on-average. The FY 2016 NDAA provided the authority to slow the rate of growth in BAH by 1 percent per year until 5 percent out-of-pocket is reached. The FY 2026 budget reflects this authority and incorporates the full 5 percent out-of-pocket rate adjustment. The actual implementation of the out-of-pocket adjustment is computed based on a percentage of the national median cost, so that the actual out-of-pocket amount will be the same by grade and dependency status in every military housing area.

The January 1, 2026 BAH inflation rate assumption is 3.9 percent on-average. This amount reflects the full amount of anticipated inflation for housing expenses in 2026.

It should be noted that average BAH increases are budgetary planning factors and actual rates will continue to be set by the individual location based on the current local rental housing market survey process.

Retired Pay Accrual

- Retired Pay Accrual as a percentage of Basic Pay is 30.0% for full-time and 23.1% for part-time Soldiers in FY 2024
- Retired Pay Accrual as a percentage of Basic Pay is 26.6% for full-time and 21.5% for part-time Soldiers in FY 2025
- Retired Pay Accrual as a percentage of Basic Pay is 24.3% for full-time and 22.6% for part-time Soldiers in FY 2026

Foreign Currency Fluctuation

Foreign currency adjustments drive rate increases above normal inflation in Overseas Housing and Overseas Station Allowances. The FY 2024 column in the justification material reflects obligations based on actual foreign currency exchange rates. The FY 2025 and FY 2026 is based on the latest foreign currency exchange rates assumptions. The budget request reflects the following budgetary exchange rate assumptions:

Country	Monetary Unit	FY 2024 Execution Rates	FY 2025 Budget Rates	FY 2026 Budget Rates
Denmark	Krone	8.6857	6.8950	6.9395
European Community	Euro	1.1654	0.9249	0.9309
Iceland	Krona	168.9027	136.0931	137.9200
Japan	Yen	164.5398	145.7323	150.4415
Norway	Krone	11.9453	10.6839	10.9541
Singapore	Dollar	1.6465	1.3517	1.3277
South Korea	Won	1,584.6181	1,314.2081	1,388.1554
Turkey	Lira	21.9660	26.7796	34.5360
United Kingdom	Pound	1.0091	0.7978	0.7794

General Inflation

- General inflation is 2.3% in FY 2024
- General inflation is 2.2% in FY 2025
- General inflation is 2.1% in FY 2026

TRICARE Accrual (permanent, indefinite authority)

The Ronald W. Reagan National Defense Authorization Act for FY 2005 (P.L. 108-375) provided permanent, indefinite appropriations to finance the cost of TRICARE benefits accrued by uniformed service members. Since these costs are actually borne in support of the Department of Defense, they will be shown as part of the DOD discretionary total. The appropriations requested for the military personnel accounts exclude retiree health accrual funding. Total obligations on behalf of military personnel include both the amounts requested for appropriation and amounts paid from the permanent, indefinite authority.

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10 U.S.C. §12304b: Selective Reserve: Order to Active Duty for Preplanned Missions in Support of the Combatant Commands

Introduction:

The National Defense Authorization Act (NDAA) 2012, authorizes the use of 10 U.S.C. §12304b, which provides the Secretary of the Army the authority to involuntarily activate members of the Selected Reserves for not more than 365 consecutive days. In FY 2026, the Army plans to utilize 12304b in support of pre-planned and base funded missions identified by Combatant Commanders. Some missions are planned to use 10 U.S.C. §12302 but will execute under 10 U.S.C. §12304b if 10 U.S.C. §12302 is not available. The Army will use authority granted in 10 U.S.C. §12301(d) for Soldiers volunteering to support of any of these missions.

FY 2026 Requested Levels: 2,615 man-years; \$317.2 million [Steady State Contingency Operations]

NORTHCOM – Air Defense and Continuity of Operations (125 man-years; \$15.2 million)

Provides support for the continuing efforts to defend the United States from airborne attacks, maintain air sovereignty, defend critical U.S. facilities from a potentially hostile threat and evacuate key personnel. Soldiers will provide critical air defense and aviation and will be placed on orders for a period not more than 365 days.

NORTHCOM and INDOPACOM – CBRNE Support (413 man-years; \$50.1 million)

Provides support for the Chemical, Biological, Radiological, Nuclear, Explosives (CBRNE) mission for the Defense CBRNE Response Force (DCRF), Command and Control CBRNE Response Elements (C2CRE) missions and ability to plan and execute Phase 0 activities. Soldiers will be on “prepare to deploy” orders and will be the leading element necessary to active additional Soldiers in response to CBRNE emergencies. Funds the mobilization of up to three Area Support Chemical Companies for the INDOPACOM AOR.

AFRICOM – Counterterrorism Partnerships (170 man-years; \$20.6 million)

Provides counterterrorism partnership support relationships of peace, security, and cooperation among partner nations. During engagement activities, partner nations will perform a variety of activities, such as: Joint Planning Assistance Teams (JPAT), Mobile Training Teams (MTT), Civil-Military Support Elements (CMSE), Military Information Support Teams (MIST), Joint Combined Exchange Training (JCET), International Military Education and Training, and Senior Leader Engagement to gain perspective and build regional cooperation.

CENTCOM and EUCOM – Peace Keeping Support (986 man-years; \$119.6 million)

Provides capability to deter hostility and threats, establish a secure environment and ensure public safety and order, support the international humanitarian effort and coordinate with and support the international civil presence to prevent any violation of established treaties.

SOUTHCOM – Stability Operations (241 man-years; \$29.2 million)

Provides regional stability to Latin America and the Caribbean. The main mission is the detection of terrorist cells in Belize, El Salvador, Nicaragua, Costa Rica, Honduras, Trinidad & Tobago, Guyana and Suriname. Activated Soldiers will be placed on orders for a period not more than 365 days.

SOUTHCOM – Counter Narcotics Trafficking and Networks (52 man-years; \$6.3 million)

Provides Military Intelligence and Civil Affairs support to counter-narcotics operations in the SOUTHCOM AOR. Activated Soldiers will be placed on orders for a period not more than 365 days.

AFRICOM, CENTCOM, EUCOM, SOUTHCOM, NORTHCOM, INDOPACOM, and SOCOM – Theater Security Cooperation / SPACECOM, TRANSCOM and CYBERCOM support operations (628 man-years; \$76.2 million)

Provides U.S. military advisers and mentors to build a military that is professional, apolitical, subordinate to civilian leadership, and respectful of human rights. The operation focuses on disaster response and humanitarian assistance, counter narcoterrorism, search and rescue by land and sea, defense of the nation, support of national law and building partner capabilities to promote regional cooperation and security. Additionally, it enables reserve component support to global SPACECOM, TRANSCOM and CYBERCOM missions.

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COMBATANT COMMAND SUPPORT - (3,914 man-years; \$468.5 million)

- **EUCOM - (977 man-years; \$120.5 million)**– resources support the command and control of U.S. military forces in Europe to protect and defend the U.S. and its NATO Allies and partners through deterrence, peacekeeping and military operations
- **CENTCOM - (2,937 man-years; \$348.0 million)**– resources support the defense and promotion of U.S. interests in the Middle East, Central and South Asia by directing and enabling military operations and activities with allies and partners to increase regional security and stability

FY2026 Requested Levels: 12,905 man-years; \$1,848.3 million [Preplanned Contingency Support]

USCENTCOM - Operation Spartan Shield (OSS) (7,462 man-years; \$1,068.8 million)

Provides support to missions to protect, defend, and build partnerships in the Middle East. Operation mission is also to deter aggression and malign influences across the Middle East through a ready and capable combat land force.

USCENTCOM – Operation Inherent Resolve (3,025 man-years; \$433.3 million)

Provides support to the lasting defeat of the Islamic State of Iraq and Syria by, with, and through our partner forces in the region

EUCOM – Operation Atlantic Resolve (584 man-years; \$83.6 million)

Provides support for the assurance to NATO alliances and bolster the security and capacity of partners across the following lines of effort: (1) Increased U.S. military presence in Europe, (2) Additional bilateral and multinational exercises and training with allies and partners, (3) Further activities to build partner capacity for newer NATO members and other partners.

Operation Enduring Freedom – Horn of Africa (OEF-HOA) (1,444 man-years; \$206.8 million)

Provides support for the overall military operation to combat militant Islamism and piracy in the Horn of Africa. Also provides theater security cooperation activities, enables regional actors to neutralize violent extremist organizations (VEOs). Also, enables access and freedom of movement within East Africa to protect and defend U.S. interests and support aligned regional efforts.

USSOUTHCOM - Joint Task Force – Guantanamo Bay (JTF-GTMO) (251 man-years; \$31.3 million)

Provides support for the safe and humane detention operations on U.S. Naval Station Guantanamo Bay, Cuba.

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PERFORMANCE MEASURES AND EVALUATION SUMMARY**

Activity: Active Military Personnel

Activity Goal: Maintain the correct number of Active Military Personnel to execute the Interim National Strategy.

Description of Activity: The Active Military Personnel appropriation provides resources necessary to compensate military personnel required to man approved force structure. Costs include pay, allowances, individual clothing, subsistence, and permanent changes of station.

PERFORMANCE MEASURES:

Section I. Strength

	<u>FY 2024 Actuals</u>	<u>FY 2025 Updated</u>	<u>FY 2026 Request</u>
(1) Average Strength			
a. Active Component	446,667	450,460	450,437
b. Reserve Component on Active Duty	<u>29,394</u>	<u>29,187</u>	<u>28,082</u>
Total	476,061	479,647	478,519
(2) End Strength	449,816	447,000	454,000
(3) Authorized End Strength	445,000	442,300	

Narrative:

- Average strength includes Active Component (AC) Soldiers as well as mobilized Reserve Component (RC) Soldiers on active duty.
- End strength displays AC Soldiers only.
- Authorized end strength is based on the National Defense Authorizations Act (NDAA) for FY 2024 and FY 2025.

Section II. Recruiting

	<u>FY 2024 Actuals</u>	<u>FY 2025 Updated</u>	<u>FY 2026 Request</u>
1. Numeric goals	55,000	61,000	60,000
Actual (projected)	55,150		

Narrative: In FY 2024, the Army is achieved 55,150 accessions. The Army entered FY 2025 with a delayed entry pool (DEP) of 11,041. In FY 2025, the accession mission is 61,000 with a DEP goal of 10,000.

	<u>FY 2024 Actuals</u>	<u>FY 2025 Updated</u>	<u>FY 2026 Request</u>
2. Quality goals			
• HSDG percent (Tier I)	94.50%	> 90%	> 90%
• Test Score Category I-III			
Percent – Standard	60.00%	> 60%	> 60%
Actual	60.3%		

- The percent Tier 1 High School Diploma Graduate (HSDG) is the measure of educational achievement – Total number of Tier 1 (HSDG) non-prior service accessions + non-prior service Future Soldier Training Program (FSTP) is compared to total number of non-prior service accessions + FSTP for the fiscal year. (Army target is 90%).
- Tier One Performance Screen (TOPS) is a program that determines an applicant's susceptibility for attrition. Currently, United States Army Recruiting Command (USAREC) utilizes the TOPS program to assess non-High School Diploma Graduates (HSDG) who complete a program of secondary education in compliance with the education laws of the State in which the applicant resides (per the National Defense Authorization Act for Fiscal Year 2012). USAREC processes Non-HSDG applicants provided they score in the top 50th percentile on the Armed Service's Vocational Aptitude Battery (ASVAB) test and pass two non-cognitive personality tests: (1) the Tailored Adaptive Personality Assessment Screen (TAPAS) and (2) the Assessment of Individual Motivation (AIM).

PB-30Y PERFORMANCE MEASURES AND EVALUATION SUMMARY

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PERFORMANCE MEASURES AND EVALUATION SUMMARY

Narrative: Quality goals serve as a screening mechanism; the Army does not directly resource to quality levels. Recruiting efforts focus on high school diploma graduates and graduating seniors who are Category (CAT) I-III A.

- The percent of CAT I-III A is the measure of the total number of non-prior service accessions + FSTP who scored at or above 50th percentile. (Army target is 60%. CAT I-III A – scores at or above 50 on the Armed Forces Qualification Test (measure of aptitude). CAT IV – percentages are not shown as the services historically have no difficulty meeting the 4% limitation.)

Narrative: Quality goals serve as a screening mechanism; the Army does not directly resource to quality levels. Recruiting efforts focus on high school diploma graduates and graduating seniors who are CAT I-III A. The implementation of upgraded Armed Services Vocational Aptitude Battery norms may affect quality achievement in the future, as enlistment standards will increase. In FY 2025, the Army expects to meet its goal for test category I-III A.

Section III. Unexpended Balances Reduction

The Department is committed to reducing the unexpended/unobligated balances occurring annually in the military personnel appropriations. As part of the FY 2023 Budget Review, the Department continued to reduce the military personnel budget estimates to moderate the loss of critical defense resources because of continued unexpended/unobligated balances annually. Specifically, the Army has implemented several process improvements to gain efficiencies, improve management controls, and minimize unexpended balances across the MPA appropriation, such as the following:

- **Permanent Change of Station Project:** The Army implemented improvements to this program after the Lean Six Sigma (LSS) project identifying and accounting for each Permanent Change of Station (PCS) Reconciliation Process: The Army implemented improvements to the PCS program that enable us to identify and account for each PCS order individually. This tracking system enables the Army to better account for execution and more accurately forecast future year moves and expenditures. Additionally, the Army regularly conducts reconciliation reviews to settle aged transactions. This process helps to refine execution data and minimize unexpended balances.
- **Retention and Recruiting Management Controls:** The Army has made significant management control improvements in Retention and Recruiting bonus programs. MPA now accounts for projected attrition minimizing the lost opportunity costs when a new recruit fails to meet his/her initial service obligation. Additionally, the Army conducts monthly reviews of the enlistment bonus program and adjusts bonus projections based on inventory and need. This continuous review process ensures the Army targets bonus payments to high quality critical-skilled MOS's.
- **Costing Methodology Reassessment:** The Army continues to reassess and update costing methodologies and conduct extensive monthly execution reviews in order to better-align budget projections with actual execution. For the example, the Army historically utilized basic allowance for subsistence (BAS) inflation factors to project subsistence-in-kind (SIK) requirements. Upon conducting historical analysis, it was determined that SIK requirement do not inflate at the same rate as BAS. Therefore, the Army now utilizes general inflation factors (which tend to be less than the BAS inflation) to project SIK.

SECTION 3

SUMMARY TABLES

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MILITARY PERSONNEL STRENGTH SUMMARIES
SUMMARY OF MILITARY PERSONNEL STRENGTH

	ACTUAL FY 2024		ESTIMATE FY 2025		ESTIMATE FY 2026	
	AVERAGE STRENGTH	END STRENGTH 30 SEP 2024 ^{/1}	AVERAGE STRENGTH	END STRENGTH 30 SEP 2025 ^{/1}	AVERAGE STRENGTH	END STRENGTH 30 SEP 2026 ^{/1}
DIRECT ACTIVE COMPONENT (AC) BASELINE PROGRAM						
OFFICER	91,211	91,132	91,266	91,156	90,897	91,083
ENLISTED	349,688	352,878	353,504	354,947	353,863	357,128
CADET	4,438	4,476	4,360	4,471	4,347	4,459
TOTAL DIRECT AC BASELINE PROGRAM	445,337	448,486	449,130	450,574	449,107	452,670
REIMBURSABLE BASELINE PROGRAM						
OFFICER	882	882	882	882	882	882
ENLISTED	448	448	448	448	448	448
CADET	0	0	0	0	0	0
TOTAL REIMBURSABLE BASELINE PROGRAM	1,330	1,330	1,330	1,330	1,330	1,330
BASELINE AC PROGRAM						
OFFICER	92,093	92,014	92,148	92,038	91,779	91,965
ENLISTED	350,136	353,326	353,952	355,395	354,311	357,576
CADET	4,438	4,476	4,360	4,471	4,347	4,459
TOTAL BASELINE PROGRAM	446,667	449,816	450,460	451,904	450,437	454,000
MOBILIZED RESERVE COMPONENT (RC): ADMINISTRATIVE AND OPERATIONAL SUPPORT						
OFFICER	924	0	781	0	382	0
ENLISTED	1,282	0	1,400	0	318	0
CADET	0	0	0	0	0	0
TOTAL RC ADMIN AND OPERATIONAL	2,206	0	2,181	0	700	0

^{/1} End strength is only reported for the Active Component

^{/2} Includes mobilized strength COCOM support

^{/3} Includes COCOM requirements that were previously financed via supplemental

^{/4} FY 2026 funding for homeland territorial integrity and security is included in Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives.

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SUMMARY OF MILITARY PERSONNEL STRENGTH

	<u>ACTUAL FY 2024</u>		<u>ESTIMATE FY 2025</u>		<u>ESTIMATE FY 2026</u>	
	<u>AVERAGE</u>	<u>END</u>	<u>AVERAGE</u>	<u>END</u>	<u>AVERAGE</u>	<u>END</u>
	<u>STRENGTH</u>	<u>STRENGTH</u>	<u>STRENGTH</u>	<u>STRENGTH</u>	<u>STRENGTH</u>	<u>STRENGTH</u>
		30 SEP 2024 ^{/1}		30 SEP 2025 ^{/1}		30 SEP 2026 ^{/1}
MOBILIZED RC: 12304B CONTINGENCY						
OFFICER	824	0	968	0	632	0
ENLISTED	1,728	0	1,583	0	1,983	0
CADET	0	0	0	0	0	0
TOTAL 12304B CONTINGENCY	2,552	0	2,551	0	2,615	0
MOBILIZED RC: OVERSEAS OPERATIONS ^{/2}						
OFFICER	4,552	0	1,140	0	4,009	0
ENLISTED	17,317	0	6,112	0	14,994	0
CADET	0	0	0	0	0	0
TOTAL OVERSEAS OPERATIONS	21,869	0	7,252	0	19,003	0
MOBILIZED RC: COCOM SUPPORT ^{/3}						
OFFICER	0	0	0	0	1,256	0
ENLISTED	0	0	0	0	4,508	0
CADET	0	0	0	0	0	0
TOTAL COCOM SUPPORT	0	0	0	0	5,764	0
MOBILIZED RC: Pending Section 1421 Transfer: EUCOM						
OFFICER	0	0	949	0	0	0
ENLISTED	0	0	3,026	0	0	0
CADET	0	0	0	0	0	0
TOTAL EUCOM	0	0	3,975	0	0	0

^{/1} End strength is only reported for the Active Component

^{/2} Includes mobilized strength COCOM support

^{/3} Includes COCOM requirements that were previously financed via supplemental

^{/4} FY 2026 funding for homeland territorial integrity and security is included in Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives.

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SUMMARY OF MILITARY PERSONNEL STRENGTH

	ACTUAL FY 2024		ESTIMATE FY 2025		ESTIMATE FY 2026	
	AVERAGE STRENGTH	END STRENGTH 30 SEP 2024 ^{/1}	AVERAGE STRENGTH	END STRENGTH 30 SEP 2025 ^{/1}	AVERAGE STRENGTH	END STRENGTH 30 SEP 2026 ^{/1}
MOBILIZED RC: Pending Section 1421 Transfer: CENTCOM						
OFFICER	0	0	2,157	0	0	0
ENLISTED	0	0	8,071	0	0	0
CADET	0	0	0	0	0	0
TOTAL CENTCOM	0	0	10,228	0	0	0
MOBILIZED RC: SOUTHERN BORDER SUPPORT ^{/4}						
OFFICER	388	0	421	0	0	0
ENLISTED	2,379	0	2,579	0	0	0
CADET	0	0	0	0	0	0
TOTAL SOUTHERN BORDER SUPPORT	2,767	0	3,000	0	0	0
TOTAL PROGRAM						
OFFICER	98,781	92,014	98,564	92,038	98,058	91,965
ENLISTED	372,842	353,326	376,723	355,395	376,114	357,576
CADET	4,438	4,476	4,360	4,471	4,347	4,459
TOTAL PROGRAM	476,061	449,816	479,647	451,904	478,519	454,000

^{/1} End strength is only reported for the Active Component

^{/2} Includes mobilized strength COCOM support

^{/3} Includes COCOM requirements that were previously financed via supplemental

^{/4} FY 2026 funding for homeland territorial integrity and security is included in Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives.

Operational Support

Starting in FY 2022, the NDAA (P.L. 117-81, Sec 415) requires the Army to document the number of Reserve and National Guard members who perform operational support duty for a cumulative of 1,825 days in the previous 2,190 days. These totals are not included in the end strength figures that are displayed throughout the justification material.

	FY 2024	FY 2025	FY 2026
Army Reserve	0	0	0
Army Guard	1	1	1

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MILITARY PERSONNEL STRENGTH SUMMARIES
END STRENGTHS BY GRADE (TOTAL PROGRAM)

	ACTUAL FY 2024		ESTIMATE FY 2025		ESTIMATE FY 2026	
	30 SEP	REIMB INCLUDED	30 SEP	REIMB INCLUDED	30 SEP	REIMB INCLUDED
OFFICER						
COMMISSIONED OFFICERS						
GENERAL	13	0	12	0	12	0
LIEUTENANT GENERAL	56	1	52	1	52	1
MAJOR GENERAL	101	6	100	6	100	6
BRIGADIER GENERAL	112	4	110	4	110	4
COLONEL	3,581	88	3,499	88	3,470	88
LIEUTENANT COLONEL	8,553	161	8,322	161	8,390	161
MAJOR	15,599	265	15,454	265	15,240	265
CAPTAIN	26,220	217	27,167	217	28,114	217
1ST LIEUTENANT	12,158	76	11,532	76	10,825	76
2ND LIEUTENANT	9,852	5	9,435	5	9,055	5
SUBTOTAL COMMISSIONED OFFICERS	76,245	823	75,683	823	75,368	823
WARRANT OFFICERS						
WARRANT OFFICER (W-5)	550	2	531	2	554	2
WARRANT OFFICER (W-4)	1,617	16	1,528	16	1,486	16
WARRANT OFFICER (W-3)	3,100	19	3,141	19	3,320	19
WARRANT OFFICER (W-2)	6,145	10	6,714	10	6,763	10
WARRANT OFFICER (W-1)	4,357	12	4,441	12	4,474	12
SUBTOTAL WARRANT OFFICERS	15,769	59	16,355	59	16,597	59
SUBTOTAL OFFICER	92,014	882	92,038	882	91,965	882
ENLISTED PERSONNEL						
SERGEANT MAJOR	3,469	12	3,502	12	3,451	12
1ST SERGEANT/MASTER SERGEANT	10,351	42	10,455	42	10,614	42
PLATOON SERGEANT/SERGEANT 1ST CLASS	35,136	96	35,563	96	35,227	96
STAFF SERGEANT	56,841	89	56,391	89	55,946	89
SERGEANT	65,972	127	67,604	127	67,315	127
CORPORAL/SPECIALIST	98,398	77	96,013	77	97,813	77
PRIVATE FIRST CLASS	50,468	5	47,499	5	44,319	5
PRIVATE E2	22,032	0	21,813	0	25,386	0
PRIVATE E1	10,659	0	16,555	0	17,505	0
SUBTOTAL ENLISTED PERSONNEL	353,326	448	355,395	448	357,576	448
CADET	4,476	0	4,471	0	4,459	0
TOTAL END STRENGTH	449,816	1,330	451,904	1,330	454,000	1,330

PB-30C END STRENGTHS BY GRADE (TOTAL PROGRAM)

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MILITARY PERSONNEL STRENGTH SUMMARIES
AVERAGE STRENGTHS BY GRADE (TOTAL PROGRAM)

	ACTUAL FY 2024		ESTIMATE FY 2025		ESTIMATE FY 2026	
	30 SEP	REIMB INCLUDED	30 SEP	REIMB INCLUDED	30 SEP	REIMB INCLUDED
OFFICER						
COMMISSIONED OFFICERS						
GENERAL	14	0	13	0	13	0
LIEUTENANT GENERAL	50	1	51	1	52	1
MAJOR GENERAL	126	6	117	6	113	6
BRIGADIER GENERAL	151	4	145	4	136	4
COLONEL	3,956	88	3,784	88	3,807	88
LIEUTENANT COLONEL	9,347	161	9,323	161	9,169	161
MAJOR	17,329	265	17,040	265	16,868	265
CAPTAIN	28,433	217	28,653	217	29,136	217
1ST LIEUTENANT	15,697	76	13,931	76	13,389	76
2ND LIEUTENANT	7,275	5	8,672	5	8,115	5
SUBTOTAL COMMISSIONED OFFICERS	82,378	823	81,729	823	80,798	823
WARRANT OFFICERS						
WARRANT OFFICER (W-5)	588	2	570	2	576	2
WARRANT OFFICER (W-4)	1,872	16	1,727	16	1,669	16
WARRANT OFFICER (W-3)	3,412	19	3,388	19	3,476	19
WARRANT OFFICER (W-2)	6,295	10	6,782	10	7,028	10
WARRANT OFFICER (W-1)	4,236	12	4,368	12	4,511	12
SUBTOTAL WARRANT OFFICERS	16,403	59	16,835	59	17,260	59
SUBTOTAL OFFICER	98,781	882	98,564	882	98,058	882
ENLISTED PERSONNEL						
SERGEANT MAJOR	3,639	12	3,673	12	3,700	12
1ST SERGEANT/MASTER SERGEANT	11,776	42	11,771	42	11,945	42
PLATOON SERGEANT/SERGEANT 1ST CLASS	37,458	96	36,992	96	37,324	96
STAFF SERGEANT	61,753	89	60,622	89	60,038	89
SERGEANT	73,654	127	72,910	127	74,066	127
CORPORAL/SPECIALIST	106,976	77	105,085	77	101,846	77
PRIVATE FIRST CLASS	46,838	5	50,761	5	46,090	5
PRIVATE E2	21,881	0	23,669	0	25,097	0
PRIVATE E1	8,867	0	11,240	0	16,008	0
SUBTOTAL ENLISTED PERSONNEL	372,842	448	376,723	448	376,114	448
CADET	4,438	0	4,360	0	4,347	0
TOTAL AVERAGE STRENGTH	476,061	1,330	479,647	1,330	478,519	1,330

Average strength includes mobilized Reserve Component (RC) on Active Duty Soldiers. Average strength listed include the following total RC mobilization man-years: 29,394 in FY 2024, 29,187 in FY 2025 and 28,082 in FY 2026.

MILITARY PERSONNEL, ARMY
SECTION 3
MILITARY PERSONNEL STRENGTH SUMMARIES
ACTIVE DUTY STRENGTHS BY MONTH
(IN THOUSANDS OF DOLLARS)

Monthly End Strengths ^{1/}	FY 2024				FY 2025				FY 2026			
	OFF	ENL	CADET	TOTAL	OFF	ENL	CADET	TOTAL	OFF	ENL	CADET	TOTAL
September	92,488	356,470	4,510	453,468	92,014	353,326	4,476	449,816	92,038	355,395	4,471	451,904
October	92,384	355,446	4,501	452,331	92,220	355,347	4,471	452,038	91,962	355,115	4,458	451,535
November	92,215	353,429	4,494	450,138	92,140	355,028	4,457	451,625	91,809	355,402	4,449	451,660
December	91,657	348,464	4,466	444,587	91,795	351,679	4,432	447,906	91,461	351,672	4,419	447,552
January	91,687	350,213	4,454	446,354	91,927	352,394	4,427	448,748	91,440	354,150	4,411	450,001
February	91,583	349,629	4,421	445,633	91,725	353,295	4,408	449,428	91,275	354,238	4,392	449,905
March	91,472	347,738	4,411	443,621	91,602	354,300	4,383	450,285	91,143	353,076	4,369	448,588
April	91,414	347,894	4,403	443,711	91,505	354,698	4,371	450,574	90,944	351,734	4,357	447,035
May	92,524	347,156	3,354	443,034	92,443	354,110	3,372	449,925	92,153	352,428	3,359	447,940
June	92,875	347,206	3,317	443,398	92,996	353,572	4,528	451,096	92,563	354,104	4,517	451,184
July	92,714	349,537	4,502	446,753	92,913	354,162	4,512	451,587	92,416	356,569	4,498	453,483
August	92,355	350,036	4,485	446,876	92,498	354,498	4,487	451,483	92,154	356,758	4,474	453,386
September	92,014	353,326	4,476	449,816	92,038	355,395	4,471	451,904	91,965	357,576	4,459	454,000

SUMMARY OF AVERAGE STRENGTH												
	FY 2024				FY 2025				FY 2026			
	OFF	ENL	CADET	TOTAL	OFF	ENL	CADET	TOTAL	OFF	ENL	CADET	TOTAL
Active Component (AC)	92,093	350,136	4,438	446,667	92,148	353,952	4,360	450,460	91,779	354,311	4,347	450,437
Active Duty for Operational Support (RC)												
Administrative and Operational	924	1,282	-	2,206	781	1,400	-	2,181	382	318	-	700
12304B Contingency	824	1,728	-	2,552	968	1,583	-	2,551	632	1,983	-	2,615
COCOM Support	-	-	-	-	-	-	-	-	1,256	4,508	-	5,764
Pending Section 1421 Transfer: EUCOM	-	-	-	-	949	3,026	-	3,975	-	-	-	-
Pending Section 1421 Transfer: CENTCOM	-	-	-	-	2,157	8,071	-	10,228	-	-	-	-
Southern Border Support	388	2,379	-	2,767	421	2,579	-	3,000	-	-	-	-
Total	2,136	5,389	-	7,525	5,276	16,659	-	21,935	2,270	6,809	-	9,079
Total - Average Strength	94,229	355,525	4,438	454,192	97,424	370,611	4,360	472,395	94,049	361,120	4,347	459,516
Overseas Operations ^{2/}	4,552	17,317	-	21,869	1,140	6,112	-	7,252	4,009	14,994	-	19,003
Total Average Strength	98,781	372,842	4,438	476,061	98,564	376,723	4,360	479,647	98,058	376,114	4,347	478,519

Pay and Allowances ADOS and RC Mobilization (\$M)												
	FY 2024				FY 2025				FY 2026			
	OFF	ENL	CADET	TOTAL	OFF	ENL	CADET	TOTAL	OFF	ENL	CADET	TOTAL
Administrative and Operational Support	\$155.0	\$114.2	\$0.0	\$269.2	\$139.3	\$132.7	\$0.0	\$271.9	\$71.2	\$31.5	\$0.0	\$102.7
12304B Support	\$138.2	\$154.0	\$0.0	\$292.2	\$174.3	\$151.5	\$0.0	\$325.9	\$119.0	\$198.3	\$0.0	\$317.3
COCOM Support	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$175.9	\$514.0	\$0.0	\$689.9
Pending Section 1421 Transfer: EUCOM	\$0.0	\$0.0	\$0.0	\$0.0	\$183.4	\$288.9	\$0.0	\$472.3	\$0.0	\$0.0	\$0.0	\$0.0
Pending Section 1421 Transfer: CENTCOM	\$51.0	\$225.0	\$0.0	\$276.0	\$224.6	\$942.8	\$0.0	\$1,167.4	\$0.0	\$0.0	\$0.0	\$0.0
Southern Border Support ^{2/}	\$51.0	\$225.0	\$0.0	\$276.0	\$69.0	\$267.0	\$0.0	\$336.0	\$0.0	\$0.0	\$0.0	\$0.0
Overseas Operations ^{3/}	\$814.0	\$1,892.7	\$0.0	\$2,706.7	\$193.7	\$857.5	\$0.0	\$1,051.2	\$830.8	\$1,680.4	\$0.0	\$2,511.2
Total ADOS/RC Mobilization	\$1,209.1	\$2,610.9	\$0.0	\$3,820.1	\$984.3	\$2,640.4	\$0.0	\$3,624.7	\$1,197.0	\$2,424.1	\$0.0	\$3,621.0

^{1/} Monthly end strengths (ES) only include Active Component Soldiers. The FY 2024 monthly ES reflect actuals strength levels. FY 2025 and FY 2026 reflect projections as of February 2025.

^{2/} FY 2026 funding for homeland territorial integrity and security is included in Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives

^{3/} Includes Overseas COCOM support not included in other categories.

PB-30E ACTIVE DUTY STRENGTHS BY MONTH

MILITARY PERSONNEL, ARMY
SECTION 3
GAINS AND LOSSES BY TYPE
GAINS AND LOSSES BY SOURCE AND TYPE

OFFICER	<u>ACTUAL FY 2024</u>	<u>ESTIMATE FY 2025</u>	<u>ESTIMATE FY 2026</u>
Beginning Strength	92,570	92,014	92,038
Gains:			
Service Academies	1,028	1,011	1,000
ROTC	2,905	2,650	2,650
Officer Candidate School	581	581	630
Warrant Officer Programs	1,708	1,826	1,712
Other Gains (Medical & JAG)	<u>2,272</u>	<u>2,175</u>	<u>1,980</u>
Total Officer Gains	8,494	8,243	7,972
Losses:			
Expiration of Contract	8,964	8,141	7,968
15 Year Retirement	0	0	0
Involuntary Separation of Regular	<u>86</u>	<u>78</u>	<u>77</u>
Total Officer Losses	9,050	8,219	8,045
End Strength	92,014	92,038	91,965

MILITARY PERSONNEL, ARMY
SECTION 3
GAINS AND LOSSES BY TYPE
GAINS AND LOSSES BY SOURCE AND TYPE

ENLISTED	<u>ACTUAL FY 2024</u>	<u>ESTIMATE FY 2025</u>	<u>ESTIMATE FY 2026</u>
Beginning Strength	356,471	353,326	355,395
Gains:			
Males (NPS)	43,532	46,988	46,003
Females (NPS)	8,292	9,012	8,997
Prior Service Enlistments	4,881	5,000	5,000
Reenlistment (IMM)	62,500	54,800	50,000
Returned to Military Control	0	232	260
Other Gains	719	727	0
Total Enlisted Gains	119,924	116,759	110,260
Losses:			
Estimated Termination of Service	25,049	23,358	23,647
Programmed Early Release	2	0	0
To Commissioned Officer and Warrant Officer	2,289	2,407	2,342
Reenlistment	62,500	54,800	50,000
Retirement	5,480	6,115	5,284
15 Year Retirement	0	0	0
Dropped from Rolls	243	606	328
Attrition Adverse Causes	10,217	11,834	11,609
Other Attrition	17,289	15,570	14,869
Total Enlisted Losses	123,069	114,690	108,079
End Strength	353,326	355,395	357,576

MILITARY PERSONNEL, ARMY
SECTION 3
GAINS AND LOSSES BY TYPE
GAINS AND LOSSES BY SOURCE AND TYPE

CADET	<u>ACTUAL FY 2024</u>	<u>ESTIMATE FY 2025</u>	<u>ESTIMATE FY 2026</u>
Beginning Strength	4,510	4,476	4,471
Entering Cadets	1,168	1,169	1,169
Losses:			
Attrition	174	163	181
Graduates	1,028	1,011	1,000
Total Cadet Losses	1,202	1,174	1,181
End Strength	4,476	4,471	4,459

MILITARY PERSONNEL, ARMY
SECTION 3
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	Officer	Enlisted	Total	Officer	Enlisted	Total	Officer	Enlisted	Total
1. Basic Pay									
Basic Pay	9,101,527	15,966,753	25,068,280	9,465,718	17,089,803	26,555,521	9,808,246	18,145,251	27,953,497
2. Retired Pay Accrual									
Retired Pay Accrual	2,681,592	4,694,888	7,376,480	2,483,537	4,488,396	6,971,933	2,371,647	4,389,510	6,761,157
3. Thrift Savings Plan (TSP) Matching									
Thrift Savings Plan (TSP) Matching	113,934	276,009	389,943	141,799	347,677	489,476	145,363	361,497	506,860
4. Basic Allowance for Housing									
With Dependents - Domestic	1,903,562	4,484,536	6,388,098	1,995,706	4,640,591	6,636,297	2,084,196	4,847,054	6,931,250
Without Dependents - Domestic	720,115	1,009,771	1,729,886	755,027	1,041,336	1,796,363	778,637	1,082,988	1,861,625
Partial Allowance for Bachelors - Domestic	264	10,927	11,191	295	11,810	12,105	298	12,327	12,625
BAH Differential - Domestic	123	2,094	2,217	130	2,225	2,355	135	2,321	2,456
With Dependents - Overseas	97,993	114,401	212,394	89,642	103,786	193,428	90,199	103,753	193,952
Without Dependents - Overseas	72,814	63,226	136,040	66,091	57,309	123,400	65,972	57,367	123,339
TOTAL BASIC ALLOWANCE FOR HOUSING	2,794,871	5,684,955	8,479,826	2,906,891	5,857,057	8,763,948	3,019,437	6,105,810	9,125,247
5. Subsistence									
Basic Allowance for Subsistence	374,665	0	374,665	378,285	0	378,285	387,080	0	387,080
When Authorized to Mess Separately	0	1,937,047	1,937,047	0	1,942,565	1,942,565	0	1,998,994	1,998,994
BAS II	0	16,500	16,500	0	16,719	16,719	0	17,195	17,195
Less Collections	0	(400,397)	(400,397)	0	(411,660)	(411,660)	0	(418,230)	(418,230)
Subsistence in Kind									
Subsistence in Messes	0	512,999	512,999	0	585,529	585,529	0	609,896	609,896
Operational Rations	0	324,067	324,067	0	462,612	462,612	0	472,799	472,799
Augmentation Rations/Other Programs	0	1,043	1,043	0	2,111	2,111	0	2,129	2,129
SUBTOTAL SUBSISTENCE IN KIND	0	838,109	838,109	0	1,050,252	1,050,252	0	1,084,824	1,084,824
TOTAL SUBSISTENCE	374,665	2,391,259	2,765,924	378,285	2,597,876	2,976,161	387,080	2,682,783	3,069,863
6. Incentive Pay, Hazardous Duty and Aviation Career									
Flying Duty	80,238	10,411	90,649	79,599	10,814	90,413	79,371	10,631	90,002
Parachute Jumping	13,167	61,623	74,790	13,173	62,293	75,466	13,135	62,368	75,503
Experimental Stress	1,079	271	1,350	1,078	274	1,352	1,075	274	1,349
Demolition Duty	2,031	11,983	14,014	2,033	12,113	14,146	2,027	12,132	14,159
Chemical Munitions	2,951	53	3,004	2,950	54	3,004	2,941	54	2,995
Toxic Pesticides	0	8	8	0	7	7	0	7	7
Toxic Fuel/Waste	0	76	76	0	77	77	0	77	77
TOTAL INCENTIVE PAY, HAZARDOUS DUTY AND AVIATION CAREER	99,466	84,425	183,891	98,833	85,632	184,465	98,549	85,543	184,092

MILITARY PERSONNEL, ARMY
SECTION 3
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	Officer	Enlisted	Total	Officer	Enlisted	Total	Officer	Enlisted	Total
7. Special Pays									
Special Pay									
Medical Pay	194,922	0	194,922	205,930	0	205,930	206,851	0	206,851
Dental Pay	51,411	0	51,411	57,580	0	57,580	58,621	0	58,621
Nurse Pay	48,020	0	48,020	43,026	0	43,026	43,592	0	43,592
Optometrists Pay	1,614	0	1,614	1,428	0	1,428	1,428	0	1,428
Veterinarians Pay	5,364	0	5,364	4,151	0	4,151	4,151	0	4,151
Diplomate Pay for Psychologists	6,200	0	6,200	8,211	0	8,211	8,371	0	8,371
Assignment Incentive Pay	5,361	38,471	43,832	25,902	160,374	186,276	25,772	160,413	186,185
Personal Money Allowances for General/Flag Officer	58	0	58	54	0	54	58	0	58
Pharmacy Pay	1,931	0	1,931	1,609	0	1,609	1,610	0	1,610
Physician Assistant	20,009	0	20,009	20,272	0	20,272	20,272	0	20,272
Social Work	2,324	0	2,324	1,881	0	1,881	1,881	0	1,881
Diving Duty Pay	206	1,365	1,571	205	1,361	1,566	206	1,362	1,568
Board Certified Pay Non-Physician Health Care	3,856	0	3,856	3,342	0	3,342	3,342	0	3,342
Hostile Fire Pay	4,169	11,646	15,815	5,103	19,626	24,729	5,075	19,594	24,669
Sea Duty Pay	165	521	686	165	518	683	165	519	684
Hardship Duty Pay	8,192	41,205	49,397	10,446	53,970	64,416	10,392	53,883	64,275
Foreign Language Proficiency Pay	9,074	38,466	47,540	9,116	38,263	47,379	9,080	38,302	47,382
Judge Advocate Continuation Pay	4,824	0	4,824	4,837	0	4,837	4,827	0	4,827
Other Special Pay	0	2	2	0	2	2	0	2	2
Continuation Pay	38,606	24,299	62,905	53,236	96,888	150,124	55,349	100,570	155,919
SUBTOTAL SPECIAL PAY	406,306	155,975	562,281	456,494	371,002	827,496	461,043	374,645	835,688
Special Duty Assignment Pay (SDAP)	0	110,893	110,893	0	112,272	112,272	0	112,384	112,384
Reenlistment Bonus	0	580,196	580,196	0	389,716	389,716	0	389,747	389,747
Enlistment Bonus									
New Payments	0	149,603	149,603	0	161,500	161,500	0	146,690	146,690
Anniversary	0	202,427	202,427	0	205,081	205,081	0	136,810	136,810
SUBTOTAL ENLISTMENT BONUS	0	352,030	352,030	0	366,581	366,581	0	283,500	283,500
Officer Bonus - Other than Medical	7,840	0	7,840	8,000	0	8,000	8,000	0	8,000
Loan Repayment Program	0	4,750	4,750	0	6,200	6,200	0	6,200	6,200
Aid and Attendance for Catastrophically Injured	0	611	611	0	610	610	0	610	610
TOTAL SPECIAL PAYS	414,146	1,204,455	1,618,601	464,494	1,246,381	1,710,875	469,043	1,167,086	1,636,129

MILITARY PERSONNEL, ARMY
SECTION 3
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	Officer	Enlisted	Total	Officer	Enlisted	Total	Officer	Enlisted	Total
8. Allowance									
Overseas Station Allowances									
Cost of Living	126,405	247,139	373,544	115,180	224,615	339,795	103,736	184,809	288,545
Temporary Lodging	25,930	31,040	56,970	38,637	45,906	84,543	40,012	47,778	87,790
SUBTOTAL OVERSEAS STATION ALLOWANCES	152,335	278,179	430,514	153,817	270,521	424,338	143,748	232,587	376,335
Clothing Allowances									
Initial Issue	0	154,807	154,807	0	180,853	180,853	0	182,530	182,530
Initial Military Allowance	3,348	0	3,348	3,278	0	3,278	3,189	0	3,189
Additional Military Allowance	1,369	0	1,369	1,443	0	1,443	1,436	0	1,436
Maintenance Allowances	0	143,828	143,828	0	153,262	153,262	0	156,613	156,613
Civilian Clothing Allowance	287	0	287	294	0	294	298	0	298
Supplementary Allowances	0	9,500	9,500	0	9,500	9,500	0	9,500	9,500
Other Allowances	0	5,399	5,399	0	5,686	5,686	0	6,031	6,031
SUBTOTAL CLOTHING ALLOWANCES	5,004	313,534	318,538	5,015	349,301	354,316	4,923	354,674	359,597
Family Separation Allowances									
FSA - Restricted	5,116	10,923	16,039	6,301	11,043	17,344	6,276	11,054	17,330
FSA - Temporary	15,353	54,637	69,990	17,659	58,102	75,761	17,567	55,632	73,199
SUBTOTAL FAMILY SEPARATION ALLOWANCES	20,469	65,560	86,029	23,960	69,145	93,105	23,843	66,686	90,529
Basic Needs Allowance Payments	0	266	266	0	616	616	1,934	134,645	136,579
CONUS, Cost-of-Living Allowance	6,526	9,973	16,499	9,562	11,601	21,163	9,892	11,743	21,635
TOTAL ALLOWANCE	184,334	667,512	851,846	192,354	701,184	893,538	184,340	800,335	984,675
9. Separation Pay									
Lump Sum Terminal Leave Payments	46,854	148,918	195,772	45,215	145,807	191,022	46,681	149,450	196,131
Severance Pay, Disability	14,954	142,789	157,743	14,310	139,649	153,959	14,773	143,138	157,911
Separation Pay - Involuntary Half Pay (5%)	0	7,585	7,585	0	7,402	7,402	0	7,587	7,587
Separation Pay - Involuntary Full Pay (10%)	8,246	4,208	12,454	7,818	4,106	11,924	8,071	4,208	12,279
Voluntary Separation Incentive (VSI)	3,556	968	4,524	2,686	714	3,400	1,343	357	1,700
TOTAL SEPARATION PAY	73,610	304,468	378,078	70,029	297,678	367,707	70,868	304,740	375,608

MILITARY PERSONNEL, ARMY
SECTION 3
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	Officer	Enlisted	Total	Officer	Enlisted	Total	Officer	Enlisted	Total
10. Social Security Tax Payments									
Social Security Tax Employer Contribution	694,060	1,221,425	1,915,485	723,305	1,307,370	2,030,675	749,175	1,388,112	2,137,287
11. Permanent Change of Station Travel									
Accession Travel	19,484	119,192	138,676	23,944	157,705	181,649	24,520	162,116	186,636
Training Travel	145,703	33,327	179,030	172,932	43,484	216,416	177,409	48,324	225,733
Operational Travel	286,043	337,802	623,845	260,989	406,208	667,197	268,928	426,878	695,806
Rotational Travel To/From Overseas	322,050	434,517	756,567	257,262	425,683	682,945	265,832	438,872	704,704
Separation Travel	72,937	188,293	261,230	71,365	154,993	226,358	73,211	164,014	237,225
Organized Unit Travel	837	1,705	2,542	31	88	119	33	91	124
Non-Temporary Storage	9,830	6,303	16,133	8,130	5,642	13,772	8,094	5,658	13,752
Temporary Lodging Expense	30,055	32,826	62,881	46,049	47,760	93,809	38,228	27,941	66,169
TOTAL PERMANENT CHANGE OF STATION TRAVEL	886,939	1,153,965	2,040,904	840,702	1,241,563	2,082,265	856,255	1,273,894	2,130,149
12. Other Military Personnel Costs									
Apprehension Deserters, Absentees, Escaped Prisoners	0	137	137	0	140	140	0	143	143
Interest on Uniformed Services Savings Deposits	718	1,227	1,945	895	1,141	2,036	932	1,186	2,118
Death Gratuities	6,400	34,900	41,300	5,700	32,600	38,300	5,700	32,600	38,300
Unemployment Compensation Benefits	0	70,220	70,220	0	62,494	62,494	0	64,215	64,215
Adoption Expenses	181	239	420	186	244	430	189	249	438
Partial Dislocation Allowance	89	495	584	94	517	611	97	538	635
Mass Transit Subsidy	364	4,396	4,760	3,631	6,373	10,004	3,692	6,513	10,205
ROTC	77,874	0	77,874	105,500	0	105,500	77,606	0	77,606
JROTC	29,460	0	29,460	34,660	0	34,660	27,484	0	27,484
SGLI Extra Hazard Payments	1,072	3,786	4,858	1,157	3,763	4,920	1,011	3,289	4,300
SGLI Traumatic Injury Payments	30	470	500	100	300	400	100	300	400
TOTAL OTHER MILITARY PERSONNEL COSTS	116,188	115,870	232,058	151,923	107,572	259,495	116,811	109,033	225,844
13. Cadet									
Academy Cadets	107,878	0	107,878	112,010	0	112,010	115,749	0	115,749
SUBTOTAL MILITARY PERSONNEL APPROPRIATION	17,643,210	33,765,984	51,409,194	18,029,880	35,368,189	53,398,069	18,392,563	36,813,594	55,206,157

**MILITARY PERSONNEL, ARMY
SECTION 3
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
(IN THOUSANDS OF DOLLARS)**

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	Officer	Enlisted	Total	Officer	Enlisted	Total	Officer	Enlisted	Total
14. Less Reimbursables									
Basic Pay	(185,619)	(263,302)	(448,921)	(164,896)	(52,978)	(217,874)	(153,166)	(35,726)	(188,892)
Retired Pay Accrual	(64,264)	(71,764)	(136,028)	(42,502)	(14,209)	(56,711)	(40,436)	(9,431)	(49,867)
Basic Allowance for Housing	(47,321)	(85,736)	(133,057)	(35,475)	(13,797)	(49,272)	(50,723)	(13,411)	(64,134)
Basic Allowance for Subsistence	(7,637)	(18,346)	(25,983)	(6,151)	(4,799)	(10,950)	(6,155)	(3,461)	(9,616)
Subsistence in Kind	0	(31,704)	(31,704)	0	0	0	0	(15,000)	(15,000)
Incentive Pay for Hazardous Duty	(1,877)	(698)	(2,575)	(1,858)	(360)	(2,218)	(1,859)	(260)	(2,119)
Social Security Tax Employer Contribution	(14,200)	(20,143)	(34,343)	(12,614)	(4,053)	(16,667)	(11,717)	(2,733)	(14,450)
	(98,705)	(157,365)	(256,070)	0	0	0	0	0	0
TOTAL LESS REIMBURSABLES	(419,623)	(649,058)	(1,068,681)	(263,496)	(90,196)	(353,692)	(264,056)	(80,022)	(344,078)
TOTAL DIRECT PROGRAM	17,223,587	33,116,926	50,340,513	17,766,384	35,277,993	53,044,377	18,128,507	36,733,572	54,862,079

The FY 2026 request for MPA includes \$54,862,079 thousand in discretionary funding and \$180,027 thousand in mandatory (reconciliation) funding for a total of \$55,042,106 thousand. The mandatory funds supplemental payments to military personnel to secure suitable housing in areas with a high cost of living and provide an additional seven days of Temporary Lodging Expense (TLE) (from 14 to 21 days). Further information for this reconciliation request is provided in the Reconciliation Exhibit Section 20001: Quality of Life.

MILITARY PERSONNEL, ARMY
SECTION 3
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
(IN THOUSANDS OF DOLLARS)

	FY 2025 PRESIDENT'S BUDGET	CONGRESSIONAL ACTION	AVAILABLE APPN	PENDING SEC. 1421 TRANSFER: CENTCOM/EUCOM	INTERNAL REALIGN/ REPROGRAM	SUBTOTAL	PROPOSED DD 1415 ACTIONS	FY 2025 REVISED
PAY AND ALLOWANCES OF OFFICERS								
BASIC PAY	9,262,233	39,105	9,301,338	216,202	-27,626	9,489,914	-24,196	9,465,718
RETIRED PAY ACCRUAL	2,436,679	8,408	2,445,087	48,641	-10,191	2,483,537	0	2,483,537
INCENTIVE PAY FOR HAZARDOUS DUTY	93,978	0	93,978	2,364	2,491	98,833	0	98,833
SPECIAL PAY	416,551	2,720	419,271	14,870	22,353	456,494	0	456,494
OFFICER BONUS - OTHER THAN MEDICAL	4,025	0	4,025	0	3,975	8,000	0	8,000
BASIC ALLOWANCE FOR HOUSING	2,834,338	9,600	2,843,938	79,180	-16,227	2,906,891	0	2,906,891
BASIC ALLOWANCE FOR SUBSISTENCE	377,950	1,401	379,351	11,779	-12,845	378,285	0	378,285
BASIC NEEDS ALLOWANCE PAYMENTS	1,878	0	1,878	0	-1,878	0	0	0
OVERSEAS STATION ALLOWANCES	153,348	0	153,348	0	469	153,817	0	153,817
CLOTHING ALLOWANCES	4,208	0	4,208	0	807	5,015	0	5,015
FAMILY SEPARATION ALLOWANCES	21,127	4,806	25,933	17,782	-19,755	23,960	0	23,960
SEPARATION PAYMENTS	81,615	0	81,615	688	-12,274	70,029	0	70,029
SOCIAL SECURITY TAX EMPLOYER CONTRIBUTION	707,778	2,991	710,769	16,500	-3,964	723,305	0	723,305
CONUS COST OF LIVING ALLOWANCE	5,567	0	5,567	0	3,995	9,562	0	9,562
OFFICER-TSP MATCHING	141,799	0	141,799	0	0	141,799	0	141,799
TOTAL OBLIGATIONS	16,543,074	69,031	16,612,105	408,006	-70,670	16,949,441	-24,196	16,925,245
LESS REIMBURSABLES	-334,166	0	-334,166	0	70,670	-263,496	0	-263,496
TOTAL PAY AND ALLOWANCES OF OFFICERS DIRECT OBLIGATIONS	16,208,908	69,031	16,277,939	408,006	0	16,685,945	-24,196	16,661,749

MILITARY PERSONNEL, ARMY
SECTION 3
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
(IN THOUSANDS OF DOLLARS)

	FY 2025 PRESIDENT'S BUDGET	CONGRESSIONAL ACTION	AVAILABLE APPN	PENDING SEC. 1421 TRANSFER: CENTCOM/EUCOM	INTERNAL REALIGN/ REPROGRAM	SUBTOTAL	PROPOSED DD 1415 ACTIONS	FY 2025 REVISED
PAY AND ALLOWANCES OF ENLISTED								
BASIC PAY	16,139,943	488,809	16,628,752	385,258	75,793	17,089,803	0	17,089,803
RETIRED PAY ACCRUAL	4,246,221	124,292	4,370,513	79,372	38,511	4,488,396	0	4,488,396
INCENTIVE PAY FOR HAZARDOUS DUTY	83,176	0	83,176	18,449	-15,993	85,632	0	85,632
SPECIAL PAY	154,685	9,307	163,992	158,297	48,713	371,002	0	371,002
SPECIAL DUTY ASSIGNMENT PAY (SDAP)	110,517	0	110,517	0	1,755	112,272	0	112,272
REENLISTMENT BONUS	389,716	0	389,716	0	0	389,716	0	389,716
ENLISTMENT BONUS	366,581	0	366,581	0	0	366,581	0	366,581
BASIC ALLOWANCE FOR HOUSING	5,746,202	63,430	5,809,632	207,614	-160,189	5,857,057	0	5,857,057
AID AND ATTENDANCE FOR CATASTROPHICALLY INJURED	4,531	0	4,531	0	-3,921	610	0	610
LOAN REPAYMENT PROGRAM	11,200	0	11,200	0	-5,000	6,200	0	6,200
BASIC NEEDS ALLOWANCE PAYMENTS	131,147	0	131,147	0	-130,531	616	0	616
OVERSEAS STATION ALLOWANCES	308,006	0	308,006	0	-37,485	270,521	0	270,521
CLOTHING ALLOWANCES	284,697	0	284,697	0	64,604	349,301	0	349,301
FAMILY SEPARATION ALLOWANCES	78,069	21,419	99,488	56,952	-87,295	69,145	0	69,145
SEPARATION PAYMENTS	335,236	0	335,236	25,395	-62,953	297,678	0	297,678
SOCIAL SECURITY TAX EMPLOYER CONTRIBUTION	1,234,706	37,322	1,272,028	28,840	6,502	1,307,370	0	1,307,370
CONUS COST OF LIVING ALLOWANCE	7,367	0	7,367	0	4,234	11,601	0	11,601
ENLISTED-TSP MATCHING	280,621	0	280,621	0	67,056	347,677	0	347,677
TOTAL OBLIGATIONS	29,912,621	744,579	30,657,200	960,177	-196,199	31,421,178	0	31,421,178
LESS REIMBURSABLES	-286,927	0	-286,927	0	201,530	-85,397	0	-85,397
TOTAL PAY AND ALLOWANCES OF ENLISTED DIRECT OBLIGATIONS	29,625,694	744,579	30,370,273	960,177	5,331	31,335,781	0	31,335,781

MILITARY PERSONNEL, ARMY
SECTION 3
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
(IN THOUSANDS OF DOLLARS)

	FY 2025 PRESIDENT'S BUDGET	CONGRESSIONAL ACTION	AVAILABLE APPN	PENDING SEC. 1421 TRANSFER: CENTCOM/EUCOM	INTERNAL REALIGN/ REPROGRAM	SUBTOTAL	PROPOSED DD 1415 ACTIONS	FY 2025 REVISED
PAY AND ALLOWANCES OF CADETS								
ACADEMY CADETS	112,681	0	112,681	0	-671	112,010	0	112,010
TOTAL PAY AND ALLOWANCES OF CADETS								
DIRECT OBLIGATIONS	112,681	0	112,681	0	-671	112,010	0	112,010
SUBSISTENCE OF ENLISTED PERSONNEL								
BASIC ALLOWANCE FOR SUBSISTENCE	1,495,240	12,132	1,507,372	61,120	0	1,568,492	-20,868	1,547,624
SUBSISTENCE IN KIND	868,085	11,758	879,843	201,345	-18,513	1,062,675	-12,423	1,050,252
TOTAL OBLIGATIONS	2,363,325	23,890	2,387,215	262,465	-18,513	2,631,167	-33,291	2,597,876
LESS REIMBURSABLES	-16,931	0	-16,931	0	12,132	-4,799	0	-4,799
TOTAL SUBSISTENCE OF ENLISTED PERSONNEL								
DIRECT OBLIGATIONS	2,346,394	23,890	2,370,284	262,465	-6,381	2,626,368	-33,291	2,593,077
PERMANENT CHANGE OF STATION TRAVEL								
ACCESSION TRAVEL	157,633	0	157,633	0	4,016	161,649	20,000	181,649
TRAINING TRAVEL	208,821	0	208,821	0	7,595	216,416	0	216,416
OPERATIONAL TRAVEL	690,619	-200,000	490,619	2,053	-475	492,197	175,000	667,197
ROTATIONAL TRAVEL TO/FROM OVERSEAS	696,800	-136,000	560,800	6,966	29,379	597,145	85,800	682,945
SEPARATION TRAVEL	233,951	0	233,951	0	-7,593	226,358	0	226,358
ORGANIZED UNIT TRAVEL	424	0	424	0	-305	119	0	119
NON-TEMPORARY STORAGE	12,909	0	12,909	0	863	13,772	0	13,772
TEMPORARY LODGING EXPENSE	127,289	0	127,289	0	-33,480	93,809	0	93,809
TOTAL PERMANENT CHANGE OF STATION								
TRAVEL DIRECT OBLIGATIONS	2,128,446	-336,000	1,792,446	9,019	0	1,801,465	280,800	2,082,265

MILITARY PERSONNEL, ARMY
SECTION 3
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
(IN THOUSANDS OF DOLLARS)

	FY 2025 PRESIDENT'S BUDGET	CONGRESSIONAL ACTION	AVAILABLE APPN	PENDING SEC. 1421 TRANSFER: CENTCOM/EUCOM	INTERNAL REALIGN/ REPROGRAM	SUBTOTAL	PROPOSED DD 1415 ACTIONS	FY 2025 REVISED
OTHER MILITARY PERSONNEL COSTS								
APPREHENSION DESERTERS, ABSENTEES, ESCAPED PRISONERS	108	0	108	0	32	140	0	140
INTEREST ON UNIFORMED SERVICES SAVINGS DEPOSITS	2,184	0	2,184	0	-148	2,036	0	2,036
DEATH GRATUITIES	44,100	0	44,100	0	-5,800	38,300	0	38,300
UNEMPLOYMENT COMPENSATION BENEFITS	58,540	0	58,540	0	3,954	62,494	0	62,494
ADOPTION EXPENSES	537	0	537	0	-107	430	0	430
PARTIAL DISLOCATION ALLOWANCE	953	0	953	0	-342	611	0	611
MASS TRANSIT SUBSIDY	7,670	0	7,670	0	2,334	10,004	0	10,004
ROTC	105,500	0	105,500	0	0	105,500	0	105,500
JROTC	34,660	0	34,660	0	0	34,660	0	34,660
SGLI EXTRA HAZARD PAYMENTS	3,122	0	3,122	0	1,798	4,920	0	4,920
SGLI TRAUMATIC INJURY PAYMENTS	400	0	400	0	0	400	0	400
TOTAL OTHER MILITARY PERSONNEL COSTS								
DIRECT OBLIGATIONS	257,774	0	257,774	0	1,721	259,495	0	259,495
 TOTAL DIRECT OBLIGATIONS	 50,679,897	 501,500	 51,181,397	 1,639,667	 0	 52,821,064	 223,313	 53,044,377

MILITARY PERSONNEL, ARMY
SECTION 3
SCHEDULE OF INCREASES AND DECREASES
SCHEDULE OF INCREASES AND DECREASES - SUMMARY
(IN THOUSANDS OF DOLLARS)

	BA1	BA2	BA3	BA4	BA5	BA6	Total
FY2025 Direct Program	16,661,749	31,335,781	112,010	2,593,077	2,082,265	259,495	53,044,377
Increases Pricing:							
Basic Pay increase due to the annualization of the 4.5% pay raise, effective 1 January 2025	105,574	282,739	824	0	0	0	389,137
Basic Pay increase due to the annualization of the additional 10.0% pay raise for junior enlisted servicemembers, effective 1 April 2025	0	174,856	0	0	0	0	174,856
Basic Pay increase due to the annualization of the 3.8% pay raise, effective 1 January 2026	267,454	635,297	2,086	0	0	0	904,837
Retired Pay Accrual increase due to the annualization of the 4.5% pay raise, effective 1 January 2025	24,197	68,397	0	0	0	0	92,594
Retired Pay Accrual increase due to the annualization of the additional 10.0% pay raise for junior enlisted servicemembers, effective 1 April 2025	0	42,301	0	0	0	0	42,301
Retired Pay Accrual increase due to the annualization of the 3.8% pay raise, effective 1 January 2026	61,298	153,305	0	0	0	0	214,603
Special Pay increase due to rate changes in Continuation Pay and Medical Pays	4,549	0	0	0	0	0	4,549
Basic Allowance for Housing increase due to the annualization of the housing cost growth of 5.3% housing inflation rates, effective 1 January 2025	36,715	81,851	0	0	0	0	118,566
Basic Allowance for Housing increase due to the annualization of the housing cost growth of 3.9% housing inflation rates, effective 1 January 2026	81,050	180,690	0	0	0	0	261,740
Basic Allowance for Subsistence increase due to the annualization of the 1.2% subsistence inflation rate, effective 1 January 2025	1,130	0	99	0	0	0	1,229
Basic Allowance for Subsistence increase due to the annualization of the 3.4% subsistence inflation rate, effective 1 January 2026	9,607	0	841	0	0	0	10,448
Overseas Station Allowance - COLA increase due to the annualization of the 4.5% pay raise, effective 1 January 2025	1,730	2,807	0	0	0	0	4,537
Overseas Station Allowance - COLA increase due to the annualization of the 3.8% pay raise, effective 1 January 2026	4,384	8,422	0	0	0	0	12,806
Clothing increase due to rate changes	5	6,967	0	0	0	0	6,972
Separation Pay increase due to the annualization of the 4.5% pay raise, effective 1 January 2025	678	2,891	0	0	0	0	3,569
Separation Pay increase due to the annualization of the 3.8% pay raise, effective 1 January 2026	2,035	8,674	0	0	0	0	10,709
CONUS COLA increase due to pay raise	381	453	0	0	0	0	834
FICA increase due to the annualization of the 4.5% pay raise, effective 1 January 2025	8,373	21,630	83	0	0	0	30,086
FICA increase due to the annualization of the additional 10.0% pay raise for junior enlisted servicemembers, effective 1 April 2025	0	13,377	0	0	0	0	13,377
FICA increase due to the annualization of the 3.8% pay raise, effective 1 January 2026	21,211	48,600	211	0	0	0	70,022
TSP Matching increase due to pay raise	3,564	13,820	0	0	0	0	17,384
Accessions moves increase due to change in projected execution rates	0	0	0	0	5,301	0	5,301
Training moves increase due to change in projected execution rates	0	0	0	0	6,836	0	6,836
Operational moves increase due to change in projected execution rates	0	0	0	0	16,857	0	16,857
Rotational moves increase due to change in projected execution rates	0	0	0	0	21,173	0	21,173
Separation moves increase due to change in projected execution rates	0	0	0	0	9,208	0	9,208
Unit moves increase due to change in projected execution rates	0	0	0	0	5	0	5

PB-300 SCHEDULE OF INCREASES AND DECREASES - SUMMARY

MILITARY PERSONNEL, ARMY
SECTION 3
SCHEDULE OF INCREASES AND DECREASES
SCHEDULE OF INCREASES AND DECREASES - SUMMARY
(IN THOUSANDS OF DOLLARS)

	BA1	BA2	BA3	BA4	BA5	BA6	Total
Apprehension of Deserters, Absentees, and Escaped Prisoners increase due to rate change	0	0	0	0	0	3	3
Interest on Uniformed Services Savings Deposits increase due to rate change	0	0	0	0	0	82	82
Unemployment Benefits increase due to annualized basic pay inflation	0	0	0	0	0	2,455	2,455
Adoption Expenses increase due to anticipated increase in average costs driven by inflation	0	0	0	0	0	8	8
Partial Dislocation Allowance increase due to annualized basic pay inflation	0	0	0	0	0	24	24
Mass Transit Subsidy increase due to change in inflation rate	0	0	0	0	0	201	201
Total Increases Pricing	633,935	1,747,077	4,144	0	59,380	2,773	2,447,309
Increases Program:							
Realigns requirements Subsistence for Enlistment Personnel from BA4 to BA2	0	2,664,322	0	0	0	0	2,664,322
Basic Pay increase due to shifts in grade structure	18,094	0	0	0	0	0	18,094
Retired Pay Accrual increase due to shifts in grade structure	4,747	0	0	0	0	0	4,747
Basic Allowance for Housing increase due to shifts in grade structure	9,704	0	0	0	0	0	9,704
Basic Needs Allowance increase due to changes in number of Soldiers expected to receive pay	1,934	0	0	0	0	0	1,934
FICA increase due to shifts in grade structure	2,203	0	0	0	0	0	2,203
Special Pay increase due to changes in the number of Soldiers expected to receive pay	0	3,643	0	0	0	0	3,643
Special Duty Assignment Pay increase due to changes in the number of Soldiers expected to receive pay	0	112	0	0	0	0	112
Reenlistment Bonus increase due to changes in the number of Soldiers expected to receive pay	0	31	0	0	0	0	31
Overseas Station Allowance increase due to changes in the number of Soldiers expected to receive allowance	0	304	0	0	0	0	304
Increase in direct resources due to a decrease in reimbursable requirements	0	23,846	0	0	0	0	23,846
Basic Needs Allowance increase due to changes in number of Soldiers expected to receive pay	0	134,029	0	0	0	0	134,029
Separation travel increase due to change in number of moves	0	0	0	0	1,673	0	1,673
Total Increases Program	36,682	2,826,287	0	0	1,673	0	2,864,642
Total Increases	670,617	4,573,364	4,144	0	61,053	2,773	5,311,951
Decreases Pricing:							
Retired Pay Accrual decrease due to changes in the Normal Cost Percentage rate	(189,379)	(353,433)	0	0	0	0	(542,812)
Overseas Station Allowance - COLA decrease due to foreign currency exchange rates	(15,869)	(49,468)	0	0	0	0	(65,337)
SGLI Extra Hazard Payments decrease due to rate changes	0	0	0	0	0	(620)	(620)
Total Decreases Pricing	(205,248)	(402,901)	0	0	0	(620)	(608,769)
Decreases Program:							
Basic Allowance for Subsistence decrease due to realigning BA4 requirements to BA2	0	0	0	(1,542,825)	0	0	(1,542,825)
Subsistence in Kind decrease due to realigning BA4 requirements to BA2	0	0	0	(1,050,252)	0	0	(1,050,252)
Basic Pay decrease due to lower RC mobilized strength	(48,597)	(27,627)	(216)	0	0	0	(76,440)

MILITARY PERSONNEL, ARMY
SECTION 3
SCHEDULE OF INCREASES AND DECREASES
SCHEDULE OF INCREASES AND DECREASES - SUMMARY
(IN THOUSANDS OF DOLLARS)

	BA1	BA2	BA3	BA4	BA5	BA6	Total
Basic Pay decrease due to shifts in grade structure	0	(9,822)	0	0	0	0	(9,822)
Retired Pay Accrual decrease due to lower RC mobilized strength	(12,750)	(6,976)	0	0	0	0	(19,726)
Retired Pay Accrual decrease due to shifts in grade structure	0	(2,480)	0	0	0	0	(2,480)
Incentive Pay decrease due to changes in the number of Soldiers expected to receive pay	(284)	(89)	0	0	0	0	(373)
Basic Allowance for Housing decrease due to lower RC mobilized strength	(14,923)	(9,468)	0	0	0	0	(24,391)
Overseas Station Allowance decrease due to changes in the number of Soldiers expected to receive allowance	(314)	0	0	0	0	0	(314)
Basic Allowance for Subsistence decrease due to man-year reduction	(1,942)	0	0	0	0	0	(1,942)
Clothing decrease due to changes in the of Soldiers expected to receive allowance	(97)	0	0	0	0	0	(97)
Enlistment Bonus decrease due to changes in the number of Soldiers expected to receive pay	0	(83,081)	0	0	0	0	(83,081)
Separation Pay decrease due to changes in the number of Soldiers expected to receive allowance	(1,875)	(4,503)	0	0	0	0	(6,378)
CONUS COLA decrease due to changes in the number of Soldiers expected to receive allowance	(51)	(311)	0	0	0	0	(362)
FICA decrease due to lower RC mobilized strength	(5,916)	(2,113)	(92)	0	0	0	(8,121)
FICA decrease due to shifts in grade structure	0	(751)	0	0	0	0	(751)
Family Separation Allowance decrease due to changes in the number of Soldiers expected to receive allowance	(117)	(2,459)	0	0	0	0	(2,576)
Decrease in direct resources due to an increase in reimbursable requirements	(560)	0	0	0	0	0	(560)
Basic Allowance for Housing decrease due to shifts in grade structure	0	(4,325)	0	0	0	0	(4,325)
Clothing increase due to changes in the number of Soldiers expected to receive allowance	0	(1,594)	0	0	0	0	(1,594)
Subsistence decrease due to man-year reduction	0	0	(97)	0	0	0	(97)
Accession travel decreases due to change in number of moves	0	0	0	0	(2,686)	0	(2,686)
Training travel decrease due to change in number of moves	0	0	0	0	(2,285)	0	(2,285)
Operational travel decrease due to change in number of moves	0	0	0	0	(4,112)	0	(4,112)
Rotational travel decrease due to change in number of moves	0	0	0	0	(4,086)	0	(4,086)
Unemployment Benefits decrease due to fewer projected number of active duty separations	0	0	0	0	0	(735)	(735)
ROTC decrease due to change in number of program participants	0	0	0	0	0	(27,893)	(27,893)
JROTC decrease due to change in number of program participants	0	0	0	0	0	(7,176)	(7,176)
Total Decreases Program	(87,426)	(155,599)	(405)	(2,593,077)	(13,169)	(35,804)	(2,885,480)
Total Decreases	(292,674)	(558,500)	(405)	(2,593,077)	(13,169)	(36,424)	(3,494,249)
FY2026 Direct Program-Discretionary Funding	17,039,692	35,350,645	115,749	0	2,130,455	225,844	54,862,079

MILITARY PERSONNEL, ARMY
SECTION 3
SCHEDULE OF INCREASES AND DECREASES
SCHEDULE OF INCREASES AND DECREASES - SUMMARY
(IN THOUSANDS OF DOLLARS)

	BA1	BA2	BA3	BA4	BA5	BA6	Total
FY2026 Mandatory Funding	0	140,721	0	0	39,306	0	180,027
FY2026 Direct Program-Discretionary and Mandatory Funding	17,039,692	35,491,366	115,749	0	2,169,455	225,844	55,042,106

The FY 2026 request for MPA includes \$54,862,079 thousand in discretionary funding and \$180,027 thousand in mandatory (reconciliation) funding for a total of \$55,042,106 thousand. The mandatory funds supplemental payments to military personnel to secure suitable housing in areas with a high cost of living and provide an additional seven days of Temporary Lodging Expense (TLE) (from 14 to 21 days). Further information for this reconciliation request is provided in the Reconciliation Exhibit Section 20001: Quality of Life.

SECTION 4

DETAIL OF MILITARY PERSONNEL ENTITLEMENTS

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
SCHEDULE OF INCREASES AND DECREASES - OFFICERS
(IN THOUSANDS OF DOLLARS)

	INC/(DEC)	TOTAL
FY2025 Direct Program		16,661,749
Increases Pricing:		
Basic Pay increase due to the annualization of the 4.5% pay raise, effective 1 January 2025	105,574	
Basic Pay increase due to the annualization of the 3.8% pay raise, effective 1 January 2026	267,454	
Retired Pay Accrual increase due to the annualization of the 4.5% pay raise, effective 1 January 2025	24,197	
Retired Pay Accrual increase due to the annualization of the 3.8% pay raise, effective 1 January 2026	61,298	
Special Pay increase due to rate changes in Continuation Pay and Medical Pays	4,549	
Basic Allowance for Housing increase due to the annualization of the housing cost growth of 5.3% housing inflation rates, effective 1 January 2025	36,715	
Basic Allowance for Housing increase due to the annualization of the housing cost growth of 3.9% housing inflation rates, effective 1 January 2026	81,050	
Basic Allowance for Subsistence increase due to the annualization of the 1.2% subsistence inflation rate, effective 1 January 2025	1,130	
Basic Allowance for Subsistence increase due to the annualization of the 3.4% subsistence inflation rate, effective 1 January 2026	9,607	
Overseas Station Allowance - COLA increase due to the annualization of the 4.5% pay raise, effective 1 January 2025	1,730	
Overseas Station Allowance - COLA increase due to the annualization of the 3.8% pay raise, effective 1 January 2026	4,384	
Clothing increase due to rate changes	5	
Separation Pay increase due to the annualization of the 4.5% pay raise, effective 1 January 2025	678	
Separation Pay increase due to the annualization of the 3.8% pay raise, effective 1 January 2026	2,035	
CONUS COLA increase due to pay raise	381	
FICA increase due to the annualization of the 4.5% pay raise, effective 1 January 2025	8,373	
FICA increase due to the annualization of the 3.8% pay raise, effective 1 January 2026	21,211	
TSP Matching increase due to pay raise	3,564	
Total Increases Pricing		633,935
Increases Program:		
Basic Pay increase due to shifts in grade structure	18,094	
Retired Pay Accrual increase due to shifts in grade structure	4,747	
Basic Allowance for Housing increase due to shifts in grade structure	9,704	
Basic Needs Allowance increase due to changes in number of Soldiers expected to receive pay	1,934	
FICA increase due to shifts in grade structure	2,203	
Total Increases Program		36,682
Total Increases		670,617
Decreases Pricing:		
Retired Pay Accrual decrease due to changes in the Normal Cost Percentage rate	(189,379)	
Overseas Station Allowance - COLA decrease due to foreign currency exchange rates	(15,869)	
Total Decreases Pricing		(205,248)

PB-30P SCHEDULE OF INCREASES AND DECREASES - OFFICERS

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
SCHEDULE OF INCREASES AND DECREASES - OFFICERS
(IN THOUSANDS OF DOLLARS)**

	INC/(DEC)	TOTAL
Decreases Program:		
Basic Pay decrease due to lower RC mobilized strength	(48,597)	
Retired Pay Accrual decrease due lower RC mobilized strength	(12,750)	
Incentive Pay decrease due to changes in the number of Soldiers expected to receive pay	(284)	
Basic Allowance for Housing decrease due to lower RC mobilized strength	(14,923)	
Overseas Station Allowance decrease due to changes in the number of Soldiers expected to receive allowance	(314)	
Basic Allowance for Subsistence decrease due to lower RC mobilized strength	(1,942)	
Clothing decrease due to changes in the of Soldiers expected to receive allowance	(97)	
Separation Pay decrease due to changes in the number of Soldiers expected to receive allowance	(1,875)	
CONUS COLA decrease due to changes in the number of Soldiers expected to receive allowance	(51)	
FICA decrease due to lower RC mobilized strength	(5,916)	
Family Separation Allowance decrease due to changes in the number of Soldiers expected to receive allowance	(117)	
Decrease in direct resources due to an increase in reimbursable requirements	(560)	
Total Decreases Program		(87,426)
Total Decreases		(292,674)
FY2026 Direct Program		17,039,692

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
BASIC PAY - OFFICER**

ESTIMATE FY 2026	\$9,808,246
ESTIMATE FY 2025	\$9,465,718
ACTUAL FY 2024	\$9,101,527

PROJECT: BASIC PAY - OFFICER

PART I - PURPOSE AND SCOPE

Basic Pay provides compensation and length of service pay increments for active component officer personnel under provisions of 37 U.S.C. 201, 203, 204, 205, and 1009. Basic pay also provides compensation of reserve component officer personnel on active duty status under provisions of 10 U.S.C. 12301, 12302 and 12304b.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Basic pay is determined by multiplying the projected average number of personnel by grade and the estimated average annual rate, including length of service increments, for each grade.

The FY 2026 rates were built by applying inflation assumptions to FY 2024 average basic pay rates. The basic pay rates reflect a 4.5% pay raise, effective 1 January 2025 and a 3.8% pay raise, effective 1 January 2026.

The budget tables also include southern border security operation requirements in FY 2024 actual execution and FY 2025 updated estimates. FY 2024 includes \$30.7 million in actuals. FY 2025 includes \$39.1 million in updated estimates. FY 2026 funding for homeland territorial integrity and security is included in Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives.

There is a +\$342.5 million increase in basic pay requirement between FY 2025 and FY 2026. The total requirement change is due to:

- (1) Price increase due to the annualization of the 4.5% pay raise, effective 1 January 2025: +\$105.6 million
- (2) Price increase due to the annualization of the 3.8% pay raise, effective 1 January 2026: +\$267.5 million
- (3) Program increase due to changes in grade structure: +\$18.0 million
- (4) Program decrease due to lower RC mobilized strength: -\$48.6 million

Detailed cost computations are provided by the following table:

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
BASIC PAY - OFFICER
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
BASIC PAY - OFFICER									
OFFICER- ACTIVE DUTY									
GENERAL	14	\$219,450	3,072	13	\$224,750	2,922	13	\$225,700	2,934
LIEUTENANT GENERAL	50	\$219,450	10,973	51	\$224,750	11,462	52	\$225,700	11,736
MAJOR GENERAL	126	\$216,508	27,280	117	\$224,667	26,286	113	\$225,699	25,504
BRIGADIER GENERAL	151	\$196,636	29,692	145	\$205,814	29,843	136	\$213,971	29,100
COLONEL	3,956	\$167,990	664,567	3,784	\$175,821	665,308	3,807	\$182,844	696,087
LIEUTENANT COLONEL	9,347	\$133,465	1,247,493	9,323	\$139,738	1,302,779	9,169	\$145,265	1,331,938
MAJOR	17,329	\$111,901	1,939,125	17,040	\$117,136	1,996,003	16,868	\$121,783	2,054,232
CAPTAIN	28,433	\$87,782	2,495,900	28,653	\$91,875	2,632,492	29,136	\$95,522	2,783,130
1ST LIEUTENANT	15,697	\$61,607	967,052	13,931	\$64,552	899,268	13,389	\$67,105	898,473
2ND LIEUTENANT	7,275	\$53,067	386,061	8,672	\$55,555	481,769	8,115	\$57,766	468,768
SUBTOTAL OFFICER- ACTIVE DUTY	82,378		7,771,215	81,729		8,048,132	80,798		8,301,902
OFFICER- WARRANT ACTIVE									
WARRANT OFFICER (W-5)	588	\$130,077	76,485	570	\$136,147	77,604	576	\$141,608	81,566
WARRANT OFFICER (W-4)	1,872	\$109,729	205,412	1,727	\$114,850	198,346	1,669	\$119,446	199,356
WARRANT OFFICER (W-3)	3,412	\$91,202	311,180	3,388	\$95,461	323,423	3,476	\$99,249	344,990
WARRANT OFFICER (W-2)	6,295	\$74,198	467,079	6,782	\$77,650	526,619	7,028	\$80,722	567,314
WARRANT OFFICER (W-1)	4,236	\$63,776	270,156	4,368	\$66,757	291,594	4,511	\$69,412	313,118
SUBTOTAL OFFICER- WARRANT ACTIVE	16,403		1,330,312	16,835		1,417,586	17,260		1,506,344
TOTAL BASIC PAY - OFFICER	98,781		9,101,527	98,564		9,465,718	98,058		9,808,246

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
RETIRED PAY ACCRUAL- OFFICER**

ESTIMATE FY 2026	\$2,371,647
ESTIMATE FY 2025	\$2,483,537
ACTUAL FY 2024	\$2,681,592

PROJECT: RETIRED PAY ACCRUAL- OFFICER

PART I - PURPOSE AND SCOPE

Retired Pay Accrual provides payment to the Department of Defense Military Retirement Fund in accordance with 10 U.S.C. 74.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The Retired Pay Accrual (RPA) budget estimate is a product of the Department of Defense Retirement Board of Actuary approved Normal Cost Percentage (NCP) and the total amount of basic pay expected to be paid during the fiscal year to members of the Active Army. The approved NCP rates for FY 2025 are 26.6% (Active Component (AC) full-time) and 21.5% (Reserve Component (RC) part-time). The rates for FY 2026 are 24.3% for (AC full-time) and 22.6% (RC part-time).

The budget tables also include southern border security operation requirements in FY 2024 actual execution and FY 2025 updated estimates. FY 2024 includes \$7.1 million in actuals. FY 2025 includes \$8.4 million in updated estimates. FY 2026 funding for homeland territorial integrity and security is included in Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives.

There is a -\$111.9 million increase in the RPA requirement between FY 2025 and FY 2026. The total requirement change is due to:

- (1) Price increase due to the annualization of the 4.5% pay raise, effective 1 January 2025: +\$24.2 million
- (2) Price increase due to the annualization of the 3.8% pay raise, effective 1 January 2026: +\$61.3 million
- (3) Price decrease due to reduction in the Normal Cost Percentage (NCP) AC full-time rate, from 26.6% to 24.3%: -\$189.3 million
- (4) Program increase due to changes in grade structure: +\$4.7 million
- (5) Program decrease due to lower RC mobilized strength: -\$12.8 million

Detailed cost computations are provided by the following table:

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
RETIRED PAY ACCRUAL- OFFICER
(IN THOUSANDS OF DOLLARS)**

	<u>ACTUAL FY 2024</u>			<u>ESTIMATE FY 2025</u>			<u>ESTIMATE FY 2026</u>		
	<u>AVERAGE NUMBER</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>AVERAGE NUMBER</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>AVERAGE NUMBER</u>	<u>RATE</u>	<u>AMOUNT</u>
RETIRED PAY ACCRUAL- OFFICER									
OFFICER RETIRED PAY ACCRUAL	92,093	\$27,427	2,525,859	92,148	\$25,380	2,338,758	91,779	\$24,138	2,215,348
OFFICER RETIRED PAY ACCRUAL-RC ONLY	6,688	\$23,285	155,733	6,416	\$22,565	144,779	6,279	\$24,892	156,299
TOTAL RETIRED PAY ACCRUAL- OFFICER	98,781		2,681,592	98,564		2,483,537	98,058		2,371,647

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
OFFICER-TSP MATCHING
(IN THOUSANDS OF DOLLARS)

ESTIMATE FY 2026	\$145,363
ESTIMATE FY 2025	\$141,799
ACTUAL FY 2024	\$113,934

PROJECT: OFFICER-TSP MATCHING

PART I - PURPOSE AND SCOPE

The National Defense Authorization Act (NDAA) 2016, Public Law 114-92, Section 632(2), authorized the Secretary to make contributions to the Thrift Savings Fund (TSP), in accordance with the section 8432 for the benefit of the member who falls under the new modernized requirements system. Automatic contributions of one-percent of basic pay for the benefit of the member will begin on or after the day that is 60 days after the date the member enters a uniformed service, or on or after the date the member elects the new modernized retirement system. Once the member either reaches two years and one day after first entering uniformed service, or elects the new retirement system, the Service will provide matching contributions of no more than five percent of the member's basic pay. The matching will continue until the member completes 26 years of service.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The amount the Service contributes is based on the percentage of basic pay the member elects to contribute to the Thrift Savings Fund. The Services began making automatic and matching TSP contributions payments in FY 2018 pursuant to the 1 January 2018 effective date of the modernized retirement system.

Beginning in FY 2025, the Military Personnel, Army appropriation will fund TSP matching requirements for mobilized Reserve Soldiers on Active Duty orders. The budget exhibit includes \$5.1 million in FY 2025 and \$5.4 million in FY 2026 for this requirement.

There is a +\$3.6 million increase in the TSP Matching requirement between FY 2025 and FY 2026. This change in requirement is based on basic pay raise along with increased participation assumptions as more Soldiers enter the blended retirement system (BRS) program in early implementation years.

Detailed cost computations are provided by the following table:

	<u>ACTUAL FY 2024</u> AMOUNT	<u>ESTIMATE FY 2025</u> AMOUNT	<u>ESTIMATE FY 2026</u> AMOUNT
OFF TSP MATCHING	113,934	141,799	145,363

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
INCENTIVE PAY FOR HAZARDOUS DUTY - OFFICER

ESTIMATE FY 2026	\$98,549
ESTIMATE FY 2025	\$98,833
ACTUAL FY 2024	\$99,466

PROJECT: INCENTIVE PAY FOR HAZARDOUS DUTY - OFFICER

PART I - PURPOSE AND SCOPE

The funds requested will provide pay to officers under provisions of 37 U.S.C. 351 and 334 for these types of duty:

Flight Crew Member/Non-Crew Member (Non-rated) - for Hazardous Duty - Paid to officers assigned to a position that requires at least four hours of flight each month. Non-crew members perform duties directly related to the in-flight mission of the aircraft, e.g., ground liaison officers, aviation maintenance technicians, or aero medical physician's assistants. The duties performed by crew members are essential to the mission of the aircraft, e.g., aerial observers and airborne electrical equipment sensor operators. (37 U.S.C. 351(a)(2)). Payments are authorized up to \$250 per month.

Aviation Bonus (AvB) - Paid to officers as a financial incentive to retain qualified experienced aviators. Payment may not exceed \$50,000 for each 12-month period of obligated service. (37 U.S.C 334(b))

Aviation Incentive Pay (AvIP) - Paid to officers as a financial incentive for members to serve as military aviators throughout their military career as prescribed by the Aviation Career Incentive Act of 1974. Payment shall be paid at a monthly rate not to exceed \$1,500 per month. (37 U.S.C. 334(a))

Parachute Jumping - Paid to officers assigned to a permanent parachute position or airborne unit which requires parachute jumping as an essential part of military duty, while undergoing related training, or performing short-term parachute duty. Continuous payment of parachute duty pay requires at least one parachute jump every three months. Payment is \$200 per month for regular jumps. Members who perform parachute jumping at high altitudes with low openings (HALO) as an essential part of duty are entitled to \$225 per month. (37 U.S.C. 351(a)(2))

Experimental Stress (Inside Observer or Test Subject Duty) - Paid to officers serving in duties involving an unusually high level of physiological or other stress; specifically (a) duty inside a high (hyperbaric) or low (altitude) pressure chamber, (b) duty as a human acceleration/deceleration test subject, and (c) duty as a human test subject in thermal stress experiments. Payment is \$150 per month. (37 U.S.C. 351(a)(2))

Demolition Duty Pay - Paid to officers performing duties involving demolition of explosives as a primary part of duty. Demolition Duty pay is also given to soldiers who are training for such duty. Payment is \$150 per month. (37 U.S.C. 351(a)(2))

Toxic Pesticides - Paid to officers for duty involving exposure to toxic fuels and laboratory work that utilizes live dangerous viruses or bacteria. Payment is \$150 per month. (37 U.S.C. 351(a)(2))

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
INCENTIVE PAY FOR HAZARDOUS DUTY - OFFICER**

PART II - JUSTIFICATION OF FUNDS REQUESTED

The incentive pay budget estimate is based on the projected average number of officers eligible for each type of incentive pay and the statutory rate.

Effective 1 October 2025, the Army will increase the monthly rate for Hazardous Duty Incentive Pay for parachute duty from \$150 to \$200 (annually rate is \$1,800 to \$2,400). The rate increase will be offset by a reduction in the number of Paid Parachutist Positions. The budget request reflects this change.

There is a -\$0.3 million decrease in the requirement between FY 2025 and FY 2026 primarily due to a reduction in mobilized reserve component Officer strength.

Detailed cost computations are provided by the following table:

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
INCENTIVE PAY FOR HAZARDOUS DUTY - OFFICER
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
INCENTIVE PAY FOR HAZARDOUS DUTY - OFFICER									
FLYING DUTY - OFFICER									
CREW (NON-RATED)	1,412	\$2,296	3,243	1,412	\$2,296	3,242	1,408	\$2,296	3,232
NONCREW MEMBER	48	\$1,800	86	48	\$1,800	87	48	\$1,800	86
OFFICER AVIATION BONUS	171	\$152,377	26,099	164	\$152,377	25,000	164	\$152,377	25,000
CREW (RATED)									
COMMISSIONED OFFICER CREW 125	434	\$1,500	651	437	\$1,500	656	436	\$1,500	654
COMMISSIONED OFFICER CREW 156	233	\$1,872	436	235	\$1,872	439	234	\$1,872	438
COMMISSIONED OFFICER CREW 188	850	\$2,256	1,918	856	\$2,256	1,932	854	\$2,256	1,927
COMMISSIONED OFFICER CREW 206	583	\$2,400	1,399	588	\$2,400	1,410	586	\$2,400	1,406
COMMISSIONED OFFICER CREW 250	148	\$2,472	367	149	\$2,472	369	149	\$2,472	369
COMMISSIONED OFFICER CREW 385	9	\$4,620	42	9	\$4,620	42	9	\$4,620	43
COMMISSIONED OFFICER CREW 495	1,055	\$7,020	7,403	1,063	\$7,020	7,462	1,060	\$7,020	7,438
COMMISSIONED OFFICER CREW 585	25	\$7,800	192	25	\$7,800	196	25	\$7,800	193
COMMISSIONED OFFICER CREW 650	70	\$3,000	210	70	\$3,000	211	70	\$3,000	211
COMMISSIONED OFFICER CREW 840	984	\$10,080	9,923	999	\$10,080	10,068	989	\$10,080	9,969
WARRANT OFFICER CREW 125	115	\$5,940	685	116	\$5,940	691	116	\$5,940	688
WARRANT OFFICER CREW 156	236	\$1,872	442	238	\$1,872	445	237	\$1,872	444
WARRANT OFFICER CREW 188	274	\$2,256	619	277	\$2,256	624	276	\$2,256	622
WARRANT OFFICER CREW 206	568	\$2,400	1,362	572	\$2,400	1,372	570	\$2,400	1,369
WARRANT OFFICER CREW 650	5,852	\$2,472	14,465	5,896	\$2,472	14,574	5,879	\$2,472	14,534
WARRANT OFFICER CREW 840	1,371	\$7,800	10,696	1,382	\$7,800	10,779	1,378	\$7,800	10,748
SUBTOTAL CREW (RATED)	12,807		50,810	12,912		51,270	12,868		51,053
SUBTOTAL FLYING DUTY - OFFICER	14,438		80,238	14,536		79,599	14,488		79,371
PARACHUTE JUMPING - OFFICER									
PARACHUTE JUMPING (REGULAR)	6,817	\$1,800	12,270	6,821	\$1,800	12,277	5,100	\$2,400	12,241
PARACHUTE JUMPING (HIGH ALTITUDE/LOW OPENING)	332	\$2,700	897	332	\$2,700	896	331	\$2,700	894
SUBTOTAL PARACHUTE JUMPING - OFFICER	7,149		13,167	7,153		13,173	5,431		13,135
INSIDE OBSERVER OR TEST SUBJECT DUTY	599	\$1,800	1,079	599	\$1,800	1,078	597	\$1,800	1,075
DEMOLITION DUTY	1,128	\$1,800	2,031	1,129	\$1,800	2,033	1,126	\$1,800	2,027
CHEMICAL MUNITIONS PAY	1,639	\$1,800	2,951	1,639	\$1,800	2,950	1,634	\$1,800	2,941
TOTAL INCENTIVE PAY FOR HAZARDOUS DUTY - OFFICER	24,953		99,466	25,056		98,833	23,276		98,549

PB-30X INCENTIVE PAY FOR HAZARDOUS DUTY

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
SPECIAL PAY - OFFICER**

ESTIMATE FY 2026	\$461,043
ESTIMATE FY 2025	\$456,494
ACTUAL FY 2024	\$406,306

PROJECT: SPECIAL PAY - OFFICER

PART I - PURPOSE AND SCOPE

Funds requested in this account are authorized to provide incentives for the recruiting and retention of officers assigned as physicians, dentists, nurses, psychologists, non-physician health care providers, veterinarians, divers, and linguists. Additionally, this account includes special pays authorized to general officers to partially offset extraordinary expenses incurred in the performance of their official duties. This account also covers special pays authorized for officers who are assigned to sea duty and those who are on duty subject to hostile fire or imminent danger.

Special pays for health professionals on active duty are authorized under provisions of Title 37 U.S.C. 335 and policies of the Office of the Assistant Secretary of Defense for Health Affairs (OSD (HA)) and the Undersecretary of Defense. New policies, authorized by the FY 2008 National Defense Authorization Act, restructured health professions officer special pays by standardizing and consolidating health profession special pay categories from twenty-six to four pay categories. Health professions special pays transitioned to the new structure in phases with full implementation completed in 2018.

Medical Special Pay

(1) Critical Wartime Skills Accession Bonus (CWSAB) – Equal annual payments for designated critical short wartime specialties with a written agreement to accept a commission and remain on active duty for a minimum of one year. Bonus will not exceed \$200,000 per year with a multi-year active duty agreement. (37 U.S.C. 335(a)(2))

(2) Incentive Pay (IP) – Monthly incentive payment designed to recognize the higher education and training level required for health professions officer specialists. Payable to designated specialties who execute an agreement to remain on active duty for at least one year. Payments will not exceed \$200,000 per year. (37 U.S.C. 335(b))

(3) Retention Bonus (RB) – Bonus designed to retain quality health professionals. Payable to designated specialties who execute a multi-year agreement to remain on active duty. Bonus will not exceed \$150,000 per year. (37 U.S.C. 335(a)(3))

(4) Board Certification Pay (BCP) - Payable to designated specialties who become certified or recertified, as having successfully met specified post-graduate education, training, and experience requirements. Payment amount is \$15,000 per year with a written agreement to remain on active duty for at least one year. (37 U.S.C. 335(c))

Dental Special Pay

(5) Accession Bonus (AB) – Lump sum or equal annual payments to general dentists with a written agreement to accept a commission and remain on active duty for a minimum of one year. Payment will not exceed \$100,000 per year with a multi-year active duty agreement. (37 U.S.C. 335(a)(1))

(6) Critical Wartime Skills Accession Bonus (CWSAB) – Equal annual payments for designated critical short wartime specialties with a written agreement to

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accept a commission and remain on active duty for a minimum of one year. Bonus will not exceed \$200,000 per year with a multi-year active duty agreement. (37 U.S.C. 335(a)(2))

(7) Incentive Special Pay (IP) - Monthly incentive payment designed to recognize the higher education and training level required for health professions officer specialists. Payable to designated specialties who execute an agreement to remain on active duty for at least one year. Payments will not exceed \$100,000 per year. (37 U.S.C. 335(b))

(8) Retention Bonus (RB) - Bonus designed to retain quality health professionals. Payable to designated specialties who execute a multi-year agreement to remain on active duty. Bonus will not exceed \$150,000 per year. (37 U.S.C. 335(a)(3))

(9) Board Certification Pay (BCP) - Payable to designated specialties who become certified or recertified as having successfully met specified post-graduate education, training, and experience requirements. Payment amount is \$15,000 per year with a written agreement to remain on active duty for at least one year. (37 U.S.C. 335(c))

Nurse Special Pay

(10) Accession Bonus (AB) - Lump sum or equal annual payments to licensed registered nurses in designated specialties who execute a written agreement to accept a commission and remain on active duty for a minimum of one year. Payment will not exceed \$100,000 per year with a multi-year active duty agreement. (37 U.S.C. 335(a)(1))

(11) Critically Short Wartime Specialty Accession Bonus (CSWSAB) - Equal annual payments for designated critical short wartime specialties with a written agreement to accept a commission and remain on active duty for a minimum of one year. Bonus will not exceed \$200,000 per year with a multi-year active duty agreement. (37 U.S.C. 335(a)(2))

(12) Retention Bonus (RB) - Bonus designed to retain quality health professionals. Payable to designated specialties who execute a multi-year agreement to remain on active duty. Bonus will not exceed \$150,000 per year. (37 U.S.C. 335(a)(3))

(13) Board Certification Pay (BCP) – Payable to designated specialties who become certified or recertified as having successfully met specified post-graduate education, training, and experience requirements. Payment amount is \$15,000 per year with a written agreement to remain on active duty for at least one year. (37 U.S.C. 335(c))

(14) Incentive Pay (IP) - Monthly incentive payment designed to recognize the higher education and training level required for health professions officer specialists. Payable to designated specialties who execute an agreement to remain on active duty for at least one year. Payments will not exceed \$50,000 per year. (37 U.S.C. 335(b))¹⁶

Optometrists Special Pay

(15) Retention Bonus (RB) – Bonus designed to retain quality health professionals. Payable to designated specialties who execute a multi-year agreement to remain on active duty. Bonus will not exceed \$150,000 per year. (37 U.S.C. 335(a)(3))

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(16) Incentive Pay (IP) – Monthly incentive payment designed to recognize the higher education and training level required for health professions officer specialists. Payable to designated specialties who execute an agreement to remain on active duty for at least one year. Payments will not exceed \$50,000 per year. (37 U.S.C. 335(b))

(17) Board Certification Pay (BCP) – Payable to designated specialties who become certified or recertified as having successfully met specified post-graduate education, training, and experience requirements. Payment amount is \$15,000 per year with a written agreement to remain on active duty for at least one year. (37 U.S.C. 335(c))

Veterinarians Special Pay

(18) Accession Bonus (AB) – Lump sum or equal annual payments to licensed registered nurses in designated specialties who execute a written agreement to accept a commission and remain on active duty for a minimum of one year. Payment will not exceed \$100,000 per year with a multi-year active duty agreement. (37 U.S.C. 335(a)(1))

(19) Incentive Special Pay (IP) - Monthly incentive payment designed to recognize the higher education and training level required for health professions officer specialists. Payable to designated specialties who execute an agreement to remain on active duty for at least one year. Payments will not exceed \$50,000 per year. (37 U.S.C. 335(b))

(20) Retention Bonus (RB) – Bonus designed to retain quality health professionals. Payable to designated specialties who execute a multi-year agreement to remain on active duty. Bonus will not exceed \$150,000 per year. (37 U.S.C. 335(a)(3))

(21) Board Certification Pay (BCP) – Payable to designated specialties who become certified or recertified as having successfully met specified post-graduate education, training, and experience requirements. Payment amount is \$15,000 per year with a written agreement to remain on active duty for at least one year. (37 U.S.C. 335(c))

Psychologist Special Pay

(22) Accession Bonus (AB) - Lump sum or equal annual payments to licensed registered nurses in designated specialties who execute a written agreement to accept a commission and remain on active duty for a minimum of one year. Payment will not exceed \$100,000 per year with a multi-year active duty agreement. (37 U.S.C. 335(a)(1))

(23) Critically Short Wartime Specialty Accession Bonus (CSWSAB) - Equal annual payments for designated critical short wartime specialties with a written agreement to accept a commission and remain on active duty for a minimum of one year. Bonus will not exceed \$200,000 per year with a multi-year active duty agreement. (37 U.S.C. (a)(2))

(24) Incentive Pay (IP) - Monthly incentive payment designed to recognize the higher education and training level required for health professions officer specialists. Payable to designated specialties who execute an agreement to remain on active duty for at least one year. Payments will not exceed \$50,000 per year. (37 U.S.C. 335(b))

(25) Retention Bonus (RB) - Bonus designed to retain quality health professionals. Payable to designated specialties who execute a multi-year agreement to

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remain on active duty. Bonus will not exceed \$150,000 per year. (37 U.S.C. 335(a)(3))

(26) Board Certification Pay (BCP) - Payable to designated specialties who become certified or recertified as having successfully met specified post-graduate education, training, and experience requirements. Payment amount is \$15,000 per year with a written agreement to remain on active duty for at least one year. (37 U.S.C. 335(c))

Pharmacy Special Pay

(27) Accession Bonus (AB) - Lump sum or equal annual payments to licensed registered nurses in designated specialties who execute a written agreement to accept a commission and remain on active duty for a minimum of one year. Payment will not exceed \$100,000 per year with a multi-year active duty agreement. (37 U.S.C. 335(a)(1))

(28) Retention Bonus (RB) - Bonus designed to retain quality health professionals. Payable to designated specialties who execute a multi-year agreement to remain on active duty. Bonus will not exceed \$150,000 per year. (37 U.S.C. 335(a)(3))

(29) Board Certification Pay (BCP) - Payable to designated specialties who become certified or recertified as having successfully met specified post-graduate education, training, and experience requirements. Payment amount is \$15,000 per year with a written agreement to remain on active duty for at least one year. (37 U.S.C. 335(c))

Physician Assistant Special Pay

(30) Accession Bonus (AB) - Lump sum or equal annual payments to licensed registered nurses in designated specialties who execute a written agreement to accept a commission and remain on active duty for a minimum of one year. Payment will not exceed \$100,000 per year with a multi-year active duty agreement. (37 U.S.C. 335(a)(1))

(31) Incentive Pay (IP) - Monthly incentive payment designed to recognize the higher education and training level required for health professions officer specialists. Payable to designated specialties who execute an agreement to remain on active duty for at least one year. Payments will not exceed \$50,000 per year. (37 U.S.C. 335(b))

(32) Retention Bonus (RB) - Bonus designed to retain quality health professionals. Payable to designated specialties who execute a multi-year agreement to remain on active duty. Bonus will not exceed \$150,000 per year. (37 U.S.C. 335(a)(3))

(33) Board Certification Pay (BCP) - Payable to designated specialties who become certified or recertified as having successfully met specified post-graduate education, training, and experience requirements. Payment amount is \$15,000 per year with a written agreement to remain on active duty for at least one year. (37 U.S.C. 335(c))

Social Work Special Pay

(34) Accession Bonus (AB) - Lump sum or equal annual payments to licensed registered nurses in designated specialties who execute a written agreement to accept a commission and remain on active duty for a minimum of one year. Payment will not exceed \$100,000 per year with a multi-year active duty agreement.

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(37 U.S.C. 335(a)(1))

(35) Retention Bonus (RB) - Bonus designed to retain quality health professionals. Payable to designated specialties who execute a multi-year agreement to remain on active duty. Bonus will not exceed \$150,000 per year. (37 U.S.C. 335(a)(3))

(36) Board Certification Pay (BCP) - Payable to designated specialties who become certified or recertified as having successfully met specified post-graduate education, training, and experience requirements. Payment amount is \$15,000 per year with a written agreement to remain on active duty for at least one year. (37 U.S.C. 335(c))

Other Health Professions Officer Specialties (not designated above)

(37) Accession Bonus (AB) - Lump sum or equal annual payments to designated specialties who execute a written agreement to accept a commission and remain on active duty for a minimum of one year. Payment will not exceed \$100,000 per year with a multi-year active duty agreement. (37 U.S.C. 335(a)(1))

(38) Board Certification Pay (BCP) - Payable to designated specialties who become certified or recertified as having successfully met specified post-graduate education, training, and experience requirements. Payment amount is \$15,000 per year with a written agreement to remain on active duty for at least one year. (37 U.S.C. 335(c))

(39) Personal Allowance, General Officers - General Officers are entitled to a personal money allowance of (1) \$500 per year while serving in the grade of lieutenant general, (2) \$2,200 per year while serving in the grade of general, (3) \$2,200 in addition to the personal money allowance in (1) above while serving as a senior member of the military staff committee of the United Nations and (4) \$4,000 per year, in place of any other personal money allowance, while serving as Chief of Staff of the Army (37 U.S.C. 414). Additionally, an officer serving as the Chairman of the Joint Chiefs of Staff is entitled to \$4,000 per year in place of any other personal money allowance. This allowance is intended to partially reimburse high ranking officers for the many unusual personal expenses they incur in the performance of their official duties (37 U.S.C. 413).

(40) Judge Advocate Special Pays - Includes payment for Judge Advocate Student Loan Repayment (JASLRP). JASLRP is offered to servicemembers in the U.S. Army Judge Advocate General's corps to assist with student loan repayment. The program allows members to apply for up to \$65,000 in loan repayment over a 3-year period with payment made directly to lender.

(41) Hostile Fire Pay - Paid to officers on duty subject to hostile fire or imminent danger. Paid may not exceed \$450 per month (37 U.S.C. 351(a)(1))

Skill Incentive Pay and Proficiency Bonus - Payments are authorized under 37 U.S.C. 353 for service members serving in a career field or skill that is designated as critical by the Army.

(42) Diving Duty Pay - A monthly amount not to exceed \$1,000 per month for periods during which they (1) are assigned by orders to the duty of diving, (2) are required to maintain proficiency as a diver by frequent and regular dives, and (3) actually perform diving duty (37 U.S.C. 353(a)).

(43) Foreign Language Proficiency Pay (FLPP) - Monthly incentive paid to all military personnel who qualify for and maintain the required proficiency in designated foreign languages. The monthly rate may not exceed \$12,000 per year. (37 U.S.C. 353(b)).

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Assignment Pay or Special Duty Pay - Payments are authorized under 37 U.S.C. 352 for service members performing duties in an assignment, location, or unit under certain conditions as designated by the Army. The payment amount may not exceed \$5,000 per month.

(44) Hardship Duty Pay - Authorized in 37 U.S.C. 352 and paid to officers performing duty in a location that is designated by the Secretary of Defense as hardship duty. The monthly rate may not exceed \$1,500 per individual from three sources: hardship duty (location), hardship duty (mission), and hardship duty (involuntary extension).

(45) Sea Duty Pay - Officers who are entitled to basic pay are also entitled to special pay while on sea duty at a monthly rate not to exceed \$5K. The term "sea duty" refers to duty performed by a member (1) while assigned to a ship, and while serving on a ship the primary mission of which is accomplished while underway; or (2) while assigned to a ship, and while serving on a ship the primary mission of which is normally accomplished while in port, but only while the ship is away from its home port for 30 or more consecutive days. Additionally, the member entitled to career sea pay who has served 36 consecutive months of sea duty is entitled to a career sea pay premium of \$100 per month for the 37th month and each consecutive month of sea duty served (37 U.S.C. 352).

(46) Assignment Incentive Pay (AIP) – Monthly incentive paid to officers in designated assignment locations as determined by the Army. Monthly payments should not exceed \$3,000 (37 U.S.C. 352).

(47) Operational Deployment Pay (ODP) - ODP will replace Assignment Incentive Pay for Operational Deployments (AIP-OD) and Hardship Duty Pay-Tempo (HDP-T). It takes effect 1 October 2024 and is payable to Soldiers who are deployed away from their permanent duty station (PDS) in support of an approved operational deployment. The purpose of ODP is to provide a special pay in recognition of the greater than normal rigors of operational deployments, the arduous duty involved during long deployments, and the repetitive nature of an assignment to such duty. All Soldiers in pay grades E-1 through O-6 are entitled to ODP for the period the Soldier is deployed away from their PDS in support of an approved operational deployment. ODP rates range from \$210 to \$450 per month and are based on a Soldier's grade. ODP monthly payments are prorated based on 30-day month, the number of qualifying days deployed.

(48) Officer Continuation Pay - A direct cash payout to eligible Soldiers who have served at least 12 years to encourage continued service. Active Component members are eligible for cash incentives of 2.5 to 13 times their regular monthly basic pay and Reserve Component members will be eligible for 0.5 to 6 times their monthly basic pay (as if serving on active duty) in return for a commitment of four more years of service. This continuation pay is not part of Soldiers retirement package.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The special pay budget estimate is based on the projected average number of personnel eligible for each type of special pay and the statutory rate.

The budget tables also include southern border security operation requirements in FY 2024 actual execution and FY 2025 updated estimates. FY 2025 includes \$2.7 million in updated estimates. FY 2026 funding for homeland territorial integrity and security is included in Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives.

Finally, the FY 2026 budget request fully funds the new Operation Deployment Pay (ODP) entitlement. This special pay took effect 1 October 2024 and is payable to Soldiers who are deployed away from their permanent duty station in support of an approved operational deployments. The budget request tables include

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\$15.0 million FY 2025 and FY 2026 for Officer ODP.

There is a +\$4.5 million increase in the special pay program between FY 2025 and FY 2026. The requirement change is due to:

- (1) Program increase in continuation pay (CP) due to basic pay raise along with increased participation assumptions as more Soldiers enter the blended retirement system (BRS) program in early implementation years: +\$2.1 million
- (2) Price increase in medical special pay average rates primarily in retention bonuses to keep salaries competitive with the private sector and other Services to improve retention with Army military healthcare professionals: +\$2.4 million

Detailed cost computations are provided by the following table:

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(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
SPECIAL PAY - OFFICER									
MEDICAL PAY									
CRITICAL WARTIME SKILLS ACCESSION BONUS (CWSAB)	60	\$72,800	4,392	20	\$72,800	1,456	20	\$72,800	1,456
INCENTIVE PAY (IP)	2,932	\$47,788	140,098	3,303	\$41,755	137,917	3,303	\$41,755	137,917
RETENTION BONUS (RB)	846	\$36,581	30,944	800	\$58,437	46,749	800	\$59,587	47,670
BOARD CERTIFICATION PAY (BCP)	2,436	\$8,000	19,488	2,476	\$8,000	19,808	2,476	\$8,000	19,808
SUBTOTAL MEDICAL PAY	6,274		194,922	6,599		205,930	6,599		206,851
DENTAL PAY									
CRITICAL WARTIME SKILLS ACCESSION BONUS (CWSAB)	28	\$64,300	1,800	13	\$64,300	836	13	\$64,300	836
INCENTIVE PAY (IP)	947	\$26,284	24,891	952	\$26,284	25,022	952	\$26,284	25,022
BOARD CERTIFICATION PAY (BCP)	326	\$8,000	2,606	300	\$8,000	2,400	300	\$8,000	2,400
RETENTION BONUS (RB)	606	\$36,476	22,114	547	\$53,606	29,322	547	\$55,509	30,363
SUBTOTAL DENTAL PAY	1,907		51,411	1,812		57,580	1,812		58,621
NURSE PAY									
ACCESSION BONUS (AB)	20	\$50,000	1,000	30	\$50,000	1,500	15	\$50,000	750
NURSE INCENTIVE SPECIAL PAY (NISP)	203	\$15,000	3,045	245	\$15,000	3,675	245	\$15,000	3,675
RETENTION BONUS (RB)	1,679	\$22,750	38,207	1,015	\$33,343	33,843	1,015	\$33,900	34,409
BOARD CERTIFICATION PAY (BCP)	573	\$8,000	4,580	501	\$8,000	4,008	501	\$8,000	4,008
ACCESSION PAY	40	\$30,000	1,188	0	\$0	0	0	\$0	750
SUBTOTAL NURSE PAY	2,515		48,020	1,791		43,026	1,776		43,592
OPTOMETRISTS PAY									
INCENTIVE PAY (IP)	117	\$1,200	140	53	\$1,200	64	53	\$1,200	64
BOARD CERTIFICATION PAY (BCP)	66	\$8,000	528	53	\$8,000	424	53	\$8,000	424
RETENTION BONUS (RB)	95	\$10,000	946	94	\$10,000	940	94	\$10,000	940
SUBTOTAL OPTOMETRISTS PAY	278		1,614	200		1,428	200		1,428
VETERINARIANS PAY									
ACCESSION BONUS (AB)	10	\$20,000	200	10	\$20,000	200	10	\$20,000	200
INCENTIVE PAY (IP)	508	\$5,000	2,540	300	\$5,000	1,500	300	\$5,000	1,500
RETENTION BONUS (RB)	183	\$4,677	858	187	\$4,677	875	250	\$3,500	875
BOARD CERTIFICATION PAY (BCP)	221	\$8,000	1,766	197	\$8,000	1,576	197	\$8,000	1,576
SUBTOTAL VETERINARIANS PAY	922		5,364	694		4,151	757		4,151

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SPECIAL PAY - OFFICER
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
SPECIAL PAY - OFFICER									
PSYCHOLOGIST									
ACCESSION BONUS (AB)	6	\$80,000	480	6	\$60,000	360	6	\$60,000	360
INCENTIVE PAY (IP)	216	\$5,000	1,080	127	\$5,000	635	127	\$5,000	635
RETENTION BONUS (RB)	216	\$20,000	4,320	200	\$35,200	7,040	200	\$36,000	7,200
BOARD CERTIFICATION PAY (BCP)	40	\$8,000	320	22	\$8,000	176	22	\$8,000	176
SUBTOTAL PSYCHOLOGIST	478		6,200	355		8,211	355		8,371
PHARMACY PAY									
ACCESSION BONUS (AB)	11	\$30,000	330	6	\$30,000	180	6	\$30,000	180
RETENTION BONUS (RB)	79	\$15,000	1,185	70	\$15,380	1,077	70	\$15,400	1,078
BOARD CERTIFICATION PAY (BCP)	52	\$8,000	416	44	\$8,000	352	44	\$8,000	352
SUBTOTAL PHARMACY PAY	142		1,931	120		1,609	120		1,610
PHYSICIAN ASSISTANT									
ACCESSION BONUS (AB)	4	\$80,000	300	5	\$47,000	235	5	\$47,000	235
INCENTIVE PAY (IP)	839	\$5,000	4,195	600	\$5,000	3,000	600	\$5,000	3,000
RETENTION BONUS (RB)	328	\$27,200	8,914	384	\$27,200	10,445	384	\$27,200	10,445
BOARD CERTIFICATION PAY (BCP)	825	\$8,000	6,600	824	\$8,000	6,592	824	\$8,000	6,592
SUBTOTAL PHYSICIAN ASSISTANT	1,996		20,009	1,813		20,272	1,813		20,272
SOCIAL WORK									
ACCESSION BONUS (AB)	5	\$30,000	150	4	\$30,000	120	4	\$30,000	120
RETENTION BONUS (RB)	129	\$10,400	1,344	107	\$10,400	1,113	107	\$10,400	1,113
BOARD CERTIFICATION PAY (BCP)	104	\$8,000	830	81	\$8,000	648	81	\$8,000	648
SUBTOTAL SOCIAL WORK	238		2,324	192		1,881	192		1,881
PERSONAL MONEY ALLOWANCES FOR GENERAL/FLAG OFFICER									
CHIEF OF STAFF	1	\$4,000	4	1	\$4,000	4	1	\$4,000	4
GENERAL	14	\$2,200	31	13	\$2,200	29	14	\$2,200	31
LIEUTENANT GENERAL	46	\$500	23	42	\$500	21	46	\$500	23
SUBTOTAL PERSONAL MONEY ALLOWANCES FOR GENERAL/FLAG OFFICER	61		58	56		54	61		58

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SPECIAL PAY - OFFICER
(IN THOUSANDS OF DOLLARS)**

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
SPECIAL PAY - OFFICER									
DIVING DUTY PAY	82	\$2,503	206	82	\$2,503	205	82	\$2,503	206
BOARD CERTIFIED NON-PHYSICIAN HEALTH CARE PROVIDER	372	\$10,366	3,856	371	\$9,008	3,342	371	\$9,008	3,342
HOSTILE FIRE PAY	1,544	\$2,700	4,169	1,890	\$2,700	5,103	1,880	\$2,700	5,075
SEA DUTY PAY	48	\$3,435	165	48	\$3,435	165	48	\$3,435	165
HARDSHIP DUTY PAY	5,461	\$1,500	8,192	6,964	\$1,500	10,446	6,928	\$1,500	10,392
FOREIGN LANGUAGE PROFICIENCY PAY	2,812	\$3,227	9,074	2,825	\$3,227	9,116	2,814	\$3,227	9,080
JUDGE ADVOCATE CONTINUATION PAY	111	\$43,580	4,824	111	\$43,580	4,837	111	\$43,580	4,827
OFFICER ASSIGNMENT INCENTIVE PAY	744	\$7,205	5,361	1,513	\$7,205	10,902	1,495	\$7,205	10,772
OPERATIONAL DEPLOYMENT PAY	0	\$0	0	5,208	\$2,880	15,000	5,208	\$2,880	15,000
OFFICER CONTINUATION PAY			38,606			53,236			55,349
TOTAL SPECIAL PAY - OFFICER	25,985		406,306	32,644		456,494	32,622		461,043

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OFFICER BONUS - OTHER THAN MEDICAL
(IN THOUSANDS OF DOLLARS)

ESTIMATE FY 2026	\$8,000
ESTIMATE FY 2025	\$8,000
ACTUAL FY 2024	\$7,840

PROJECT: OFFICER BONUS - OTHER THAN MEDICAL

PART I - PURPOSE AND SCOPE

Officer Accession and Retention Bonus - Provisions authorized under 37 U.S.C. 332 that allow services to pay critical skill bonuses to officers and warrant officers who accept a commission in the armed forces or agree to remain on active duty and serve in a designated critical officer skill. The amount of an accession bonus may not exceed \$60,000 for a four-year service duty commitment. Retention bonuses may not exceed \$25,000 for each year of obligated service and an officer may not receive more than \$300,000 in combined bonus payments during his or her career.

Judge Advocate Officer Retention Bonus (JAORB) - Provisions authorized under 37 U.S.C. 332 and is a one-time lump-sum payment of \$60,000 to encourage the retention of judge advocates in the rate of Captain to remain on active duty.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Officer Accession and Retention bonuses are currently being offered to MOS's with an aggregate strength at or below 90% for the previous 90 days or is projected to be at or below 90% in the next 180 days. Examples of MOS's that are 90% or below and eligible to receive this bonus are 140K (Air and Missile Defense Systems Tactician), 170A (Cyber Warfare Technician) and 255S (Cyberspace Defense Technician).

There is no change in the Officer Bonus - Other Than Medical requirement from FY 2025 to FY 2026.

Detailed cost computations are provided by the following table:

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
OFFICER ACCESSION AND RETENTION BONUS	118	\$66,392	7,840	120	\$66,392	8,000	120	\$66,392	8,000

PB-30X BONUS - OTHER THAN MEDICAL

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BASIC ALLOWANCE FOR HOUSING - OFFICER**

ESTIMATE FY 2026	\$3,019,437
ESTIMATE FY 2025	\$2,906,891
ACTUAL FY 2024	\$2,794,871

PROJECT: BASIC ALLOWANCE FOR HOUSING - OFFICER

PART I - PURPOSE AND SCOPE

Basic Allowance for Housing (BAH) provides Officer's a monthly allowance for housing and consists of BAH-Domestic, BAH Differential, Partial BAH, and Overseas Housing Allowance (OHA). BAH combines housing payments formerly provided by Basic Allowances for Quarters (BAQ) and Variable Housing Allowance (VHA). In accordance with the Joint Federal Travel Regulation (JTFR), Chapter 10, BAH also includes Family Separation Housing (FSH) allowance, which is integrated in the without dependent housing allowance sections. Payment to service members is authorized under provisions of 37 U.S.C. 403.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The BAH budget estimate is a product of the average number of Officers projected to receive BAH and estimated average annual rate for each grade and BAH category. The FY 2026 rates were built by applying inflation assumptions to the FY 2024 average BAH rates. The BAH rates reflect a 5.3% housing rate increase, effective 1 January 2025 and a 3.9% housing rate increase, effective 1 January 2026.

The budget tables also include southern border security operation requirements in FY 2024 actual execution and FY 2025 updated estimates. FY 2024 includes \$9.5 million in actuals. FY 2025 includes \$9.6 million in updated estimates. FY 2026 funding for homeland territorial integrity and security is included in Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives.

There is a +\$112.5 million increase in the BAH program between FY 2025 and FY 2026. The total requirement change is due to:

- (1) Price increase due to the annualization of the housing cost growth of 5.3% housing inflation rates, effective 1 January 2025: +\$36.7 million
- (2) Price increase due to the annualization of the housing cost growth of 3.9% housing inflation rates, effective 1 January 2026: +\$81.1 million
- (3) Program increase due to changes in grade structure: +\$9.6 million
- (4) Program decrease due to lower RC mobilized strength: -\$14.9 million

Detailed cost computations are provided by the following table:

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
BASIC ALLOWANCE FOR HOUSING - OFFICER
(IN THOUSANDS OF DOLLARS)**

	<u>ACTUAL FY 2024</u>			<u>ESTIMATE FY 2025</u>			<u>ESTIMATE FY 2026</u>		
	<u>AVERAGE NUMBER</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>AVERAGE NUMBER</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>AVERAGE NUMBER</u>	<u>RATE</u>	<u>AMOUNT</u>
BASIC ALLOWANCE FOR HOUSING - OFFICER									
WITH DEPENDENTS - DOMESTIC									
OFFICER- ACTIVE DUTY									
GENERAL	7	\$41,094	300	7	\$43,190	294	7	\$45,025	306
LIEUTENANT GENERAL	34	\$40,215	1,385	36	\$42,266	1,520	36	\$44,062	1,584
MAJOR GENERAL	89	\$39,561	3,514	85	\$41,579	3,526	85	\$43,346	3,676
BRIGADIER GENERAL	95	\$40,477	3,838	98	\$42,541	4,157	98	\$44,349	4,334
COLONEL	3,461	\$39,629	137,138	3,280	\$41,649	136,595	3,347	\$43,420	145,312
LIEUTENANT COLONEL	7,891	\$38,206	301,465	7,942	\$40,154	318,884	7,770	\$41,861	325,267
MAJOR	13,489	\$34,551	466,069	13,300	\$36,313	482,949	13,164	\$37,856	498,352
CAPTAIN	15,557	\$29,610	460,639	15,720	\$31,120	489,215	15,997	\$32,443	519,003
1ST LIEUTENANT	4,263	\$26,220	111,774	3,775	\$27,557	104,022	3,635	\$28,728	104,414
2ND LIEUTENANT	1,696	\$24,913	42,242	2,033	\$26,184	53,237	1,906	\$27,297	52,023
SUBTOTAL OFFICER- ACTIVE DUTY	46,582		1,528,364	46,276		1,594,399	46,045		1,654,271
OFFICER- WARRANT ACTIVE									
WARRANT OFFICER (W-5)	601	\$33,215	19,954	572	\$34,909	19,954	611	\$36,393	22,228
WARRANT OFFICER (W-4)	1,850	\$31,233	57,776	1,692	\$32,825	55,531	1,675	\$34,220	57,312
WARRANT OFFICER (W-3)	2,956	\$29,903	88,383	2,934	\$31,428	92,220	3,003	\$32,763	98,402
WARRANT OFFICER (W-2)	4,812	\$28,011	134,776	5,194	\$29,439	152,892	5,378	\$30,690	165,061
WARRANT OFFICER (W-1)	2,985	\$24,891	74,309	3,085	\$26,161	80,710	3,187	\$27,272	86,922
SUBTOTAL OFFICER- WARRANT ACTIVE	13,204		375,198	13,477		401,307	13,854		429,925
SUBTOTAL WITH DEPENDENTS - DOMESTIC	59,786		1,903,562	59,753		1,995,706	59,899		2,084,196

PB-30X BASIC ALLOWANCE FOR HOUSING (BAH)

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
BASIC ALLOWANCE FOR HOUSING - OFFICER
(IN THOUSANDS OF DOLLARS)**

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
BASIC ALLOWANCE FOR HOUSING - OFFICER									
WITHOUT DEPENDENTS - DOMESTIC									
OFFICER- ACTIVE DUTY									
MAJOR GENERAL	1	\$34,057	43	1	\$35,794	43	1	\$37,315	45
BRIGADIER GENERAL	4	\$30,881	109	4	\$32,456	118	4	\$33,836	123
COLONEL	299	\$35,316	10,546	279	\$37,117	10,367	288	\$38,694	11,147
LIEUTENANT COLONEL	943	\$33,066	31,185	944	\$34,752	32,819	925	\$36,229	33,526
MAJOR	2,583	\$30,739	79,390	2,540	\$32,306	82,047	2,514	\$33,679	84,668
CAPTAIN	10,429	\$25,613	267,123	10,534	\$26,919	283,567	10,719	\$28,063	300,802
1ST LIEUTENANT	8,358	\$22,103	184,737	7,364	\$23,231	171,063	7,087	\$24,218	171,635
2ND LIEUTENANT	4,687	\$19,788	92,750	5,603	\$20,798	116,533	5,252	\$21,682	113,875
SUBTOTAL OFFICER- ACTIVE DUTY	27,304		665,883	27,269		696,557	26,790		715,821
OFFICER- WARRANT ACTIVE									
WARRANT OFFICER (W-5)	60	\$31,363	1,894	57	\$32,962	1,873	62	\$34,363	2,133
WARRANT OFFICER (W-4)	196	\$28,646	5,617	179	\$30,107	5,376	177	\$31,386	5,571
WARRANT OFFICER (W-3)	330	\$26,129	8,615	326	\$27,462	8,947	333	\$28,629	9,531
WARRANT OFFICER (W-2)	859	\$24,244	20,831	925	\$25,480	23,557	957	\$26,563	25,428
WARRANT OFFICER (W-1)	901	\$19,166	17,275	929	\$20,144	18,717	960	\$21,000	20,153
SUBTOTAL OFFICER- WARRANT ACTIVE	2,346		54,232	2,416		58,470	2,489		62,816
SUBTOTAL WITHOUT DEPENDENTS - DOMESTIC	29,650		720,115	29,685		755,027	29,279		778,637

PB-30X BASIC ALLOWANCE FOR HOUSING (BAH)

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
BASIC ALLOWANCE FOR HOUSING - OFFICER
(IN THOUSANDS OF DOLLARS)**

	<u>ACTUAL FY 2024</u>			<u>ESTIMATE FY 2025</u>			<u>ESTIMATE FY 2026</u>		
	<u>AVERAGE NUMBER</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>AVERAGE NUMBER</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>AVERAGE NUMBER</u>	<u>RATE</u>	<u>AMOUNT</u>
BASIC ALLOWANCE FOR HOUSING - OFFICER									
PARTIAL ALLOWANCE FOR BACHELORS - DOMESTIC									
OFFICER- ACTIVE DUTY									
COLONEL	2	\$475	1	2	\$500	1	2	\$521	1
LIEUTENANT COLONEL	10	\$396	4	10	\$416	4	9	\$434	4
MAJOR	44	\$320	14	42	\$337	14	43	\$351	15
CAPTAIN	256	\$266	68	257	\$280	72	264	\$292	77
1ST LIEUTENANT	226	\$212	48	202	\$223	45	194	\$232	45
2ND LIEUTENANT	712	\$153	109	856	\$160	137	796	\$167	133
SUBTOTAL OFFICER- ACTIVE DUTY	1,250		244	1,369		273	1,308		275
OFFICER- WARRANT ACTIVE									
WARRANT OFFICER (W-3)	12	\$248	3	11	\$261	3	11	\$272	3
WARRANT OFFICER (W-2)	37	\$191	7	40	\$200	8	38	\$209	8
WARRANT OFFICER (W-1)	60	\$166	10	63	\$174	11	66	\$181	12
SUBTOTAL OFFICER- WARRANT ACTIVE	109		20	114		22	115		23
SUBTOTAL PARTIAL ALLOWANCE FOR BACHELORS - DOMESTIC	1,359		264	1,483		295	1,423		298
BAH DIFFERENTIAL	34	\$3,629	123	38	\$3,452	130	38	\$3,598	135

PB-30X BASIC ALLOWANCE FOR HOUSING (BAH)

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
BASIC ALLOWANCE FOR HOUSING - OFFICER
(IN THOUSANDS OF DOLLARS)**

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
BASIC ALLOWANCE FOR HOUSING - OFFICER									
WITH DEPENDENTS - OVERSEAS									
OFFICER- ACTIVE DUTY									
BRIGADIER GENERAL	2	\$23,859	40	2	\$21,895	37	2	\$22,023	38
COLONEL	149	\$44,363	6,602	146	\$40,712	5,942	143	\$40,950	5,848
LIEUTENANT COLONEL	476	\$41,661	19,825	471	\$38,232	17,994	467	\$38,456	17,941
MAJOR	706	\$37,229	26,270	694	\$34,164	23,710	689	\$34,364	23,673
CAPTAIN	611	\$32,492	19,851	619	\$29,817	18,449	630	\$29,992	18,896
1ST LIEUTENANT	150	\$29,815	4,463	132	\$27,361	3,605	127	\$27,521	3,490
2ND LIEUTENANT	45	\$34,052	1,531	54	\$31,250	1,680	50	\$31,432	1,584
SUBTOTAL OFFICER- ACTIVE DUTY	2,139		78,582	2,118		71,417	2,108		71,470
OFFICER- WARRANT ACTIVE									
WARRANT OFFICER (W-5)	17	\$41,675	711	17	\$38,245	636	17	\$38,468	637
WARRANT OFFICER (W-4)	82	\$38,277	3,130	76	\$35,126	2,668	72	\$35,332	2,556
WARRANT OFFICER (W-3)	144	\$35,580	5,117	143	\$32,652	4,682	148	\$32,843	4,848
WARRANT OFFICER (W-2)	228	\$30,685	7,005	248	\$28,159	6,971	258	\$28,324	7,296
WARRANT OFFICER (W-1)	125	\$27,488	3,448	130	\$25,225	3,268	134	\$25,373	3,392
SUBTOTAL OFFICER- WARRANT ACTIVE	596		19,411	614		18,225	629		18,729
SUBTOTAL WITH DEPENDENTS - OVERSEAS	2,735		97,993	2,732		89,642	2,737		90,199

PB-30X BASIC ALLOWANCE FOR HOUSING (BAH)

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
BASIC ALLOWANCE FOR HOUSING - OFFICER
(IN THOUSANDS OF DOLLARS)**

	<u>ACTUAL FY 2024</u>			<u>ESTIMATE FY 2025</u>			<u>ESTIMATE FY 2026</u>		
	<u>AVERAGE NUMBER</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>AVERAGE NUMBER</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>AVERAGE NUMBER</u>	<u>RATE</u>	<u>AMOUNT</u>
BASIC ALLOWANCE FOR HOUSING - OFFICER									
WITHOUT DEPENDENTS - OVERSEAS									
OFFICER- ACTIVE DUTY									
COLONEL	37	\$35,201	1,304	36	\$32,304	1,173	36	\$32,493	1,155
LIEUTENANT COLONEL	133	\$33,531	4,456	131	\$30,771	4,044	130	\$30,951	4,033
MAJOR	285	\$31,783	9,068	281	\$29,167	8,184	279	\$29,338	8,172
CAPTAIN	875	\$28,418	24,858	886	\$26,079	23,102	902	\$26,231	23,663
1ST LIEUTENANT	693	\$28,205	19,547	610	\$25,884	15,788	587	\$26,035	15,287
2ND LIEUTENANT	211	\$28,427	5,987	252	\$26,087	6,568	236	\$26,240	6,192
SUBTOTAL OFFICER- ACTIVE DUTY	2,234		65,220	2,196		58,859	2,170		58,502
OFFICER- WARRANT ACTIVE									
WARRANT OFFICER (W-5)	6	\$38,036	221	6	\$34,905	198	6	\$35,109	198
WARRANT OFFICER (W-4)	26	\$32,569	860	25	\$29,889	733	23	\$30,063	703
WARRANT OFFICER (W-3)	43	\$30,187	1,310	43	\$27,702	1,199	45	\$27,864	1,242
WARRANT OFFICER (W-2)	133	\$27,128	3,614	144	\$24,896	3,596	150	\$25,041	3,764
WARRANT OFFICER (W-1)	62	\$25,805	1,589	64	\$23,681	1,506	66	\$23,820	1,563
SUBTOTAL OFFICER- WARRANT ACTIVE	270		7,594	282		7,232	290		7,470
SUBTOTAL WITHOUT DEPENDENTS - OVERSEAS	2,504		72,814	2,478		66,091	2,460		65,972
TOTAL BASIC ALLOWANCE FOR HOUSING - OFFICER	96,068		2,794,871	96,169		2,906,891	95,836		3,019,437

PB-30X BASIC ALLOWANCE FOR HOUSING (BAH)

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
BASIC ALLOWANCE FOR SUBSISTENCE - OFFICER**

ESTIMATE FY 2026	\$387,080
ESTIMATE FY 2025	\$378,285
ACTUAL FY 2024	\$374,665

PROJECT: BASIC ALLOWANCE FOR SUBSISTENCE - OFFICER

PART I - PURPOSE AND SCOPE

Basic Allowance for Subsistence provides payment for active component Officer personnel under provisions of 37 U.S.C. 402. All Officers, regardless of dependency status and pay grade, are paid the same monthly Basic Allowance for Subsistence (BAS).

PART II - JUSTIFICATION OF FUNDS REQUESTED

Subsistence allowance costs are calculated by multiplying the projected average number eligible for the allowance by the annual statutory rate.

The BAS inflation rates reflect a 1.2% rate increase, effective 1 January 2025 and a 3.4% rate increase, effective 1 January 2026. The FY 2025 and FY 2026 BAS yearly composite rates are \$3,837.96 and \$4,947.46, respectively.

The budget tables also include southern border security operation requirements in FY 2024 actual execution and FY 2025 updated estimates. FY 2024 includes \$1.4 million in actuals. FY 2025 includes \$1.4 million in updated estimates. FY 2026 funding for homeland territorial integrity and security is included in Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives.

There is a +\$8.8 million increase in the program requirement between FY 2025 and FY 2026. The total requirement change is due to:

- (1) Price increase due to the annualization of the 1.2% subsistence inflation rate, effective 1 January 2025: +\$1.1 million
- (2) Price increase due to the annualization of the 3.4% subsistence inflation rate, effective 1 January 2026: +\$9.6 million
- (3) Program decrease due to lower RC mobilized strength: -\$1.9 million

Detailed cost computations are provided by the following table:

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
BASIC ALLOWANCE FOR SUBSISTENCE - OFFICER
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
OFFICER BASIC ALLOWANCE FOR SUBSISTENCE	98,781	\$3,793	374,665	98,564	\$3,838	378,285	98,058	\$3,947	387,080

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
OVERSEAS STATION ALLOWANCES - OFFICER**

ESTIMATE FY 2026	\$143,748
ESTIMATE FY 2025	\$153,817
ACTUAL FY 2024	\$152,335

PROJECT: OVERSEAS STATION ALLOWANCES - OFFICER

PART I - PURPOSE AND SCOPE

Overseas Station Allowance (OSA) provides a per diem allowance to officer personnel stationed Outside the Continental United States (OCONUS). The allowance considers all elements of the cost of living, subsistence, and other necessary incidental expenses as prescribed by joint travel regulations and authorized under provisions of 37 U.S.C. 405. The OCONUS Cost of Living adjustment (COLA) rates are determined by Defense Travel Management Office (DTMO), utilizing currency exchange rate data and local surveys to determine COLA rates.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The OSA request includes COLA and Temporary Lodging Allowances (TLA). OSA payments are determined by multiplying the projected number of personnel eligible for each type of allowance by the estimated average rate. The FY 2026 OSA rates were built by applying basic pay raise inflation to FY 2024 rates.

There is a -\$10.1 million decrease in the OSA requirement between FY 2025 and FY 2026. The total requirement change is due to:

- (1) Price increase due to the annualization of the 4.5% pay raise, effective 1 January 2025: +\$1.7 million
- (2) Price increase due to the annualization of the 3.8% pay raise, effective 1 January 2026: +\$4.4 million
- (3) Price decrease due to fluctuations in foreign currency exchange rates: -\$15.9 million
- (4) Program decrease due to changes in the number of Soldiers expected to receive allowance: -\$0.3 million

Detailed cost computations are provided by the following table:

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
OVERSEAS STATION ALLOWANCES - OFFICER
(IN THOUSANDS OF DOLLARS)**

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
OVERSEAS STATION ALLOWANCES - OFFICER									
COST OF LIVING									
OFFICER- ACTIVE DUTY									
GENERAL	5	\$6,291	33	5	\$5,665	28	5	\$5,201	26
LIEUTENANT GENERAL	7	\$6,314	42	7	\$5,690	40	7	\$5,220	36
MAJOR GENERAL	25	\$6,803	167	23	\$6,343	146	23	\$5,624	132
BRIGADIER GENERAL	28	\$7,992	227	29	\$7,380	214	29	\$6,607	193
COLONEL	963	\$7,687	7,401	944	\$7,046	6,651	924	\$6,355	5,872
LIEUTENANT COLONEL	2,445	\$7,550	18,456	2,418	\$6,917	16,726	2,397	\$6,241	14,961
MAJOR	4,083	\$6,780	27,685	4,016	\$6,213	24,950	3,987	\$5,605	22,347
CAPTAIN	5,903	\$5,137	30,323	5,979	\$4,706	28,138	6,088	\$4,247	25,855
1ST LIEUTENANT	3,100	\$4,689	14,536	2,728	\$4,297	11,722	2,626	\$3,877	10,182
2ND LIEUTENANT	1,219	\$3,642	4,440	1,457	\$3,338	4,863	1,366	\$3,011	4,113
SUBTOTAL OFFICER- ACTIVE DUTY	17,778		103,310	17,606		93,478	17,452		83,717
OFFICER- WARRANT ACTIVE									
WARRANT OFFICER (W-5)	126	\$7,214	911	123	\$6,615	814	122	\$5,963	730
WARRANT OFFICER (W-4)	491	\$7,274	3,572	455	\$6,676	3,040	435	\$6,013	2,613
WARRANT OFFICER (W-3)	876	\$6,124	5,366	874	\$5,609	4,902	899	\$5,063	4,554
WARRANT OFFICER (W-2)	1,647	\$5,265	8,673	1,787	\$4,822	8,618	1,859	\$4,352	8,092
WARRANT OFFICER (W-1)	1,052	\$4,347	4,573	1,087	\$3,982	4,328	1,121	\$3,594	4,030
SUBTOTAL OFFICER- WARRANT ACTIVE	4,192		23,095	4,326		21,702	4,436		20,019
SUBTOTAL COST OF LIVING	21,970		126,405	21,932		115,180	21,888		103,736
TEMPORARY LODGING	1,139	\$22,759	25,930	1,140	\$33,892	38,637	1,137	\$35,197	40,012
TOTAL OVERSEAS STATION ALLOWANCES - OFFICER	23,109		152,335	23,072		153,817	23,025		143,748

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
CONUS COST OF LIVING ALLOWANCE - OFFICER
(IN THOUSANDS OF DOLLARS)**

ESTIMATE FY 2026	\$9,892
ESTIMATE FY 2025	\$9,562
ACTUAL FY 2024	\$6,526

PROJECT: CONUS COST OF LIVING ALLOWANCE - OFFICER

PART I - PURPOSE AND SCOPE

Continental United States (CONUS) Cost of Living Allowance (COLA) provides payment to Soldiers to high cost Military Housing Areas (MHA) inside the United States. A high cost area is defined as a locality where the cost of living exceeds the average cost of living by an established threshold percentage during a base period. The threshold percentage is established by the Secretary of Defense and cannot be less than eight percent of the national cost of living average. In April 2024 CONUS COLA threshold was adjusted from 108% to 107% of the national cost of living average. Payment to Soldiers is authorized under the provisions of Title 37 U.S.C. 403b.

The following locations receive CONUS COLA as of January 2025:

Military Housing Areas		
CALIFORNIA		New York
Bridgeport	Riverside	Long Island
Camp Pendleton	Sacramento	New York City
El Centro	San Bernardino	Staten Island
Humboldt County	San Francisco	Westchester County
Los Angeles	San Luis Obispo	
Marin/Sonoma	Santa Clara County	MASSACHUSETTS
Oakland		Boston
		Marth's Vineyard
		Nantucket

PART II - JUSTIFICATION OF FUNDS REQUESTED

The CONUS COLA budget estimate is a product of the projected number of personnel eligible to receive the allowance and the average annual COLA rate. In April 2024 CONUS COLA threshold was adjusted from 108% to 107% of the national cost of living average. This budget request includes this threshold change.

There is a +\$0.3 million increase in the program requirement between FY 2025 and FY 2026. The total requirement change is due to:

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
CONUS COST OF LIVING ALLOWANCE - OFFICER
(IN THOUSANDS OF DOLLARS)

(1) Price increase due to the annualization of the pay raise: +\$0.4 million

(2) Program decrease due to number of Soldiers expected to receive CONUS COLA: -\$0.1 million

Detailed cost computations are provided by the following table:

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
CONUS, COST-OF-LIVING ALLOWANCE	1,382	\$4,723	6,526	2,263	\$4,226	9,562	2,251	\$4,394	9,892

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
CLOTHING ALLOWANCES - OFFICER**

ESTIMATE FY 2026	\$4,923
ESTIMATE FY 2025	\$5,015
ACTUAL FY 2024	\$5,004

PROJECT: CLOTHING ALLOWANCES - OFFICER

PART I - PURPOSE AND SCOPE

The requested funds will provide for the initial payment and additional allowance for purchases of required uniforms under provisions of 37 U.S.C. 415 and 416. In addition to any other clothing allowance authorized, an officer directed by competent authority to dress in civilian clothing more than half the time when performing official duty, as a military requirement, may be authorized a civilian clothing allowance. Civilian clothing allowance for officers is authorized only if the permanent duty station is outside the United States in accordance with 37 U.S.C. 419.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Allowances for uniform and clothing purchases are developed by multiplying the projected number eligible for each type of allowance by the applicable statutory rate. The statutory rates for initial and additional clothing allowances are \$400 and \$200, respectively. The civilian clothing allowance rate is a composite rate based on the weighted averages of three civilian clothing payment levels. The FY 2025 civilian clothing rates are (1) permanent duty initial payment, \$1,226.88; (2) permanent duty annual replacement and temporary duty of at least 15 days in a 30-day period, \$410.04; and (3) temporary duty of at least 30 days in a 36-day period \$817.92. The FY 2026 civilian clothing rates are increased by general inflation.

There is a -\$92.0 thousand decrease in the program requirement between FY 2025 and FY 2026. The total requirement change is due:

- (1) Price increase due to a change in the civilian clothing rate driven by general inflation: +\$5.0 thousand
- (2) Program decrease due to a reduction in projected Officer accessions from 8,200 in FY 2025 to 8,000 in FY 2026: -\$97.0 thousand

Detailed computations are provided by the following table:

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
CLOTHING ALLOWANCES - OFFICER
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
CLOTHING ALLOWANCES - OFFICER									
INITIAL MILITARY ALLOWANCE	8,370	\$400	3,348	8,195	\$400	3,278	7,973	\$400	3,189
ADDITIONAL MILITARY ALLOWANCE	6,845	\$200	1,369	7,215	\$200	1,443	7,180	\$200	1,436
CIVILIAN CLOTHING ALLOWANCE	383	\$750	287	383	\$767	294	381	\$783	298
TOTAL CLOTHING ALLOWANCES - OFFICER	15,598		5,004	15,793		5,015	15,534		4,923

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
FAMILY SEPARATION ALLOWANCES - OFFICER

ESTIMATE FY 2026	\$23,843
ESTIMATE FY 2025	\$23,960
ACTUAL FY 2024	\$20,469

PROJECT: FAMILY SEPARATION ALLOWANCES - OFFICER

PART I - PURPOSE AND SCOPE

Family Separation Allowances (FSA) is authorized in accordance with 37 U.S.C. 427. It provides compensation for added expense incurred due to an enforced family separation. FSA is payable to qualified members serving inside or outside the United States. Payment is \$250 per month. There are two types of FSA payments:

Family Separation Allowance - Restricted (FSA-R) - FSA-R is payable when a member with dependents makes a permanent change of station move, and travel of dependents to the duty station is not authorized and dependents do not reside at or near the duty station.

Family Separation Allowance - Temporary Duty (FSA-T) - FSA-T is payable when a member with dependents is on temporary duty (TDY) travel continuously for more than 30 days, and dependents do not reside near the TDY location.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The FSA budget estimate is a product of the estimated number of personnel for each type of family separation allowance and the applicable statutory rate. The FY 2026 takers for FSA were forecasted based on FY 2024 execution.

The budget tables also include southern border security operation requirements in FY 2024 actual execution and FY 2025 updated estimates. FY 2025 includes \$4.8 million in updated estimates. FY 2026 funding for homeland territorial integrity and security is included in Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives.

There is a -\$0.1 million decrease in Family Separation allowance between FY 2025 and FY 2026 due to a reduction in the number of Soldiers expected to receive allowance.

Detailed cost computations are provided by the following table:

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
FAMILY SEPARATION ALLOWANCES - OFFICER
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
FAMILY SEPARATION ALLOWANCES - OFFICER									
FSA - RESTRICTED	1,705	\$3,000	5,116	2,100	\$3,000	6,301	2,092	\$3,000	6,276
FSA - TEMPORARY	5,118	\$3,000	15,353	5,886	\$3,000	17,659	5,856	\$3,000	17,567
TOTAL FAMILY SEPARATION ALLOWANCES - OFFICER	6,823		20,469	7,986		23,960	7,948		23,843

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
BASIC NEEDS ALLOWANCE PAYMENTS**

ESTIMATE FY 2026	\$1,934
ESTIMATE FY 2025	\$0
ACTUAL FY 2024	\$0

PROJECT: BASIC NEEDS ALLOWANCE PAYMENTS

PART I - PURPOSE AND SCOPE

The National Defense Authorization Act (NDAA) 2022, Public Law 117-81, Section 601, authorized a new section (402b) of Title 37 to address economic security in low-income service members by directing the Secretary of Defense to provide a monthly allowance for members that do not exceed the Basic Needs Allowance (BNA) threshold as a calculated percentage of members Gross Household Income (GHI) to the Federal Poverty Guidelines (FPG). The request below funds a BNA for all members that do not meet a minimum GHI threshold of 200% of the FPG.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Basic Needs Allowances are determined by using demographic data from the Defense Manpower Data Center.

The component estimate for the Basic Needs Allowance was calculated using the relative populations of members by grade and proportionate demographic/location characteristics for each household.

Members are not eligible for the allowance:

- (1) That are without dependents.
- (2) Have not completed basic training.
- (3) That are Cadets at the United States Military Academy, the United States Air Force Academy, or the Coast Guard Academy, midshipmen at the United States Naval Academy, or a cadet or midshipman serving elsewhere in the armed forces.

The FY 2024 actual execution is based on an FPG threshold of 150%. The FY 2025 and FY 2026 estimates are based on a threshold of 200%, which took effect in May 2025.

There is a +\$1.9 million increase in BNA between FY 2025 and FY 2026 due to a full fiscal year based on an FPG threshold of 200%.

Detailed cost computations are provided by the following table:

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
BASIC NEEDS ALLOWANCE PAYMENTS
(IN THOUSANDS OF DOLLARS)

	<u>ACTUAL FY 2024</u> AMOUNT	<u>ESTIMATE FY 2025</u> AMOUNT	<u>ESTIMATE FY 2026</u> AMOUNT
BASIC NEEDS ALLOWANCE PAYMENTS - OFFICER	0	0	1,934

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
SEPARATION PAYMENTS - OFFICER

ESTIMATE FY 2026	\$70,868
ESTIMATE FY 2025	\$70,029
ACTUAL FY 2024	\$73,610

PROJECT: SEPARATION PAYMENTS - OFFICER

PART I - PURPOSE AND SCOPE

Funds requested provide for:

Accrued Leave Pay (Lump Sum Terminal Leave Payments) - Pays for unused accrued leave at time of discharge, retirement, or death under provisions in 37 U.S.C. 501 and 10 U.S.C. 701. Leave payments will not exceed the career total of 60 days.

Severance Pay, Disability and Severance Pay, Failure to Promotion - Payments made to officers who are involuntarily discharged or released from active duty. Disability severance pay is paid to a member separated from service for a physical disability under provisions in 10 U.S.C. 1212. Failure to promotion severance pay is pay to officers not eligible for retirement under any provision of the law on the date of elimination by promotion list passover under provisions in 10 U.S.C. 637 (a).

Involuntary - Half Severance Pay - Payments authorized to members not fully qualified for retention and denied reenlistment or continuation. Payment is 5% of the product of the number of years the member has been in active service plus fractions of years based on full months and 12 times monthly basic pay.

Involuntary - Full Severance Pay - Payments are authorized to members involuntarily separated from active duty who are fully qualified for retention, but are denied reenlistment or continuation. Payment is 10% of the product of the number of years the member has in active service plus fractions of years based on full months and 12 times monthly basic pay.

Voluntary Separation Incentive (VSI) Trust Fund - The FY 1992 National Defense Authorization Act approved two voluntary separation pay programs to use during the force drawdown. The programs apply to both officers and enlisted soldiers who have more than six and less than 20 years of service. The first, voluntary separation incentive (VSI) is an annuity that makes annual payments for twice the number of years served for soldiers who voluntarily leave active duty under the provision of 10 U.S.C. 1175. The second program, special separation benefits (SSB), provides a lump sum of one and a half times involuntary separation pay (50% more) for soldiers who voluntarily leave active duty. VSI and SSB have been used to reduce involuntary separations. The authority to use VSI/SSB was reinstated for use from 31 December 2012 to 31 December 2018 by the FY 2012 National Defense Authorization Act.

15-Year Temporary Early Retirement Authority - The FY 1993 National Defense Authorization Act, section 4403, (P.L. 102-484) approved an active duty early retirement program for use during the force drawdown. The early retirement program was used to shape the 15-20 year segment of the force under the provisions of the 10 U.S.C. 1293, 3911, 3914, 6323, 6330, 8911, and 8914. It assisted the Army in achieving its drawdown goals of maintaining readiness and treating people fairly. Soldiers separated under the early retirement program receive the same benefits as individuals with 20 or more years of service; however, their retired pay is reduced by one percent for each year that they are short of 20 years of active duty. The early retirement amount is calculated as 2.5 percent of basic pay multiplied by years of service and a reduction factor. For Officers who leave under the early retirement program, the Army is required to establish a sub account within the Military Personnel appropriation to fund all early retirement payments up front to cover the entire initial period. This is defined as that period equal to the difference between 20 years and the number of years completed by the member. The authority to use the early retirement program was reinstated

PB-30X SEPARATION PAYMENTS- PURPOSE/SCOPE & JUSTIFICATION

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
SEPARATION PAYMENTS - OFFICER**

for use from 31 December 2012 to 31 December 2025 by the FY 2017 National Defense Authorization Act.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Separation payments are determined by multiplying the projected number eligible for each type of payment by the estimated average payment applicable.

There is a +\$0.8 million increase in the separation pay requirement between FY 2025 and FY 2026. The total requirement change is due to:

- (1) Price increase due to the annualization of the 4.5% pay raise, effective 1 January 2025: +\$0.7 million
- (2) Price increase due to the annualization of the 3.8% pay raise, effective 1 January 2026: +\$2.0 million
- (3) Program decrease due to a change in projected Officer losses expected to receive a separation payment: -\$1.9 million

Detailed cost computations are provided by the following table:

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
SEPARATION PAYMENTS - OFFICER
(IN THOUSANDS OF DOLLARS)**

	ACTUAL FY 2024				ESTIMATE FY 2025				ESTIMATE FY 2026			
	AVG NUMBER	AVG DAYS	RATE	AMOUNT	AVG NUMBER	AVG DAYS	RATE	AMOUNT	AVG NUMBER	AVG DAYS	RATE	AMOUNT
SEPARATION PAYMENTS - OFFICER												
LUMP SUM TERMINAL LEAVE												
OFFICER- ACTIVE DUTY												
LIEUTENANT GENERAL	25	45	\$27,756	689	23	43	\$29,053	665	23	45	\$30,208	687
MAJOR GENERAL	13	32	\$19,320	260	12	30	\$20,223	251	12	32	\$21,027	259
BRIGADIER GENERAL	6	25	\$13,045	80	6	31	\$13,654	77	6	25	\$14,197	80
COLONEL	658	25	\$11,526	7,585	607	27	\$12,064	7,320	602	25	\$12,544	7,557
LIEUTENANT COLONEL	1,027	24	\$8,536	8,766	947	24	\$8,935	8,460	940	24	\$9,290	8,734
MAJOR	1,211	21	\$6,424	7,778	1,116	24	\$6,724	7,506	1,108	21	\$6,991	7,749
CAPTAIN	3,020	18	\$4,335	13,090	2,784	19	\$4,538	12,633	2,764	18	\$4,718	13,042
1ST LIEUTENANT	524	17	\$3,278	1,719	484	18	\$3,431	1,659	480	17	\$3,567	1,713
2ND LIEUTENANT	38	35	\$5,029	191	35	35	\$5,264	184	35	35	\$5,474	190
SUBTOTAL OFFICER- ACTIVE DUTY	6,522			40,158	6,014			38,755	5,970			40,011
OFFICER- WARRANT ACTIVE												
WARRANT OFFICER (W-5)	102	14	\$7,512	764	94	21	\$7,864	737	93	14	\$8,176	761
WARRANT OFFICER (W-4)	312	21	\$6,180	1,931	288	22	\$6,468	1,864	286	21	\$6,726	1,924
WARRANT OFFICER (W-3)	461	21	\$5,399	2,488	425	22	\$5,651	2,400	422	21	\$5,876	2,478
WARRANT OFFICER (W-2)	298	22	\$4,258	1,268	274	23	\$4,457	1,223	273	22	\$4,634	1,263
WARRANT OFFICER (W-1)	76	22	\$3,219	245	70	26	\$3,369	236	70	22	\$3,503	244
SUBTOTAL OFFICER- WARRANT ACTIVE	1,249			6,696	1,151			6,460	1,144			6,670
SUBTOTAL LUMP SUM TERMINAL LEAVE	7,771			46,854	7,165			45,215	7,114			46,681
SEVERANCE PAY, DISABILITY	144		\$103,493	14,954	132		\$108,332	14,310	131		\$112,638	14,773
INVOLUNTARY FULL PAY (10%)	86		\$95,881	8,246	78		\$100,363	7,818	77		\$104,353	8,071
VOLUNTARY SEPARATION INCENTIVE (VSI)				3,556				2,686				1,343
TOTAL SEPARATION PAYMENTS - OFFICER	8,001			73,610	7,375			70,029	7,322			70,868

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
SOCIAL SECURITY TAX EMPLOYER CONTRIBUTION-OFFICER
(IN THOUSANDS OF DOLLARS)**

ESTIMATE FY 2026	\$749,175
ESTIMATE FY 2025	\$723,305
ACTUAL FY 2024	\$694,060

PROJECT: SOCIAL SECURITY TAX EMPLOYER CONTRIBUTION-OFFICER

PART I - PURPOSE AND SCOPE

Funds requested provide for the employer's tax to the Social Security Administration as required by the Federal Insurance Contribution Act (FICA).

PART II - JUSTIFICATION OF FUNDS REQUESTED

The FICA tax is developed by multiplying the total earnings for FICA tax purposes by the applicable percentage. The Old Age, Survivor, and Disability Insurance (OASDI) rate is 6.2 percent and the Hospital Insurance (HI) rate is 1.45 percent. The maximum amount of earnings per individual on which tax is payable are:

Calendar Year	OASDI Base	Medicare Base
2024	\$168,600	No upper limit
2025	\$176,100	No upper limit
2026	\$181,200	No upper limit

Because the pay of senior Officers (Colonels and General Officers) is above the maximum cap on the OASDI contributions, the ratio of FICA to basic pay is slightly under the anticipated rate of 7.65%.

The budget tables also include southern border security operation requirements in FY 2024 actual execution and FY 2025 updated estimates. FY 2024 includes \$2.3 million in actuals. FY 2025 includes \$3.0 million in updated estimates. FY 2026 funding for homeland territorial integrity and security is included in Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives.

There is a +\$25.9 million increase in the program requirement between FY 2025 and FY 2026. The total requirement change is due to:

- (1) Price increase due to the annualization of the 4.5% pay raise, effective 1 January 2025: +\$8.4 million
- (2) Price increase due to the annualization of the 3.8% pay raise, effective 1 January 2026: +\$21.3 million
- (3) Program increase due to change in grade structure: +\$2.1 million
- (4) Program decrease due to lower RC mobilized strength: -\$5.9 million

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
SOCIAL SECURITY TAX EMPLOYER CONTRIBUTION-OFFICER
(IN THOUSANDS OF DOLLARS)

Detailed cost computations are provided by the following table:

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
SOCIAL SECURITY TAX - EMPLOYER'S CONTRIBUTION	98,781	\$7,026	694,060	98,564	\$7,338	723,305	98,058	\$7,640	749,175

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
SCHEDULE OF INCREASES AND DECREASES - ENLISTED
(IN THOUSANDS OF DOLLARS)

	INC/(DEC)	TOTAL
FY2025 Direct Program		31,335,781
Increases Pricing:		
Basic Pay increase due to the annualization of the 4.5% pay raise, effective 1 January 2025	282,739	
Basic Pay increase due to the annualization of the additional 10.0% pay raise for junior enlisted servicemembers, effective 1 April 2025	174,856	
Basic Pay increase due to the annualization of the 3.8% pay raise, effective 1 January 2026	635,297	
Retired Pay Accrual increase due to the annualization of the 4.5% pay raise, effective 1 January 2025	68,397	
Retired Pay Accrual increase due to the annualization of the additional 10.0% pay raise for junior enlisted servicemembers, effective 1 April 2025	42,301	
Retired Pay Accrual increase due to the annualization of the 3.8% pay raise, effective 1 January 2026	153,305	
Basic Allowance for Housing increase due to the annualization of the housing cost growth of 5.3% housing inflation rates, effective 1 January 2025	81,851	
Basic Allowance for Housing increase due to the annualization of the housing cost growth of 3.9% housing inflation rates, effective 1 January 2026	180,690	
Overseas Station Allowance - COLA increase due to the annualization of the 4.5% pay raise, effective 1 January 2025	2,807	
Overseas Station Allowance - COLA increase due to the annualization of the 3.8% pay raise, effective 1 January 2026	8,422	
CONUS COLA increase due to pay raise	453	
Clothing increase due to rate changes	6,967	
Separation Pay increase due to the annualization of the 4.5% pay raise, effective 1 January 2025	2,891	
Separation Pay increase due to the annualization of the 3.8% pay raise, effective 1 January 2026	8,674	
FICA increase due to the annualization of the 4.5% pay raise, effective 1 January 2025	21,630	
FICA increase due to the annualization of the additional 10.0% pay raise for junior enlisted servicemembers, effective 1 April 2025	13,377	
FICA increase due to the annualization of the 3.8% pay raise, effective 1 January 2026	48,600	
TSP Matching increase due to pay raise	13,820	
Total Increases Pricing		1,747,077
Increases Program:		
Realigns requirements Subsistence for Enlistment Personnel from BA4 to BA2	2,664,322	
Special Pay increase due to changes in the number of Soldiers expected to receive pay	3,643	
Special Duty Assignment Pay increase due to changes in the number of Soldiers expected to receive pay	112	
Reenlistment Bonus increase due to changes in the number of Soldiers expected to receive pay	31	
Overseas Station Allowance increase due to changes in the number of Soldiers expected to receive allowance	304	
Increase in direct resources due to a decrease in reimbursable requirements	23,846	
Basic Needs Allowance increase due to changes in number of Soldiers expected to receive pay	134,029	
Total Increases Program		2,826,287
Total Increases		4,573,364

PB-30P SCHEDULE OF INCREASES AND DECREASES - ENLISTED

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
SCHEDULE OF INCREASES AND DECREASES - ENLISTED
(IN THOUSANDS OF DOLLARS)**

	INC/(DEC)	TOTAL
Decreases Pricing:		
Retired Pay Accrual decrease due to changes in the Normal Cost Percentage rate	(353,433)	
Overseas Station Allowance - COLA decrease due to foreign currency exchange rates	(49,468)	
Total Decreases Pricing		(402,901)
Decreases Program:		
Basic Pay decrease due to lower RC mobilized strength	(27,627)	
Basic Pay decrease due to shifts in grade structure	(9,822)	
Retired Pay Accrual decrease due to lower RC mobilized strength	(6,976)	
Retired Pay Accrual decrease due to shifts in grade structure	(2,480)	
Incentive Pay decrease due to changes in the number of Soldiers expected to receive pay	(89)	
Enlistment Bonus decrease due to changes in the number of Soldiers expected to receive pay	(83,081)	
Basic Allowance for Housing decrease due to lower RC mobilized strength	(9,468)	
Basic Allowance for Housing decrease due to shifts in grade structure	(4,325)	
Clothing increase due to changes in the number of Soldiers expected to receive allowance	(1,594)	
Family Separation Allowance decrease due to changes in the number of Soldiers expected to receive allowance	(2,459)	
Separation Pay decrease due to changes in the number of Soldiers expected to receive allowance	(4,503)	
CONUS COLA decrease due to changes in the number of Soldiers expected to receive allowance	(311)	
FICA decrease due to lower RC mobilized strength	(2,113)	
FICA decrease due to shifts in grade structure	(751)	
Total Decreases Program		(155,599)
Total Decreases		(558,500)
FY2026 Direct Program – Discretionary funding		35,350,645
Mandatory funding		140,721
FY2026 Direct Program – Discretionary and Mandatory funding		35,491,366

The FY 2026 request for Enlisted Pay and Allowance includes \$35,350,645 thousand in discretionary funding and \$140,721 thousand in mandatory (reconciliation) funding for a total of \$35,491,366 thousand. The mandatory funds provide supplemental payments to military personnel to secure suitable housing in areas with a high cost of living. Further information for this reconciliation request is provided in the Reconciliation Exhibit Section 20001: Quality of Life.

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
BASIC PAY - ENLISTED**

ESTIMATE FY 2026	\$18,145,251
ESTIMATE FY 2025	\$17,089,803
ACTUAL FY 2024	\$15,966,753

PROJECT: BASIC PAY - ENLISTED

PART I - PURPOSE AND SCOPE

Basic pay provides compensation and length of service pay increments for active component enlisted personnel under provisions of 37 U.S.C. 201, 203, 205, and 1009. Basic pay also provides compensation of reserve component enlisted personnel on active duty status under provisions of 10 U.S.C. 12301, 12302 and 12304b.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The basic pay budget estimate is a product of the projected average number of enlisted personnel and the average annual basic pay rate for each grade.

The FY 2026 rates were built by applying inflation assumptions to FY 2024 average basic pay rates. The basic pay rates reflect a 4.5% pay raise, effective 1 January 2025 and a 2.6% pay raise, effective 1 January 2026. Additionally, in FY 2025 junior enlisted Soldiers (E1-E5) received an additional 10.0% pay raise, effective 1 April 2025.

The budget tables also include southern border security operation requirements in FY 2024 actual execution and FY 2025 updated estimates. FY 2024 includes \$127.2 million in actuals. FY 2025 includes \$115.3 million in updated estimates. FY 2026 funding for homeland territorial integrity and security is included in Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives.

There is a +\$1,055.4 million increase in the basic pay program between FY 2025 and FY 2026. The total requirement change is due to:

- (1) Price increase due to the annualization of the 4.5% pay raise, effective 1 January 2025: +\$282.7 million
- (2) Price increase due to the annualization of the additional 10.0% pay raise for junior enlisted servicemembers, effective 1 April 2025: +\$174.9 million
- (3) Price increase due to the annualization of the 3.8% pay raise, effective 1 January 2026: +\$635.3 million
- (4) Program decrease due to lower RC mobilized strength: -\$27.6 million
- (5) Program decrease due to changes in grade structure: -\$9.8 million

Detailed cost computations are provided by the following table:

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
BASIC PAY - ENLISTED
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
BASIC PAY - ENLISTED									
SERGEANT MAJOR	3,639	\$99,161	360,847	3,673	\$103,793	381,233	3,700	\$107,922	399,312
1ST SERGEANT/MASTER SERGEANT	11,776	\$77,677	914,719	11,771	\$81,301	956,990	11,945	\$84,539	1,009,823
PLATOON SERGEANT/SERGEANT 1ST CLASS	37,458	\$67,489	2,527,997	36,992	\$70,643	2,613,241	37,324	\$73,452	2,741,513
STAFF SERGEANT	61,753	\$51,754	3,195,969	60,622	\$54,175	3,284,213	60,038	\$56,330	3,381,952
SERGEANT	73,654	\$42,972	3,165,081	72,910	\$45,797	3,339,025	74,066	\$49,008	3,629,833
CORPORAL/SPECIALIST	106,976	\$34,587	3,700,007	105,085	\$37,567	3,947,735	101,846	\$40,878	4,163,252
PRIVATE FIRST CLASS	46,838	\$28,177	1,319,769	50,761	\$31,017	1,574,470	46,090	\$33,769	1,556,415
PRIVATE E2	21,881	\$26,797	586,356	23,669	\$29,467	697,446	25,097	\$32,079	805,075
PRIVATE E1	8,867	\$22,105	196,008	11,240	\$26,286	295,450	16,008	\$28,615	458,076
TOTAL BASIC PAY - ENLISTED	372,842		15,966,753	376,723		17,089,803	376,114		18,145,251

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
RETIRED PAY ACCRUAL - ENLISTED**

ESTIMATE FY 2026	\$4,389,510
ESTIMATE FY 2025	\$4,488,396
ACTUAL FY 2024	\$4,694,888

PROJECT: RETIRED PAY ACCRUAL - ENLISTED

PART I - PURPOSE AND SCOPE

Retired Pay Accrual provides payment to the Department of Defense Military Retirement Fund in accordance with 10 U.S.C. 74.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The Retired Pay Accrual (RPA) budget estimate is a product of the Department of Defense Retirement Board of Actuary approved Normal Cost Percentage (NCP) and the total amount of basic pay expected to be paid during the fiscal year to members of the Active Army. The approved NCP rates for FY 2025 are 26.6% (Active Component (AC) full-time) and 21.5% (Reserve Component (RC) part-time). The rates for FY 2026 are 24.3% for (AC full-time) and 22.6% (RC part-time).

The budget tables also include southern border security operation requirements in FY 2024 actual execution and FY 2025 updated estimates. FY 2024 includes \$29.4 million in actuals. FY 2025 includes \$24.8 million in updated estimates. FY 2026 funding for homeland territorial integrity and security is included in Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives.

There is a +\$98.9 million increase in the RPA requirement between FY 2025 and FY 2026. The total requirement change is due to:

- (1) Price increase due to the annualization of the 4.5% pay raise, effective 1 January 2025: +\$68.4 million
- (2) Price increase due to the annualization of the additional 10.0% pay raise for junior enlisted servicemembers, effective 1 April 2025: +\$42.3 million
- (3) Price increase due to the annualization of the 3.8% pay raise, effective 1 January 2026: +\$153.3 million
- (4) Price decrease due to a reduction in the Normal Cost Percentage (NCP) AC full-time rates, from 26.6% to 24.3%: -\$353.4 million
- (5) Program decrease due to lower RC mobilized strength: -\$7.0 million
- (6) Program decrease due to changes in grade structure: -\$2.5 million

Detailed cost computations are provided by the following table:

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
RETIRED PAY ACCRUAL - ENLISTED
(IN THOUSANDS OF DOLLARS)**

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
RETIRED PAY ACCRUAL - ENLISTED									
ENLISTED RETIRED PAY ACCRUAL	350,136	\$12,714	4,451,567	353,952	\$11,996	4,246,033	354,311	\$11,646	4,126,473
ENLISTED RETIRED PAY ACCRUAL-RC ONLY	22,706	\$10,716	243,321	22,771	\$10,643	242,363	21,803	\$12,064	263,037
TOTAL RETIRED PAY ACCRUAL - ENLISTED	372,842		4,694,888	376,723		4,488,396	376,114		4,389,510

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
ENLISTED-TSP MATCHING**

ESTIMATE FY 2026	\$361,497
ESTIMATE FY 2025	\$347,677
ACTUAL FY 2024	\$276,009

PROJECT: ENLISTED-TSP MATCHING

PART I - PURPOSE AND SCOPE

The National Defense Authorization Act (NDAA) 2016, Public Law 114-92, Section 632(2), authorized the Secretary to make contributions to the Thrift Savings Fund, in accordance with the section 8432 for the benefit of the member who falls under the new modernized requirements system. Automatic contributions of one-percent of basic pay for the benefit of the member will begin on or after the day that is 60 days after the date the member enters a uniformed service, or on or after the date the member elects the new modernized retirement system. Once the member either reaches two years and one day after first entering uniformed service, or elects the new retirement system, the Service will provide matching contributions of no more than five percent of the member's basic pay. The matching will continue until the member completes 26 years of service.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The amount the Service contributes is based on the percentage of basic pay the member elects to contribute to the Thrift Savings Fund. The Services began making automatic and matching TSP contributions payments in FY 2018 pursuant to the 1 January 2018 effective date of the modernized retirement system.

Beginning in FY 2025, the Military Personnel, Army appropriation will fund TSP matching requirements for mobilized Reserve Soldiers on Active Duty orders. The budget exhibit includes \$17.7 million in FY 2025 and \$18.2 million in FY 2026 for this requirement.

There is a +\$13.8 million increase in the enlisted TSP Matching requirement between FY 2025 and FY 2026. This change in requirement is based on basic pay raise along with increased participation assumptions as more Soldiers enter the blended retirement system (BRS) program in early implementation years.

Detailed cost computations are provided by the following table:

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
ENLISTED-TSP MATCHING
(IN THOUSANDS OF DOLLARS)

	<u>ACTUAL FY 2024</u> AMOUNT	<u>ESTIMATE FY 2025</u> AMOUNT	<u>ESTIMATE FY 2026</u> AMOUNT
ENL TSP MATCHING	276,009	347,677	361,497

PB-30X TSP MATCHING

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
INCENTIVE PAY FOR HAZARDOUS DUTY - ENLISTED

ESTIMATE FY 2026	\$85,543
ESTIMATE FY 2025	\$85,632
ACTUAL FY 2024	\$84,425

PROJECT: INCENTIVE PAY FOR HAZARDOUS DUTY - ENLISTED

PART I - PURPOSE AND SCOPE

Incentive pays provide pay to enlisted personnel for performance of hazardous duty under the provisions of 37 U.S.C. 351.

Flying Duty (Crew) - Paid to enlisted members assigned to a position which requires at least four hours of aerial flight each month. The duties are essential to the operation of aircraft in-flight, or the duties are required to complete specific missions of the aircraft. The members perform duties as crew chiefs, medical airmen, firefighter crash rescue specialists, airborne electronic system operators, and air observers. Payments are authorized up to \$250 per month.

Flying Duty (Non-Crew) - Paid to enlisted members assigned to a position which requires at least four hours of aerial flight each month. The duties are directly related to in-flight missions of the aircraft that crew members do perform. The members perform duties as aircraft maintenance personnel, aerial photographers, helicopter weapons systems repairmen, and medical personnel. Payment are authorized up to \$250 per month.

Parachute Jumping - Paid to enlisted members assigned to a permanent parachute position or airborne unit which requires parachute jumping as an essential part of military duty, while undergoing related training, or performing short-term parachute duty. Continuous payment of parachute duty pay requires at least one parachute jump every three months. Payment is \$200 per month for regular jumps. Members who perform parachute jumping at high altitudes with low openings (HALO) as an essential part of duty are entitled to \$225 per month. (37 U.S.C. 351 (a) (2))

Experimental Stress (Inside Observer or Test Subject Duty) - Paid to enlisted members serving in duties involving an unusually high level of physiological or other stress; specifically (a) duty inside a high (hyperbaric) or low (altitude) pressure chamber, (b) duty as a human acceleration/deceleration test subject, and (c) duty as a human test subject in thermal stress experiments. Payment is \$150 per month. (37 U.S.C. 351 (a) (2))

Demolition Duty - Paid to enlisted personnel training and performing duties involving demolition of explosives as a primary part of duty. Demolition Duty pay is also given to soldiers who are training for such duty. Payment is \$150 per month. (37 U.S.C. 351 (a) (2))

Chemical Munitions - Paid to enlisted members whose primary duties require routine physical handling of chemical munitions or chemical surety material. Routine physical handling must be incident to manufacturing, maintenance, storage, testing, laboratory analysis, transportation, surveillance, assembly, disassembly, demilitarization, or disposal of chemical munitions or chemical surety material. Payment is \$150 per month. (37 U.S.C. 351 (a) (2))

Toxic Pesticides - Paid to enlisted members for duty involving exposure to toxic fuels and laboratory work that utilizes live dangerous viruses or bacteria. Payment is \$150 per month. (37 U.S.C. 351 (a) (2))

Toxic Fuel - Paid to enlisted members assigned to a position on a Propellant Draining Kit (PDK) Team that requires handling and maintaining the propellants unsymmetrical dimethol hydrazine and inhibited red-fuming nitric acid used in the Lance missile system. Payment is \$150 per month. (37 U.S.C. 351 (a) (2))

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
INCENTIVE PAY FOR HAZARDOUS DUTY - ENLISTED

PART II - JUSTIFICATION OF FUNDS REQUESTED

The incentive pay for hazardous duty budget estimate is a product of the projected number of enlisted Soldiers eligible for each type of incentive pay and the statutory rate.

Effective 1 October 2025, the Army will increase the monthly rate for Hazardous Duty Incentive Pay for parachute duty from \$150 to \$200 (annually rate is \$1,800 to \$2,400). The rate increase will be offset by a reduction in the number of Paid Parachutist Positions. The budget request reflects this change.

There is a -\$0.1 million decrease in the program requirement between FY 2025 and FY 2026 primarily due to an increase in overall enlisted man-years.

Detailed cost computations are provided by the following table:

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
INCENTIVE PAY FOR HAZARDOUS DUTY - ENLISTED
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
INCENTIVE PAY FOR HAZARDOUS DUTY - ENLISTED									
FLYING DUTY - ENLISTED									
CREW	4,796	\$2,127	10,202	4,984	\$2,127	10,602	4,898	\$2,127	10,419
NONCREW MEMBER	116	\$1,800	209	118	\$1,800	212	118	\$1,800	212
SUBTOTAL FLYING DUTY - ENLISTED	4,912		10,411	5,102		10,814	5,016		10,631
PARACHUTE JUMPING - ENLISTED									
PARACHUTE JUMPING (REGULAR)	31,422	\$1,800	56,559	31,763	\$1,800	57,174	23,852	\$2,400	57,244
PARACHUTE JUMPING (HIGH ALTITUDE/LOW OPENING)	1,876	\$2,700	5,064	1,896	\$2,700	5,119	1,898	\$2,700	5,124
SUBTOTAL PARACHUTE JUMPING - ENLISTED	33,298		61,623	33,659		62,293	25,750		62,368
INSIDE OBSERVER OR TEST SUBJECT DUTY	151	\$1,800	271	152	\$1,800	274	152	\$1,800	274
DEMOLITION DUTY	6,657	\$1,800	11,983	6,729	\$1,800	12,113	6,740	\$1,800	12,132
CHEMICAL MUNITIONS PAY	29	\$1,800	53	30	\$1,800	54	30	\$1,800	54
TOXIC PESTICIDES	4	\$1,800	8	4	\$1,800	7	4	\$1,800	7
TOXIC FUEL	42	\$1,800	76	43	\$1,800	77	43	\$1,800	77
TOTAL INCENTIVE PAY FOR HAZARDOUS DUTY - ENLISTED	45,093		84,425	45,719		85,632	37,735		85,543

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
SPECIAL PAY - ENLISTED

ESTIMATE FY 2026	\$374,645
ESTIMATE FY 2025	\$371,002
ACTUAL FY 2024	\$155,975

PROJECT: SPECIAL PAY - ENLISTED

PART I - PURPOSE AND SCOPE

Assignment Pay or Special Duty Pay - Payments are authorized under 37 U.S.C. 352 for servicemembers performing duties in an assignment, location, or unit under certain conditions as designated by the Army. The payment amount may not exceed \$5,000 per month.

(1) **Hardship Duty Pay** - Authorized in 37 U.S.C. 352 and paid to officers performing duty in a location that is designated by the Secretary of Defense as hardship duty. The monthly rate may not exceed \$1,500 per individual from three sources: hardship duty (location), hardship duty (mission), and hardship duty (involuntary extension).

(2) **Sea Duty Pay** - Soldiers who are entitled to basic pay are also entitled to special pay while on sea duty at a monthly rate not to exceed \$750. The term "sea duty" refers to duty performed by a member (1) while assigned to a ship, and while serving on a ship the primary mission of which is accomplished while underway; or (2) while assigned to a ship, and while serving on a ship the primary mission of which is normally accomplished while in port, but only while the ship is away from its home port for 30 or more consecutive days. Additionally, the member entitled to career sea pay who has served 36 consecutive months of sea duty is entitled to a career sea pay premium of \$100 per month for the 37th month and each consecutive month of sea duty served (37 U.S.C. 352)

(3) **Assignment Incentive Pay (AIP)** - Monthly incentive paid to officers in designated assignment locations as determined by the Army. Monthly payments should not exceed \$3,000 (37 U.S.C. 352).

(4) **Operational Deployment Pay (ODP)** - ODP will replace Assignment Incentive Pay for Operational Deployments (AIP-OD) and Hardship Duty Pay-Tempo (HDP-T). It takes effect 1 October 2024 and is payable to Soldiers who are deployed away from their permanent duty station (PDS) in support of an approved operational deployment. The purpose of ODP is to provide a special pay in recognition of the greater than normal rigors of operational deployments, the arduous duty involved during long deployments, and the repetitive nature of an assignment to such duty. All Soldiers in pay grades E-1 through O-6 are entitled to ODP for the period the Soldier is deployed away from their PDS in support of an approved operational deployment. ODP rates range from \$210 to \$450 per monthly and are based on a Soldier's grade. ODP monthly payments are prorated based on 30-day month, the number of qualifying days deployed.

(5) **Hostile Fire Pay** - Paid to enlisted personnel on duty subject to hostile fire or imminent danger. Payment may not exceed \$450 per month (37 U.S.C. 351 (a)(1)).

(6) **Overseas Extension Incentives Pay** - Paid to enlisted personnel who extend their tour of service overseas under provisions of 37 U.S.C. 314.

Skill Incentive Pay and Proficiency Bonus - Payments are authorized under 37 U.S.C. 353 for servicemembers serving in a career field or skill that is designated as critical to the Army.

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
SPECIAL PAY - ENLISTED

(7) **Diving Duty Pay** - A monthly amount not to exceed \$1,000 per month for periods during which they (1) are assigned by orders to the duty of diving, (2) are required to maintain proficiency as a diver by frequent and regular dives, and (3) perform diving duty (37 U.S.C. 353(a)).

(8) **Foreign Language Proficiency Pay (FLPP)** - Monthly incentive paid to all military personnel who qualify for and maintain the required proficiency in designated foreign languages. The monthly rate may not exceed \$12,000 per year. (37 U.S.C. 353(b)).

(9) **Personal Allowance for the Sergeant Major of the Army (SMA) and the Senior Enlisted Advisor (SEA) to the Chairman of the Joint Chief of Staff** - The SMA and the SEA are entitled to a personal allowance of \$2,000 per year while serving in this capacity.

(10) **Enlisted Continuation Pay** - A direct cash payout to eligible Soldiers who have served at least 12 years to encourage continued service. Active Component members are eligible for cash incentives of 2.5 to 13 times their regular monthly basic pay and Reserve Component members will be eligible for 0.5 to 6 times their monthly basic pay (as if serving on active duty) in return for a commitment of four more years of service. This continuation pay is not part of Soldiers retirement package.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The special pay budget estimate is a product of the projected number of enlisted Soldiers eligible for each type of special pay and the statutory rate.

The budget tables also include southern border security operation requirements in FY 2024 actual execution and FY 2025 updated estimates. FY 2024 includes \$0.0 million in actuals. FY 2025 includes \$9.3 million in updated estimates. FY 2026 funding for homeland territorial integrity and security is included in Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives.

Finally, the FY 2026 budget request fully funds the new Operation Deployment Pay (ODP) entitlement. This special pay took effect 1 October 2024 and is payable to Soldiers who are deployed away from their permanent duty station in support of an approved operational deployments. The budget request tables include \$120.0 million FY 2025 and FY 2026 for Enlisted ODP.

There is a +\$3.1 million increase in the special pay program between FY 2025 and FY 2026 primarily in continuation pay is based on basic pay raise along with increased participation assumptions as more Soldiers enter the blended retirement system (BRS) program in early implementation years.

Detailed cost computations are provided by the following table:

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
SPECIAL PAY - ENLISTED
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
SPECIAL PAY - ENLISTED									
ENLISTED ASSIGNMENT INCENTIVE PAY	5,543	\$6,940	38,471	5,818	\$6,940	40,374	5,823	\$6,940	40,413
OPERATIONAL DEPLOYMENT PAY	0	\$0	0	41,667	\$2,2880	120,000	41,667	\$2,880	120,000
DIVING DUTY PAY	547	\$2,495	1,365	545	\$2,495	1,361	546	\$2,495	1,362
HOSTILE FIRE PAY	4,313	\$2,700	11,646	7,269	\$2,700	19,626	7,257	\$2,700	19,594
SEA DUTY PAY	215	\$2,424	521	214	\$2,424	518	214	\$2,424	519
HARDSHIP DUTY PAY	27,470	\$1,500	41,205	35,980	\$1,500	53,970	35,922	\$1,500	53,883
FOREIGN LANGUAGE PROFICIENCY PAY	12,289	\$3,130	38,466	12,225	\$3,130	38,263	12,237	\$3,130	38,302
SERGEANT MAJOR PERSONAL MONETARY ALLOWANCE	1	\$2,000	2	1	\$2,000	2	1	\$2,000	2
ENLISTED CONTINUATION PAY			24,299			96,888			100,570
TOTAL SPECIAL PAY - ENLISTED	50,378		155,975	103,718		371,002	103,667		374,645

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
SPECIAL DUTY ASSIGNMENT PAY (SDAP)**

ESTIMATE FY 2026	\$112,384
ESTIMATE FY 2025	\$112,272
ACTUAL FY 2024	\$110,893

PROJECT: SPECIAL DUTY ASSIGNMENT PAY (SDAP)

PART I - PURPOSE AND SCOPE

Special Duty Assignment Pay (SDAP) provides monetary incentives to enlisted members who qualify for and serve in designated special duty assignments. These funds are utilized for recruiters, guidance counselors, retention NCOs, drill sergeants, and specially designated personnel who have extremely demanding duties requiring extraordinary effort for satisfactory performance, and/or an unusual level of responsibility. SDAP is authorized under provisions of 37 U.S.C. 307.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The SDAP budget estimate is a product of the projected number of enlisted Soldiers eligible to receive each type of pay and the statutory rate. The following are examples of programs/staff that receive SDAP:

- Special Forces Soldiers are receiving up to SDAP Level 6 (\$450 per month)
- Army Recruiter are receiving up to SDAP level 5 (\$375 per month)
- Army Recruiter are receiving up to SDAP level 5 (\$375 per month)
- Explosive Ordnance Disposal Soldiers are receiving up to SDAP level 5 (\$375 per month)

There is a +\$0.1 million increase in the program requirement between FY 2025 and FY 2026 primarily due to increase in overall Active Component enlisted man-years.

Detailed cost computations are provided by the following table:

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
SPECIAL DUTY ASSIGNMENT PAY (SDAP)
(IN THOUSANDS OF DOLLARS)**

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
SPECIAL DUTY ASSIGNMENT PAY (SDAP)									
SD 6 (\$450.00)	1	\$5,400	6	1	\$5,400	6	1	\$5,400	6
SD 5 (\$375.00)	10,556	\$4,500	47,502	10,687	\$4,500	48,093	10,698	\$4,500	48,140
SD 4 (\$300.00)	17,390	\$3,600	62,603	17,606	\$3,600	63,382	17,624	\$3,600	63,446
SD 3 (\$225.00)	290	\$2,700	782	293	\$2,700	791	293	\$2,700	792
TOTAL SPECIAL DUTY ASSIGNMENT PAY (SDAP)	28,237		110,893	28,587		112,272	28,616		112,384

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
REENLISTMENT BONUS
(IN THOUSANDS OF DOLLARS)**

ESTIMATE FY 2026	\$389,747
ESTIMATE FY 2025	\$389,716
ACTUAL FY 2024	\$580,196

PROJECT: REENLISTMENT BONUS

PART I - PURPOSE AND SCOPE

The Army retention program has direct impact on end strength in conjunction with accessions and separations. Army retention also contributes to force structure by retaining the right Soldier with the right skills, at the right time in the right place. This program allows the Army to foster an environment that encourages high quality, career-minded Soldiers to stay with the Army team in support of the "All Volunteer" force.

Selective Retention Bonus (SRB) - Authorized under U.S.C 37, Section 331 (a) (3). Under the law, an enlisted member of the armed forces who reenlists, voluntarily extends an enlistment, or otherwise agrees to serve for a specified period in a designated career field, skill, or unit of an armed force or under other conditions of service in an armed force may be paid a bonus not to exceed \$30,000 per year of active service. Army policy has set the maximum SRB payment allowed at \$180,000.

Written Bonus Agreement (WBA)- Authorized under U.S.C 37, Section 331 (a) (3). Under the law, a member of a uniformed service who is qualified in a critical skill and commits to a period of at least one year may be paid a bonus. The WBA currently targets retirement eligible Soldiers with 18-20 years of service and will only be paid out to 28 years of service. Under the law, members may not receive a total of more than \$30,000 per year of active service. The Army currently limits WBA payments to a maximum of \$180,000.

Soldier may not receive SRB and WBA payments for the same period of service.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The SRB program is a key component in Military Occupational Specialty (MOS)/force alignment initiatives and is critical to proper manning requirements of the Army. Today's Soldiers possess a wealth of skills and combat experience, and retaining these Soldiers is essential to the quality of the force as well as meeting our manpower needs. The SRB program targets Soldiers based on specialty and number of years of service, allocating the most generous bonuses to specialties and grades which are experiencing the greatest shortages and are the most difficult to retain. Given the current environment of fluctuating end strength, to ensure no adverse effects on manning, the SRB program will continue to offer incentives for continued service to Soldiers serving in critical skills that would offset adverse impacts.

For shortage skills, the Army continually evaluates the retention programs and offer bonuses where appropriate. Other adjustments to align the force include reclassification of soldiers into shortage skills and increasing promotion opportunities to Soldiers in shortage skills. In overage skills, the Army restricts reenlistment opportunity, offer reclassification out of the overage skills, and does not permit retention beyond the Retention Control Point (RCP). The Army will continue to focus and apply management initiatives to develop an optimal force structure that supports end strength requirements.

PB-30X REENLISTMENT BONUS

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
REENLISTMENT BONUS
(IN THOUSANDS OF DOLLARS)**

The Army does not anticipate using CSRB in FY 2025 and FY 2026. Instead, authorities provided under SRB will be utilized to write retention bonus contracts that are similar in nature to CSRB. However, the Army plans to maintain the CSRB authority to incentivize certain critical skills in the future.

The re-enlistment bonus (RB) requirement remains relatively constant between FY 2025 and FY 2026 with a minor program increase of +\$31.0 thousand. The budget request is based on the anticipated target reenlistment population in FY 2026.

Detailed cost computations are provided by the following table:

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
SELECTIVE RETENTION BONUS	22,060	\$26,301	580,196	17,164	\$22,706	389,716	17,165	\$22,706	389,747

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
ENLISTMENT BONUS**

ESTIMATE FY 2026	\$283,500
ESTIMATE FY 2025	\$366,581
ACTUAL FY 2024	\$352,030

PROJECT: ENLISTMENT BONUS

PART I - PURPOSE AND SCOPE

Enlistment bonuses are used to attract high quality recruits, as defined by the Armed Service Vocational Aptitude Battery (ASVAB) test scores, into designated Army skills which are difficult to fill with qualified recruits. The payment is authorized by 37 U.S.C. 331 (a) (1) and (2), which allows up to \$75,000 for an enlistment for a minimum of 2 years. Army policy restricts payments for enlistment bonuses to a minimum of 3 years with increasing amounts for longer term contracts. The Army pays up to \$10,000 at the first permanent duty station after successful completion of basic and initial training, then equal periodic payments, if required.

New Payments - Payments are made to individuals who enter active duty and complete initial training identified for a bonus during the same fiscal year.

Anniversary Payments - Army policy authorizes up to \$10,000 to be paid initially in lump sum. Soldiers receiving bonuses above \$10,000 are paid anniversary payments paid in equal installments on the Soldier's anniversary date over the remaining years of his contract. These payments are contractual obligations paid in the year earned.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The Enlistment Bonus program is designed to attract highly qualified individuals. The Army offers various levels of the enlistment bonus based upon the criticality of the MOS and length of the enlistment contract. Bonuses complement the top reasons (pay, tuition for college, etc.) for considering enlistment in the Army according to youth polls. The program is driven primarily by the programmed recruiting mission and the propensity to enlist. Funding levels are critical to attaining Army quality goals. The enlistment bonus program is designed to channel applicants into critical MOS training seats at the required time to accomplish accession requirements. Resourcing bonus programs will allow the active component to meet end strength objectives and achieve Army standards for recruit quality.

There is a -\$83.1 million decrease in the enlistment bonus (EB) requirement between FY 2025 and FY 2026. This change is based on a decrease in the number of Soldiers receiving initial and anniversary bonuses. Additionally, the Army's new bonus payments are projected to decrease as we continue to focus efforts on allocating EB to high priority critical skilled MOS's.

Detailed cost computations are provided by the following table:

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
ENLISTMENT BONUS
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
ENLISTMENT BONUS									
NEW PAYMENTS	17,977	\$8,322	149,603	19,000	\$8,500	161,500	17,258	\$8,500	146,690
ANNIVERSARY PAYMENTS	34,734	\$5,828	202,427	43,111	\$4,757	205,081	28,760	\$4,757	136,810
TOTAL ENLISTMENT BONUS	52,711		352,030	62,111		366,581	46,018		283,500

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
LOAN REPAYMENT PROGRAM
(IN THOUSANDS OF DOLLARS)**

ESTIMATE FY 2026	\$6,200
ESTIMATE FY 2025	\$6,200
ACTUAL FY 2024	\$4,750

PROJECT: LOAN REPAYMENT PROGRAM

PART I - PURPOSE AND SCOPE

The Loan Repayment Program (LRP) is authorized by PL 99-145, Section 71(a) (1). Guidelines for the LRP are contained in 10 U.S.C 2171. The LRP pays for federal student loans guaranteed under the Higher Education Act and any loan incurred for educational purposes. The LRP is an enlistment incentive designed to increase the quality of enlistments and attract recruits into designated Army skills which are difficult to fill with qualified enlistees. The LRP repays \$1,500 or one-third of the qualified loan whichever is greater, for every year of service up to a maximum of \$65,000. The loan is repaid in three annual installments, which begins one year after the Soldier graduates.

PART II - JUSTIFICATION OF FUNDS REQUESTED

LRP is an effective tool for providing access to the college market. LRP is paid to enlisted Soldiers, as well as to Soldiers who complete Officer Candidate School (OCS) and Warrant Officer Flight Training (WOFT). MOSs that are eligible for LRP include, but are not limited to, 11X (Infantry), 18X (Special Forces), 35W (Military Intelligence), 68W (Combat Medic).

There is a no change in the LRP requirement from FY 2025 to FY 2026.

Detailed cost computations are provided by the following table:

	<u>ACTUAL FY 2024</u>		<u>ESTIMATE FY 2025</u>		<u>ESTIMATE FY 2026</u>	
	<u>AVERAGE NUMBER</u>	<u>AMOUNT</u>	<u>AVERAGE NUMBER</u>	<u>AMOUNT</u>	<u>AVERAGE NUMBER</u>	<u>AMOUNT</u>
LOAN REPAYMENT PROGRAM	306	4,750	365	6,200	365	6,200

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
BASIC ALLOWANCE FOR HOUSING - ENLISTED**

ESTIMATE FY 2026	\$6,246,531
ESTIMATE FY 2025	\$5,857,057
ACTUAL FY 2024	\$5,684,955

PROJECT: BASIC ALLOWANCE FOR HOUSING - ENLISTED

PART I - PURPOSE AND SCOPE

Basic Allowance for Housing (BAH) provides enlisted members a monthly allowance for housing and consists of BAH-Domestic, BAH Differential, Partial BAH, and Overseas Housing Allowance (OHA). BAH combines housing payments formerly provided by Basic Allowances for Quarters (BAQ) and Variable Housing Allowance (VHA). In accordance with the Joint Federal Travel Regulation (JTFR), Chapter 10, BAH also includes Family Separation Housing (FSH) allowance, which is integrated in the without dependent housing allowance sections. Payment to service members is authorized under provisions of 37 U.S.C. 403.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The BAH budget estimate is a product of the average number of enlisted Soldiers projected to receive BAH and estimated average annual rate for each grade and BAH category. The FY 2026 rates were built by applying inflation assumptions to the FY 2024 average BAH rates. The BAH rates reflect a 5.3% housing rate increase, effective 1 January 2025 and 3.9% increase, effective 1 January 2026.

The FY 2026 Enlisted BAH request includes \$6,105.8 million in discretionary funding and \$140.7 million in mandatory (reconciliation) funding for a total of \$6,246.5 million. The mandatory funds will provide resources for higher than standard rate BAH allowances. Mandatory funds are not included in the detailed exhibits of this request.

The budget tables also include southern border security operation requirements in FY 2024 actual execution and FY 2025 updated estimates. FY 2024 includes \$45.6 million in actuals. FY 2025 includes \$63.4 million in updated estimates. FY 2026 funding for homeland territorial integrity and security is included in Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives.

There is a +\$248.8 million increase in the BAH program between FY 2025 and FY 2026. The total requirement change is due to:

- (1) Price increase due to the annualization of the 5.3% housing cost inflation, effective 1 January 2025: +\$81.9 million
- (2) Price increase due to the annualization of the 3.9% housing cost inflation, effective 1 January 2026: +\$180.7 million
- (3) Program decrease due to lower RC mobilized strength: -\$9.5 million
- (4) Program decrease due to changes in grade structure: -\$4.3 million

Detailed cost computations are provided by the following table:

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
BASIC ALLOWANCE FOR HOUSING - ENLISTED
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
BASIC ALLOWANCE FOR HOUSING - ENLISTED									
WITH DEPENDENTS- DOMESTIC									
SERGEANT MAJOR	3,309	\$30,104	99,614	3,303	\$31,640	104,503	3,340	\$32,984	110,182
1ST SERGEANT/MASTER SERGEANT	10,783	\$28,908	311,707	10,615	\$30,382	322,503	10,864	\$31,673	344,098
PLATOON SERGEANT/SERGEANT 1ST CLASS	35,231	\$27,513	969,310	34,389	\$28,916	994,385	34,886	\$30,145	1,051,630
STAFF SERGEANT	44,080	\$26,327	1,160,487	42,910	\$27,669	1,187,265	42,589	\$28,845	1,228,467
SERGEANT	37,590	\$23,299	875,801	36,838	\$24,487	902,059	37,434	\$25,528	955,619
CORPORAL/SPECIALIST	35,694	\$21,231	757,823	34,699	\$22,314	774,267	33,928	\$23,262	789,222
PRIVATE FIRST CLASS	9,686	\$21,416	207,444	10,453	\$22,508	235,284	9,480	\$23,464	222,437
PRIVATE E2	3,471	\$22,340	77,533	3,727	\$23,479	87,497	3,950	\$24,477	96,678
PRIVATE E1	1,056	\$23,490	24,817	1,330	\$24,688	32,828	1,893	\$25,738	48,721
SUBTOTAL WITH DEPENDENTS- DOMESTIC	180,900		4,484,536	178,264		4,640,591	178,364		4,847,054
WITHOUT DEPENDENTS- DOMESTIC									
SERGEANT MAJOR	369	\$26,378	9,723	369	\$27,724	10,220	372	\$28,902	10,752
1ST SERGEANT/MASTER SERGEANT	1,349	\$25,303	34,134	1,331	\$26,594	35,399	1,359	\$27,724	37,674
PLATOON SERGEANT/SERGEANT 1ST CLASS	6,008	\$22,548	135,464	5,876	\$23,698	139,259	5,946	\$24,705	146,906
STAFF SERGEANT	15,986	\$21,144	338,006	15,576	\$22,223	346,152	15,433	\$23,167	357,544
SERGEANT	12,682	\$20,491	259,876	12,446	\$21,536	268,032	12,646	\$22,451	283,922
CORPORAL/SPECIALIST	10,872	\$17,903	194,637	10,572	\$18,816	198,929	10,323	\$19,616	202,501
PRIVATE FIRST CLASS	1,460	\$19,808	28,914	1,574	\$20,819	32,776	1,428	\$21,703	30,990
PRIVATE E2	204	\$34,293	6,982	219	\$36,042	7,878	232	\$37,574	8,705
PRIVATE E1	70	\$29,007	2,035	88	\$30,487	2,691	126	\$31,782	3,994
SUBTOTAL WITHOUT DEPENDENTS- DOMESTIC	49,000		1,009,771	48,051		1,041,336	47,865		1,082,988

PB-30X BASIC ALLOWANCE FOR HOUSING (BAH)

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
BASIC ALLOWANCE FOR HOUSING - ENLISTED
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
BASIC ALLOWANCE FOR HOUSING - ENLISTED									
PARTIAL ALLOWANCE FOR BACHELORS - DOMESTIC									
SERGEANT MAJOR	5	\$184	1	4	\$235	1	4	\$245	1
1ST SERGEANT/MASTER SERGEANT	14	\$144	2	10	\$193	2	10	\$201	2
PLATOON SERGEANT/SERGEANT 1ST CLASS	109	\$119	13	93	\$151	14	89	\$158	14
STAFF SERGEANT	1,096	\$104	114	928	\$125	116	923	\$130	120
SERGEANT	16,474	\$97	1,598	14,945	\$110	1,644	15,263	\$114	1,740
CORPORAL/SPECIALIST	46,606	\$94	4,381	43,882	\$102	4,476	43,057	\$106	4,564
PRIVATE FIRST CLASS	33,558	\$86	2,886	33,398	\$98	3,273	30,039	\$103	3,094
PRIVATE E2	16,831	\$83	1,397	17,330	\$91	1,577	18,337	\$95	1,742
PRIVATE E1	6,446	\$83	535	8,126	\$87	707	11,538	\$91	1,050
SUBTOTAL PARTIAL ALLOWANCE FOR BACHELORS - DOMESTIC	121,139		10,927	118,716		11,810	119,260		12,327
BAH Partial – Higher Than Standard Rate	0	\$0	0	0	\$0	0	0	\$0	0
BAH DIFFERENTIAL	578	\$3,620	2,094	583	\$3,814	2,225	584	\$3,976	2,321
WITH DEPENDENTS - OVERSEAS									
SERGEANT MAJOR	87	\$37,772	3,286	88	\$34,659	3,050	88	\$34,665	3,067
1ST SERGEANT/MASTER SERGEANT	286	\$35,047	10,040	288	\$32,158	9,261	291	\$32,164	9,347
PLATOON SERGEANT/SERGEANT 1ST CLASS	784	\$32,817	25,716	775	\$30,111	23,326	781	\$30,117	23,514
STAFF SERGEANT	1,002	\$31,025	31,080	983	\$28,468	27,973	973	\$28,473	27,692
SERGEANT	1,013	\$27,036	27,397	999	\$24,808	24,793	1,015	\$24,812	25,185
CORPORAL/SPECIALIST	577	\$25,560	14,750	565	\$23,453	13,254	553	\$23,457	12,976
PRIVATE FIRST CLASS	81	\$23,559	1,908	88	\$21,617	1,904	80	\$21,621	1,728
PRIVATE E2	8	\$24,705	209	9	\$22,669	208	10	\$22,673	220
PRIVATE E1	0	\$30,046	15	1	\$27,570	17	1	\$27,575	24
SUBTOTAL WITH DEPENDENTS - OVERSEAS	3,838		114,401	3,796		103,786	3,792		103,753

PB-30X BASIC ALLOWANCE FOR HOUSING (BAH)

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
BASIC ALLOWANCE FOR HOUSING - ENLISTED
(IN THOUSANDS OF DOLLARS)**

	<u>ACTUAL FY 2024</u>			<u>ESTIMATE FY 2025</u>			<u>ESTIMATE FY 2026</u>		
	<u>AVERAGE NUMBER</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>AVERAGE NUMBER</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>AVERAGE NUMBER</u>	<u>RATE</u>	<u>AMOUNT</u>
BASIC ALLOWANCE FOR HOUSING - ENLISTED									
WITHOUT DEPENDENTS - OVERSEAS									
SERGEANT MAJOR	52	\$30,129	1,571	53	\$27,645	1,458	53	\$27,650	1,467
1ST SERGEANT/MASTER SERGEANT	155	\$28,686	4,447	156	\$26,321	4,102	157	\$26,326	4,140
PLATOON SERGEANT/SERGEANT 1ST CLASS	584	\$29,025	16,963	578	\$26,632	15,386	582	\$26,637	15,510
STAFF SERGEANT	690	\$27,643	19,075	677	\$25,364	17,168	670	\$25,369	16,996
SERGEANT	575	\$25,987	14,946	567	\$23,845	13,525	576	\$23,849	13,739
CORPORAL/SPECIALIST	233	\$23,346	5,446	228	\$21,421	4,894	224	\$21,425	4,791
PRIVATE FIRST CLASS	27	\$23,906	655	30	\$21,936	653	27	\$21,940	593
PRIVATE E2	5	\$22,035	120	6	\$20,218	123	6	\$20,222	126
PRIVATE E1	0	\$29,841	3	0	\$0	0	0	\$0	5
SUBTOTAL WITHOUT DEPENDENTS - OVERSEAS	2,321		63,226	2,295		57,309	2,295		57,367
TOTAL BAH – ENLISTED – DISCRETIONARY FUNDING	357,776		5,684,955	351,705		5,857,057	352,160		6,105,810
MANDATORY FUNDING									140,721
TOTAL BAH – ENLISTED – DISCRETIONARY AND MANDATORY FUNDING									6,246,531

The FY 2026 Enlisted BAH request includes \$6,105,810 thousand in discretionary funding and \$140,721 thousand in mandatory (reconciliation) funding for a total of \$6,246,531 thousand. The mandatory funds provide supplemental payments to military personnel to secure suitable housing in areas with a high cost of living. Further information for this reconciliation request is provided in the Reconciliation Exhibit Section 20001: Quality of Life.

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
SUBSISTENCE OF ENLISTED PERSONNEL

PROJECT: SUBSISTENCE OF ENLISTED PERSONNEL

PART I - PURPOSE AND SCOPE

As authorized by Title 10 United States Code (U.S.C.), Chapter 435, Section 4561(c) the funds requested for this budget activity are for the payment of authorized Basic Allowances for Subsistence (BAS), Subsistence-in-Kind (SIK). BAS is for active duty enlisted Soldier. SIK includes cost of procuring subsistence for dining facilities (Subsistence in Messes), operational rations, and augmentation rations. Funded reimbursements are cash collections in dining facilities paid by civilians and by Soldiers who receive BAS.

Basic Allowance for Subsistence is a cash allowance to Soldiers to defray a portion of the cost of subsistence authorized by Title 37 U.S.C., Section 402. BAS is paid under the following conditions: (1) when authorized to mess separately, (2) while on authorized leave, and (3) when SIK is not available. All enlisted Soldiers receive full BAS entitlement. Soldiers who are meal card holders who reside in Barracks utilizing dining facilities have a portion of BAS collected from their pay. Rate changes are tied to the annual USDA food cost index.

Basic Allowance for Subsistence II (BAS2) is an amount equal to twice the monthly rate of basic allowance for subsistence paid to enlisted members IAW 37 USC Section 402(d) that reside in barracks when no adequate food storage or preparation facilities are in the barracks, and there is no Government messing facility serving those barracks that is capable of making meals available to those occupants.

Subsistence-In-Kind (SIK)/Subsistence-in-Messes is the cost of bulk food for dining facilities. Garrison dining facility budget requirements are dependent on the number of personnel authorized to subsist in the dining facilities, with consideration for a portion of eligible Soldiers who miss meals, and the cost of food used in preparing meals. SIK funds the cost of operational rations for both officers and enlisted Soldiers

Operational Rations are rations used for field subsistence. Operational rations include the Meal-Ready-to-Eat (MRE), Unitized Group Rations (UGR) that include "heat and serve" and A-ration varieties, and other operational rations, such as Cold Weather Rations. The number of active duty Soldiers, the type of operational rations served, and the length of training events determine costs.

Augmentation Rations include contract meals, Korean Augmentation to U.S. Army (KATUSA) rations, and host nation support meals. Contracted meals are furnished by commercial facilities when the payment of BAS would create an individual hardship and/or the costs for establishing a government mess facility are prohibitive. The number of authorized recipients and the type of augmentation rations provided determines the cost.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The enlisted subsistence cost estimates are a product of the projected average number of enlisted personnel and the rate for Basic Allowance for Subsistence (BAS) and Subsistence-in-Kind (SIK).

Effective FY 2026, requirements for subsistence for enlisted personnel will be realigned from Budget Activity (BA) 4 to BA2 (Enlisted Pay and Allowances). This realignment is in compliance with the PPBE Reform BLI Consolidation. This realignment will consolidate all enlisted pay and allowances under a single BA and maximizes internal reprogramming flexibility.

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
SUBSISTENCE OF ENLISTED PERSONNEL

The following budget table displays requirements for the FY 2026 budget request for subsistence for enlisted personnel under BA2. The FY 2024 execution and FY 2025 estimates are located in the subsistence for enlisted personnel section under BA4 of the justification material.

FY 2026 funding for homeland territorial integrity and security is included in Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives.

Effective FY 2026, requirements for subsistence for enlisted personnel will be realigned from Budget Activity (BA) 4 to BA2 (Enlisted Pay and Allowances). This realignment is in compliance with the PPBE Reform BLI Consolidation. Realigning subsistence for enlisted personnel under BA2 will consolidate all enlisted pay and allowances under a single BA and maximizes internal reprogramming flexibility. There is a +\$2,682.8 million increase in the Subsistence for Enlisted Personnel funding from FY 2025 to FY 2026. The increase is due to realigning subsistence for enlisted personnel from BA4 to BA2. The full FY 2026 budget request for subsistence for enlisted personnel is displayed in the following budget table. The FY 2024 and FY 2025 requirements are located in the subsistence for enlisted personnel section (BA4) of the justification material.

Detailed cost computations are provided by the following table:

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
SUBSISTENCE OF ENLISTED PERSONNEL
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
SUBSISTENCE OF ENLISTED PERSONNEL									
WHEN AUTHORIZED TO MESS SEPARATELY									
WHEN AUTHORIZED TO MESS SEPARATELY									
WHEN AUTHORIZED TO MESS SEPARATELY	0	\$0	0	0	\$0	0	348,743	\$5,732	1,998,994
BASIC ALLOWANCE FOR SUBSISTENCE II	0	\$0	0	0	\$0	0	1,500	\$11,463	17,195
SUBTOTAL WHEN AUTHORIZED TO MESS SEPARATELY	0		0	0		0	350,243		2,016,189
COLLECTIONS AT DISCOUNT MEAL RATE	0	\$0	0	0	\$0	0	-84,016	\$4,978	-418,230
SUBTOTAL WHEN AUTHORIZED TO MESS SEPARATELY	0		0	0		0	266,227		1,597,959
SUBSISTENCE IN KIND									
SUBSISTENCE IN MESSES									
SUBSISTENCE IN MESSES	0	\$0	0	0	\$0	0	69,275	\$8,804	609,896
SUBTOTAL SUBSISTENCE IN MESSES	0		0	0		0	69,275		609,896
OPERATIONAL RATIONS									
OPERATIONAL RATIONS -MEALS READY-TO-EAT (MRE)	0	\$0	0	0	\$0	0	20,284	\$17,987	364,849
UNITIZED GROUP RATIONS-HEAT AND SERVE	0	\$0	0	0	\$0	0	8,249	\$12,752	105,185
OTHER RATION PACKAGES	0	\$0	0	0	\$0	0	139	\$19,925	2,765
SUBTOTAL OPERATIONAL RATIONS	0		0	0		0	28,773		472,799
MEALS FURNISHED BY MEDICAL FACILITIES	0		0	0		0	0		2,129
SUBTOTAL SUBSISTENCE IN KIND	0		0	0		0	97,947		1,084,824
TOTAL SUBSISTENCE OF ENLISTED PERSONNEL	0		0	0		0	364,174		2,682,783

PB-30X SUBSISTENCE OF ENLISTED PERSONNEL

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
OVERSEAS STATION ALLOWANCES - ENLISTED**

ESTIMATE FY 2026	\$232,587
ESTIMATE FY 2025	\$270,521
ACTUAL FY 2024	\$278,179

PROJECT: OVERSEAS STATION ALLOWANCES - ENLISTED

PART I - PURPOSE AND SCOPE

Overseas Station Allowance (OSA) provides a per diem allowance to enlisted personnel stationed Outside the Continental United States (OCNUS). The allowance considers all elements of the cost of living, subsistence, and other necessary incidental expenses as prescribed by joint travel regulations and authorized under provisions of 37 U.S.C. 405. The OCNUS Cost of Living adjustment (COLA) rates are determined by Defense Travel Management Office (DTMO) which utilizes currency exchange rate data and local surveys to determine COLA rates.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The OSA request includes COLA and Temporary Lodging Allowances (TLA). OSA payments are determined by multiplying the projected number of personnel eligible for each type of allowance by the estimated average rate. The FY 2026 OSA rates were built by applying basic pay raise inflation to FY 2024 rates.

There is a -\$37.9 million increase in the OSA program between FY 2025 and FY 2026. The total requirement increase is based on:

- (1) Price increase due to the annualization of the 4.5% pay raise, effective 1 January 2025: +\$2.8 million
- (2) Price increase due to the annualization of the 3.8% pay raise, effective 1 January 2026: +\$8.4 million
- (3) Price decrease due to fluctuations in foreign currency exchange rates: -\$49.4 million
- (4) Program increase due to changes in the number of Soldiers expected to receive allowance: +\$0.3 million

Detailed cost computations are provided by the following table:

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
OVERSEAS STATION ALLOWANCES - ENLISTED
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
OVERSEAS STATION ALLOWANCES - ENLISTED									
COST OF LIVING									
SERGEANT MAJOR	781	\$6,005	4,692	775	\$5,656	4,386	776	\$4,649	3,609
1ST SERGEANT/MASTER SERGEANT	2,265	\$5,554	12,582	2,243	\$5,231	11,733	2,245	\$4,300	9,654
PLATOON SERGEANT/SERGEANT 1ST CLASS	7,379	\$4,776	35,243	7,175	\$4,499	32,280	7,182	\$3,698	26,559
STAFF SERGEANT	11,912	\$4,174	49,721	11,288	\$3,931	44,375	11,300	\$3,231	36,511
SERGEANT	18,746	\$3,251	60,944	18,327	\$3,062	56,117	18,344	\$2,517	46,172
CORPORAL/SPECIALIST	22,808	\$2,588	59,026	21,334	\$2,438	52,013	21,355	\$2,004	42,795
PRIVATE FIRST CLASS	8,909	\$2,251	20,054	8,579	\$2,120	18,188	8,586	\$1,743	14,965
PRIVATE E2	2,184	\$1,946	4,251	2,446	\$1,833	4,484	2,450	\$1,506	3,689
PRIVATE E1	325	\$1,929	626	572	\$1,817	1,039	573	\$1,493	855
SUBTOTAL COST OF LIVING	75,309		247,139	72,739		224,615	72,811		184,809
TEMPORARY LODGING	1,541	\$20,149	31,040	1,557	\$29,477	45,906	1,559	\$30,649	47,778
TOTAL OVERSEAS STATION ALLOWANCES - ENLISTED	76,850		278,179	74,296		270,521	74,370		232,587

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
CONUS COST OF LIVING ALLOWANCE - ENLISTED
(IN THOUSANDS OF DOLLARS)**

ESTIMATE FY 2026	\$11,743
ESTIMATE FY 2025	\$11,601
ACTUAL FY 2024	\$9,973

PROJECT: CONUS COST OF LIVING ALLOWANCE - ENLISTED

PART I - PURPOSE AND SCOPE

Continental United States (CONUS) Cost of Living Allowance (COLA) provides payment to Soldiers to high cost Military Housing Areas (MHA) inside the United States. A high cost area is defined as a locality where the cost of living exceeds the average cost of living by an established threshold percentage during a base period. The threshold percentage is established by the Secretary of Defense and cannot be less than eight percent of the national cost of living average. In April 2024 CONUS COLA threshold was adjusted from 108% to 107% of the national cost of living average. Payment to Soldiers is authorized under the provisions of Title 37 U.S.C. 403b.

The following locations receive CONUS COLA as of January 2025:

Military Housing Areas		
CALIFORNIA		New York
Bridgeport	Riverside	Long Island
Camp Pendleton	Sacramento	New York City
El Centro	San Bernardino	Staten Island
Humboldt County	San Francisco	Westchester County
Los Angeles	San Luis Obispo	
Marin/Sonoma	Santa Clara County	MASSACHUSETTS
Oakland		Boston
		Marth's Vineyard
		Nantucket

PART II - JUSTIFICATION OF FUNDS REQUESTED

The CONUS COLA budget estimate is a product of the projected number of personnel eligible to receive the allowance and the average annual COLA rate. In April 2024 CONUS COLA threshold was adjusted from 108% to 107% of the national cost of living average. This budget request includes this threshold change.

There is a -\$0.1 million decrease in the program requirement between FY 2025 and FY 2026. The total requirement change is due to:

- (1) Price increase due to the annualization of the 4.5% and 3.8% pay raise, effective 1 January 2025 and 2026 respectively: +\$0.4 million

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
CONUS COST OF LIVING ALLOWANCE - ENLISTED
(IN THOUSANDS OF DOLLARS)**

(2) Program decrease due to changes in the number of Soldiers expected to receive the allowance: -\$0.3 million

Detailed cost computations are provided by the following table:

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
CONUS, COST-OF-LIVING ALLOWANCE	3,323	\$3,001	9,973	4,220	\$2,749	11,601	4,107	\$2,859	11,743

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
CLOTHING ALLOWANCES - ENLISTED

ESTIMATE FY 2026	\$354,674
ESTIMATE FY 2025	\$349,301
ACTUAL FY 2024	\$313,534

PROJECT: CLOTHING ALLOWANCES - ENLISTED

PART I - PURPOSE AND SCOPE

Funds requested will provide for payment to enlisted personnel for prescribed clothing authorized by the Secretary of Defense under the provisions of 37 U.S.C. 418 including:

Initial Issue - Provided to enlisted members upon initial enlistment or upon other special qualification for entitlement to a prescribed outfitting of uniforms. The initial issue may be an in-kind issue or a combination of in kind issue and cash payment. An additional civilian clothing allowance is authorized to enlisted members who are required to wear civilian clothing to perform duties.

Maintenance Allowances:

Basic Allowance - Provides for continued replacement and maintenance of unique military items that would normally require replacement during the first three years of active duty.

Standard Allowance - Provides for continued replacement and maintenance of unique military items that would normally require replacement after completion of three years of active duty.

Other Allowances:

Korean Augmentees to United States Army (KATUSA) - Korean soldiers are assigned to U.S. Combat units in the Republic of Korea (ROK) and assist in providing better integration of American and ROK forces. KATUSA Soldiers are provided a clothing issue.

Replacement During First Six Months - Issue in Kind exchanges and alterations within the first six months of active duty including personal clothing and footwear (clothing bag items only). Exchanges based on misfit (weight loss/gain), footwear incompatibility, or item damage incident to service or due to intensive training.

Charges Sales - Provides funds to cover emergency needs of enlisted members to purchase clothing items needed for health and welfare.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Allowances for uniform and clothing purchases are calculated by multiplying the projected number eligible for each type of allowance by the applicable rate in accordance with DOD Financial Management Regulation (FMR), Volume 7A, Chapter 29. The FY 2026 rates are based on FY 2025 clothing rates increased by general inflation.

There is a +\$5.4 million increase in the clothing allowance requirement between FY 2025 and FY 2026. The total requirement change is based on:

(1) Price increase due to rate changes based on general inflation: +\$7.0 million

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
CLOTHING ALLOWANCES - ENLISTED**

(2) Program decrease due to the changes in the number of Soldiers expected to receive pay: -\$1.6 million

Detailed cost computations are provided by the following table:

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
CLOTHING ALLOWANCES - ENLISTED
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
CLOTHING ALLOWANCES - ENLISTED									
INITIAL ISSUE									
MILITARY									
ARMY, MALE	46,877	\$1,895	88,848	52,635	\$2,061	108,480	51,772	\$2,104	108,939
ARMY, FEMALE	8,272	\$2,270	18,775	9,288	\$2,395	22,245	9,136	\$2,446	22,345
SUBTOTAL MILITARY	55,149		107,623	61,923		130,725	60,908		131,284
INITIAL CIVILIAN ISSUE	3,349	\$1,200	4,020	3,386	\$1,227	4,153	3,389	\$1,252	4,245
SUBTOTAL INITIAL ISSUE	58,498		111,643	65,309		134,878	64,297		135,529
MAINTENANCE ALLOWANCES									
BASIC ALLOWANCE									
BASIC MAINTENANCE, MALE	96,282	\$381	36,690	97,335	\$403	39,226	97,432	\$412	40,096
BASIC MAINTENANCE, FEMALE	16,649	\$389	6,474	16,830	\$401	6,749	16,848	\$410	6,905
SUBTOTAL BASIC ALLOWANCE	112,931		43,164	114,165		45,975	114,280		47,001
STANDARD ALLOWANCE									
STANDARD MAINTENANCE, MALE	224,575	\$544	122,254	227,024	\$576	130,766	227,252	\$588	133,604
STANDARD MAINTENANCE, FEMALE	38,836	\$556	21,574	39,260	\$573	22,496	39,299	\$585	23,009
SUBTOTAL STANDARD ALLOWANCE	263,411		143,828	266,284		153,262	266,551		156,613
SUBTOTAL MAINTENANCE ALLOWANCES	376,342		186,992	380,449		199,237	380,831		203,614
SUPPLEMENTARY ALLOWANCE			9,500			9,500			9,500
OTHER ALLOWANCES									
KATUSA			1,107			1,107			1,107
REPLACEMENT DURING FIRST 6 MONTHS			3,290			3,362			3,682
ARMY DIRECT ORDER			1,002			1,217			1,242
SUBTOTAL OTHER ALLOWANCES	0		5,399	0		5,686	0		6,031
TOTAL CLOTHING ALLOWANCES - ENLISTED	434,840		313,534	445,758		349,301	445,128		354,674

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
FAMILY SEPARATION ALLOWANCES - ENLISTED**

ESTIMATE FY 2026	\$66,686
ESTIMATE FY 2025	\$69,145
ACTUAL FY 2024	\$65,560

PROJECT: FAMILY SEPARATION ALLOWANCES - ENLISTED

PART I - PURPOSE AND SCOPE

Family Separation Allowance (FSA) authorized in accordance with 37 U.S.C 427. It provides compensation for added expenses incurred due to an enforced family separation. FSA is payable to qualified members serving inside or outside the United States. Payment is \$250 per month. There are two types of FSA payments:

Family Separation Allowance - Restricted (FSA-R) - FSA-R is payable when a member with dependents makes a permanent change of station move, and travel of dependents to the duty station is not authorized and dependents do not reside at or near the duty station.

Family Separation Allowance - Temporary Duty (FSA-T) - FSA-T is payable when a member with dependents is on temporary duty (TDY) travel continuously for more than 30 days, and dependents do not reside near the TDY location.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The FSA budget estimate is a product of the estimated number of personnel for each type of family separation allowance and the applicable statutory rate. The FY 2025 takers for FSA were forecasted based on FY 2023 execution levels.

The budget tables also include southern border security operation requirements in FY 2024 actual execution and FY 2025 updated estimates. FY 2024 includes \$0.0 million in actuals. FY 2025 includes \$21.4 million in updated estimates. FY 2026 funding for homeland territorial integrity and security is included in Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives.

There is a -\$2.5 million program decrease in the FSA requirement between FY 2025 and FY 2026 is due to the number of Soldiers expected to receive allowance.

Detailed cost computations are provided by the following table:

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
FAMILY SEPARATION ALLOWANCES - ENLISTED
(IN THOUSANDS OF DOLLARS)**

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
FAMILY SEPARATION ALLOWANCES - ENLISTED									
FSA - RESTRICTED	3,641	\$3,000	10,923	3,681	\$3,000	11,043	3,685	\$3,000	11,054
FSA - TEMPORARY DUTY	18,212	\$3,000	54,637	19,367	\$3,000	58,102	18,544	\$3,000	55,632
TOTAL FAMILY SEPARATION ALLOWANCES - ENLISTED	21,853		65,560	23,048		69,145	22,229		66,686

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
BASIC NEEDS ALLOWANCE PAYMENTS**

ESTIMATE FY 2026	\$134,645
ESTIMATE FY 2025	\$616
ACTUAL FY 2024	\$266

PROJECT: BASIC NEEDS ALLOWANCE PAYMENTS

PART I - PURPOSE AND SCOPE

The National Defense Authorization Act (NDAA) 2022, Public Law 117-81, Section 601, authorized a new section (402b) of Title 37 to address economic security in low-income service members by directing the Secretary of Defense to provide a monthly allowance for members that do not exceed the Basic Needs Allowance (BNA) threshold as a calculated percentage of members Gross Household Income (GHI) to the Federal Poverty Guidelines (FPG). The request below funds a BNA for all members that do not meet a minimum GHI threshold of 200% of the FPG.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Basic Needs Allowances are determined by using demographic data from the Defense Manpower Data Center.

The component estimate for the Basic Needs Allowance was calculated using the relative populations of members by grade and proportionate demographic/location characteristics for each household.

Members are not eligible for the allowance:

- (1) That are without dependents.
- (2) Have not completed basic training.
- (3) That are Cadets at the United States Military Academy, the United States Air Force Academy, or the Coast Guard Academy, midshipmen at the United States Naval Academy, or a cadet or midshipman serving elsewhere in the armed forces.

The FY 2024 actual execution is based on an FPG threshold of 150%. The FY 2025 and FY 2026 requests are based on a threshold of 200%, which took effect in May 2025.

There is a +\$134.0 million program increase in the Basic Need Allowance program between FY 2025 and FY 2026 due to a full fiscal year based on an FPG threshold of 200%.

Detailed cost computations are provided by the following table:

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
BASIC NEEDS ALLOWANCE PAYMENTS
(IN THOUSANDS OF DOLLARS)

	<u>ACTUAL FY 2024</u> AMOUNT	<u>ESTIMATE FY 2025</u> AMOUNT	<u>ESTIMATE FY 2026</u> AMOUNT
BASIC NEEDS ALLOWANCE PAYMENTS	266	616	134,645

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
AID AND ATTENDANCE FOR CATASTROPHICALLY INJURED
(IN THOUSANDS OF DOLLARS)**

ESTIMATE FY 2026	\$610
ESTIMATE FY 2025	\$610
ACTUAL FY 2024	\$611

PROJECT: AID AND ATTENDANCE FOR CATASTROPHICALLY INJURED

PART I - PURPOSE AND SCOPE

Aid and Attendance for Catastrophically Injured provides payment to injured service members who require aid and attendance during and after hospitalization as a result of injuries sustained in combat or in a combat-related event. The allowance is intended to be used to compensate designated caregivers for the dedicated time and assistance they provide to catastrophically injured service members. The allowance will be paid by the Secretary until the injured service member is medically retired through the expedited disability evaluation system and transitioned to veteran status. At that time, the allowance will cease for that member. Payments are authorized for all Soldiers who incur catastrophic injury or illness in the line of duty. Payment is up to \$2,266 per month.

This allowance is authorized under provisions of 37 U.S.C. 439, (Section 603 of FY 2010 NDAA, P.L. 111-87).

PART II - JUSTIFICATION OF FUNDS REQUESTED

Entitlement for special monthly compensation is based on a physician's certification that the injured service member requires the aid and assistance of another person to perform personal functions required in everyday living.

There is no change in the aid and attendance for catastrophically injured allowance between FY 2025 and FY 2026.

The detailed computations are provided in the following table:

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
AID & ATTENDANCE ALLOW- CATASTROPHICALLY INJURED	74	\$8,210	611	74	\$8,210	610	74	\$8,210	610

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
SEPARATION PAYMENTS - ENLISTED

ESTIMATE FY 2026	\$304,740
ESTIMATE FY 2025	\$297,678
ACTUAL FY 2024	\$304,468

PROJECT: SEPARATION PAYMENTS - ENLISTED

PART I - PURPOSE AND SCOPE

Pursuant to Title 37, Section 354 the CSB program will sunset after December 31, 2017. Funds requested provide for:

Accrued Leave Pay (Lump Sum Terminal Leave Payments) - Paid to enlisted members for unused accrued leave at time of discharge, retirement, or death under provisions of 37 U.S.C. 501 and 10 U.S.C. 701. Leave payments will not exceed a career total of 60 days.

Severance Pay - Disability - Paid to enlisted members on active duty who are discharged because of physical disability and who have less than 20 years of service and less than 30 percent disability (10 U.S.C. 1212).

Involuntary - Half Severance Pay - Paid to enlisted members who are not fully qualified for retention and denied reenlistment or continuation. Payment is 5% of the product of the number of years the member has been in active service plus fractions of years based on full months and 12 times monthly basic pay.

Involuntary - Full Severance Pay - Paid to enlisted members who are involuntarily separated from active duty who are fully qualified for retention, but are denied reenlistment or continuation. Payment is 10% of the product of the number of years the member has been inactive service plus fractions of years based on full months and 12 times monthly basic pay.

Voluntary Separation Incentive (VSI) Trust Fund and Special Separation Benefits (SSB) - The FY 1992 National Defense Authorization Act approved two voluntary separation pay programs to use during the force drawdown. The programs apply to both officers and enlisted soldiers who have more than six and less than 20 years of service. The first, voluntary separation incentive (VSI) is an annuity that makes annual payments for twice the number of years served for soldiers who voluntarily leave active duty under the provision of 10 U.S.C. 1175. The second program, special separation benefits (SSB), provides a lump sum of one and a half times involuntary separation pay (50% more) for soldiers who voluntarily leave active duty. VSI and SSB have been used to reduce involuntary separations. The authority to use VSI/SSB was reinstated for use from 31 December 2016 to 31 December 2025 by the FY 2017 National Defense Authorization Act.

15-Year Temporary Early Retirement Authority - The FY 1993 National Defense Authorization Act, section 4403, (P.L. 102-484) approved an active duty early retirement program for use during the force drawdown. The early retirement program was used to shape the 15-20 year segment of the force under the provisions of 10 U.S.C. 1293, 3911, 3914, 6323, 6330, 8911, and 8914. It assisted the Army in achieving its drawdown goals of maintaining readiness and treating people fairly. Soldiers separated under the early retirement program receive the same benefits as individuals with 20 or more years of service; however, their retired pay is reduced by one percent for each year that they are short of 20 years of active duty. The early retirement amount is calculated as 2.5 percent of basic pay multiplied by years of service and a reduction factor. For enlisted personnel who leave under the early retirement program, the Army is required to establish a sub account within the Military Personnel Appropriation to fund all early retirement payments up front to cover the entire initial period, which is defined as that period equal to the difference between 20 years and the number of years completed by the member. The authority to use the early retirement program

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
SEPARATION PAYMENTS - ENLISTED**

was reinstated for use from 31 December 2017 to 31 December 2025 by the FY 2017 National Defense Authorization Act.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Separation payments are determined by multiplying the projected number eligible for each type of payment by the estimated average payment applicable.

There is a +\$7.1 million decrease in the separation pay requirement between FY 2025 and FY 2026. The total requirement change is due to:

(1) Price increase due to the annualization of the 4.5% pay raise, effective 1 January 2025: +\$2.9 million

(2) Price increase due to the annualization of the 3.8% pay raise, effective 1 January 2026: +\$8.7 million

(3) Program decrease due to a change in the total number of enlisted separations projected from 60,200 in FY 2025 to 59,300 in FY 2026: -\$4.5million

Detailed cost computations are provided by the following table:

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
SEPARATION PAYMENTS - ENLISTED
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024				ESTIMATE FY 2025				ESTIMATE FY 2026			
	AVG NUMBER	AVG DAYS	RATE	AMOUNT	AVG NUMBER	AVG DAYS	RATE	AMOUNT	AVG NUMBER	AVG DAYS	RATE	AMOUNT
SEPARATION PAYMENTS - ENLISTED												
LUMP SUM TERMINAL LEAVE												
SERGEANT MAJOR	616	19	\$5,298	3,262	576	20	\$5,546	3,194	568	19	\$5,766	3,274
1ST SERGEANT/MASTER SERGEANT	1,883	21	\$4,463	8,404	1,761	21	\$4,672	8,229	1,736	21	\$4,857	8,434
PLATOON SERGEANT/SERGEANT 1ST CLASS	5,602	23	\$4,122	23,091	5,239	24	\$4,315	22,608	5,166	23	\$4,486	23,173
STAFF SERGEANT	8,106	24	\$3,368	27,302	7,581	24	\$3,526	26,732	7,474	24	\$3,666	27,399
SERGEANT	12,550	19	\$2,247	28,200	11,739	20	\$2,352	27,611	11,575	19	\$2,445	28,301
CORPORAL/SPECIALIST	22,711	19	\$1,832	41,606	21,239	19	\$1,918	40,736	20,940	19	\$1,994	41,755
PRIVATE FIRST CLASS	4,027	22	\$1,855	7,471	3,769	23	\$1,941	7,315	3,716	22	\$2,018	7,498
PRIVATE E2	3,157	18	\$1,343	4,240	2,952	18	\$1,406	4,151	2,910	18	\$1,462	4,255
PRIVATE E1	3,705	22	\$1,442	5,342	3,464	23	\$1,510	5,231	3,415	22	\$1,570	5,361
SUBTOTAL LUMP SUM TERMINAL LEAVE	62,357			148,918	58,320			145,807	57,500			149,450
SEVERANCE PAY - DISABILITY	3,217		\$44,390	142,789	307		\$454,565	139,649	2,963		\$48,312	143,138
INVOLUNTARY HALF PAY (5%)	298		\$25,454	7,585	278		\$26,644	7,402	274		\$27,704	7,587
INVOLUNTARY FULL PAY (10%)	113		\$37,235	4,208	105		\$38,976	4,106	104		\$40,525	4,208
VOLUNTARY SEPARATION INCENTIVE (VSI)				968				714				357
TOTAL SEPARATION PAYMENTS - ENLISTED	65,985			304,468	59,010			297,678	60,841			304,740

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
SOCIAL SECURITY TAX EMPLOYER CONTRIBUTION-ENLISTED
(IN THOUSANDS OF DOLLARS)**

ESTIMATE FY 2026	\$1,388,112
ESTIMATE FY 2025	\$1,307,370
ACTUAL FY 2024	\$1,221,425

PROJECT: SOCIAL SECURITY TAX EMPLOYER CONTRIBUTION-ENLISTED

PART I - PURPOSE AND SCOPE

Funds requested provide for the employer's tax to the Social Security Administration as required by the Federal Insurance Contribution Act (FICA).

PART II - JUSTIFICATION OF FUNDS REQUESTED

The FICA tax is developed by multiplying the total earnings for FICA tax purposes by the applicable percentage. The Old Age, Survivor, and Disability Insurance (OASDI) rate is 6.2 percent and the Hospital Insurance (HI) rate is 1.45 percent. The maximum amount of earnings per individual on which tax is payable are:

Calendar year	OASDI Base	Medicare Base
2024	\$168,600	No upper limit
2025	\$176,100	No upper limit
2026	\$181,200	No upper limit

The budget tables also include southern border security operation requirements in FY 2024 actual execution and FY 2025 updated estimates. FY 2024 includes \$9.7 million in actuals. FY 2025 includes \$8.8 million in updated estimates. FY 2026 funding for homeland territorial integrity and security is included in Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives.

There is a +\$80.7 million increase in the FICA requirement between FY 2025 and FY 2026. The total requirement change is based on:

- (1) Price increase due to the annualization of the 4.5% pay raise, effective 1 January 2025: +\$21.6 million
- (2) Price increase due to the annualization of the additional 10.0% pay raise for junior enlisted servicemembers, effective 1 April 2025: +\$13.4 million
- (3) Price increase due to the annualization of the 3.8% pay raise, effective 1 January 2026: +\$48.6 million
- (4) Program decrease due to lower RC mobilized strength: -\$2.1 million
- (5) Program decrease due to changes in grade structure: -\$0.8 million

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
SOCIAL SECURITY TAX EMPLOYER CONTRIBUTION-ENLISTED
(IN THOUSANDS OF DOLLARS)**

Detailed cost computations are provided by the following table:

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
SOCIAL SECURITY TAX - EMPLOYER'S CONTRIBUTION	372,842	\$3,276	1,221,425	376,723	\$3,470	1,307,370	376,114	\$3,691	1,388,112

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF CADETS
SCHEDULE OF INCREASES AND DECREASES - CADETS
(IN THOUSANDS OF DOLLARS)**

	INC/(DEC)	TOTAL
FY2025 Direct Program		112,010
Increases Pricing:		
Basic Pay increase due to the annualization of the 4.5% pay raise, effective 1 January 2025	824	
Basic Pay increase due to the annualization of the 3.8% pay raise, effective 1 January 2026	2,086	
Basic Allowance for Subsistence increase due to the annualization of the 1.2% subsistence inflation rate, effective 1 January 2025	99	
Basic Allowance for Subsistence increase due to the annualization of the 3.4% subsistence inflation rate, effective 1 January 2026	841	
FICA increase due to the annualization of the 4.5% pay raise, effective 1 January 2025	83	
FICA increase due to the annualization of the 3.8% pay raise, effective 1 January 2026	211	
Total Increases Pricing		4,144
Total Increases		4,144
Decreases Program:		
Basic Pay decrease due to man-year reduction	(216)	
Subsistence decrease due to man-year reduction	(97)	
FICA decrease due to man-year reduction	(92)	
Total Decreases Program		(405)
Total Decreases		(405)
FY2026 Direct Program		115,749

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF CADETS
ACADEMY CADETS
(IN THOUSANDS OF DOLLARS)**

ESTIMATE FY 2026	\$115,749
ESTIMATE FY 2025	\$112,010
ACTUAL FY 2024	\$107,878

PROJECT: ACADEMY CADETS

PART I - PURPOSE AND SCOPE

The funds requested provide for United States Military Academy (USMA) Cadets basic pay and allowances, rations, and the employer's share of the Federal Insurance Contribution Act (FICA) tax under the provisions of Title 37 U.S.C. Sections 201, 203, and 422.

Title 37 U.S.C. Section 203 (c) sets the basic pay rate of a Cadet to be "at the monthly rate equal to 35 percent of the basic pay of a commissioned officer in the pay grade O-1 with less than two years of service." Requirements are determined by multiplying estimated annual rates and statutory rates by the projected man-years.

Title 10 U.S.C. Section 4342 (a) authorizes USMA to have a strength of 4,400 Cadets as measured on the day before the last day of the academic year.

Title 10 U.S.C. Section 347 states "the Secretary of each military department may permit persons from foreign countries to receive instruction at the Service Academy under the jurisdiction of the Secretary. The number of persons permitted to receive instruction at each Service Academy under this subsection may not be more than 100 at any one time. A person receiving instruction under this subsection is entitled to the pay, allowances, and emoluments of a cadet or midshipman appointed from the United States, and from the same appropriations."

PART II - JUSTIFICATION OF FUNDS REQUESTED

The basic pay funding requirement is determined by applying the annual statutory rate to the projected Cadet man-years.

The subsistence requirement is determined by applying the Basic Allowance for Subsistence (BAS) and Dining Facility (DFAC) rates to the projected Cadet man-years. Cadets will receive the standard BAS rate primarily when on leave from the Academy. The DFAC rate will be utilized to fund subsistence provided by the dining facility. The BAS and USMA DFAC daily rates used in this request are listed in the following table:

Calendar Year	BAS	DFAC
2024	15.35	21.35
2025	15.55	21.60
2026	16.10	22.35

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF CADETS
ACADEMY CADETS
(IN THOUSANDS OF DOLLARS)**

The FICA tax is calculated based on the Old Age, Survivor, and Disability Insurance (OASDI) rate of 6.2% and the Hospital Insurance (HI) rate of 1.45% for a combined rate of 7.65%; this percentage is applied to the basic pay requirement. The number of takers for FICA does not include foreign cadets as they are exempt from taxation.

There is a +\$3.7 million increase in the program requirement between FY 2025 and FY 2026. The total requirement change is due to:

- (1) Price increase in basic pay and FICA due to annualization of the 4.5% pay raise, effective 1 January 2025: +\$0.9 million
- (2) Price increase in basic pay and FICA due to annualization of the 3.8% pay raise, effective 1 January 2026: +\$2.3 million
- (3) Price increase in subsistence of 1.2%, effective 1 January 2025: +\$0.1 million
- (4) Price increase in subsistence of 3.4%, effective 1 January 2026: +\$0.8 million
- (5) Program decrease in basic pay, subsistence and FICA due to man-years reduction: -\$0.4 million

Detailed cost computations are provided by the following table:

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
ACADEMY CADETS									
BASIC PAY	4,441	\$15,849	70,384	4,420	\$16,614	73,432	4,407	\$17,274	76,126
SUBSISTENCE (COMMUTED RATIONS)	4,441	\$7,229	32,106	4,420	\$7,474	33,037	4,407	\$7,688	33,879
SOCIAL SECURITY TAX - EMPLOYER'S CONTRIBUTION	4,438	\$1,214	5,388	4,360	\$1,271	5,541	4,347	\$1,321	5,744
TOTAL ACADEMY CADETS			107,878			112,010			115,749

MILITARY PERSONNEL, ARMY
SECTION 4
ENLISTED BASIC ALLOWANCE FOR SUBSISTENCE
SCHEDULE OF INCREASES AND DECREASES - ENLISTED SUBSISTENCE
(IN THOUSANDS OF DOLLARS)

		INC/(DEC)	TOTAL
FY2025 Direct Program			2,593,077
Decreases Program:			
	Basic Allowance for Subsistence decrease due to realigning BA4 requirements to BA2	(1,542,825)	
	Subsistence in Kind decrease due to realigning BA4 requirements to BA2	(1,050,252)	
Total Decreases Program			(2,593,077)
Total Decreases			(2,593,077)
FY2026 Direct Program			0

MILITARY PERSONNEL, ARMY
SECTION 4
ENLISTED BASIC ALLOWANCE FOR SUBSISTENCE
ENLISTED BASIC ALLOWANCE FOR SUBSISTENCE- PURPOSE/SCOPE & JUSTIFICATION

ESTIMATE FY 2026	\$0
ESTIMATE FY 2025	\$2,597,876
ACTUAL FY 2024	\$2,391,259

PROJECT: SUBSISTENCE OF ENLISTED PERSONNEL

PART I - PURPOSE AND SCOPE

As authorized by Title 10 United States Code (U.S.C.), Chapter 435, Section 4561(c) the funds requested for this budget activity are for the payment of authorized Basic Allowances for Subsistence (BAS), Subsistence-in-Kind (SIK). BAS is for active duty enlisted Soldier. SIK includes cost of procuring subsistence for dining facilities (Subsistence in Messes), operational rations, and augmentation rations. Funded reimbursements are cash collections in dining facilities paid by civilians and by Soldiers who receive BAS.

Basic Allowance for Subsistence is a cash allowance to Soldiers to defray a portion of the cost of subsistence authorized by Title 37 U.S.C., Section 402. BAS is paid under the following conditions: (1) when authorized to mess separately, (2) while on authorized leave, and (3) when SIK is not available. All enlisted Soldiers receive full BAS entitlement. Soldiers who are meal card holders who reside in Barracks utilizing dining facilities have a portion of BAS collected from their pay. Rate changes are tied to the annual USDA food cost index.

Basic Allowance for Subsistence II (BAS2) is an amount equal to twice the monthly rate of basic allowance for subsistence paid to enlisted members IAW 37 USC Section 402(d) that reside in barracks when no adequate food storage or preparation facilities are in the barracks, and there is no Government messing facility serving those barracks that is capable of making meals available to those occupants.

Subsistence-In-Kind (SIK)/Subsistence-in-Messes is the cost of bulk food for dining facilities. Garrison dining facility budget requirements are dependent on the number of personnel authorized to subsist in the dining facilities, with consideration for a portion of eligible Soldiers who miss meals, and the cost of food used in preparing meals. SIK funds the cost of operational rations for both officers and enlisted Soldiers

Operational Rations are rations used for field subsistence. Operational rations include the Meal-Ready-to-Eat (MRE), Unitized Group Rations (UGR) that include "heat and serve" and A-ration varieties, and other operational rations, such as Cold Weather Rations. The number of active duty Soldiers, the type of operational rations served, and the length of training events determine costs.

Augmentation Rations include contract meals, Korean Augmentation to U.S. Army (KATUSA) rations, and host nation support meals. Contracted meals are furnished by commercial facilities when the payment of BAS would create an individual hardship and/or the costs for establishing a government mess facility are prohibitive. The number of authorized recipients and the type of augmentation rations provided determines the cost.

MILITARY PERSONNEL, ARMY
SECTION 4
ENLISTED BASIC ALLOWANCE FOR SUBSISTENCE
ENLISTED BASIC ALLOWANCE FOR SUBSISTENCE- PURPOSE/SCOPE & JUSTIFICATION

PART II - JUSTIFICATION OF FUNDS REQUESTED

The enlisted subsistence cost estimates are a product of the projected average number of enlisted personnel and the rate for Basic Allowance for Subsistence (BAS) and Subsistence-in-Kind (SIK).

Effective FY 2026, requirements for subsistence for enlisted personnel will be realigned from Budget Activity (BA) 4 to BA2 (Enlisted Pay and Allowances). This realignment is in compliance with the PPBE Reform BLI Consolidation. Realigning subsistence for enlisted personnel under BA2 will consolidate all enlisted pay and allowances under a single BA and maximizes internal reprogramming flexibility. The following budget tables display FY 2024 execution and FY 2025 updated estimates for subsistence for enlisted personnel under BA4. There are no budget requirements displayed for FY 2026. The FY 2026 request for subsistence for enlisted personnel is located under the Enlisted Pay and Allowances (BA2).

The budget tables also include southern border security operation requirements in FY 2024 actual execution and FY 2025 updated estimates. FY 2024 includes \$13.0 million in actuals. FY 2025 includes \$23.9 million in updated estimates. FY 2026 funding for homeland territorial integrity and security is included in Reconciliation Exhibit Section 20011: Homeland Border Security Initiatives.

There is a -\$2,597.9 million decrease in the Subsistence for Enlisted Personnel funding from FY 2025 to FY 2026. The reduction is due to realigning subsistence for enlisted personnel from BA4 to BA2. The FY 2026 budget request for subsistence for enlisted personnel is located under the Enlisted Pay and Allowances (BA2).

Detailed cost computations are provided by the following table:

MILITARY PERSONNEL, ARMY
SECTION 4
ENLISTED BASIC ALLOWANCE FOR SUBSISTENCE
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
SUBSISTENCE OF ENLISTED PERSONNEL									
BASIC ALLOWANCE FOR SUBSISTENCE - ENLISTED									
WHEN AUTHORIZED TO MESS SEPARATELY									
WHEN AUTHORIZED TO MESS SEPARATELY	352,195	\$5,500	1,937,047	348,567	\$5,573	1,942,565	0	\$0	0
BASIC ALLOWANCE FOR SUBSISTENCE II	1,500	\$11,000	16,500	1,500	\$11,145	16,719	0	\$0	0
SUBTOTAL WHEN AUTHORIZED TO MESS SEPARATELY	353,695		1,953,547	350,067		1,959,284	0		0
COLLECTIONS AT DISCOUNT MEAL RATE	-83,420	\$4,800	-400,397	-84,983	\$4,844	-411,660	0	\$0	0
SUBTOTAL BASIC ALLOWANCE FOR SUBSISTENCE - ENLISTED	270,275		1,553,150	265,084		1,547,624	0		0
SUBSISTENCE IN KIND									
SUBSISTENCE IN MESSSES	69,321	\$7,400	512,999	69,203	\$8,461	585,529	0	\$0	0
OPERATIONAL RATIONS									
OPERATIONAL RATIONS -MEALS READY-TO-EAT (MRE)	15,680	\$13,717	215,080	20,366	\$17,529	356,988	0	\$0	0
UNITIZED GROUP RATIONS-HEAT AND SERVE	6,757	\$9,960	67,303	6,532	\$10,179	66,487	0	\$0	0
UNITIZED GROUP RATIONS (A)	3,118	\$11,826	36,879	3,015	\$12,085	36,432	0	\$0	0
OTHER RATION PACKAGES	368	\$13,060	4,805	139	\$19,515	2,705	0	\$0	0
SUBTOTAL OPERATIONAL RATIONS	25,923		324,067	30,052		462,612	0		0
MEALS FURNISHED BY MEDICAL FACILITIES	0		1,043	0		2,111	0		0
SUBTOTAL SUBSISTENCE IN KIND	95,244		838,109	99,255		1,050,252	0		0
TOTAL SUBSISTENCE OF ENLISTED PERSONNEL	365,519		2,391,259	364,339		2,597,876	0		0

PB-30X ENLISTED BASIC ALLOWANCE FOR SUBSISTENCE

MILITARY PERSONNEL, ARMY
SECTION 4
PERMANENT CHANGE OF STATION TRAVEL
SCHEDULE OF INCREASES AND DECREASES - PCS
(IN THOUSANDS OF DOLLARS)

	INC/(DEC)	TOTAL
FY2025 Direct Program		2,082,265
Increases Pricing:		
Accessions moves increase due to change in projected execution rates	5,301	
Training moves increase due to change in projected execution rates	6,836	
Operational moves increase due to change in projected execution rates	16,857	
Rotational moves increase due to change in projected execution rates	21,173	
Separation moves increase due to change in projected execution rates	9,208	
Unit moves increase due to change in projected execution rates	5	
Total Increases Pricing		59,380
Increases Program:		
Separation travel increase due to change in number of moves	1,673	
Total Increases Program		1,673
Total Increases		61,053
Decreases Program:		
Accession travel decreases due to change in number of moves	(2,686)	
Training travel decrease due to change in number of moves	(2,285)	
Operational travel decrease due to change in number of moves	(4,112)	
Rotational travel decrease due to change in number of moves	(4,086)	
Total Decreases Program		(13,169)
Total Decreases		(13,169)
FY2026 Direct Program – Discretionary Funding		2,130,149
Mandatory Funding		39,306
FY2026 Direct Program – Discretionary and Mandatory funding		2,169,455

The FY 2026 PCS request includes \$2,130,149 thousand in discretionary funding and \$39,306 thousand in mandatory (reconciliation) funding for a total of \$2,169,455 thousand. The mandatory funds provide for seven additional days of Temporary Lodging Expense (from 14 to 21 Days). Further information for this reconciliation request is provided in the Reconciliation Exhibit Section 20001: Quality of Life.

MILITARY PERSONNEL, ARMY
SECTION 4
PERMANENT CHANGE OF STATION TRAVEL
PCS - SUMMARY OF MOVE REQUIREMENTS
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024		ESTIMATE FY 2025		ESTIMATE FY 2026	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
ACCESSION TRAVEL	63,333	138,676	70,362	181,649	69,139	186,636
TRAINING TRAVEL	13,476	179,030	12,179	216,416	12,141	225,733
OPERATIONAL TRAVEL	37,146	623,845	33,406	667,197	33,392	695,806
ROTATIONAL TRAVEL TO/FROM OVERSEAS	38,091	756,567	38,617	682,945	38,620	704,704
SEPARATION TRAVEL	41,658	261,230	37,110	226,358	37,456	237,225
ORGANIZED UNIT TRAVEL	404	2,542	99	119	99	124
NON-TEMPORARY STORAGE	10,598	16,133	15,979	13,772	16,019	13,752
TEMPORARY LODGING EXPENSE	47,769	62,881	41,823	93,809	30,276	66,169
TOTAL OBLIGATIONS	252,475	2,040,904	249,575	2,082,265	237,142	2,130,149
LESS REIMBURSABLES	0	226,070	0	0	0	0

The FY 2026 PCS request includes \$2,130,149 thousand in discretionary funding and \$39,306 thousand in mandatory (reconciliation) funding for a total of \$2,169,455 thousand. The mandatory funds provide for seven additional days of Temporary Lodging Expense (from 14 to 21 Days). Further information for this reconciliation request is provided in the Reconciliation Exhibit Section 20001: Quality of Life.

MILITARY PERSONNEL, ARMY
SECTION 4
PERMANENT CHANGE OF STATION TRAVEL
PCS - SUMMARY OF REQUIREMENTS BY TYPES OF COST
(IN THOUSANDS OF DOLLARS)

	ACTUAL	FY 2024	ESTIMATE FY 2025	ESTIMATE FY 2026		
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
TRAVEL OF MILITARY MEMBER						
MILEAGE AND PER DIEM	194,108	215,609	191,773	222,381	190,847	225,518
TRAVEL OF DEPENDENTS						
MILEAGE AND PER DIEM	66,680	94,310	63,654	88,060	63,610	89,807
TRANSPORTATION OF HHG						
LAND SHIPMENT	126,588	1,274,921	118,397	1,296,987	118,583	1,357,776
PET EXPENSE						
PET EXPENSE	105,922	50,000	55,559	30,011	55,524	30,000
DISLOCATION ALLOWANCE						
DISLOCATION ALLOWANCE	78,327	261,413	76,567	276,845	76,371	286,686
TRANSPORTATION OF POVS						
TRANSPORTATION OF POVS	20,530	65,637	23,220	60,400	23,227	60,441
NON-TEMPORARY STORAGE						
NON-TEMPORARY STORAGE	10,598	16,133	15,979	13,772	16,019	13,752
TEMPORARY LODGING EXPENSE						
TEMPORARY LODGING EXPENSE	47,769	62,881	41,823	93,809	30,276	66,169
REIMBURSABLE						
TOTAL DIRECT		2,040,904		2,082,265		2,130,149

The FY 2026 PCS request includes \$2,130,149 thousand in discretionary funding and \$39,306 thousand in mandatory (reconciliation) funding for a total of \$2,169,455 thousand. The mandatory funds provide for seven additional days of Temporary Lodging Expense (from 14 to 21 Days). Further information for this reconciliation request is provided in the Reconciliation Exhibit Section 20001: Quality of Life.

MILITARY PERSONNEL, ARMY
SECTION 4
PERMANENT CHANGE OF STATION TRAVEL
PCS - SUMMARY

PROJECT: PERMANENT CHANGE OF STATION TRAVEL

PART I - PURPOSE AND SCOPE

These funds are for expenses incident to Permanent Change of Station (PCS) as authorized under Title 37, Chapter 7. Appropriated funds for this program will be used to pay for costs associated with travel of military personnel (and eligible family members) either individually or as part of organized units moves. Also included are all authorized Temporary Duty Travel directly related to an integral part of PCS movement of individuals or organizational units.

Funding requirements for PCS represents approximately 4% of total Military Pay requirement and includes six travel categories: Accessions, Training, Operational, Rotational, Separations and Organized Unit. The number of moves in a given year has two primary drivers: prescribed end strength and mission requirements.

PCS Entitlements include:

- Travel of Military Members and Dependents
- Monetary Allowance in Lieu of Transportation for Members and Dependents
- Transportation of Household Goods
- Dislocation Allowance
- Global POV Charges
- Non-temporary Storage of Household Goods
- Port Handling Charges for Household Goods
- Transportation of Trailers
- Transportation of POVs
- Temporary Lodging Expense
- Pet Expense

PART II - JUSTIFICATION OF FUNDS REQUESTED

The Permanent Change of Station (PCS) program supports the dynamic requirements of a transforming Army. The PCS program plays an integral role as the Army strives to restore balance to the force to improve dwell time, ensure that Soldiers are in the proper place at the right time, and meet the demands of current operations and future contingencies.

The FY 2026 PCS request for includes \$2,130.1 million of discretionary and \$39.3 million of mandatory (reconciliation) for a total of \$2,169 million. The mandatory funds provides resources that increase Temporary Lodging Expense (TLE) eligibility period from 14 to 21 days. The detailed PCS budget exhibits do not include mandatory funding in the tables. However, a footnote is included under each exhibit table impacted by mandatory resources.

The FY 2026 PCS budget request is based on historical execution trends and move projections based on Human Resource Command (HRC) requirements. Additionally, the FY 2026 budgeted rates for household good shipments are adjusted by the general inflation rate of 2.1% and dislocation allowance are adjusted by the basic pay inflation of 3.8%.

MILITARY PERSONNEL, ARMY
SECTION 4
PERMANENT CHANGE OF STATION TRAVEL
PCS - SUMMARY

The PCS budget submission includes an additional \$88.8 million in FY 2025, and \$90.7 million in FY 2026 in support of the following requirements:

- Temporary Lodging Expense (TLE). The Department increased by \$80.1 million in FY 2025, and \$81.6 million in FY 2026. Funds are used to address difficulties military families experience finding appropriate housing within the 10 days of TLE granted for PCS moves, due to housing shortages in certain metropolitan areas. In addition, the TLE allowance was increased from 10 to 14 days for all PCS moves and extended to 60 days in areas with housing shortages.
- Dislocation Allowance (DLA). The Department increased DLA by \$8.7 million in FY 2025, and \$9.1 million in FY2026. Funds are used to address the high cost of PCS move-related expenses by increasing the DLA rate for E1-E4s by \$500.

In accordance with Section 624 of the FY 2023 National Defense Authorization Act (NDAA), effective 1 January 2024 Service members are authorized reimbursement for costs related to the relocation of a household pet due to PCS move. The PCS budget submission includes an additional \$30.0 million in FY 2025 and FY 2026.

In accordance with Section 627 of the FY 2023 NDAA, effective 1 October 2024 Service members are authorized reimbursement for travel and transportation expenses incurred by a childcare attendance during a PCS move when care is not available at a military child development center at the new station within 30 days of the member's report date. The PCS budget submission includes \$32.2 million in FY 2025 and FY 2026.

Finally, effective 1 June 2025 servicemembers are authorized to receive a payment of a monetary allowance equal to 130% of the current Global Household Goods Contract (GHC) rates for Personally Procured moves (PPM). The previous reimbursement allowance was 100% of the GHC. The Training PCS move request includes \$40.0 million in FY 2025 and \$79.2 million in FY 2026 for this reimbursement increase.

**MILITARY PERSONNEL, ARMY
SECTION 4
PERMANENT CHANGE OF STATION TRAVEL
ACCESSION TRAVEL**

ESTIMATE FY 2026	\$190,282
ESTIMATE FY 2025	\$185,323
ACTUAL FY 2024	\$142,770

PROJECT: ACCESSION TRAVEL

PART I - PURPOSE AND SCOPE

Accession Travel addresses PCS movement of a Service Members entering active duty from home or place where orders were received enroute to training and/or first permanent duty station.

Officers. This program element addresses PCS movements of: (1) officers appointed to a commissioned grade from direct commission, military academies, and Reserve Officer Training Corps to a training school or new permanent duty station; (2) Army Reserve and National Guard officers called or recalled to extended duty from home or place where orders were received to training school of 20 weeks or more duration or first permanent duty station; (3) newly appointed officers from enlisted status upon graduation from Officer Candidate School. This category also includes travel to/from schools less than 20 weeks in duration when they precede travel to the first permanent duty station.

Enlisted. This program element addresses PCS movements of: (1) enlistees and prior service personnel from recruiting station or place of enlistment to their training school of 20 weeks or more duration or first permanent duty station; and (2) recalled enlisted reservists from home to training school of 20 weeks or more duration or first permanent duty station. Also includes travel to/from schools less than 20 weeks when they precede completion of travel to the new permanent duty station.

Cadets. This program element funds PCS movements of: (1) individuals selected as cadets upon entry into the academy; and (2) individuals who travel to the academy but fail to pass the entrance physical examinations and are required to return home.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Accession estimates are based upon the Officer, Enlisted and Cadet gains necessary to meet the Army's planned strength levels and fulfillment of mission requirements. Accession moves are directly related to the Army's recruiting mission.

The FY 2026 Accessions PCS moves request includes \$187.9 million in discretionary funding and \$2.3 million in mandatory (reconciliation) funding for a total of \$190.3 million. The mandatory funds will provide resources to extends TLE eligibility from 14 to 21 days. Mandatory funds are not included in the detailed exhibits of this request.

FY 2025 includes \$5.9 million (\$5.0 million for Temporary Lodging Expense (TLE) and \$0.9 million for Dislocation Allowance (DLA)). FY 2026 includes \$6.1 million (\$5.1 million for TLE and \$1.0 million for DLA).

The Accession PCS move request includes funds of \$2.5 million in FY 2025 and FY 2026 for Child Care Expenses.

Finally, effective 1 June 2025 servicemembers are authorized to receive a payment of a monetary allowance equal to 130% of the current Global Household

PB-30X ACCESSION TRAVEL - PURPOSE/SCOPE & JUSTIFICATION

MILITARY PERSONNEL, ARMY
SECTION 4
PERMANENT CHANGE OF STATION TRAVEL
ACCESSION TRAVEL

Goods Contract (GHC) rates for Personally Procured moves (PPM). The previous reimbursement allowance was 100% of the GHC. The Accession PCS move request includes \$3.5 million in FY 2025 and \$7.0 million in FY 2026 for this reimbursement increase.

There is a +\$2.6 million in the Accession PCS program between FY 2025 to FY 2026. The total requirement change is due to:

- (1) Price increase due to average rate increases to household good shipments inflated by non-pay general inflation of 2.1% and dislocation allowance inflated by basic pay raise of 3.8%: +\$1.8 million
- (2) Price increase due to the PPM reimbursement increase from 100% to 130% of the GHC: +\$3.5 million
- (3) Program decrease due to a projected reduction in the enlisted Accessions mission from 61,000 in FY 2025 to 60,000 in FY 2026: -\$2.7 million

The following table provides detailed cost computations:

MILITARY PERSONNEL, ARMY
SECTION 4
PERMANENT CHANGE OF STATION TRAVEL
ACCESSION TRAVEL
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
ACCESSION TRAVEL									
OFFICER									
ACCESSION TVL, OFFICER- MEM TVL MILEAGE	8,275	\$454	3,757	8,191	\$538	4,407	7,974	\$549	4,378
ACCESSION TVL, OFFICER- DEP TVL MILEAGE	1,241	\$386	479	1,230	\$457	562	1,195	\$467	558
ACCESSION TVL, OFFICER- HHG LAND SHIPMENT	3,413	\$3,432	11,713	3,379	\$4,448	15,028	3,288	\$4,751	15,621
ACCESSION TVL, OFFICER- PET EXPENSE	5,434	\$76	413	0	\$0	0	0	\$0	0
ACCESSION TVL, OFFICER- DISLOCATION ALLOWANCE	1,553	\$1,302	2,022	1,538	\$1,674	2,575	1,496	\$1,738	2,600
ACCESSION TVL, OFFICER- PRIVATELY OWNED VEHICLES	523	\$1,200	627	518	\$1,510	782	504	\$1,510	761
ACCESSION TVL, OFFICER- NONTEMP STORAGE HHG	83	\$906	75	82	\$1,062	87	80	\$1,091	87
ACCESSION TVL, OFFICER- TEMPORARY LODGING	2,357	\$440	1,037	2,331	\$362	844	2,271	\$155	352
SUBTOTAL OFFICER			20,123			24,285			24,357
ENLISTED									
ACCESSION TVL, ENLISTED- MEM TVL MILEAGE	53,890	\$1,214	65,422	61,003	\$1,392	84,916	59,996	\$1,420	85,194
ACCESSION TVL, ENLISTED- DEP TVL MILEAGE	4,604	\$944	4,346	5,210	\$1,083	5,642	5,127	\$1,104	5,660
ACCESSION TVL, ENLISTED- HHG LAND SHIPMENT	4,190	\$7,744	32,450	4,743	\$9,676	45,893	4,665	\$10,637	49,624
ACCESSION TVL, ENLISTED- PET EXPENSE	35,267	\$45	1,587	0	\$0	0	0	\$0	0
ACCESSION TVL, ENLISTED- DISLOCATION ALLOWANCE	3,856	\$3,328	12,833	4,365	\$4,077	17,797	4,232	\$4,293	18,170
ACCESSION TVL, ENLISTED- PRIVATELY OWNED VEHICLES	628	\$4,065	2,554	711	\$4,863	3,457	699	\$4,960	3,468
ACCESSION TVL, ENLISTED- NONTEMP STORAGE HHG	539	\$139	75	610	\$159	97	600	\$162	97
ACCESSION TVL, ENLISTED- TEMPORARY LODGING	1,889	\$1,539	2,907	2,139	\$1,237	2,646	2,104	\$364	766
SUBTOTAL ENLISTED			122,174			160,448			162,979
ACCESSION TVL, CADET- MEM TVL MILEAGE	1,168	\$405	473	1,168	\$505	590	1,169	\$515	602
TOTAL ACCESSION TRAVEL – DISCRETIONARY FUNDING			142,770			185,323			187,938
TOTAL ACCESSION TRAVEL – MANDATORY FUNDING									2,344
TOTAL ACCESSION TRAVEL – DISCRETIONARY AND MANDATORY FUNDING									190,282

The FY 2026 Accessions PCS moves request includes \$187,938 thousand in discretionary funding and \$2,344 thousand in mandatory (reconciliation) funding for a total of \$190,282 thousand. The mandatory funds provide for seven additional days of Temporary Lodging Expense (from 14 to 21 Days). Further information for this reconciliation request is provided in the Reconciliation Exhibit Section 20001: Quality of Life.

**MILITARY PERSONNEL, ARMY
SECTION 4
PERMANENT CHANGE OF STATION TRAVEL
TRAINING TRAVEL**

ESTIMATE FY 2026	\$247,137
ESTIMATE FY 2025	\$237,353
ACTUAL FY 2024	\$185,905

PROJECT: TRAINING TRAVEL

PART I - PURPOSE AND SCOPE

Training Travel addresses PCS movement of Service Members from CONUS permanent duty station to duty for training.

This program element addresses PCS movement of: (1) Service Members from previous CONUS permanent duty station to formal service or civilian schools, including technical schools, flying training schools, and other approved courses of instruction of 20 weeks duration or more; (2) Service Member graduates and eliminates from school to their next permanent CONUS duty station; and (3) enlisted personnel ordered to training leading to a commission if such training period is of 20 weeks duration or more.

Excluded Servicemembers include academy graduates, OCS or OTC graduates, flying training graduates, ROTC graduates and others chargeable to Accession Travel.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Training travel requirements support Officer and Enlisted personnel attending military, federal government and civilian training programs. Training is a critical component necessary to develop and maintain skill sets needed to fill the requirements of an agile Army prepared to respond to worldwide conflicts.

The FY 2026 Training PCS moves request includes \$241.9 million in discretionary funding and \$5.2 million in mandatory (reconciliation) funding for a total of \$247.1 million. The mandatory funds will provide resources to extends TLE eligibility from 14 to 21 days. Mandatory funds are not included in the detailed exhibits of this request.

FY 2025 includes \$10.6 million (\$10.2 million for Temporary Lodging Expense (TLE) and \$0.4 million for Dislocation Allowance (DLA)). FY 2026 includes \$10.8 million (\$10.4 million for TLE and \$0.4 million for DLA).

The Training PCS move request includes funds of \$5.0 million in FY 2025 and FY 2026 for Pet Expense.

The Training PCS move request includes funds of \$3.6 million in FY 2025 and FY2026 for Child Care Expense.

Finally, effective 1 June 2025 servicemembers are authorized to receive a payment of a monetary allowance equal to 130% of the current Global Household Goods Contract (GHC) rates for Personally Procured moves (PPM). The previous reimbursement allowance was 100% of the GHC. The Training PCS move request includes \$4.5 million in FY 2025 and \$9.0 million in FY 2026 for this reimbursement increase.

MILITARY PERSONNEL, ARMY
SECTION 4
PERMANENT CHANGE OF STATION TRAVEL
TRAINING TRAVEL

There is a +\$4.6 million increase in the Training PCS program between FY 2025 to FY 2026. The total requirement change is due to:

- (1) Price increase due to average rate increases to household good shipments inflated by non-pay general inflation of 2.1% and dislocation allowance inflated by basic pay raise of 3.8%: +\$2.4 million
- (2) Price increase due to the PPM reimbursement increase from 100% to 130% of the GHC: +\$4.5 million
- (3) Program increase due to a change in projected number of training moves from FY 2025 to FY 2026: -\$2.3 million

The following table provides detailed cost computations:

MILITARY PERSONNEL, ARMY
SECTION 4
PERMANENT CHANGE OF STATION TRAVEL
TRAINING TRAVEL
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
TRAINING TRAVEL									
OFFICER									
TRAINING TVL, OFFICER- MEM TVL MILEAGE	11,782	\$682	8,035	10,929	\$786	8,590	10,878	\$803	8,735
TRAINING TVL, OFFICER- DEP TVL MILEAGE	5,805	\$842	4,888	5,382	\$971	5,226	5,362	\$991	5,314
TRAINING TVL, OFFICER- HHG LAND SHIPMENT	7,609	\$12,951	98,542	7,058	\$16,841	118,866	7,025	\$17,339	121,809
TRAINING TVL, OFFICER- PET EXPENSE	7,752	\$129	1,000	7,201	\$234	1,685	7,171	\$234	1,678
TRAINING TVL, OFFICER- DISLOCATION ALLOWANCE	10,898	\$3,050	33,238	10,101	\$3,818	38,565	10,061	\$3,963	39,873
TRAINING TVL, OFFICER- NONTEMP STORAGE HHG	118	\$4,108	484	109	\$4,831	528	109	\$4,835	526
TRAINING TVL, OFFICER- NONTEMP STORAGE HHG			484			528			526
TRAINING TVL, OFFICER- TEMPORARY LODGING	6,313	\$809	5,107	5,853	\$2,000	11,706	5,317	\$2,042	10,857
SUBTOTAL OFFICER			151,294			185,166			188,792
ENLISTED									
TRAINING TVL, ENLISTED- MEM TVL MILEAGE	1,694	\$1,080	1,830	1,250	\$1,246	1,558	1,263	\$1,272	1,607
TRAINING TVL, ENLISTED- DEP TVL MILEAGE	5,811	\$297	1,726	616	\$2,954	1,820	622	\$3,016	1,877
TRAINING TVL, ENLISTED- HHG LAND SHIPMENT	5,599	\$3,871	21,673	813	\$35,866	29,153	821	\$40,826	33,516
TRAINING TVL, ENLISTED- PET EXPENSE	7,782	\$257	2,000	830	\$4,039	3,353	831	\$4,039	3,356
TRAINING TVL, ENLISTED- DISLOCATION ALLOWANCE	7,428	\$821	6,098	1,156	\$6,572	7,600	1,168	\$6,822	7,968
TRAINING TVL, ENLISTED- NONTEMP STORAGE HHG	17	\$1,358	23	13	\$2,000	25	13	\$1,979	25
TRAINING TVL, ENLISTED- TEMPORARY LODGING	4,232	\$298	1,261	669	\$12,964	8,678	360	\$13,236	4,763
SUBTOTAL ENLISTED			34,611			52,187			53,112
TOTAL TRAINING TRAVEL – DISCRETIONARY FUNDING			185,905			237,353			241,904
TOTAL TRAINING TRAVEL – MANDATORY FUNDING									5,233
TOTAL TRAINING TRAVEL – DISCRETIONARY AND MANDATORY FUNDING									247,137

The FY 2026 Training PCS moves request includes \$241,904 thousand in discretionary funding and \$5,233 thousand in mandatory (reconciliation) funding for a total of \$247,137 thousand. The mandatory funds provide for seven additional days of Temporary Lodging Expense (from 14 to 21 Days). Further information for this reconciliation request is provided in the Reconciliation Exhibit Section 20001: Quality of Life.

**MILITARY PERSONNEL, ARMY
SECTION 4
PERMANENT CHANGE OF STATION TRAVEL
OPERATIONAL TRAVEL**

ESTIMATE FY 2026	\$732,970
ESTIMATE FY 2025	\$704,085
ACTUAL FY 2024	\$651,945

PROJECT: OPERATIONAL TRAVEL

PART I - PURPOSE AND SCOPE

Operational Travel addresses PCS Movement of Service Members, dependents, household goods, personal effects and privately owned vehicle to and from permanent duty stations.

This program element addresses PCS movements of: (1) Service Members to and from permanent duty stations located within the United States; (2) Service Members to and from a permanent duty stations located OCONUS when no transoceanic travel is involved; and (3) authorized dependents of Service Members who are interned, missing, or captured when no transoceanic travel is involved.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Operational moves are critical to the Army's ability to maintain a high level of readiness throughout the force and directly impact the ability to execute strategic placement of Soldiers to meet operational requirements.

The FY 2026 Operational PCS moves request includes \$716.8 million in discretionary funding and \$16.1 million in mandatory (reconciliation) funding for a total of \$732.8 million. The mandatory funds will provide resources to extends TLE eligibility from 14 to 21 days. Mandatory funds are not included in the detailed exhibits of this request.

Additionally, the Operational PCS move request includes \$36.0 million for Temporary Lodging Expense (TLE) and Dislocation Allowance (DLA) in FY 2025 and \$36.8 million in FY 2026.

The Operational PCS move request includes funds of \$10.0 million in FY 2025 and FY 2026 for Pet Expense.

The Operational PCS move request includes funds of \$11.7 million in FY 2025 and FY 2026 for Child Care Expense.

Finally, effective 1 June 2025 servicemembers are authorized to receive a payment of a monetary allowance equal to 130% of the current Global Household Goods Contract (GHC) rates for Personally Procured moves (PPM). The previous reimbursement allowance was 100% of the GHC. The Operational PCS move request includes \$13.3 million in FY 2025 and \$26.7 million in FY 2026 for this reimbursement increase.

MILITARY PERSONNEL, ARMY
SECTION 4
PERMANENT CHANGE OF STATION TRAVEL
OPERATIONAL TRAVEL

There is a +\$12.7 million increase in the Operational PCS program between FY 2025 to FY 2026. The total requirement change is due to:

- (1) Price increase due to average rate increases to household good shipments inflated by non-pay general inflation of 2.1% and dislocation allowance inflated by basic pay raise of 3.8%: +\$3.5 million
- (2) Price increase due to the PPM reimbursement increase from 100% to 130% of the GHC: +\$13.3 million
- (3) Program increase due to projected number of operational moves from FY 2025 to FY 2026: -\$4.1 million

The following table provides detailed cost computations:

**MILITARY PERSONNEL, ARMY
SECTION 4
PERMANENT CHANGE OF STATION TRAVEL
OPERATIONAL TRAVEL
(IN THOUSANDS OF DOLLARS)**

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
OPERATIONAL TRAVEL									
OFFICER									
OPERATIONAL TVL, OFFICER- MEM TVL MILEAGE	12,028	\$1,153	13,868	9,047	\$1,298	11,743	9,013	\$1,325	11,942
OPERATIONAL TVL, OFFICER- DEP TVL MILEAGE	8,149	\$1,498	12,207	6,070	\$1,703	10,337	6,048	\$1,738	10,512
OPERATIONAL TVL, OFFICER- HHG LAND SHIPMENT	9,559	\$21,324	203,830	6,074	\$30,667	186,266	6,051	\$31,752	192,137
OPERATIONAL TVL, OFFICER- PET EXPENSE	7,938	\$178	1,413	5,967	\$392	2,339	5,944	\$392	2,330
OPERATIONAL TVL, OFFICER- DISLOCATION ALLOWANCE	11,226	\$4,875	54,725	7,387	\$6,810	50,304	7,357	\$7,069	52,007
OPERATIONAL TVL, OFFICER- NONTEMP STORAGE HHG	120	\$6,252	752	90	\$7,196	651	90	\$7,190	648
OPERATIONAL TVL, OFFICER- TEMPORARY LODGING	7,300	\$1,653	12,067	4,095	\$3,373	13,814	3,122	\$3,373	10,531
SUBTOTAL OFFICER			298,862			275,454			280,107
ENLISTED									
OPERATIONAL TVL, ENLISTED- MEM TVL MILEAGE	25,118	\$1,177	29,564	24,359	\$1,324	32,251	24,379	\$1,352	32,961
OPERATIONAL TVL, ENLISTED- DEP TVL MILEAGE	16,852	\$1,185	19,970	16,491	\$1,321	21,784	16,504	\$1,349	22,264
OPERATIONAL TVL, ENLISTED- HHG LAND SHIPMENT	16,871	\$13,095	220,932	19,355	\$13,836	267,790	19,371	\$14,675	284,266
OPERATIONAL TVL, ENLISTED- PET EXPENSE	16,606	\$216	3,587	16,061	\$476	7,645	16,078	\$476	7,653
OPERATIONAL TVL, ENLISTED- DISLOCATION ALLOWANCE	20,511	\$3,108	63,749	22,724	\$3,377	76,738	22,749	\$3,505	79,734
OPERATIONAL TVL, ENLISTED- NONTEMP STORAGE HHG	251	\$597	150	244	\$686	167	244	\$685	167
OPERATIONAL TVL, ENLISTED- TEMPORARY LODGING	11,377	\$1,330	15,131	14,575	\$1,527	22,256	6,338	\$1,527	9,678
SUBTOTAL ENLISTED			353,083			428,631			436,723
TOTAL OPERATIONAL TRAVEL – DISCRETIONARY FUNDING			651,945			704,085			716,830
TOTAL OPERATIONAL TRAVEL – MANDATORY FUNDING									16,140
TOTAL OPERATIONAL TRAVEL – DISCRETIONARY AND MANDATORY FUNDING									732,970

The FY 2026 Operational PCS moves request includes \$716,830 thousand in discretionary funding and \$16,140 thousand in mandatory (reconciliation) funding for a total of \$732,970 thousand. The mandatory funds provide for seven additional days of Temporary Lodging Expense (from 14 to 21 Days). Further information for this reconciliation request is provided in the Reconciliation Exhibit Section 20001: Quality of Life.

**MILITARY PERSONNEL, ARMY
SECTION 4
PERMANENT CHANGE OF STATION TRAVEL
ROTATIONAL TRAVEL TO/FROM OVERSEAS**

ESTIMATE FY 2026	\$758,847
ESTIMATE FY 2025	\$726,171
ACTUAL FY 2024	\$793,048

PROJECT: ROTATIONAL TRAVEL TO/FROM OVERSEAS

PART I - PURPOSE AND SCOPE

Rotational Travel to/from Overseas addresses PCS movement of Service Members, dependents, household goods, personal effects and privately owned vehicle to and from OCONUS duty stations.

This program element addresses PCS movements of: (1) Service Members from permanent duty stations in CONUS, or training in duration of at least 20 weeks, to permanent OCONUS duty station; (2) Service Members from permanent OCONUS duty stations to permanent duty stations in CONUS, or training in duration of at least 20 weeks; (3) Service Members from permanent duty stations in OCONUS area to permanent duty stations in another OCONUS area when transoceanic travel is involved; and (4) authorized dependents of Service Members who are interned, missing or captured when transoceanic travel is involved.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Rotational moves are critical to the Army's ability to maintain a high level of readiness throughout the force. Rotational moves play an integral role in establishing proper balance across all Army installations throughout the globe. Rotational moves are directly impacted by overseas strength requirements and the length of overseas tours for Soldiers and their families.

The FY 2026 Rotational PCS moves request includes \$743.3 million in discretionary funding and \$15.6 million in mandatory (reconciliation) funding for a total of \$758.8 million. The mandatory funds will provide resources to extends TLE eligibility from 14 to 21 days. Mandatory funds are not included in the detailed exhibits of this request.

FY 2025 includes \$36.1 million (\$32.8 for Temporary Lodging Expense (TLE) and \$3.2 million for Dislocation Allowance (DLA)). FY 2026 includes \$36.8 million (\$33.4 million for TLE and \$3.4 million for DLA).

The Rotational PCS move request includes funds of \$15.0 million in FY 2025 and FY 2026 for Pet Expense.

The Rotational PCS move request includes funds of \$14.1 million in FY 2025 and FY 2026 for Child Care Expense.

Finally, effective 1 June 2025 servicemembers are authorized to receive a payment of a monetary allowance equal to 130% of the current Global Household Goods Contract (GHC) rates for Personally Procured moves (PPM). The previous reimbursement allowance was 100% of the GHC. The Rotational PCS move request includes \$14.0 million in FY 2025 and \$27.7 million in FY 2026 for this reimbursement increase.

PB-30X ROTATIONAL TRAVEL- PURPOSE/SCOPE & JUSTIFICATION

MILITARY PERSONNEL, ARMY
SECTION 4
PERMANENT CHANGE OF STATION TRAVEL
ROTATIONAL TRAVEL TO/FROM OVERSEAS

There is a +\$17.1 million increase in the Rotational PCS program between FY 2025 to FY 2026. The total requirement change is due to:

- (1) Price increase due to average rate increases to household good shipments inflated by non-pay general inflation of 2.1% and dislocation allowance inflated by basic pay raise of 3.8%: +\$7.5 million
- (2) Price increase due to the PPM reimbursement increase from 100% to 130% of the GHC: +\$13.7 million
- (3) Program decrease due to projected number of rotational moves from FY 2025 to FY 2026: -\$4.1 million

The following table provides detailed cost computations:

MILITARY PERSONNEL, ARMY
SECTION 4
PERMANENT CHANGE OF STATION TRAVEL
ROTATIONAL TRAVEL TO/FROM OVERSEAS
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
ROTATIONAL TRAVEL TO/FROM OVERSEAS									
OFFICER									
ROTATIONAL TVL, OFFICER- MEM TVL MILEAGE	9,264	\$2,806	25,994	8,194	\$2,424	19,863	8,161	\$2,475	20,199
ROTATIONAL TVL, OFFICER- DEP TVL MILEAGE	5,026	\$3,411	17,142	3,405	\$3,847	13,098	3,391	\$3,928	13,320
ROTATIONAL TVL, OFFICER- HHG LAND SHIPMENT	9,255	\$21,921	202,885	8,160	\$20,593	168,038	8,127	\$21,527	174,951
ROTATIONAL TVL, OFFICER- PET EXPENSE	6,112	\$2,123	12,976	5,410	\$795	4,301	5,389	\$795	4,284
ROTATIONAL TVL, OFFICER- DISLOCATION ALLOWANCE	7,606	\$5,545	42,174	4,311	\$8,115	34,981	4,293	\$8,424	36,165
ROTATIONAL TVL, OFFICER- PRIVATELY OWNED VEHICLES	4,788	\$4,361	20,879	2,978	\$5,703	16,981	2,966	\$5,703	16,913
ROTATIONAL TVL, OFFICER- NONTEMP STORAGE HHG	926	\$7,739	7,169	819	\$6,826	5,593	816	\$6,826	5,571
ROTATIONAL TVL, OFFICER- TEMPORARY LODGING	5,174	\$2,283	11,813	2,586	\$7,612	19,684	2,166	\$7,612	16,487
SUBTOTAL OFFICER			341,032			282,539			287,890
ENLISTED									
ROTATIONAL TVL, ENLISTED- MEM TVL MILEAGE	28,827	\$1,667	48,054	30,423	\$1,440	43,809	30,459	\$1,470	44,774
ROTATIONAL TVL, ENLISTED- DEP TVL MILEAGE	11,977	\$2,054	24,601	16,515	\$1,358	22,428	16,526	\$1,387	22,922
ROTATIONAL TVL, ENLISTED- HHG LAND SHIPMENT	28,710	\$8,946	256,838	30,401	\$8,862	269,413	30,436	\$9,174	279,217
ROTATIONAL TVL, ENLISTED- PET EXPENSE	19,031	\$1,420	27,024	20,090	\$532	10,688	20,111	\$532	10,699
ROTATIONAL TVL, ENLISTED- DISLOCATION ALLOWANCE	15,165	\$3,031	45,965	24,979	\$1,932	48,260	25,009	\$2,005	50,144
ROTATIONAL TVL, ENLISTED- PRIVATELY OWNED VEHICLES	10,476	\$3,058	32,035	15,731	\$1,976	31,085	15,747	\$1,976	31,116
ROTATIONAL TVL, ENLISTED- NONTEMP STORAGE HHG	2,883	\$1,401	4,040	3,042	\$1,240	3,772	3,046	\$1,236	3,765
ROTATIONAL TVL, ENLISTED- TEMPORARY LODGING	9,100	\$1,479	13,459	9,573	\$1,481	14,177	8,596	\$1,481	12,731
SUBTOTAL ENLISTED			452,016			443,632			455,368
TOTAL ROTATIONAL TRAVEL TO/FROM OVERSEAS – DISCRETIONARY FUNDING			793,048			726,171			743,258
TOTAL ROTATIONAL TRAVEL TO/FROM OVERSEAS – MANDATORY FUNDING									15,589
TOTAL ROTATIONAL TRAVEL TO/FROM OVERSEAS – DISCRETIONARY AND MANDATORY FUNDING									758,847

The FY 2026 Rotational PCS moves request includes \$743,258 thousand in discretionary funding and \$15,589 thousand in mandatory (reconciliation) funding for a total of \$758,847 thousand. The mandatory funds provide for seven additional days of Temporary Lodging Expense (from 14 to 21 Days). Further information for this reconciliation request is provided in the Reconciliation Exhibit Section 20001: Quality of Life.

**MILITARY PERSONNEL, ARMY
SECTION 4
PERMANENT CHANGE OF STATION TRAVEL
SEPARATION TRAVEL**

ESTIMATE FY 2026	\$240,090
ESTIMATE FY 2025	\$229,209
ACTUAL FY 2024	\$264,564

PROJECT: SEPARATION TRAVEL

PART I - PURPOSE AND SCOPE

Separation Travel addresses PCS movement of Service Members, dependents, household goods, personal effects and privately owned vehicle when separating from the Army.

This program element addresses PCS movement of; (1) Retirees separating from the Army from their last permanent duty station to their home of record, point of entry into service, or to their home of selection when approved, and (2) Service Members separating from the Army from their last permanent duty station to their home of record, point of entry into service, or to their home of selection when approved.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Separation moves are a product of the Army's efforts to maintain a balanced force. In addition to normal attrition, separation moves are in part based upon the Army's planned strength levels to fulfill on-going requirements.

Effective 1 June 2025 servicemembers are authorized to receive a payment of a monetary allowance equal to 130% of the current Global Household Goods Contract (GHC) rates for Personally Procured moves (PPM). The previous reimbursement allowance was 100% of the GHC. The Training PCS move request includes \$4.4 million in FY 2025 and \$8.8 million in FY 2026 for this reimbursement increase.

There is a +\$10.9 million decrease in the Separation PCS program between FY 2025 to FY 2026. The total requirement change is due to:

- (1) Price increase due to average rate increases to household good shipments inflated by non-pay general inflation of 2.1% and dislocation allowance inflated by basic pay raise of 3.8%: +\$4.8 million
- (2) Price increase due to the PPM reimbursement increase from 100% to 130% of the GHC: +\$4.4 million
- (3) Program increase due to projected number of separations moves from FY 2025 to FY 2026: +\$1.7 million

Detailed cost computations are provided in the following table:

MILITARY PERSONNEL, ARMY
SECTION 4
PERMANENT CHANGE OF STATION TRAVEL
SEPARATION TRAVEL
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
SEPARATION TRAVEL									
OFFICER									
SEPARATION TVL, OFFICER- MEM TVL MILEAGE	8,846	\$260	2,300	8,160	\$262	2,138	8,086	\$268	2,167
SEPARATION TVL, OFFICER- DEP TVL MILEAGE	2,391	\$788	1,884	1,229	\$1,425	1,751	1,220	\$1,455	1,775
SEPARATION TVL, OFFICER- HHG LAND SHIPMENT	9,649	\$6,973	67,284	8,160	\$8,092	66,032	8,089	\$8,385	67,830
SEPARATION TVL, OFFICER- PRIVATELY OWNED VEHICLES	771	\$1,693	1,306	863	\$1,496	1,291	857	\$1,496	1,282
SEPARATION TVL, OFFICER- NONTEMP STORAGE HHG	885	\$1,515	1,340	816	\$1,558	1,271	809	\$1,561	1,262
SUBTOTAL OFFICER			74,114			72,483			74,316
ENLISTED									
SEPARATION TVL, ENLISTED- MEM TVL MILEAGE	31,586	\$503	15,888	27,773	\$444	12,331	28,190	\$453	12,770
SEPARATION TVL, ENLISTED- DEP TVL MILEAGE	4,760	\$1,464	6,969	7,501	\$721	5,408	7,610	\$736	5,601
SEPARATION TVL, ENLISTED- HHG LAND SHIPMENT	31,623	\$4,971	157,200	30,246	\$4,313	130,451	30,702	\$4,519	138,743
SEPARATION TVL, ENLISTED- PRIVATELY OWNED VEHICLES	3,344	\$2,463	8,236	2,419	\$2,812	6,803	2,454	\$2,812	6,900
SEPARATION TVL, ENLISTED- NONTEMP STORAGE HHG	3,159	\$631	1,994	2,777	\$569	1,580	2,819	\$569	1,603
SUBTOTAL ENLISTED			190,287			156,573			165,617
SEPARATION TVL, CADET- MEM TVL MILEAGE	1,226	\$133	163	1,177	\$130	153	1,180	\$133	157
TOTAL SEPARATION TRAVEL			264,564			229,209			240,090

PB-30X SEPARATION TRAVEL

**MILITARY PERSONNEL, ARMY
SECTION 4
PERMANENT CHANGE OF STATION TRAVEL
ORGANIZED UNIT TRAVEL**

ESTIMATE FY 2026	\$129
ESTIMATE FY 2025	\$124
ACTUAL FY 2024	\$2,672

PROJECT: ORGANIZED UNIT TRAVEL

PART I - PURPOSE AND SCOPE

Organized Unit Travel address PCS movement of Service Members, dependents, household goods, personal effects and privately owned vehicle as part of a unit move.

This program element addresses PCS movements of: (1) Service Member directed to move as members of an organized unit movement, and (2) individual Service Members identified as fillers/replacements directed to move as part of a unit move.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Organized Unit Travel is required to support changes in force structure that realign the forces to correct imbalances of support/command/control units and to maintain unit tactical integrity.

FY 2025 includes \$167.0 thousand (\$145.0 thousand for TLE and \$22.0 thousand for DLA). FY 2026 includes \$171.0 thousand (\$148.0 thousand for TLE and \$23.0 thousand for DLA).

The Unit PCS move request includes funds of \$7.0 thousand in FY 2025 and FY 2026 for Child Care Expense.

There is a +\$5.0 thousand price increase in the Unit PCS program between FY 2025 to FY 2026 due to average rate increases to household good shipments inflated by non-pay general inflation of 2.1% and dislocation allowance inflated by basic pay raise of 3.8%.

The following table provides detailed cost computations:

**MILITARY PERSONNEL, ARMY
SECTION 4
PERMANENT CHANGE OF STATION TRAVEL
ORGANIZED UNIT TRAVEL
(IN THOUSANDS OF DOLLARS)**

	<u>ACTUAL FY 2024</u>			<u>ESTIMATE FY 2025</u>			<u>ESTIMATE FY 2026</u>		
	<u>AVERAGE NUMBER</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>AVERAGE NUMBER</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>AVERAGE NUMBER</u>	<u>RATE</u>	<u>AMOUNT</u>
ORGANIZED UNIT TRAVEL									
OFFICER									
ORGANIZED UNIT TVL, OFFICER- MEM TVL MILEAGE	63	\$490	31	4	\$238	1	4	\$238	1
ORGANIZED UNIT TVL, OFFICER- DEP TVL MILEAGE	37	\$817	30	3	\$396	1	3	\$396	1
ORGANIZED UNIT TVL, OFFICER- HHG LAND SHIPMENT	42	\$12,952	544	3	\$6,372	19	3	\$6,506	21
ORGANIZED UNIT TVL, OFFICER- DISLOCATION ALLOWANCE	55	\$4,374	242	4	\$2,342	10	4	\$2,342	10
ORGANIZED UNIT TVL, OFFICER- TEMPORARY LODGING	14	\$2,201	31	1	\$1,068	1	1	\$1,068	1
SUBTOTAL OFFICER			878			32			34
ENLISTED									
ORGANIZED UNIT TVL, ENLISTED- MEM TVL MILEAGE	341	\$675	230	95	\$328	31	95	\$328	31
ORGANIZED UNIT TVL, ENLISTED- DEP TVL MILEAGE	27	\$2,487	68	2	\$1,207	3	2	\$1,207	3
ORGANIZED UNIT TVL, ENLISTED- HHG LAND SHIPMENT	68	\$15,214	1,061	5	\$7,537	40	5	\$7,695	43
ORGANIZED UNIT TVL, ENLISTED- DISLOCATION ALLOWANCE	29	\$12,544	367	2	\$6,716	15	2	\$6,716	15
ORGANIZED UNIT TVL, ENLISTED- TEMPORARY LODGING	13	\$5,205	68	1	\$2,525	3	1	\$2,525	3
SUBTOTAL ENLISTED			1,794			92			95
TOTAL ORGANIZED UNIT TRAVEL			2,672			124			129

PB-30X UNIT TRAVEL

**MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
SCHEDULE OF INCREASES AND DECREASES - OMPC
(IN THOUSANDS OF DOLLARS)**

	INC/(DEC)	TOTAL
FY2025 Direct Program		259,495
Increases Pricing:		
Apprehension of Deserters, Absentees, and Escaped Prisoners increase due to rate change	3	
Interest on Uniformed Services Savings Deposits increase due to rate change	82	
Unemployment Benefits increase due to annualized basic pay inflation	2,455	
Adoption Expenses increase due to anticipated increase in average costs driven by inflation	8	
Partial Dislocation Allowance increase due to annualized basic pay inflation	24	
Mass Transit Subsidy increase due to change in inflation rate	201	
Total Increases Pricing		2,773
Total Increases		2,773
Decreases Pricing:		
SGLI Extra Hazard Payments decrease due to rate changes	(620)	
Total Decreases Pricing		(620)
Decreases Program:		
Unemployment Benefits decrease due to fewer projected number of active duty separations	(735)	
ROTC decrease due to change in number of program participants	(27,893)	
JROTC decrease due to change in number of program participants	(7,176)	
Total Decreases Program		(35,804)
Total Decreases		(36,424)
FY2026 Direct Program		225,844

**MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
APPREHENSION DESERTERS, ABSENTEES, ESCAPED PRISONERS**

ESTIMATE FY 2026	\$143
ESTIMATE FY 2025	\$140
ACTUAL FY 2024	\$137

PROJECT: APPREHENSION DESERTERS, ABSENTEES, ESCAPED PRISONERS

PART I - PURPOSE AND SCOPE

The funds requested provide for expenses in connection with the apprehension of deserters, absentees, and escaped military prisoners and for their delivery to the control of the Department of Defense. Expenses are authorized by 10 U.S.C. section 956 "Deserters, Prisoners, Members Absent without Leave: Expenses and Rewards". Expenses include: 1) Payment of rewards, in an amount not to exceed \$75, for the apprehension of any such person; 2) Expenses of prisoners confined in nonmilitary facilities; 3) Gratuity payment not to exceed \$25 to each prisoner upon release from confinement in a military or contract prison facility; 4) Issue of authorized articles to prisoners and other persons in military custody; and 5) Expense incident to the maintenance, pay and allowances of prisoners of war, other persons in the custody of the Army, Navy, or Air Force whose status is determined by the Secretary concerned to be similar to prisoners of war, and persons detained in the custody of the military pursuant to Presidential proclamation.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The funds requested are based on historical execution, a standard per diem rate for travel days and general inflation.

There is a +\$3.0 thousand increase in the Apprehension of Deserters, Absentees, and Escaped Prisoners requirement between FY 2025 and FY 2026. The total requirement change is due to the price increase in the average rate based on general inflation of 2.1% effective 1 October 2025.

The following table provides cost estimates:

MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
APPREHENSION DESERTERS, ABSENTEES, ESCAPED PRISONERS
(IN THOUSANDS OF DOLLARS)

	<u>ACTUAL FY 2024</u> AMOUNT	<u>ESTIMATE FY 2025</u> AMOUNT	<u>ESTIMATE FY 2026</u> AMOUNT
APPREHENSION OF MIL DESERTERS, AWOL, PRISONERS	137	140	143

**MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
INTEREST ON UNIFORMED SERVICES SAVINGS DEPOSITS**

ESTIMATE FY 2026	\$2,118
ESTIMATE FY 2025	\$2,036
ACTUAL FY 2024	\$1,945

PROJECT: INTEREST ON UNIFORMED SERVICES SAVINGS DEPOSITS

PART I - PURPOSE AND SCOPE

These funds pay interest on savings deposits of \$5 or more for overseas members of uniform services who participate in temporary duty in support of contingency operations. As authorized by Title 10, U.S.C., Section 1035, this program allows members to deposit up to \$10,000 of their allotted pays into the Savings Deposit Program (SDP) and be reimbursed up to 10% interest on all deposits. Interest will accrue up to 90 days after the Soldier redeploy. Any Soldier serving in an area that has been designated a combat zone or in an area designated in direct support of a combat zone for at least 30 days or at least one day in each of three consecutive months is eligible to enroll in the SDP.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The funds requested pays interest on savings accounts for members deployed in support of overseas operations.

There is a +\$82.0 thousand increase in Interest Uniform Services Savings Deposit program between FY 2025 and FY 2026. The total requirement is due to the price increase in the average rate based on basic pay inflation of 3.8%, effective 1 January 2026.

Detailed cost computations are provided by the following table:

MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
INTEREST ON UNIFORMED SERVICES SAVINGS DEPOSITS
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
INTEREST ON UNIFORMED SERVICES SAVINGS DEPOSITS									
INTEREST ON SAVINGS, OFFICER	1,786	\$402	718	2,126	\$421	895	2,128	\$438	932
INTEREST ON SAVINGS, ENLISTED	3,920	\$313	1,227	3,489	\$327	1,141	3,488	\$340	1,186
TOTAL INTEREST ON UNIFORMED SERVICES SAVINGS DEPOSITS	5,706		1,945	5,615		2,036	5,616		2,118

PB-30X INTEREST ON SOLDIERS' DEPOSITS

**MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
DEATH GRATUITIES**

ESTIMATE FY 2026	\$38,300
ESTIMATE FY 2025	\$38,300
ACTUAL FY 2024	\$41,300

PROJECT: DEATH GRATUITIES

PART I - PURPOSE AND SCOPE

Death Gratuities are payable under sections 1475-1478 of Title 10 U.S.C in the amount \$100,000 per death to beneficiaries of military personnel who die under certain conditions. The death must have occurred: 1) while on active duty or while traveling to or from duty; 2) during the 120-day period following the date of discharge or release, under honorable conditions from active duty (including retirement for either a service connected disability or completed length of service).

PART II - JUSTIFICATION OF FUNDS REQUESTED

Funding requirements are based on peacetime mortality rates, historical execution, and the statutory gratuity payment rate.

There is no change in the program from FY 2025 to FY 2026.

Detailed cost computations are provided by the following table:

MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
DEATH GRATUITIES
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
DEATH GRATUITIES									
DEATH GRATUITIES, OFFICER	64	\$100,000	6,400	57	\$100,000	5,700	57	\$100,000	5,700
DEATH GRATUITIES, ENLISTED	349	\$100,000	34,900	326	\$100,000	32,600	326	\$100,000	32,600
TOTAL DEATH GRATUITIES	413		41,300	383		38,300	383		38,300

**MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
UNEMPLOYMENT COMPENSATION BENEFITS**

ESTIMATE FY 2026	\$64,215
ESTIMATE FY 2025	\$62,494
ACTUAL FY 2024	\$70,220

PROJECT: UNEMPLOYMENT COMPENSATION BENEFITS

PART I - PURPOSE AND SCOPE

Funding requested for unemployment compensation benefits is to pay unemployment benefits to ex-service members as prescribed in Paragraph (1) of Section 8521(a) of Title 5, U.S.C. An ex-service member is eligible if discharged or released under honorable conditions and completed his or her first full term of active service. An ex-service member discharged or released before completing the first term of service for the convenience of the government under early release program, because of medical disqualification, hardship, personal disorders or ineptitude, and who served continuously for 365 days or more is also eligible. The Department of Labor is the executive agent for the program; however, program administration is accomplished by each state.

The Emergency Unemployment Compensation Act of 2014 (H.R. 3979) amends the Supplemental Appropriations Act 2008 to extend emergency unemployment compensation payments for former military personnel up to 26 weeks with a one-week waiting period. The law requires a service member serve in a reserve status for 180 continuous days or more to qualify as a full term "federal military service" for unemployment claim purposes.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The estimated unemployment benefit payments are based on programmed separations from the Army and average quarterly payments for unemployment compensation. In addition, the Army's cost projections have incorporated U.S. Bureau of Labor Statistics data and projected economic assumptions from the Congressional Budget Office.

There is a +\$1.7 million decrease in the Unemployment Compensation Benefits between FY 2025 and FY 2026. The total requirement change is due to:

- (1) Price increase in the average rate based on basic pay inflation of 3.8% effective 1 January 2026: +\$2.4 million

- (2) Program decrease based on a reduction in the number of projected losses eligible to receive payments as well as the anticipated national unemployment rate: -\$0.7 million

Detailed cost computations are provided by the following table:

MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
UNEMPLOYMENT COMPENSATION BENEFITS
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
UNEMPLOYMENT COMPENSATION BENEFITS	15,144	\$4,637	70,220	12,592	\$4,963	62,494	12,444	\$5,160	64,215

**MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
AMORTIZATION OF EDUCATION BENEFITS
(IN THOUSANDS OF DOLLARS)**

PROJECT: AMORTIZATION OF EDUCATION BENEFITS

PART I - PURPOSE AND SCOPE

This program is governed by Title 38 U.S.C. Chapter 30. Funds provide educational assistance for readjustment into civilian life after separation from active military service. The program supports higher education to former Service members who might not otherwise be able to afford such an education. In addition, this program promotes and assists the All-Volunteer Force program and the Total Force Concept of the Armed Forces by providing educational assistance based upon service on active duty and in the Selected Reserve and National Guard to aid in recruitment and retention of highly qualified personnel for both active and reserve components.

Under Title 10 U.S.C Sec 2006 (g)(1) the payment amount is based upon the most recent actuarial valuation of educational programs described in Sec 2006 (b)(1). Under Title 10 U.S.C. payments are made to the Department of Defense Education Benefits Fund, which is a trust fund.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The FY 2026 request is based on the approved DoD Board of Actuaries estimates for amortization payments. At this time due to the current funding surplus position of the Chapter 30 "Kicker" program, the Board of Actuaries did not require a liability payment from the Army into the DoD Education Benefit Trust Fund.

The following table provides cost estimates:

<u>ACTUAL FY 2024</u> AMOUNT	<u>ESTIMATE FY 2025</u> AMOUNT	<u>ESTIMATE FY 2026</u> AMOUNT
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**MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
ADOPTION EXPENSES**

ESTIMATE FY 2026	\$438
ESTIMATE FY 2025	\$430
ACTUAL FY 2024	\$420

PROJECT: ADOPTION EXPENSES

PART I - PURPOSE AND SCOPE

The National Defense Authorization Act (NDAA) 1987, Public Law 100-180, Section 638, instructed the Secretary of Defense to establish a program to reimburse Armed Forces members for qualifying child adoption expenses for adoption of a child under the age of 18 years. Public Law 102-484, NDAA FY 1992 and 1993 Title VI, Sections 651, and 652 provided permanent extension of program to reimburse members for adoption expenses. The program is now administered under the provisions of Title 10, U.S.C., 1052.

The authorized amount payable is up to \$2,000 per adoption but no more than \$5,000 per calendar year. Expenses include public and private agency fees; legal fees in connection with services that are unavailable to a member of the armed forces under section 1044 or 1044a of Title 10; medical expenses associated with the child, biological mother, and adoptive parents; temporary foster care; and other expenses approved by the Department of Defense.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The funding request for adoption expenses is based on an average number of payments in FY 2024. The FY 2025 and FY 2026 average rates are adjusted for general inflation.

There is a +\$8.0 thousand increase in the Adoption Expenses program requirement between FY 2025 and FY 2026. The total requirement change is due to the price increase due to a change in average costs driven by general inflation of 2.1% effective 1 October 2025.

Detailed cost computations are provided by the following table:

MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
ADOPTION EXPENSES
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
ADOPTION EXPENSES									
ADOPTION EXPENSE, OFFICER	60	\$3,017	181	60	\$3,083	186	60	\$3,148	189
ADOPTION EXPENSE, ENLISTED	121	\$1,975	239	121	\$2,019	244	121	\$2,061	249
TOTAL ADOPTION EXPENSES	181		420	181		430	181		438

MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
PARTIAL DISLOCATION ALLOWANCE
(IN THOUSANDS OF DOLLARS)

ESTIMATE FY 2026	\$635
ESTIMATE FY 2025	\$611
ACTUAL FY 2024	\$584

PROJECT: PARTIAL DISLOCATION ALLOWANCE

PART I - PURPOSE AND SCOPE

Section 636 of the FY 2002 National Defense Authorization Act (P.L. 107-107) authorizes Partial Dislocation Allowance (DLA) for members of the uniformed service who have been ordered to vacate family housing provided by the United States due to privatization, renovation, or any other reason other than PCS.

PART II - JUSTIFICATION OF FUNDS REQUESTED

As directed by the Joint Federal Travel Regulation, effective 1 January 2025 the partial DLA payment rate is \$966.00. Rate increases are projected in accordance with approved pay raise inflation. Cost estimates are based on partial dislocation allowance rate and the number of Soldiers who have been ordered to vacate family housing due to privatization or renovation.

There is a +\$24.0 thousand increase in the Partial Dislocation Allowance program requirement between FY 2025 and FY 2026. The total requirement change is due to price increase in the average rate based on basic pay inflation of 3.8% effective 1 January 2026.

Detailed cost computations are provided in the following table:

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
PARTIAL DISLOCATION ALLOWANCE									
PARTIAL DISLOCATION ALLOWANCE, OFFICER	97	\$913	89	98	\$956	94	98	\$994	97
PARTIAL DISLOCATION ALLOWANCE, ENLISTED	542	\$913	495	541	\$956	517	541	\$994	538
TOTAL PARTIAL DISLOCATION ALLOWANCE	639		584	639		611	639		635

**MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
SGLI EXTRA HAZARD PAYMENTS
(IN THOUSANDS OF DOLLARS)**

ESTIMATE FY 2026	\$4,300
ESTIMATE FY 2025	\$4,920
ACTUAL FY 2024	\$4,858

PROJECT: SGLI EXTRA HAZARD PAYMENTS

PART I - PURPOSE AND SCOPE

SGLI Extra Hazard Payments, authorized under 38 U.S.C. 1969, provides that there will be an annual assessment of costs for extra hazards of duty when actual mortality exceeds peacetime mortality. Each year the Department of Veterans Affairs (VA) actuaries perform a study of peacetime mortality, based upon the most recent three years of Soldier claim experience. This mortality study is used to determine the expected number of deaths under peacetime conditions. The expected number is then compared to the actual number of deaths to determine whether an extra hazard reimbursement is due to the SGLI program. Due to wartime conditions the annual reimbursement payments for Extra Hazard SGLI were required starting in FY 2004.

Section 613 of the National Defense Authorization Act for Fiscal Year 2006 (Public Law 109-163) required the services to pay a monthly allowance equal to the deduction made for the first \$150,000 of the SGLI coverage. Effective July 1, 2025, the SGLI monthly premium was changed from \$.06 per \$1,000 coverage to \$.05 per \$1,000 coverage.

PART II - JUSTIFICATION OF FUNDS REQUESTED

There is a -\$6.0 thousand decrease in the SGLI Extra Hazard Payments requirement between FY 2025 to FY 2026. The total requirement change is due to the price decrease in the SGLI premiums that are discounted effective 1 July 2025.

The following table provides cost estimates:

	<u>ACTUAL FY 2024</u> AMOUNT	<u>ESTIMATE FY 2025</u> AMOUNT	<u>ESTIMATE FY 2026</u> AMOUNT
SGLI EXTRA HAZARD PAYMENTS			
SGLI EXTRA HAZARD PAYMENTS, OFFICER	1,072	1,157	1,011
SGLI EXTRA HAZARD PAYMENTS, ENLISTED	3,786	3,763	3,289
TOTALSGLI EXTRA HAZARD PAYMENTS	4,858	4,920	4,300

MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
SGLI TRAUMATIC INJURY PAYMENTS
(IN THOUSANDS OF DOLLARS)

ESTIMATE FY 2026	\$400
ESTIMATE FY 2025	\$400
ACTUAL FY 2024	\$500

PROJECT: SGLI TRAUMATIC INJURY PAYMENTS

PART I - PURPOSE AND SCOPE

Every member who is covered under the Service Members' Group Life Insurance (SGLI) plan also has coverage under the Traumatic SGLI (T-SGLI) program, effective December 1, 2005. This coverage applies to active duty members, reservists, funeral honors duty and one-day muster duty.

The Military Services are required to submit payments for the T-SGLI program to the Department of Veterans Affairs. The T-SGLI program was established under Section 1032 of the FY 2005 DoD Emergency Supplemental Appropriations for the Global War on terror and Tsunami Relief (P.L. 109-13).

PART II - JUSTIFICATION OF FUNDS REQUESTED

There is no change in the program from FY 2025 to FY 2026.

The following table provides cost estimates:

	<u>ACTUAL FY 2024</u> AMOUNT	<u>ESTIMATE FY 2025</u> AMOUNT	<u>ESTIMATE FY 2026</u> AMOUNT
SGLI TRAUMATIC INJURY PAYMENTS			
SGLI TRAUMATIC INJURY PAYMENTS, OFFICER	30	100	100
SGLI TRAUMATIC INJURY PAYMENTS, ENLISTED	470	300	300
TOTALSGLI TRAUMATIC INJURY PAYMENTS	500	400	400

**MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
ROTC**

ESTIMATE FY 2026	\$77,606
ESTIMATE FY 2025	\$105,500
ACTUAL FY 2024	\$77,874

PROJECT: ROTC

PART I - PURPOSE AND SCOPE

Senior Reserve Officer Training Corps (ROTC) provides for the military personnel cost of students enrolled in the Senior ROTC non-scholarship and scholarship programs in accordance with provisions of 37 U.S.C 209. These military personnel costs include pay and allowances, stipends, bonuses, subsistence, and uniforms.

PART II - JUSTIFICATION OF FUNDS REQUESTED

There is a -\$28.0 million decrease in the program requirement between FY 2025 and FY 2026. The total requirement change is based on aligning FY 2026 request with actual historical execution.

Detailed cost computations are provided by the following table:

MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
ROTC
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
ROTC									
ROTC NON-SCHOLARSHIP PROGRAM									
PAY AND ALLOWANCES (AUTHORIZED FIELD TRAINING)									
BASIC CAMP	1,525	\$1,340	2,043	1,913	\$2,176	4,162	2,818	\$2,176	6,132
ADVANCED CAMP	1,463	\$1,563	2,286	1,917	\$1,611	3,088	2,038	\$1,611	3,283
CADET TROOP LEADER	1,436	\$505	725	5,356	\$964	5,163	2,661	\$964	2,565
SUBTOTAL PAY AND ALLOWANCES (AUTHORIZED FIELD TRAINING)	4,424		5,054	9,186		12,413	7,517		11,980
UNIFORMS, ISSUE-IN-KIND (NONSCHOLARSHIP)									
BASIC COURSE	10,625	\$200	2,125	12,450	\$200	2,490	13,715	\$200	2,743
ADVANCED COURSE	4,430	\$200	886	4,005	\$200	801	4,375	\$200	875
SUBTOTAL UNIFORMS, ISSUE-IN-KIND (NONSCHOLARSHIP)	15,055		3,011	16,455		3,291	18,090		3,618
UNIFORMS, COMMUTATION-IN-LIEU									
BASIC COURSE, MALE	779	\$748	583	1,242	\$748	929	1,481	\$748	1,108
BASIC COURSE, FEMALE	201	\$673	135	308	\$673	207	319	\$673	215
ADVANCED COURSE, MALE	685	\$734	503	861	\$734	632	663	\$734	487
ADVANCED COURSE, FEMALE	131	\$700	92	210	\$700	147	171	\$700	120
SUBTOTAL UNIFORMS, COMMUTATION-IN-LIEU	1,796		1,313	2,621		1,915	2,634		1,930
SENIOR ROTC NONSCHOLARSHIP STIPEND									
BASIC	358	\$3,991	1,428	371	\$3,990	1,480	1,452	\$3,570	5,184
ADVANCED	2,609	\$3,990	10,408	3,781	\$3,990	15,086	1,582	\$3,570	5,646
SUBTOTAL SENIOR ROTC NONSCHOLARSHIP STIPEND	2,967		11,836	4,152		16,566	3,034		10,830
PRACTICAL FIELD TRAINING	18,967	\$122	2,314	13,107	\$122	1,599	16,131	\$122	1,968
SUBTOTAL ROTC NON-SCHOLARSHIP PROGRAM	43,209		23,528	45,521		35,784	47,406		30,326

MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
ROTC
(IN THOUSANDS OF DOLLARS)

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
ROTC									
ROTC SCHOLARSHIP PROGRAM									
PAY AND ALLOWANCES (AUTHORIZED FIELD TRAINING) SCH									
BASIC CAMP	1,232	\$750	924	809	\$2,000	1,618	0	\$0	0
ADVANCED CAMP	4,497	\$1,563	7,029	4,960	\$1,610	7,986	5,068	\$1,610	8,160
CADET TROOP LEADER	3,508	\$654	2,294	2,573	\$967	2,488	1,862	\$967	1,801
SUBTOTAL PAY AND ALLOWANCES (AUTHORIZED FIELD TRAINING) SCH	9,237		10,247	8,342		12,092	6,930		9,961
SENIOR ROTC SCHOLARSHIP, CADET CLOTHING									
BASIC	3,220	\$200	644	3,315	\$200	663	9,000	\$200	1,800
ADVANCED	6,000	\$200	1,200	9,725	\$200	1,945	3,735	\$200	747
SUBTOTAL SENIOR ROTC SCHOLARSHIP, CADET CLOTHING	9,220		1,844	13,040		2,608	12,735		2,547
UNIFORMS, COMMUTATION-IN-LIEU									
BASIC COURSE, MALE	1,301	\$747	972	622	\$747	465	470	\$747	351
BASIC COURSE, FEMALE	331	\$676	224	114	\$676	77	104	\$676	70
ADVANCED COURSE, MALE	200	\$769	154	1,155	\$769	888	1,052	\$769	809
ADVANCED COURSE, FEMALE	201	\$722	145	186	\$722	134	194	\$722	140
SUBTOTAL UNIFORMS, COMMUTATION-IN-LIEU	2,033		1,495	2,077		1,564	1,820		1,370
SENIOR ROTC SCHOLARSHIP STIPEND									
BASIC	3,449	\$3,990	13,761	3,283	\$3,990	13,099	867	\$3,570	3,095
ADVANCED	6,456	\$3,990	25,761	9,630	\$3,990	38,424	7,895	\$3,570	28,184
SUBTOTAL SENIOR ROTC SCHOLARSHIP STIPEND	9,905		39,522	12,913		51,523	8,762		31,279
PRACTICAL FIELD TRAINING	8,199	\$151	1,238	15,811	\$122	1,929	17,402	\$122	2,123
SUBTOTAL ROTC SCHOLARSHIP PROGRAM	38,594		54,346	52,183		69,716	47,649		47,280
TOTAL ROTC	81,803		77,874	97,704		105,500	95,055		77,606

**MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
JROTC
(IN THOUSANDS OF DOLLARS)**

ESTIMATE FY 2026	\$27,484
ESTIMATE FY 2025	\$34,660
ACTUAL FY 2024	\$29,460

PROJECT: JROTC

PART I - PURPOSE AND SCOPE

Junior Reserve Officers' Training Corps (JROTC) is a public service program available to high school students. This program fosters good citizenship, patriotism and leadership skills for this valuable potential pool of military applicants. Funds provide core-level resources to operate the Army's JROTC program in CONUS and OCONUS locations as mandated by Congress and provides funds for uniforms, laundry/alterations and subsistence for students enrolled in the JROTC program at secondary education institutions as provided for in 10 U.S.C. 2031.

PART II - JUSTIFICATION OF FUNDS REQUESTED

JROTC remains one of the most successful Army programs, enhancing our ability to have a positive presence and foster citizenship programs in our high schools and local communities.

There is a -\$7.2 million decrease in the program requirement between FY 2025 and FY 2026. This change is based on a price reduction due to extending the JROTC uniform lifecycle from six years to eight years.

Detailed cost computations are provided by the following table:

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
JROTC									
UNIFORMS, ISSUE-IN-KIND (JUNIOR ROTC)	225,357	\$115	25,916	257,357	\$115	29,596	193,826	\$115	22,290
FIELD RATIONS	35,089	\$101	3,544	50,139	\$101	5,064	51,426	\$101	5,194
TOTAL JROTC	260,446		29,460	307,496		34,660	245,252		27,484

**MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
MASS TRANSIT SUBSIDY
(IN THOUSANDS OF DOLLARS)**

ESTIMATE FY 2026	\$10,205
ESTIMATE FY 2025	\$10,004
ACTUAL FY 2024	\$4,760

PROJECT: MASS TRANSIT SUBSIDY

PART I - PURPOSE AND SCOPE

Mass transit subsidy, based on the Consolidated Appropriations Act, 2016 (P.L. 114-113), and subject to the applications of the inflation adjustment under Title 26, USC, & 132 (f)(6), the IRS Code. The month rate will be based upon the application of the IRS inflation adjustment factor to the existing monthly rate, but is subject to publication of revisions to the IRS Code. The intent of this program is to reduce federal employees' contribution to traffic congestion and air pollution and to expand commuting alternatives by encouraging the use of mass transportation.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Cost estimates are based on projected number of military participants in the National Capital Region (NCR) and qualified CONUS locations (Non-NCR). The budget exhibit includes the Metrobus, Metrorail, and Virginia Railway Express (VRE) increases effective 1 July 2024. The Metrobus and Metrorail increase was 12.5% and the VRE increase was 5%. Currently, the maximum allowable benefit is \$325 per month.

There is a +\$201.0 thousand increase in the Mass Transit Subsidy program requirement between FY 2025 and FY 2026. The total requirement change is due to price increase due to changes in the average rate based on general inflation of 2.1% effective 1 October 2025.

Detailed cost computations are provided by the following table:

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
MASS TRANSIT SUBSIDY									
MASS TRANSIT SUBSIDY, OFFICER	1,427	\$255	364	1,562	\$2,324	3,631	1,556	\$2,373	3,692
MASS TRANSIT SUBSIDY, ENLISTED	2,030	\$2,166	4,396	2,742	\$2,324	6,373	2,745	\$2,373	6,513
TOTAL MASS TRANSIT SUBSIDY	3,457		4,760	4,304		10,004	4,301		10,205

SECTION 5

SPECIAL ANALYSIS

**MILITARY PERSONNEL, ARMY
SECTION 5
REIMBURSABLE INTRODUCTION**

REIMBURSABLE INTRODUCTION

Introduction

The Defense Working Capital Funds (DWCF) are established under the authority of Title 10 U.S.C. and consist of activity groups that are managed by DoD Components for providing goods and services, on a reimbursable basis, to other activities with the DoD and to non-DoD activities when authorized, in order to expand the use of business-like financial management practices. DWCF was initiated to improve the tools available to managers of the support establishment by collecting all costs related to goods and services, including military costs. Prior to the DWCF, activities did not pay for the cost of military support. Reimbursements requested are for the cost of base pay and entitlements for military personnel assigned to DWCF activities and other agencies.

The FY 2025 and FY 2026 requests includes reimbursable authority the migration of U.S. Army Europe and Africa (USAREUR-AF) and U.S. Army Pacific's (USARPAC) Acquisition and Cross-Servicing Agreement (ACSA) meal requirements into the reimbursable program. Reimbursable funding for the ACSA meals migration is \$15.0 million in FY 2025 and FY 2026.

Justification of Funds Requested

Reimbursable program has an overall decrease of -\$9.6 million from FY 2025 to FY 2026. The primary driver of this reduction is to align the FY 2026 request with FY 2024 execution trends.

Detailed cost computations are provided by the following table:

**MILITARY PERSONNEL, ARMY
SECTION 5
REIMBURSABLE PROGRAM
(IN THOUSANDS OF DOLLARS)**

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	OFFICER	ENLISTED	TOTAL	OFFICER	ENLISTED	TOTAL	OFFICER	ENLISTED	TOTAL
MEDICAL									
Defense Health Program	\$132,560	\$33,140	\$165,700	\$125,120	\$31,280	\$156,400	\$128,400	\$32,100	\$160,500
OTHER STRENGTH RELATED									
Basic Pay	\$108,728	\$245,406	\$354,134	\$92,320	\$35,791	\$128,111	\$78,688	\$18,089	\$96,777
Retired Pay Accrual	\$37,275	\$65,467	\$102,742	\$20,729	\$9,053	\$29,782	\$20,774	\$4,775	\$25,549
Incentive Pay	\$944	\$367	\$1,311	\$977	\$235	\$1,212	\$955	\$132	\$1,087
Special Pay	\$0	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0
Subsistence	\$4,547	\$47,730	\$52,277	\$3,234	\$3,137	\$6,371	\$3,162	\$16,753	\$19,915
Basic Allowance for Housing	\$28,546	\$80,766	\$109,312	\$14,054	\$7,962	\$22,016	\$26,058	\$6,789	\$32,847
Social Security Tax	\$8,318	\$18,817	\$27,135	\$7,062	\$2,738	\$9,800	\$6,019	\$1,384	\$7,403
Permanent Change of Station Travel	\$98,705	\$127,365	\$226,070	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROGRAM	\$419,623	\$649,058	\$1,068,681	\$263,496	\$90,196	\$353,692	\$264,056	\$80,022	\$344,078
LESS: Reprogramming from Army Working Capital			-\$728,681						
TOTAL FUNDED REIMBURSABLE AUTHORITY			\$340,000						

MILITARY PERSONNEL, ARMY
SECTION 5
MILITARY PERSONNEL ASSIGNED OUTSIDE DOD

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	OFFICER	ENLISTED	TOTAL	OFFICER	ENLISTED	TOTAL	OFFICER	ENLISTED	TOTAL
ASSIGNED OUTSIDE DOD									
NON-REIMBURSABLE PERSONNEL									
DRUG ENFORCEMENT AGENCY	1	4	5	1	4	5	1	4	5
DENTAL HYGIENE PROGRAM	0	8	8	0	8	8	0	8	8
DEPARTMENT OF ENERGY	13	0	13	13	0	13	13	0	13
DEPARTMENT OF JUSTICE	7	0	7	7	0	7	7	0	7
DEPARTMENT OF STATE	33	0	33	33	0	33	33	0	33
OFFICE OF NATIONAL DRUG CONTROL POLICY	2	0	2	2	0	2	2	0	2
NSC	6	0	6	6	0	6	6	0	6
SSC FELLOWSHIP	2	0	2	2	0	2	2	0	2
TRAINING WITH INDUSTRY	3	0	3	3	0	3	3	0	3
WHITE HOUSE MILITARY OFFICE	32	17	49	32	17	49	32	17	49
SUB-TOTAL NON-REIMBURSABLE PERSONNEL	99	29	128	99	29	128	99	29	128
REIMBURSABLE PERSONNEL									
NASA	3	0	3	3	0	3	3	0	3
SUB-TOTAL REIMBURSABLE PERSONNEL	3	0	3	3	0	3	3	0	3
TOTAL ASSIGNED OUTSIDE DOD	102	29	131	102	29	131	102	29	131

MILITARY PERSONNEL, ARMY
SECTION 5
MILITARY PERSONNEL ASSIGNED OUTSIDE DOD

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	OFFICER	ENLISTED	TOTAL	OFFICER	ENLISTED	TOTAL	OFFICER	ENLISTED	TOTAL
ASSIGNED TO DOD ACTIVITIES IN SUPPORT OF NON-DOD FUNCTIONS									
REIMBURSABLE PERSONNEL									
FOREIGN MILITARY SALES	36	59	95	36	59	95	36	59	95
SUB-TOTAL REIMBURSABLE PERSONNEL	36	59	95	36	59	95	36	59	95
TOTAL ASSIGNED TO DOD ACTIVITIES IN SUPPORT OF NON-DOD FUNCTIONS	36	59	95	36	59	95	36	59	95
ASSIGNED TO DOD ACTIVITIES IN SUPPORT OF DOD FUNCTIONS									
REIMBURSABLE PERSONNEL									
INDUSTRIAL OPERATIONS	81	98	179	81	98	179	81	98	179
SUPPLY MGMT	7	17	24	7	17	24	7	17	24
TRANSCOM	150	45	195	150	45	195	150	45	195
DECA	5	0	5	5	0	5	5	0	5
DFAS	3	28	31	3	28	31	3	28	31
DISA	46	21	67	46	21	67	46	21	67
DLA	169	48	217	169	48	217	169	48	217
USACE - Civil Works	356	115	471	356	115	471	356	115	471
JIEDDO	10	1	11	10	1	11	10	1	11
NAVY	16	16	32	16	16	32	16	16	32
OTHER	0	0	0	359	2,141	2,500	359	2,141	2,500
SUB-TOTAL REIMBURSABLE PERSONNEL	843	389	1,232	1,202	2,530	3,732	1,202	2,530	3,732
TOTAL ASSIGNED TO DOD ACTIVITIES IN SUPPORT OF DOD FUNCTIONS	843	389	1,232	1,202	2,530	3,732	1,202	2,530	3,732
TOTAL REIMBURSABLE PERSONNEL	882	448	1,330	1,241	2,589	3,830	1,241	2,589	3,830
TOTAL NON-REIMBURSABLE PERSONNEL	99	29	128	99	29	128	99	29	128
GRAND TOTAL	981	477	1,458	1,340	2,618	3,958	1,340	2,618	3,958

**MILITARY PERSONNEL, ARMY
SECTION 5
ROTC
RESERVE OFFICER CANDIDATES (ROTC) ENROLLMENT**

	ACTUAL FY 2024			ESTIMATE FY 2025			ESTIMATE FY 2026		
	BEGIN	AVERAGE	END	BEGIN	AVERAGE	END	BEGIN	AVERAGE	END
Non-Scholarship Students									
MS I	7,101	7,661	8,221	7,268	7,745	8,221	6,778	6,858	6,938
MS II	4,175	4,505	4,834	5,034	4,934	4,834	4,730	5,119	5,507
Total Basic Course	11,276	12,166	13,055	12,302	12,679	13,055	11,508	11,977	12,445
MS III	2,108	2,275	2,441	1,716	2,079	2,441	1,911	2,300	2,688
MS IV	2,665	2,876	3,086	2,116	2,601	3,086	2,550	2,925	3,300
Total Advanced Course	4,773	5,150	5,527	3,832	4,680	5,527	4,461	5,225	5,988
Total Non-Scholarship Students	16,049	17,316	18,582	16,134	17,358	18,582	15,969	17,201	18,433
Scholarship Students									
MS I	1,114	1,202	1,290	766	1,028	1,290	810	783	756
MS II	2,684	2,896	3,107	2,662	2,885	3,107	2,591	2,695	2,798
Total Basic Course	3,798	4,098	4,397	3,428	3,913	4,397	3,401	3,478	3,554
MS III	3,553	3,834	4,114	3,938	4,026	4,114	4,106	3,633	3,160
MS IV	3,878	4,184	4,490	4,985	4,738	4,490	5,010	4,338	3,666
Total Advanced Course	7,431	8,018	8,604	8,923	8,764	8,604	9,116	7,971	6,826
Total Scholarship Students	11,229	12,115	13,001	12,351	12,676	13,001	12,517	11,449	10,380
Total Enrollment									
MS I	8,215	8,863	9,511	8,034	8,773	9,511	7,588	7,641	7,694
MS II	6,859	7,400	7,941	7,696	7,819	7,941	7,321	7,813	8,305
Total Basic Course	15,074	16,263	17,452	15,730	16,591	17,452	14,909	15,454	15,999
MS III	5,661	6,108	6,555	5,654	6,105	6,555	6,017	5,933	5,848
MS IV	6,543	7,060	7,576	7,101	7,339	7,576	7,560	7,263	6,966
Total Advanced Course	12,204	13,168	14,131	12,755	13,443	14,131	13,577	13,196	12,814
Total Enrollment	27,278	29,431	31,583	28,485	30,034	31,583	28,486	28,650	28,813
Completed ROTC and Commissioned			5,447			5,404			5,578

**MILITARY PERSONNEL, ARMY
SECTION 5
ROTC
RESERVE OFFICER CANDIDATES (ROTC) PROGRAM**

Number of schools and the civilian and military personnel associated with the ROTC program as follows:

	<u>ACTUAL FY 2024</u>	<u>ESTIMATE FY 2025</u>	<u>ESTIMATE FY 2026</u>
Schools	274	274	262
Civilian Personnel	1,287	1,289	1,121
Military Personnel (End Strength)	2,018	2,023	2,023

MILITARY PERSONNEL, ARMY
SECTION 5
STRENGTHS
MONTHLY END STRENGTHS BY PAY GRADE

ACTUAL FY 2024												
	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
OFFICER												
COMMISSIONED OFFICERS												
GENERAL	14	14	14	15	14	14	13	13	13	13	13	13
LIEUTENANT GENERAL	44	44	47	52	49	47	51	49	49	51	53	56
MAJOR GENERAL	94	93	106	109	107	109	108	107	107	104	110	101
BRIGADIER GENERAL	112	111	105	99	102	103	100	99	105	131	124	112
COLONEL	3,713	3,734	3,724	3,775	3,723	3,738	3,751	3,698	3,672	3,622	3,614	3,581
LIEUTENANT COLONEL	8,691	8,683	8,656	8,594	8,576	8,589	8,615	8,549	8,508	8,474	8,607	8,553
MAJOR	15,849	15,898	15,801	15,762	15,708	15,689	15,706	15,701	15,760	15,948	15,690	15,599
CAPTAIN	26,842	26,626	26,354	26,330	26,177	25,935	25,638	26,990	26,433	26,303	26,350	26,220
1ST LIEUTENANT	11,947	13,158	14,038	14,529	14,659	15,016	15,158	13,243	13,106	12,678	12,307	12,158
2ND LIEUTENANT	9,754	8,485	7,439	7,144	7,033	6,718	6,705	8,431	9,511	9,744	9,848	9,852
SUBTOTAL COMMISSIONED OFFICERS	77,060	76,846	76,284	76,409	76,148	75,958	75,845	76,880	77,264	77,068	76,716	76,245
WARRANT OFFICERS												
WARRANT OFFICER (W-5)	549	571	573	577	570	563	566	564	561	558	555	550
WARRANT OFFICER (W-4)	1,729	1,771	1,757	1,744	1,730	1,717	1,697	1,692	1,681	1,656	1,642	1,617
WARRANT OFFICER (W-3)	3,127	3,231	3,210	3,194	3,188	3,179	3,170	3,164	3,142	3,115	3,103	3,100
WARRANT OFFICER (W-2)	5,954	5,882	5,810	5,769	5,817	5,891	5,948	5,997	6,051	6,109	6,137	6,145
WARRANT OFFICER (W-1)	4,052	4,038	4,119	4,092	4,143	4,178	4,206	4,252	4,216	4,265	4,273	4,357
SUBTOTAL WARRANT OFFICERS	15,411	15,493	15,469	15,376	15,448	15,528	15,587	15,669	15,651	15,703	15,710	15,769
SUBTOTAL OFFICER	92,471	92,339	91,753	91,785	91,596	91,486	91,432	92,549	92,915	92,771	92,426	92,014
ENLISTED												
SERGEANT MAJOR	3,467	3,510	3,514	3,457	3,410	3,389	3,360	3,339	3,321	3,339	3,475	3,469
1ST SERGEANT/MASTER SERGEANT	11,221	11,075	10,972	10,941	10,877	10,842	10,804	10,759	10,713	10,634	10,402	10,351
PLATOON SERGEANT/SERGEANT 1ST CLASS	35,711	35,999	35,930	35,935	35,709	35,371	35,211	34,895	34,689	35,117	35,173	35,136
STAFF SERGEANT	58,231	58,070	58,099	58,038	57,762	57,880	57,973	57,624	57,462	56,987	56,866	56,841
SERGEANT	68,295	68,231	67,819	67,651	67,631	67,021	67,021	66,810	66,782	66,473	66,138	65,972
CORPORAL/SPECIALIST	102,645	101,404	98,919	98,194	97,195	96,582	96,038	95,439	95,897	96,196	97,220	98,398
PRIVATE FIRST CLASS	43,928	44,553	43,601	45,301	45,911	45,655	45,595	46,421	46,971	48,845	49,546	50,468
PRIVATE E2	20,260	18,735	20,163	21,714	22,815	23,506	24,031	23,624	22,146	22,338	21,414	22,032
PRIVATE E1	11,692	12,005	9,448	8,983	8,320	7,493	7,862	8,252	9,231	9,613	9,807	10,659
SUBTOTAL ENLISTED PERSONNEL	355,450	353,582	348,465	350,214	349,630	347,739	347,895	347,163	347,212	349,542	350,041	353,326
CADET	4,501	4,494	4,466	4,454	4,421	4,411	4,403	3,354	3,317	4,502	4,485	4,476
TOTAL END STRENGTH	452,422	450,415	444,684	446,453	445,647	443,636	443,730	443,066	443,444	446,815	446,952	449,816

PB-30Z MONTHLY END STRENGTHS BY PAY GRADE

MILITARY PERSONNEL, ARMY
SECTION 5
STRENGTHS
MONTHLY END STRENGTHS BY PAY GRADE

ESTIMATE FY 2025												
	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
OFFICER												
COMMISSIONED OFFICERS												
GENERAL	13	14	13	11	11	11	13	13	13	12	12	12
LIEUTENANT GENERAL	53	53	52	53	52	53	51	50	49	47	49	52
MAJOR GENERAL	96	94	92	89	89	88	109	109	107	95	100	100
BRIGADIER GENERAL	111	111	115	116	116	114	101	101	105	121	114	110
COLONEL	3,632	3,646	3,643	3,684	3,616	3,631	3,696	3,640	3,598	3,569	3,548	3,499
LIEUTENANT COLONEL	8,601	8,598	8,600	8,562	8,501	8,554	8,513	8,460	8,407	8,375	8,351	8,322
MAJOR	15,533	15,531	15,504	15,454	15,421	15,378	15,424	15,479	15,615	15,592	15,531	15,454
CAPTAIN	26,225	26,249	26,080	25,892	25,815	25,701	26,236	27,941	27,621	27,633	27,369	27,167
1ST LIEUTENANT	11,899	13,846	13,935	13,998	14,027	14,242	13,457	11,652	12,003	11,872	11,694	11,532
2ND LIEUTENANT	10,300	8,116	7,917	8,207	8,148	7,816	7,836	8,790	9,241	9,328	9,452	9,435
SUBTOTAL COMMISSIONED OFFICERS	76,463	76,258	75,951	76,066	75,796	75,588	75,436	76,235	76,759	76,644	76,220	75,683
WARRANT OFFICERS												
WARRANT OFFICER (W-5)	560	559	556	556	551	549	549	548	544	541	537	531
WARRANT OFFICER (W-4)	1,645	1,630	1,621	1,614	1,588	1,561	1,568	1,564	1,561	1,550	1,539	1,528
WARRANT OFFICER (W-3)	3,168	3,171	3,167	3,165	3,146	3,156	3,151	3,158	3,157	3,137	3,143	3,141
WARRANT OFFICER (W-2)	6,210	6,339	6,337	6,323	6,397	6,468	6,501	6,582	6,605	6,646	6,657	6,714
WARRANT OFFICER (W-1)	4,248	4,263	4,235	4,184	4,236	4,212	4,300	4,354	4,369	4,396	4,403	4,441
SUBTOTAL WARRANT OFFICERS	15,831	15,962	15,916	15,842	15,918	15,946	16,069	16,206	16,236	16,270	16,279	16,355
SUBTOTAL OFFICER	92,294	92,220	91,867	91,908	91,714	91,534	91,505	92,441	92,995	92,914	92,499	92,038
ENLISTED												
SERGEANT MAJOR	3,449	3,465	3,463	3,438	3,394	3,369	3,334	3,525	3,532	3,557	3,528	3,502
1ST SERGEANT/MASTER SERGEANT	11,147	11,068	11,033	11,008	10,959	10,948	10,991	10,758	10,706	10,606	10,561	10,455
PLATOON SERGEANT/SERGEANT 1ST CLASS	34,632	34,706	34,710	34,712	34,675	34,635	34,649	35,474	35,601	35,776	35,668	35,563
STAFF SERGEANT	56,696	56,575	56,611	56,656	56,751	56,659	56,833	56,262	56,376	56,635	56,519	56,391
SERGEANT	65,671	65,645	65,616	65,707	65,658	65,442	65,680	67,168	67,307	67,705	67,749	67,604
CORPORAL/SPECIALIST	97,656	97,398	95,508	95,653	94,918	94,903	97,194	95,973	95,762	94,888	95,266	96,013
PRIVATE FIRST CLASS	51,707	51,355	50,392	50,996	51,850	52,263	51,532	49,443	48,114	48,016	47,720	47,499
PRIVATE E2	23,163	23,968	24,608	24,964	26,301	27,202	24,563	24,120	22,844	21,719	20,735	21,813
PRIVATE E1	11,233	10,850	9,586	9,114	8,637	8,520	9,922	11,388	13,330	15,259	16,753	16,555
SUBTOTAL ENLISTED PERSONNEL	355,354	355,030	351,527	352,248	353,143	353,941	354,698	354,111	353,572	354,161	354,499	355,395
CADET	4,471	4,457	4,432	4,427	4,408	4,400	4,371	3,372	4,528	4,512	4,487	4,471
TOTAL END STRENGTH	452,119	451,707	447,826	448,583	449,265	449,875	450,574	449,924	451,095	451,587	451,485	451,904

PB-30Z MONTHLY END STRENGTHS BY PAY GRADE

MILITARY PERSONNEL, ARMY
SECTION 5
STRENGTHS
MONTHLY END STRENGTHS BY PAY GRADE

ESTIMATE FY 2026												
	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
OFFICER												
COMMISSIONED OFFICERS												
GENERAL	13	14	13	11	11	14	13	13	13	12	12	12
LIEUTENANT GENERAL	53	54	52	54	53	47	51	50	49	47	49	52
MAJOR GENERAL	95	93	91	89	89	109	109	109	107	95	100	100
BRIGADIER GENERAL	113	113	118	121	121	103	101	101	105	121	114	110
COLONEL	3,540	3,557	3,558	3,559	3,519	3,549	3,595	3,557	3,538	3,516	3,504	3,470
LIEUTENANT COLONEL	8,347	8,378	8,412	8,434	8,416	8,446	8,476	8,452	8,447	8,442	8,422	8,390
MAJOR	15,374	15,376	15,391	15,380	15,383	15,391	15,411	15,413	15,453	15,390	15,324	15,240
CAPTAIN	26,998	26,898	26,681	27,095	26,947	26,811	26,582	28,523	28,341	28,294	28,095	28,114
1ST LIEUTENANT	11,151	13,235	13,128	13,034	13,164	13,529	13,685	11,580	11,529	11,330	11,210	10,825
2ND LIEUTENANT	9,891	7,647	7,594	7,321	7,199	6,722	6,458	7,830	8,435	8,611	8,741	9,055
SUBTOTAL COMMISSIONED OFFICERS	75,575	75,365	75,038	75,098	74,902	74,721	74,481	75,628	76,017	75,858	75,571	75,368
WARRANT OFFICERS												
WARRANT OFFICER (W-5)	536	540	542	546	544	544	549	552	552	554	555	554
WARRANT OFFICER (W-4)	1,526	1,523	1,521	1,523	1,515	1,508	1,507	1,507	1,508	1,500	1,493	1,486
WARRANT OFFICER (W-3)	3,164	3,186	3,204	3,224	3,232	3,250	3,269	3,290	3,300	3,292	3,309	3,320
WARRANT OFFICER (W-2)	6,718	6,739	6,714	6,651	6,671	6,692	6,704	6,726	6,732	6,749	6,757	6,763
WARRANT OFFICER (W-1)	4,443	4,457	4,441	4,399	4,413	4,426	4,434	4,449	4,453	4,464	4,470	4,474
SUBTOTAL WARRANT OFFICERS	16,387	16,445	16,422	16,343	16,375	16,420	16,463	16,524	16,545	16,559	16,584	16,597
SUBTOTAL OFFICER	91,962	91,810	91,460	91,441	91,277	91,141	90,944	92,152	92,562	92,417	92,155	91,965
ENLISTED												
SERGEANT MAJOR	3,489	3,484	3,487	3,478	3,481	3,481	3,458	3,475	3,478	3,501	3,470	3,451
1ST SERGEANT/MASTER SERGEANT	11,155	11,120	11,116	11,068	11,032	11,008	11,012	10,950	10,901	10,792	10,712	10,614
PLATOON SERGEANT/SERGEANT 1ST CLASS	35,513	35,390	35,449	35,310	35,298	35,228	35,073	35,172	35,324	35,438	35,301	35,227
STAFF SERGEANT	56,306	56,178	56,244	56,018	55,979	55,978	55,686	55,792	55,958	56,101	55,976	55,946
SERGEANT	67,579	67,526	67,554	67,389	67,416	67,391	67,112	67,185	67,336	67,457	67,456	67,315
CORPORAL/SPECIALIST	93,676	93,112	91,335	92,538	92,893	93,338	94,925	95,501	95,742	95,977	96,689	97,813
PRIVATE FIRST CLASS	47,897	47,569	46,642	46,141	45,575	45,549	45,105	44,506	44,231	44,537	44,385	44,319
PRIVATE E2	22,447	23,570	24,480	25,951	26,321	25,750	25,620	26,108	24,836	26,042	25,981	25,386
PRIVATE E1	17,053	17,453	15,364	16,256	16,243	15,353	13,742	13,737	16,298	16,723	16,790	17,505
SUBTOTAL ENLISTED PERSONNEL	355,115	355,402	351,671	354,149	354,238	353,076	351,733	352,426	354,104	356,568	356,760	357,576
CADET	4,458	4,449	4,419	4,411	4,392	4,369	4,357	3,359	4,517	4,498	4,474	4,459
TOTAL END STRENGTH	451,535	451,661	447,550	450,001	449,907	448,586	447,034	447,937	451,183	453,483	453,389	454,000

PB-30Z MONTHLY END STRENGTHS BY PAY GRADE