

DEPARTMENT OF THE ARMY

Fiscal Year (FY) 2027 Budget



MILITARY PERSONNEL, ARMY

JUSTIFICATION BOOK

APRIL 2026

The estimated cost of this report or study for the Department of War is approximately \$186,000 for the 2026 Fiscal Year. This includes \$150,000 in expenses and \$36,000 in Department of War labor.

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Department of War
 FY 2027 President's Budget
 Exhibit M-1
 Total Obligational Authority
 Summary
 (Dollars in Thousands)

Apr 2026

Appropriation

	FY 2025 Actuals	FY 2026 Discretionary Enacted	FY 2026 PL119-21 Spend Plan	FY 2026 Total	FY 2027 Discretionary Request	FY 2027 Mandatory Request	FY 2027 Total
<u>Department of the Army</u>							
Military Personnel, Army	53,888,558	54,882,444	1,083,050	55,965,494	56,938,524		56,938,524
Total Department of the Army	53,888,558	54,882,444	1,083,050	55,965,494	56,938,524		56,938,524
Less Reimbursables	652,126	344,078		344,078	370,554		370,554
Total Direct - Department of the Army	53,236,432	54,538,366	1,083,050	55,621,416	56,567,970		56,567,970
Total Military Personnel Appropriations	53,888,558	54,882,444	1,083,050	55,965,494	56,938,524		56,938,524
Total Department of the Army Military Personnel Title	53,888,558	54,882,444	1,083,050	55,965,494	56,938,524		56,938,524
Total Military Personnel Title	53,888,558	54,882,444	1,083,050	55,965,494	56,938,524		56,938,524
Less Reimbursables	652,126	344,078		344,078	370,554		370,554
Total Direct Military Personnel Title	53,236,432	54,538,366	1,083,050	55,621,416	56,567,970		56,567,970

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Department of War
 FY 2027 President's Budget
 Exhibit M-1
 Total Obligational Authority
 (Dollars in Thousands)

Apr 2026

Military Personnel, Army

			FY 2025	FY 2026	FY 2026	FY 2026	FY 2027	FY 2027	FY 2027
		Sec	Actuals	Discretionary Enacted	PL119-21 Spend Plan	Total	Discretionary Request	Mandatory Request	Total
<u>Budget Activity 01: Pay and Allowances of Officers</u>									
2010A	005 Basic Pay	U	9,642,225	9,731,046	2,397	9,733,443	10,204,460		10,204,460
2010A	010 Retired Pay Accrual	U	2,498,539	2,354,247		2,354,247	2,068,528		2,068,528
2010A	011 Thrift Savings Plan Matching Contributions	U	138,181	145,363		145,363	211,328		211,328
2010A	025 Basic Allowance for Housing	U	2,967,775	3,019,437	182,367	3,201,804	3,115,609		3,115,609
2010A	030 Basic Allowance for Subsistence	U	383,150	383,580		383,580	389,987		389,987
2010A	035 Incentive Pays	U	97,088	98,549		98,549	85,168		85,168
2010A	040 Special Pays	U	445,307	469,043	107	469,150	489,448		489,448
2010A	045 Allowances	U	220,548	184,340	88	184,428	207,147		207,147
2010A	050 Separation Pay	U	81,615	70,868		70,868	61,367		61,367
2010A	055 Social Security Tax	U	737,896	743,275	174	743,449	779,799		779,799
Total Budget Activity 01			17,212,324	17,199,748	185,133	17,384,881	17,612,841		17,612,841
<u>Budget Activity 02: Pay and allowances of enlisted personnel</u>									
2010A	060 Basic Pay	U	17,176,724	17,991,651	20,209	18,011,860	19,513,776		19,513,776
2010A	065 Retired Pay Accrual	U	4,486,840	4,354,810		4,354,810	3,946,722		3,946,722
2010A	066 Thrift Savings Plan Matching Contributions	U	321,680	361,497		361,497	441,993		441,993
2010A	080 Basic Allowance for Housing	U	5,945,330	6,105,810	703,556	6,809,366	6,460,418		6,460,418
2010A	085 Incentive Pays	U	84,021	85,543		85,543	82,284		82,284
2010A	090 Special Pays	U	1,132,456	1,167,086	835	1,167,921	1,019,394		1,019,394
2010A	095 Allowances	U	799,238	800,335	698	801,033	900,501		900,501

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Department of War
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 (Dollars in Thousands)

Apr 2026

Military Personnel, Army

			FY 2025	FY 2026	FY 2026	FY 2026	FY 2027	FY 2027	FY 2027
		Sec	Actuals	Discretionary Enacted	PL119-21 Spend Plan	Total	Discretionary Request	Mandatory Request	Total
2010A	100 Separation Pay	U	295,236	304,740		304,740	288,054		288,054
2010A	105 Social Security Tax	U	1,303,034	1,376,412	1,546	1,377,958	1,492,811		1,492,811
2010A	115 Basic Allowance for Subsistence	U					1,653,461		1,653,461
2010A	120 Subsistence-In-Kind	U					1,183,640		1,183,640
Total Budget Activity 02			31,544,559	32,547,884	726,844	33,274,728	36,983,054		36,983,054

Budget Activity 03: Pay and Allowances of Cadets

2010A	110 Academy Cadets	U	112,681	115,749		115,749	121,063		121,063
Total Budget Activity 03			112,681	115,749		115,749	121,063		121,063

Budget Activity 04: Subsistence of Enlisted Personnel

2010A	115 Basic Allowance for Subsistence	U	1,557,265	1,578,246	1,747	1,579,993			
2010A	120 Subsistence-In-Kind	U	1,127,486	1,084,824		1,084,824			
Total Budget Activity 04			2,684,751	2,663,070	1,747	2,664,817			

Budget Activity 05: Permanent change of station travel

2010A	125 Accession Travel	U	243,201	186,636		186,636	188,116		188,116
2010A	130 Training Travel	U	123,364	225,733		225,733	124,009		124,009
2010A	135 Operational Travel	U	713,794	695,806		695,806	544,183		544,183
2010A	140 Rotational Travel	U	707,020	704,704		704,704	809,129		809,129

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 (Dollars in Thousands)

Apr 2026

Military Personnel, Army

			FY 2025	FY 2026	FY 2026	FY 2026	FY 2027	FY 2027	FY 2027
		Sec	Actuals	Discretionary	PL119-21	Total	Discretionary	Mandatory	Total
				Enacted	Spend Plan		Request	Request	
2010A	145 Separation Travel	U	229,281	237,225		237,225	258,703		258,703
2010A	150 Travel of Organized Units	U	397	124		124	221		221
2010A	155 Non-Temporary Storage	U	16,550	13,752		13,752	16,994		16,994
2010A	160 Temporary Lodging Expense	U	57,861	66,169	169,326	235,495	51,035		51,035
Total Budget Activity 05			2,091,468	2,130,149	169,326	2,299,475	1,992,390		1,992,390

Budget Activity 06: Other military personnel costs

2010A	170 Apprehension of Military Deserters	U	108	143		143	113		113
2010A	175 Interest on Uniformed Services Savings	U	2,184	2,118		2,118	1,595		1,595
2010A	180 Death Gratuities	U	42,600	38,300		38,300	39,300		39,300
2010A	185 Unemployment Benefits	U	63,541	64,215		64,215	63,148		63,148
2010A	200 Adoption Expenses	U	537	438		438	355		355
2010A	210 Transportation Subsidy	U	7,670	10,205		10,205	7,933		7,933
2010A	215 Partial Dislocation Allowance	U	953	635		635	561		561
2010A	216 SGLI Extra Hazard Payments	U	4,622	4,300		4,300	3,407		3,407
2010A	217 Reserve Officers Training Corps (ROTC)	U	85,500	77,606		77,606	79,963		79,963
2010A	218 Junior ROTC	U	34,660	27,484		27,484	32,501		32,501
2010A	219 Traumatic Injury Protection Coverage (T-SGLI)	U	400	400		400	300		300
Total Budget Activity 06			242,775	225,844		225,844	229,176		229,176

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Apr 2026

Military Personnel, Army

	FY 2025	FY 2026	FY 2026	FY 2026	FY 2027	FY 2027	FY 2027
Sec	Actuals	Discretionary Enacted	PL119-21 Spend Plan	Total	Discretionary Request	Mandatory Request	Total
Total Military Personnel, Army	53,888,558	54,882,444	1,083,050	55,965,494	56,938,524		56,938,524
Less Reimbursables	652,126	344,078		344,078	370,554		370,554
Total Direct - Military Personnel, Army	53,236,432	54,538,366	1,083,050	55,621,416	56,567,970		56,567,970
Total Active Army Military Personnel Costs	53,236,432	54,538,366	1,083,050	55,621,416	56,567,970		56,567,970

Executive Order Missions in NORTHCOM AOR "Defend the Homeland"

Support Type	Event	Authority	Appropriation	Agency Supported
Secure the Border	Support to JTF-SB	Title 10	Active MILPERS	Customs and Border Patrol
Secure the Border	National Defense Areas	Title 10	Active MILPERS	No Non-DoW Agency Support Included
Secure the Border	Operation Southern Guard	Title 10	Active MILPERS	Immigration and Customs Enforcement
Support to Local Law Enforcement	DC Safe and Beautiful	Title 32	National Guard MILPERS	Multi-Agency Task Force
Support to Local Law Enforcement	Memphis Safe Task Force	Title 32	National Guard MILPERS	Multi-Agency Task Force
Support to Local Law Enforcement	Operation Geaux Guardian	Title 32	National Guard MILPERS	Multi-Agency Task Force
Admin ICE Support	Non-law enforcement assistance to local ICE offices	Title 32	National Guard MILPERS	Immigration and Customs Enforcement
Protection of Federal Property	Deployment to Los Angeles	Title 10	Active MILPERS	No Non-DoW Agency Support Included
Protection of Federal Property	Deployment to Oregon	Title 10	Active MILPERS	Immigration and Customs Enforcement
Protection of Federal Property	Deployment to Illinois	Title 10	Active MILPERS	Immigration and Customs Enforcement

DEPARTMENT OF THE ARMY
JUSTIFICATION OF EXHIBITS
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SECTION 1
SUMMARY OF REQUIREMENTS BY BUDGET PROGRAM

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

	<u>FY2025 ACTUALS</u>	<u>FY2026 ENACTMENT</u>	<u>FY2027 ESTIMATE</u>
Direct Discretionary Program Funding			
Pay and Allowances of Officers	16,715,505	16,935,692	17,347,012
Pay and Allowances of Enlisted	31,424,018	32,486,323	36,878,329
Pay and Allowances of Cadets	112,681	115,749	121,063
Subsistence of Enlisted Personnel	2,649,985	2,644,609	0
Permanent Change of Station Travel	2,091,468	2,130,149	1,992,390
Other Military Personnel Costs	242,775	225,844	229,176
TOTAL DIRECT DISCRETIONARY PROGRAM FUNDING	53,236,432	54,538,366	56,567,970
Reimbursable Discretionary Program Funding			
Pay and Allowances of Officers	496,819	272,211	265,829
Pay and Allowances of Enlisted	120,541	61,561	104,725
Pay and Allowances of Cadets	0	0	0
Subsistence of Enlisted Personnel	34,766	18,461	0
Permanent Change of Station Travel	0	0	0
Other Military Personnel Costs	0	0	0
TOTAL REIMBURSABLE DISCRETIONARY PROGRAM FUNDING	652,126	352,233	370,554
Discretionary Program Funding			
Pay and Allowances of Officers	17,212,324	17,207,903	17,612,841
Pay and Allowances of Enlisted	31,544,559	32,547,884	36,983,054
Pay and Allowances of Cadets	112,681	115,749	121,063
Subsistence of Enlisted Personnel	2,684,751	2,663,070	0
Permanent Change of Station Travel	2,091,468	2,130,149	1,992,390
Other Military Personnel Costs	242,775	225,844	229,176
TOTAL DISCRETIONARY PROGRAM FUNDING	53,888,558	54,890,599	56,938,524
Medicare Eligible Retiree Health Fund Contribution	3,022,322	3,551,322	3,972,161
TOTAL MILITARY DISCRETIONARY PERSONNEL PROGRAM COST	56,910,880	58,441,921	60,910,685
Memo Entry: Mandatory Direct Collections			
Subsistence of Enlisted Personnel	428,609	418,230	460,811
TOTAL MEMO ENTRY: MANDATORY DIRECT COLLECTIONS	428,609	418,230	460,811

TOTAL REIMBURSABLE DISCRETIONARY PROGRAM FUNDING does not include Department of Homeland Security reimbursable support requirement.

This exhibit includes Title 10 mobilizations for Executive Order (EO) missions within the U.S. Northern Command (USNORTHCOM) Area of Responsibility (AOR), including support to Joint Task Force—Southern Border (JTF SB), Operation Southern Guard, and Federal Property Protection missions.

FY 2026 National Defense Area requirements were included in the Mandatory Funding provided in Public Law 119-21, Section 20011.1 One Big Beautiful Bill Act (OBBBA).

Fiscal Year (FY) 2027, requirements for Enlisted Personnel Subsistence are requested under Pay and Allowances of Enlisted due to the Planning, Programming, Budgeting, and Execution (PPBE) Reform Budget Line Item consolidation recommendation.

Fiscal Year (FY) 2025 actuals include all Title 10 EO mission support—JTF SB (National Defense Areas (NDA) and non-NDA), Operation Southern Guard, and Federal Property Protection—funded in the Direct Program.

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

The Department did not request funding for EO missions within the USNORTHCOM AOR in the President's Budget (PB) 2026 submission.

The FY 2027 request includes National Defense Area (NDA) requirements in the Direct Program (Recurring Combatant Command Support). FY 2027 JTF SB (non-NDA) and Operation Southern Guard requirements are requested in the reimbursable program. The Department does not project Federal Property Protection requirements in FY 2027.

Beginning in FY 2025, Subsistence in Kind (SIK) on premise cash collections are classified as mandatory direct collections. These amounts were previously treated as reimbursable; however, SIK collections meet the criteria under A- 11 section 83.5 for compulsory offsetting collections and must be recorded as direct rather than reimbursable.

DIRECT MANDATORY PROGRAM FUNDING	<u>FY2025 ACTUALS</u>	<u>FY2026 P.L.119-21 SPEND PLAN</u>	<u>FY2027 ESTIMATE</u>
Pay and Allowances of Officers	0	185,133	0
Pay and Allowances of Enlisted	0	726,844	0
Pay and Allowances of Cadets	0	0	0
Subsistence of Enlisted Personnel	0	1,747	0
Permanent Change of Station Travel	0	169,326	0
Other Military Personnel Costs	0	0	0
Total Direct Mandatory Program Funding	0	1,083,050	0

PROGRAM FUNDING	<u>FY2025 ACTUALS</u>	<u>FY2026 ENACTED/P.L.119-21 SPEND PLAN</u>	<u>FY2027 ESTIMATE</u>
Pay and Allowances of Officers	17,212,324	17,393,036	17,612,841
Pay and Allowances of Enlisted	31,544,559	33,274,728	36,983,054
Pay and Allowances of Cadets	112,681	115,749	121,063
Subsistence of Enlisted Personnel	2,684,751	2,664,817	0
Permanent Change of Station Travel	2,091,468	2,299,475	1,992,390
Other Military Personnel Costs	242,775	225,844	229,176
Total Program Funding	53,888,558	55,973,649	56,938,524
Medicare Eligible Retiree Health Fund Contribution	3,022,322	3,551,322	3,972,161
TOTAL MILITARY PERSONNEL PROGRAM COST	56,910,880	59,524,971	60,910,685

This exhibit includes Title 10 mobilizations for Executive Order (EO) missions within the U.S. Northern Command (USNORTHCOM) Area of Responsibility (AOR), including support to Joint Task Force–Southern Border (JTF SB) , Operation Southern Guard, and Federal Property Protection missions.

FY 2026 National Defense Area requirements were included in the Mandatory Funding provided in Public Law 119-21, Section 20011.1 One Big Beautiful Bill Act (OBBBA).

Fiscal Year (FY) 2027, requirements for Enlisted Personnel Subsistence are requested under Pay and Allowances of Enlisted due to the Planning, Programming, Budgeting, and Execution (PPBE)

PB-30A SUMMARY OF REQUIREMENTS BY BUDGET PROGRAM

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

Reform Budget Line Item consolidation recommendation.

Fiscal Year (FY) 2025 actuals include all Title 10 EO mission support—JTF SB (National Defense Areas (NDA) and non-NDA), Operation Southern Guard, and Federal Property Protection—funded in the Direct Program.

The Department did not request funding for EO missions within the USNORTHCOM AOR in the President's Budget (PB) 2026 submission.

The FY 2027 request includes National Defense Area (NDA) requirements in the Direct Program (Recurring Combatant Command Support). FY 2027 JTF SB (non-NDA) and Operation Southern Guard requirements are requested in the reimbursable program. The Department does not project Federal Property Protection requirements in FY 2027.

Beginning in FY 2025, Subsistence in Kind (SIK) on premise cash collections are classified as mandatory direct collections. These amounts were previously treated as reimbursable; however, SIK collections meet the criteria under A- 11 section 83.5 for compulsory offsetting collections and must be recorded as direct rather than reimbursable.

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

DIRECT MANDATORY PROGRAM FUNDING	<u>Reconciliation Bin Title</u>	<u>FY2025 ACTUALS</u>	<u>FY2026 P.L.119-21 SPEND PLAN</u>	<u>FY2027 ESTIMATE</u>
Pay and Allowances of Officers		0	185,133	0
Basic Pay - Officer	Defense Border Support	0	2,397	0
Officer Bonus - Other than Medical	Defense Border Support	0	107	0
Basic Allowance for Housing - Officer	Quality of Life	0	182,000	0
Basic Allowance for Housing - Officer	Defense Border Support	0	367	0
Family Separation Allowances - Officer	Defense Border Support	0	88	0
Social Security Tax Employer Contribution-Officer	Defense Border Support	0	174	0
Pay and Allowances of Enlisted		0	726,844	0
Basic Pay - Enlisted	Defense Border Support	0	20,209	0
Special Pay - Enlisted	Defense Border Support	0	835	0
Basic Allowance for Housing - Enlisted	Quality of Life	0	697,000	0
Basic Allowance for Housing - Enlisted	Defense Border Support	0	6,556	0
Family Separation Allowances - Enlisted	Defense Border Support	0	698	0
Social Security Tax Employer Contribution-Enlisted	Defense Border Support	0	1,546	0
Pay and Allowances of Cadets		0	0	0
Subsistence of Enlisted Personnel		0	1,747	0
Basic Allowance for Subsistence - Enlisted	Defense Border Support	0	1,747	0
Permanent Change of Station Travel		0	169,326	0
Accession Travel	Quality of Life	0	7,844	0
Training Travel	Quality of Life	0	15,233	0
Operational Travel	Quality of Life	0	77,140	0
Rotational Travel to/from Overseas	Quality of Life	0	69,109	0
Other Military Personnel Costs		0	0	0
Total Direct Mandatory Program Funding		0	1,083,050	0

The FY 2026 spend plan amount for Military Personnel, Army includes \$58,441,921 of discretionary and \$1,083,050 of mandatory (reconciliation) for a total of \$59,524,971. FY 2026 National Defense Area strength was executed with Mandatory Funding provided in Public Law 119-21, Section 20011.1 (OBBBA); Defense Border Support bin. FY 2027, requirements for Enlisted Personnel Subsistence are requested under Pay and Allowances of Enlisted due to the PPBE Reform Budget Line Item consolidation recommendation.

SECTION 2
INTRODUCTION

**MILITARY PERSONNEL, ARMY
SECTION 2
INTRODUCTION**

The FY 2027 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 missions. The appropriation plays a critical role in 2026 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, single-year 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 missions, Soldier dependent status, propensity to enlist, and new personnel policies heavily influence requirements.

There is minimal funding flexibility within the MPA appropriation. A vast majority of expenditures in MPA are required 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.

PPBE Reform Budget Line Item (BLI) Consolidation

Effective FY 2027, 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.

Continuous Transformation

This budget provides the resources for the Army's Continuous Transformation Campaign Plan, the strategic framework for building the Future Army while remaining ready. Aligned with the 2026 National Defense Strategy, this request funds interwoven efforts to evolve how the Army delivers combat ready forces to meet global demand and strengthens the profession by investing in its Soldiers and their Families. The Army's Continuous Transformation Campaign Plan, invests in enhancing quality of life, revitalizing the industrial base, modernizing with next-generation capabilities, and expanding munitions production. These efforts are designed to grow the force and field more lethal formations, ultimately supporting the 2026 National Defense Strategy and Department of War priorities by continuously transforming, delivering ready combat forces, and strengthening the profession.

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 any of these missions.

**FY 2027 Requested Levels: 2,615 man-years; \$336.1 million [Steady State Operations]
NORTHCOM – Air Defense and Continuity of Operations (125 man-years; \$16.1 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; \$53.1 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.

**MILITARY PERSONNEL, ARMY
SECTION 2
INTRODUCTION**

AFRICOM – Counterterrorism Partnerships (170 man-years; \$21.8 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), and Senior Leader Engagement to gain perspective and build regional cooperation.

CENTCOM and EUCOM – Peace Keeping Support (986 man-years; \$126.7 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 – Counter-Terror Operations (241 man-years; \$31.0 million)

Provides regional counter-terror operations 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; \$6.7 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; \$80.7 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.

EUCOM – Operation Atlantic Resolve (1,552 man-years; \$181.0 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.

USSOUTHCOM - Joint Task Force – Guantanamo Bay (JTF-GTMO) (586 man-years; \$68.3 million)

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

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 2025 average strength levels are based on actual execution. FY 2026 average strength estimates are based on current execution trends and have been updated from the FY 2026 President's Budget submission. FY 2027 average strength estimates are based on the Army's latest manpower assumptions. The following table displays strength by major personnel categories.

**MILITARY PERSONNEL, ARMY
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INTRODUCTION**

Average Strength														
			FY2025 Actuals				FY2026 Revised				FY2027 Budgeted			
			Officer	Enlisted	Cadets	Total	Officer	Enlisted	Cadets	Total	Officer	Enlisted	Cadets	Total
BASE	AC	Base	92,102	354,907	4,369	451,378	91,894	360,560	4,377	456,831	92,026	366,760	4,369	463,155
	RC	12304b Preplanned Support	868	2,342	-	3,208	708	1,909	-	2,615	708	1,909	-	2,615
		Administrative and Operational	812	494	-	1,106	822	661	-	1,483	563	444	-	1,007
		RC Mobilizations for CCMD Support	4,557	16,687	-	21,244	3,974	20,793	-	24,767	3,424	17,656	-	21,080
		Protection of Federal Property (CA)	56	223	-	279	-	-	-	-	-	-	-	-
		JTF-Southern Border/Southern Guard (SB/SG)	350	2,192	-	2,263	-	-	-	-	-	-	-	-
		JTF-SB National Defense Areas ¹					21	138	-	159	21	138	-	159
	RC Total	6,441	21,938	-	28,379	5,502	23,363	-	28,865	4,714	20,147	-	24,861	
Base Total		98,543	376,845	4,369	479,757	97,396	383,923	4,377	485,696	96,740	386,907	4,369	488,016	
REIMBURSABLE	RC	JTF-SB/SG Outside National Defense Areas	-	-	-	-	657	2,628	-	3,285	657	2,628	-	3,285
		Protection of Federal Property (IL and OR)	-	-	-	-	60	242	-	302	-	-	-	-
	Reimbursable RC Total²	-	-	-	-	717	2,870	-	3,587	657	2,628	-	3,285	
BASE and Reimbursables	AC Total		92,102	354,907	4,369	451,378	91,894	360,560	4,377	456,831	92,026	366,760	4,369	463,155
	RC Total		6,441	21,938	-	28,379	6,219	26,233	-	32,452	5,371	22,775	-	28,146
	Total		98,543	376,845	4,369	479,757	98,113	386,793	4,377	489,283	97,397	389,535	4,369	491,301
End Strength														
			FY2025 Actuals				FY2026 Revised				FY2027 Budgeted			
			Officer	Enlisted	Cadets	Total	Officer	Enlisted	Cadets	Total	Officer	Enlisted	Cadets	Total
Base	AC	Base	92,142	358,011	4,484	454,637	92,224	363,085	4,491	459,800	92,273	372,245	4,482	469,000

¹ JTF-SB National Defense Areas is funded with OBBBA in FY26

² Reimbursable Authority pending finalization of 7600A/B with specific agencies

Note: Incremental Costs for Operation Southern Guard are reimbursable

Primary Budget Drivers

Inflationary rate adjustments include:

Pay Raise

1. Military Pay Raise, effective 1 January 2025 is 4.5% (4.18% over the FY)
2. Military Pay Raise, effective 1 January 2026 is 3.8% (3.98% over the FY)
3. Military Pay Raise, effective 1 January 2027 is 5-7% (4.7-6.2% over the FY)

Basic Allowance for Subsistence

1. Basic Allowance for Subsistence inflation, effective 1 January 2025, is 1.2% (1.33% over the FY)
2. Basic Allowance for Subsistence inflation, effective 1 January 2026, is 2.4% (2.10% over the FY)
3. Basic Allowance for Subsistence inflation, effective 1 January 2027, is 3.4% (3.15% over the FY)

Basic Allowance for Housing

1. Basic Allowance for Housing growth, effective 1 January 2025, is 5.3% (5.1% over the FY)
2. Basic Allowance for Housing growth, effective 1 January 2026, is 4.0% (4.4% over the FY)
3. Basic Allowance for Housing growth, effective 1 January 2027, is 3.9% (3.9% over the FY)

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INTRODUCTION**

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 is 4.0 percent on-average. The January 1, 2027 BAH inflation rate assumption is 3.9%. 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

1. 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
2. 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
3. Retired Pay Accrual as a percentage of Basic Pay is 20.2% for full-time and 19.1% for part-time Soldiers in FY 2027

Foreign Currency Fluctuation

Foreign currency adjustments drive rate increases above normal inflation in Overseas Housing and Overseas Station Allowances. The budget request reflects the following budgetary exchange rate assumptions:

Country	Monetary Unit	FY 2025	FY 2026	FY 2027
		Execution Rates	Budget Rates	Budget Rates
Denmark	Krone	6.8950	6.9395	6.3844
Europe	Euro	0.9249	0.9303	0.8549
Iceland	Krona	136.0931	137.9200	124.0662
Japan	Yen	145.7323	150.4415	153.2542
Norway	Krone	10.6839	10.9541	9.9903
Singapore	Dollar	1.3517	1.3277	1.2878
South Korea	Won	1,314.2081	1,388.1554	1,437.3288
Turkey	Lira	26.7796	34.5360	42.3370
United Kingdom	Pound	0.7978	0.7794	0.7447

General Inflation

1. General inflation is 2.6% in FY 2025
2. General inflation is 2.8% in FY 2026
3. General inflation is 2.1% in FY 2027

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.

**MILITARY PERSONNEL, ARMY
SECTION 2
PERFORMANCE MEASURES AND EVALUATION SUMMARY**

Activity: Active Military Personnel

Activity Goal: Maintain the correct number of Active Military Personnel to execute the 2026 National Defense 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 2025 Actuals</u>	<u>FY 2026 Updated</u>	<u>FY 2027 Request</u>
(1) Average Strength			
a. Active Component	451,378	456,831	463,155
b. Reserve Component on Active Duty	<u>28,379</u>	<u>30,903</u>	<u>24,861</u>
Total	479,757	487,734	488,016
(2) End Strength	454,637	459,800	469,000
(3) Authorized End Strength	442,300	454,000	

Narrative:

1. Average strength includes Active Component (AC) Soldiers as well as mobilized Reserve Component (RC) Soldiers on active duty.
2. End strength displays AC Soldiers only.
3. Authorized end strength is based on the National Defense Authorizations Act (NDAA) for FY 2025 & FY 2026.

Section II. Recruiting

	<u>FY 2025 Actuals</u>	<u>FY 2026 Updated</u>	<u>FY 2027 Request</u>
1. Numeric goals	61,000	60,000	65,000
Actual	62,050	61,500	

Narrative:

	<u>FY 2025 Actuals</u>	<u>FY 2026 Updated</u>	<u>FY 2027 Request</u>
2. Quality goals			
1. HSDG percent (Tier I)	> 90%	> 90%	> 90%
2. Test Score Category I-III			
Percent – Standard	> 60%	> 60%	> 60%
Actual			

1. 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%).
2. 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

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PERFORMANCE MEASURES AND EVALUATION SUMMARY

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).

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.

1. 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.)
2. In FY 2026, the Army expects to meet its goal for test category I-III.A.

Section III. Unexpended Balances Reduction

The Department remains dedicated to minimizing annual unexpended and unobligated balances within military personnel appropriations. The Army has enacted multiple process enhancements designed to drive efficiency, strengthen management oversight, and reduce unexpended funds across the Military Personnel, Army (MPA) appropriation, such as:

1. **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.
2. **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.
3. **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 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 requirements 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

**MILITARY PERSONNEL, ARMY
SECTION 3
MILITARY PERSONNEL STRENGTH SUMMARIES
SUMMARY OF MILITARY PERSONNEL STRENGTH**

	FY2025 ACTUAL		FY2026 PLANNED		FY2027 PLANNED	
	AVERAGE STRENGTH	END STRENGTH 30 SEP 2025	AVERAGE STRENGTH	END STRENGTH 30 SEP 2026	AVERAGE STRENGTH	END STRENGTH 30 SEP 2027
DIRECT DISCRETIONARY PROGRAM						
OFFICER	98,057	91,656	96,881	91,738	96,254	91,787
ENLISTED	376,378	357,544	385,523	362,618	386,440	371,778
CADET	4,369	4,484	4,377	4,491	4,369	4,482
TOTAL DIRECT DISCRETIONARY PROGRAM	478,804	453,684	486,781	458,847	487,063	468,047
REIMBURSABLE DISCRETIONARY PROGRAM						
OFFICER	486	486	486	486	486	486
ENLISTED	467	467	467	467	467	467
TOTAL REIMBURSABLE DISCRETIONARY PROGRAM	953	953	953	953	953	953
ACTIVE DUTY FOR OPERATIONAL SUPPORT (ADOS)						
OFFICER	612	0	822	0	563	0
ENLISTED	494	0	661	0	444	0
TOTAL ACTIVE DUTY FOR OPERATIONAL SUPPORT (ADOS)	1,106	0	1,483	0	1,007	0
RC MOBILIZATION - DISCRETIONARY PROGRAM						
OFFICER	4,557	0	3,974	0	3,424	0
ENLISTED	16,687	0	20,793	0	17,656	0
TOTAL RC MOBILIZATION - DISCRETIONARY PROGRAM	21,244	0	24,767	0	21,080	0
12304B PREPLANNED SUPPORT						
OFFICER	866	0	706	0	706	0
ENLISTED	2,342	0	1,909	0	1,909	0
TOTAL 12304B PREPLANNED SUPPORT	3,208	0	2,615	0	2,615	0
DISCRETIONARY PROGRAM						
OFFICER	98,543	92,142	97,367	92,224	96,740	92,273
ENLISTED	376,845	358,011	385,990	363,085	386,907	372,245
CADET	4,369	4,484	4,377	4,491	4,369	4,482
TOTAL DISCRETIONARY PROGRAM	479,757	454,637	487,734	459,800	488,016	469,000

The **TOTAL REIMBURSABLE DISCRETIONARY PROGRAM** does not include Department of Homeland Security (DHS) reimbursable requirements.

**MILITARY PERSONNEL, ARMY
SECTION 3
MILITARY PERSONNEL STRENGTH SUMMARIES
END STRENGTHS BY GRADE (TOTAL PROGRAM)**

	<u>FY2025 ACTUAL</u>		<u>FY2026 ESTIMATE</u>		<u>FY2027 ESTIMATE</u>	
	30 SEP	REIMB INCLUDED	30 SEP	REIMB INCLUDED	30 SEP	REIMB INCLUDED
OFFICER						
COMMISSIONED OFFICERS						
GENERAL	8	0	8	0	8	0
LIEUTENANT GENERAL	54	0	51	0	51	0
MAJOR GENERAL	85	2	81	2	81	2
BRIGADIER GENERAL	137	1	130	1	130	1
COLONEL	3,567	16	3,471	16	3,371	16
LIEUTENANT COLONEL	8,500	83	8,568	83	8,630	83
MAJOR	15,297	151	15,364	151	15,505	151
CAPTAIN	27,049	94	28,236	94	27,585	94
1ST LIEUTENANT	12,081	44	10,846	44	11,016	44
2ND LIEUTENANT	9,165	23	9,072	23	9,215	23
SUBTOTAL COMMISSIONED OFFICERS	75,943	414	75,827	414	75,592	414
WARRANT OFFICERS						
WARRANT OFFICER (W-5)	519	5	534	5	531	5
WARRANT OFFICER (W-4)	1,466	13	1,377	13	1,350	13
WARRANT OFFICER (W-3)	3,098	19	3,327	19	3,555	19
WARRANT OFFICER (W-2)	6,933	23	7,030	23	7,084	23
WARRANT OFFICER (W-1)	4,183	12	4,129	12	4,161	12
SUBTOTAL WARRANT OFFICERS	16,199	72	16,397	72	16,681	72
SUBTOTAL OFFICER	92,142	486	92,224	486	92,273	486
ENLISTED PERSONNEL						
SERGEANT MAJOR	3,461	8	3,459	8	3,438	8
1ST SERGEANT/MASTER SERGEANT	10,528	53	10,716	53	10,788	53
PLATOON SERGEANT/SERGEANT 1ST CLASS	35,321	89	34,821	89	34,745	89
STAFF SERGEANT	57,034	86	55,698	86	55,702	86
SERGEANT	66,047	124	66,674	124	66,429	124
CORPORAL/SPECIALIST	95,783	99	100,908	99	107,564	99
PRIVATE FIRST CLASS	57,543	8	56,512	8	55,949	8
PRIVATE E2	24,790	0	26,274	0	28,454	0
PRIVATE E1	7,504	0	8,023	0	9,176	0
SUBTOTAL ENLISTED PERSONNEL	358,011	467	363,085	467	372,245	467
CADET	4,484	0	4,491	0	4,482	0
TOTAL END STRENGTH	454,637	953	459,800	953	469,000	953

The Department is finalizing its General Officer/Flag Officer (GO/FO) reduction plan to comply with the Secretary of War Memo, GO/FO Reductions, dated May 5, 2025. These reductions are not fully reflected in the PB27 grade profile presented.

**MILITARY PERSONNEL, ARMY
SECTION 3
MILITARY PERSONNEL STRENGTH SUMMARIES
AVERAGE STRENGTHS BY GRADE (TOTAL PROGRAM)**

	<u>FY2025 ACTUAL</u>		<u>FY2026 ESTIMATE</u>		<u>FY2027 ESTIMATE</u>	
	30 SEP	REIMB INCLUDED	30 SEP	REIMB INCLUDED	30 SEP	REIMB INCLUDED
OFFICER						
COMMISSIONED OFFICERS						
GENERAL	11	0	9	0	9	0
LIEUTENANT GENERAL	55	0	53	0	54	0
MAJOR GENERAL	115	2	98	2	102	2
BRIGADIER GENERAL	161	1	157	1	162	1
COLONEL	3,902	16	3,718	16	3,662	16
LIEUTENANT COLONEL	9,312	83	9,090	83	9,183	83
MAJOR	16,953	151	16,442	151	16,519	151
CAPTAIN	28,651	94	29,092	94	29,052	94
1ST LIEUTENANT	14,209	44	13,615	44	12,861	44
2ND LIEUTENANT	8,404	23	8,135	23	7,955	23
SUBTOTAL COMMISSIONED OFFICERS	81,773	414	80,409	414	79,559	414
WARRANT OFFICERS						
WARRANT OFFICER (W-5)	571	5	551	5	559	5
WARRANT OFFICER (W-4)	1,716	13	1,554	13	1,497	13
WARRANT OFFICER (W-3)	3,376	19	3,440	19	3,650	19
WARRANT OFFICER (W-2)	6,809	23	7,223	23	7,275	23
WARRANT OFFICER (W-1)	4,298	12	4,190	12	4,200	12
SUBTOTAL WARRANT OFFICERS	16,770	72	16,958	72	17,181	72
SUBTOTAL OFFICER	98,543	486	97,367	486	96,740	486
ENLISTED PERSONNEL						
SERGEANT MAJOR	3,594	8	3,664	8	3,660	8
1ST SERGEANT/MASTER SERGEANT	11,977	53	11,836	53	11,737	53
PLATOON SERGEANT/SERGEANT 1ST CLASS	36,914	89	36,994	89	36,681	89
STAFF SERGEANT	61,122	86	60,839	86	59,615	86
SERGEANT	71,962	124	73,956	124	72,172	124
CORPORAL/SPECIALIST	103,189	99	105,462	99	110,651	99
PRIVATE FIRST CLASS	53,663	8	60,751	8	56,211	8
PRIVATE E2	25,884	0	24,637	0	27,621	0
PRIVATE E1	8,540	0	7,851	0	8,559	0
SUBTOTAL ENLISTED PERSONNEL	376,845	467	385,990	467	386,907	467
CADET	4,369	0	4,377	0	4,369	0
TOTAL AVERAGE STRENGTH	479,757	953	487,734	953	488,016	953

Average strength includes mobilized Reserve Component (RC) on Active Duty Soldiers supporting base, Combatant Commands and Theater Support.

**MILITARY PERSONNEL, ARMY
SECTION 3
MILITARY PERSONNEL STRENGTH SUMMARIES
ACTIVE DUTY STRENGTHS BY MONTH**

Monthly End Strengths	FY2025 ACTUALS				FY2026 PROJECTED				FY2027 REQUESTED			
	OFF	ENL	CAD	TOTAL	OFF	ENL	CAD	TOTAL	OFF	ENL	CAD	TOTAL
September	92,014	353,326	4,476	449,816	92,142	358,011	4,484	454,637	92,224	363,085	4,491	459,800
October	92,220	355,347	4,471	452,038	91,821	359,596	4,484	455,901	92,156	364,144	4,478	460,778
November	92,140	355,028	4,457	451,625	91,858	359,917	4,477	456,252	92,070	365,208	4,469	461,747
December	91,795	351,679	4,432	447,906	91,537	355,984	4,445	451,966	91,731	362,069	4,440	458,240
January	91,927	352,394	4,427	448,748	91,608	357,565	4,439	453,612	91,717	365,804	4,431	461,952
February	91,725	353,295	4,408	449,428	91,417	359,246	4,421	455,084	91,539	366,962	4,412	462,913
March	91,542	354,093	4,400	450,035	91,287	361,841	4,402	457,530	91,450	366,080	4,393	461,923
April	91,438	355,339	4,394	451,171	91,155	362,123	4,392	457,670	91,270	364,753	4,383	460,406
May	92,429	355,088	3,403	450,920	91,894	361,547	3,390	456,831	92,335	366,139	3,382	461,856
June	92,916	355,463	4,547	452,926	92,359	362,345	4,551	459,255	92,730	369,128	4,543	466,401
July	92,780	357,322	4,510	454,612	93,016	362,486	4,528	460,030	92,647	371,572	4,516	468,735
August	92,283	358,178	4,503	454,964	92,617	363,537	4,507	460,661	92,420	371,602	4,497	468,519
September	92,142	358,011	4,484	454,637	92,224	363,085	4,491	459,800	92,273	372,245	4,482	469,000
Average Strength	92,022	356,855	4,369	453,246	91,379	362,160	4,377	457,916	91,561	366,431	4,369	462,361
<u>Active Duty for Operational Support (ADOS) Pay and Allowances</u>												
Average Strength	612	494	0	1,106	822	661	0	1,483	563	444	0	1,007
Dollars in Millions	\$104	\$41	\$0	\$145	\$144	\$56	\$0	\$200	\$101	\$42	\$0	\$143
<u>Mobilization Pay and Allowances</u>												
Average Strength	4,557	16,687	0	21,244	3,974	20,793	0	24,767	3,424	17,656	0	21,080
Dollars in Millions	\$773	\$1,392	\$0	\$2,165	\$696	\$1,776	\$0	\$2,472	\$614	\$1,683	\$0	\$2,297
<u>12304b – Pre Planned Operational Missions</u>												
Average Strength	866	2,342	0	3,208	706	1,909	0	2,615	706	1,909	0	2,615
Dollars in Millions	\$147	\$195	\$0	\$342	\$124	\$163	\$0	\$287	\$127	\$182	\$0	\$309
Total Average Strength	98,057	376,378	4,369	478,804	96,881	385,523	4,377	486,781	96,254	386,440	4,369	487,063
Total End Strength	92,142	358,011	4,484	454,637	92,224	363,085	4,491	459,800	92,273	372,245	4,482	469,000

Does not include Reimbursable requirements. Average Strength is the Direct Discretionary Program, excluding ADOS, MOB & 12304b.

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

OFFICER	<u>FY2025 ACTUAL</u>	<u>FY2026 ESTIMATE</u>	<u>FY2027 ESTIMATE</u>
Beginning Strength	92,014	92,142	92,224
Gains:			
Service Academies	1,019	1,000	1,000
ROTC	2,650	2,650	2,450
Officer Candidate School	590	630	630
Warrant Officer Programs	1,741	1,712	1,712
Other Gains (Medical & JAG)	2,212	2,116	2,188
Total Officer Gains	8,212	8,108	7,980
Losses:			
Expiration of Contract	8,052	7,995	7,899
15 Year Retirement	0	0	0
Involuntary Separation of Regular	32	31	32
Total Officer Losses	8,084	8,026	7,931
End Strength	92,142	92,224	92,273

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

ENLISTED	<u>FY2025 ACTUAL</u>	<u>FY2026 ESTIMATE</u>	<u>FY2027 ESTIMATE</u>
Beginning Strength	353,326	358,011	363,085
Gains:			
Males (NPS)	46,775	46,356	45,815
Females (NPS)	9,225	8,644	8,185
Prior Service Enlistments	5,000	5,000	5,000
Reenlistment (IMM)	54,800	50,000	50,000
Returned to Military Control	159	284	220
Other Gains	911	0	0
Total Enlisted Gains	116,870	110,284	109,220
Losses:			
Estimated Termination of Service	22,375	16,863	14,737
Programmed Early Release	2	0	0
To Commissioned Officer and Warrant Officer	2,331	2,342	2,342
Reenlistment	54,800	50,000	50,000
Retirement	5,904	5,636	4,652
15 Year Retirement	0	0	0
Dropped from Rolls	709	354	286
Attrition Adverse Causes	11,456	10,958	10,845
Other Attrition	14,608	19,057	17,198
Total Enlisted Losses	112,185	105,210	100,060
End Strength	358,011	363,085	372,245

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

CADET	<u>FY2025 ACTUAL</u>	<u>FY2026 ESTIMATE</u>	<u>FY2027 ESTIMATE</u>
Beginning Strength	4,476	4,484	4,491
Entering Cadets	1,169	1,169	1,169
Losses:			
Attrition	142	162	178
Graduates	1,019	1,000	1,000
	<hr/>	<hr/>	<hr/>
Total Cadet Losses	1,161	1,162	1,178
End Strength	4,484	4,491	4,482

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

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	Officer	Enlisted	Total	Officer	Enlisted	Total	Officer	Enlisted	Total
1. Basic Pay									
Basic Pay	9,642,225	17,176,724	26,818,949	9,861,866	18,421,762	28,283,628	10,204,460	19,513,776	29,718,236
2. Retired Pay Accrual									
Retired Pay Accrual	2,498,539	4,486,840	6,985,379	2,363,681	4,455,342	6,819,023	2,068,528	3,946,722	6,015,250
3. Thrift Savings Plan (TSP) Matching									
Thrift Savings Plan (TSP) Matching	138,181	321,680	459,861	150,563	345,375	495,938	211,328	441,993	653,321
4. Basic Allowance for Housing									
With Dependents - Domestic	2,018,765	4,696,331	6,715,096	2,104,322	4,903,823	7,008,145	2,114,206	5,116,308	7,230,514
Without Dependents - Domestic	760,267	1,036,386	1,796,653	778,637	1,082,988	1,861,625	809,406	1,120,727	1,930,133
Partial Allowance for Bachelors - Domestic	284	11,637	11,921	298	12,327	12,625	293	13,036	13,329
BAH Differential - Domestic	109	2,341	2,450	135	2,321	2,456	139	2,626	2,765
With Dependents - Overseas	113,774	129,909	243,683	90,199	103,753	193,952	112,847	136,169	249,016
Without Dependents - Overseas	74,576	68,726	143,302	65,972	57,367	123,339	78,718	71,552	150,270
TOTAL BASIC ALLOWANCE FOR HOUSING	2,967,775	5,945,330	8,913,105	3,039,563	6,162,579	9,202,142	3,115,609	6,460,418	9,576,027
5. Subsistence									
Basic Allowance for Subsistence	383,150	0	383,150	384,075	0	384,075	389,987	0	389,987
When Authorized to Mess Separately	0	1,980,441	1,980,441	0	2,003,526	2,003,526	0	2,108,494	2,108,494
BAS II	0	5,433	5,433	0	17,406	17,406	0	5,778	5,778
Less Collections	0	(428,609)	(428,609)	0	(423,349)	(423,349)	0	(460,811)	(460,811)
Subsistence in Kind									
Subsistence in Messes	0	765,815	765,815	0	693,077	693,077	0	752,385	752,385
Operational Rations	0	359,424	359,424	0	537,282	537,282	0	429,775	429,775
Augmentation Rations/Other Programs	0	2,247	2,247	0	2,969	2,969	0	1,480	1,480
SUBTOTAL SUBSISTENCE IN KIND	0	1,127,486	1,127,486	0	1,233,328	1,233,328	0	1,183,640	1,183,640
TOTAL SUBSISTENCE	383,150	2,684,751	3,067,901	384,075	2,830,911	3,214,986	389,987	2,837,101	3,227,088
6. Incentive Pay, Hazardous Duty and Aviation Career									
Flying Duty	75,826	13,440	89,266	67,663	10,631	78,294	64,179	7,201	71,380
Parachute Jumping	13,667	56,970	70,637	13,135	59,247	72,382	12,119	62,702	74,821
Experimental Stress	1,837	276	2,113	1,075	274	1,349	2,166	270	2,436
Demolition Duty	1,914	11,743	13,657	2,027	12,132	14,159	2,300	11,932	14,232
Chemical Munitions	3,844	1,577	5,421	2,941	54	2,995	4,404	60	4,464
Toxic Pesticides	0	0	0	0	7	7	0	1	1
Toxic Fuel/Waste	0	15	15	0	77	77	0	118	118
TOTAL INCENTIVE PAY, HAZARDOUS DUTY AND AVIATION CAREER	97,088	84,021	181,109	86,841	82,422	169,263	85,168	82,284	167,452

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

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	Officer	Enlisted	Total	Officer	Enlisted	Total	Officer	Enlisted	Total
7. Special Pays									
Special Pay									
Medical Pay	214,538	0	214,538	193,924	0	193,924	234,084	0	234,084
Dental Pay	43,099	0	43,099	58,621	0	58,621	43,099	0	43,099
Nurse Pay	26,556	0	26,556	43,592	0	43,592	26,556	0	26,556
Optometrists Pay	1,504	0	1,504	1,428	0	1,428	1,504	0	1,504
Veterinarians Pay	6,153	0	6,153	4,151	0	4,151	6,153	0	6,153
Diplomate Pay for Psychologists	6,056	0	6,056	8,371	0	8,371	6,056	0	6,056
Assignment Incentive Pay	21,714	99,214	120,928	25,772	111,445	137,217	27,495	116,468	143,963
Personal Money Allowances for General/Flag Officer	57	0	57	58	0	58	54	0	54
Pharmacy Pay	2,514	0	2,514	1,610	0	1,610	2,514	0	2,514
Physician Assistant	24,070	0	24,070	20,272	0	20,272	24,070	0	24,070
Social Work	3,014	0	3,014	1,881	0	1,881	3,014	0	3,014
Diving Duty Pay	322	1,345	1,667	206	2,062	2,268	193	2,519	2,712
Board Certified Pay Non-Physician Health Care	3,070	0	3,070	3,342	0	3,342	3,070	0	3,070
Hostile Fire Pay	3,813	12,901	16,714	5,075	27,429	32,504	9,305	32,631	41,936
Sea Duty Pay	333	630	963	165	719	884	199	867	1,066
Hardship Duty Pay	19,533	75,741	95,274	10,392	77,178	87,570	10,407	79,904	90,311
Foreign Language Proficiency Pay	15,054	39,002	54,056	9,080	38,295	47,375	12,355	37,119	49,474
Judge Advocate Continuation Pay	5,000	0	5,000	4,909	0	4,909	3,953	0	3,953
Other Special Pay	0	2	2	0	2	2	10,871	22,072	32,943
Continuation Pay	40,357	36,301	76,658	40,709	44,261	84,970	56,496	51,808	108,304
SUBTOTAL SPECIAL PAY	436,757	265,136	701,893	433,558	301,391	734,949	481,448	343,388	824,836
Special Duty Assignment Pay (SDAP)	0	110,423	110,423	0	107,581	107,581	0	112,788	112,788
Reenlistment Bonus	0	389,716	389,716	0	389,747	389,747	0	330,588	330,588
Enlistment Bonus									
New Payments	0	225,640	225,640	0	146,690	146,690	0	102,288	102,288
Anniversary	0	133,441	133,441	0	136,810	136,810	0	115,224	115,224
SUBTOTAL ENLISTMENT BONUS	0	359,081	359,081	0	283,500	283,500	0	217,512	217,512
Officer Bonus - Other than Medical	8,550	0	8,550	7,893	0	7,893	8,000	0	8,000
Loan Repayment Program	0	6,331	6,331	0	12,960	12,960	0	11,769	11,769
Aid and Attendance for Catastrophically Injured	0	1,769	1,769	0	3,396	3,396	0	3,349	3,349
TOTAL SPECIAL PAYS	445,307	1,132,456	1,577,763	441,451	1,098,575	1,540,026	489,448	1,019,394	1,508,842

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

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	Officer	Enlisted	Total	Officer	Enlisted	Total	Officer	Enlisted	Total
8. Allowance									
Overseas Station Allowances									
Cost of Living	141,862	328,948	470,810	110,838	312,527	423,365	145,399	301,823	447,222
Temporary Lodging	39,651	35,899	75,550	40,012	47,778	87,790	26,959	46,687	73,646
SUBTOTAL OVERSEAS STATION ALLOWANCES	181,513	364,847	546,360	150,850	360,305	511,155	172,358	348,510	520,868
Clothing Allowances									
Initial Issue	0	176,963	176,963	0	145,506	145,506	0	169,373	169,373
Initial Military Allowance	3,307	0	3,307	1,378	0	1,378	3,192	0	3,192
Additional Military Allowance	1,206	0	1,206	1,436	0	1,436	1,854	0	1,854
Maintenance Allowances	0	131,368	131,368	0	124,845	124,845	0	133,570	133,570
Civilian Clothing Allowance	299	0	299	298	0	298	278	0	278
Supplementary Allowances	0	11,300	11,300	0	7,573	7,573	0	11,053	11,053
Other Allowances	0	2,050	2,050	0	4,808	4,808	0	8,303	8,303
SUBTOTAL CLOTHING ALLOWANCES	4,812	321,681	326,493	3,112	282,732	285,844	5,324	322,299	327,623
Family Separation Allowances									
FSA - Restricted	11,778	9,787	21,565	4,736	12,890	17,626	4,213	15,008	19,221
FSA - Temporary	15,220	90,683	105,903	13,234	64,991	78,225	16,772	62,832	79,604
SUBTOTAL FAMILY SEPARATION ALLOWANCES	26,998	100,470	127,468	17,970	77,881	95,851	20,985	77,840	98,825
Basic Needs Allowance Payments	0	23	23	0	16,000	16,000	1,987	138,427	140,414
CONUS, Cost-of-Living Allowance	7,225	12,217	19,442	7,262	10,293	17,555	6,493	13,425	19,918
TOTAL ALLOWANCE	220,548	799,238	1,019,786	179,194	747,211	926,405	207,147	900,501	1,107,648
9. Separation Pay									
Lump Sum Terminal Leave Payments	60,981	155,508	216,489	39,352	163,669	203,021	42,182	136,065	178,247
Severance Pay, Disability	13,052	126,319	139,371	14,773	143,138	157,911	14,535	140,783	155,318
Separation Pay - Involuntary Half Pay (5%)	0	8,681	8,681	0	7,587	7,587	0	6,644	6,644
Separation Pay - Involuntary Full Pay (10%)	4,896	4,014	8,910	8,071	4,208	12,279	3,937	4,373	8,310
Voluntary Separation Incentive (VSI)	2,686	714	3,400	1,343	357	1,700	713	189	902
TOTAL SEPARATION PAY	81,615	295,236	376,851	63,539	318,959	382,498	61,367	288,054	349,421

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

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	Officer	Enlisted	Total	Officer	Enlisted	Total	Officer	Enlisted	Total
10. Social Security Tax Payments									
Social Security Tax Employer Contribution	737,896	1,303,034	2,040,930	751,357	1,404,593	2,155,950	779,799	1,492,811	2,272,610
11. Permanent Change of Station Travel									
Accession Travel	38,322	204,879	243,201	39,126	209,182	248,308	32,093	156,023	188,116
Training Travel	97,610	25,754	123,364	106,327	27,521	133,848	104,182	19,827	124,009
Operational Travel	257,517	456,277	713,794	262,925	465,859	728,784	191,088	353,095	544,183
Rotational Travel To/From Overseas	244,175	462,845	707,020	281,306	523,476	804,782	288,190	520,939	809,129
Separation Travel	68,410	160,871	229,281	74,202	176,618	250,820	76,245	182,458	258,703
Organized Unit Travel	96	301	397	38	186	224	37	184	221
Non-Temporary Storage	8,956	7,594	16,550	9,650	8,072	17,722	9,218	7,776	16,994
Temporary Lodging Expense	22,420	35,441	57,861	24,283	38,268	62,551	19,860	31,175	51,035
TOTAL PERMANENT CHANGE OF STATION TRAVEL	737,506	1,353,962	2,091,468	797,857	1,449,182	2,247,039	720,913	1,271,477	1,992,390
12. Other Military Personnel Costs									
Apprehension Deserters, Absentees, Escaped Prisoners	0	108	108	0	144	144	0	113	113
Interest on Uniformed Services Savings Deposits	939	1,245	2,184	707	943	1,650	689	906	1,595
Death Gratuities	6,400	36,200	42,600	6,700	32,600	39,300	6,700	32,600	39,300
Unemployment Compensation Benefits	0	63,541	63,541	0	62,711	62,711	0	63,148	63,148
Adoption Expenses	99	438	537	166	189	355	129	226	355
Partial Dislocation Allowance	68	885	953	97	512	609	68	493	561
Mass Transit Subsidy	5,257	2,413	7,670	3,560	4,350	7,910	3,929	4,004	7,933
ROTC	85,500	0	85,500	77,606	0	77,606	79,963	0	79,963
JROTC	34,660	0	34,660	27,484	0	27,484	32,501	0	32,501
SGLI Extra Hazard Payments	1,200	3,422	4,622	1,011	2,552	3,563	964	2,443	3,407
SGLI Traumatic Injury Payments	60	340	400	100	300	400	60	240	300
TOTAL OTHER MILITARY PERSONNEL COSTS	134,183	108,592	242,775	117,431	104,301	221,732	125,003	104,173	229,176
13. Cadet									
Academy Cadets	112,681	0	112,681	115,216	0	115,216	121,063	0	121,063
SUBTOTAL MILITARY PERSONNEL APPROPRIATION	18,196,694	35,691,864	53,888,558	18,352,634	37,421,212	55,773,846	18,579,820	38,358,704	56,938,524

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

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	Officer	Enlisted	Total	Officer	Enlisted	Total	Officer	Enlisted	Total
14. Less Reimbursables									
Basic Pay	(298,092)	(73,459)	(371,551)	(157,814)	(35,726)	(193,540)	(154,193)	(49,300)	(203,493)
Retired Pay Accrual	(79,292)	(19,540)	(98,832)	(42,230)	(9,431)	(51,661)	(37,161)	(11,881)	(49,042)
Basic Allowance for Housing	(81,727)	(20,718)	(102,445)	(50,886)	(13,411)	(64,297)	(54,610)	(19,640)	(74,250)
Basic Allowance for Subsistence	(9,936)	(5,066)	(15,002)	(7,297)	(3,461)	(10,758)	(6,197)	(4,775)	(10,972)
Subsistence in Kind	0	(29,700)	(29,700)	0	(15,000)	(15,000)	0	(15,000)	(15,000)
Incentive Pay for Hazardous Duty	(4,968)	(1,204)	(6,172)	(1,941)	(260)	(2,201)	(1,872)	(358)	(2,230)
Social Security Tax Employer Contribution	(22,804)	(5,620)	(28,424)	(12,043)	(2,733)	(14,776)	(11,796)	(3,771)	(15,567)
TOTAL LESS REIMBURSABLES	(496,819)	(155,307)	(652,126)	(272,211)	(80,022)	(352,233)	(265,829)	(104,725)	(370,554)
TOTAL DIRECT PROGRAM	17,699,875	35,536,557	53,236,432	18,080,423	37,341,190	55,421,613	18,313,991	38,253,979	56,567,970

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

	FY 2026 PRESIDENT'S BUDGET	CONGRES -SIONAL ACTION	AVAILABLE APPN	PRIORITY MUNITIONS PRIOR APPROVAL REPROGRAM- MING	INTERNAL REALIGN/ REPROGRAM	SUBTOTAL	PROPOSED DD 1415 ACTIONS	FY 2026 REVISED
PAY AND ALLOWANCES OF OFFICERS								
BASIC PAY	9,808,246	-72,552	9,735,694	0	0	9,735,694	126,172	9,861,866
RETIRED PAY ACCRUAL	2,371,647	-15,606	2,356,041	0	0	2,356,041	7,640	2,363,681
INCENTIVE PAY FOR HAZARDOUS DUTY	98,549	82	98,631	0	0	98,631	-11,790	86,841
SPECIAL PAY	461,043	0	461,043	0	0	461,043	-27,485	433,558
OFFICER BONUS - OTHER THAN MEDICAL	8,000	0	8,000	0	0	8,000	-107	7,893
BASIC ALLOWANCE FOR HOUSING	3,019,437	163	3,019,600	0	0	3,019,600	19,963	3,039,563
BASIC ALLOWANCE FOR SUBSISTENCE	387,080	-2,358	384,722	-2,865	0	381,857	2,218	384,075
BASIC NEEDS ALLOWANCE PAYMENTS	1,934	0	1,934	0	0	1,934	-1,934	0
OVERSEAS STATION ALLOWANCES	143,748	0	143,748	0	0	143,748	7,102	150,850
CLOTHING ALLOWANCES	4,923	0	4,923	0	0	4,923	-1,811	3,112
FAMILY SEPARATION ALLOWANCES	23,843	0	23,843	0	0	23,843	-5,873	17,970
SEPARATION PAYMENTS	70,868	0	70,868	0	0	70,868	-7,329	63,539
SOCIAL SECURITY TAX EMPLOYER CONTRIBUTION	749,175	-5,574	743,601	0	0	743,601	7,756	751,357
CONUS COST OF LIVING ALLOWANCE	9,892	0	9,892	0	0	9,892	-2,630	7,262
OFFICER-TSP MATCHING	145,363	0	145,363	0	0	145,363	5,200	150,563
TOTAL OBLIGATIONS	17,303,748	-95,845	17,207,903	-2,865	0	17,205,038	117,092	17,322,130
LESS REIMBURSABLES	264,056	8,155	272,211	0	0	272,211	0	272,211
TOTAL PAY AND ALLOWANCES OF OFFICERS DIRECT OBLIGATIONS	17,039,692	-104,000	16,935,692	-2,865	0	16,932,827	117,092	17,049,919

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

	FY 2026 PRESIDENT'S BUDGET	CONGRES- SIONAL ACTION	AVAILABLE APPN	PRIORITY MUNITIONS PRIOR APPROVAL REPROGRAM- MING	INTERNAL REALIGN/ REPROGRAM	SUBTOTAL	PROPOSED DD 1415 ACTIONS	FY 2026 REVISED
PAY AND ALLOWANCES OF ENLISTED								
BASIC PAY	18,145,251	-153,600	17,991,651	0	0	17,991,651	430,111	18,421,762
RETIRED PAY ACCRUAL	4,389,510	-34,700	4,354,810	0	0	4,354,810	100,532	4,455,342
INCENTIVE PAY FOR HAZARDOUS DUTY	85,543	0	85,543	0	0	85,543	-3,121	82,422
SPECIAL PAY	374,645	0	374,645	0	0	374,645	-73,254	301,391
SPECIAL DUTY ASSIGNMENT PAY (SDAP)	112,384	0	112,384	0	0	112,384	-4,803	107,581
REENLISTMENT BONUS	389,747	0	389,747	0	0	389,747	0	389,747
ENLISTMENT BONUS	283,500	0	283,500	0	0	283,500	0	283,500
BASIC ALLOWANCE FOR HOUSING AID AND ATTENDANCE FOR CATASTROPHICALLY INJURED	6,105,810	0	6,105,810	0	0	6,105,810	56,769	6,162,579
LOAN REPAYMENT PROGRAM	610	0	610	0	0	610	2,786	3,396
BASIC NEEDS ALLOWANCE PAYMENTS	6,200	0	6,200	0	0	6,200	6,760	12,960
OVERSEAS STATION ALLOWANCES	134,645	0	134,645	0	0	134,645	-118,645	16,000
CLOTHING ALLOWANCES	232,587	0	232,587	0	0	232,587	127,718	360,305
FAMILY SEPARATION ALLOWANCES	354,674	0	354,674	0	0	354,674	-71,942	282,732
SEPARATION PAYMENTS	66,686	0	66,686	0	0	66,686	11,195	77,881
SOCIAL SECURITY TAX EMPLOYER CONTRIBUTION	304,740	0	304,740	0	0	304,740	14,219	318,959
CONUS COST OF LIVING ALLOWANCE	1,388,112	-11,700	1,376,412	0	0	1,376,412	28,181	1,404,593
ENLISTED-TSP MATCHING	11,743	0	11,743	0	0	11,743	-1,450	10,293
TOTAL OBLIGATIONS	32,747,884	-200,000	32,547,884	0	0	32,547,884	488,934	33,036,818
LESS REIMBURSABLES	61,561	0	61,561	0	0	61,561	0	61,561
TOTAL PAY AND ALLOWANCES OF ENLISTED DIRECT OBLIGATIONS	32,686,323	-200,000	32,486,323	0	0	32,486,323	488,934	32,975,257
PAY AND ALLOWANCES OF CADETS								
ACADEMY CADETS	115,749	0	115,749	0	0	115,749	-533	115,216
TOTAL PAY AND ALLOWANCES OF CADETS DIRECT OBLIGATIONS	115,749	0	115,749	0	0	115,749	-533	115,216

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

	FY 2026 PRESIDENT'S BUDGET	CONGRES- SIONAL ACTION	AVAILABLE APPN	PRIORITY MUNITIONS PRIOR APPROVAL REPROGRAM- MING	INTERNAL REALIGN/ REPROGRAM	SUBTOTAL	PROPOSED DD 1415 ACTIONS	FY 2026 REVISED
SUBSISTENCE OF ENLISTED PERSONNEL								
BASIC ALLOWANCE FOR SUBSISTENCE	1,597,959	-19,713	1,578,246	-12,030	0	1,566,216	31,367	1,597,583
SUBSISTENCE IN KIND	1,084,824	0	1,084,824	0	0	1,084,824	148,504	1,233,328
TOTAL OBLIGATIONS	2,682,783	-19,713	2,663,070	-12,030	0	2,651,040	179,871	2,830,911
LESS REIMBURSABLES	18,461	0	18,461	0	0	18,461	0	18,461
TOTAL SUBSISTENCE OF ENLISTED PERSONNEL DIRECT OBLIGATIONS	2,664,322	-19,713	2,644,609	-12,030	0	2,632,579	179,871	2,812,450
PERMANENT CHANGE OF STATION TRAVEL								
ACCESSION TRAVEL	186,636	0	186,636	0	0	186,636	61,672	248,308
TRAINING TRAVEL	225,733	0	225,733	0	0	225,733	-91,885	133,848
OPERATIONAL TRAVEL	695,806	0	695,806	0	0	695,806	32,978	728,784
ROTATIONAL TRAVEL TO/FROM OVERSEAS	704,704	0	704,704	0	0	704,704	100,078	804,782
SEPARATION TRAVEL	237,225	0	237,225	0	0	237,225	13,595	250,820
ORGANIZED UNIT TRAVEL	124	0	124	0	0	124	100	224
NON-TEMPORARY STORAGE	13,752	0	13,752	0	0	13,752	3,970	17,722
TEMPORARY LODGING EXPENSE	66,169	0	66,169	0	0	66,169	-3,618	62,551
TOTAL PERMANENT CHANGE OF STATION TRAVEL DIRECT OBLIGATIONS	2,130,149	0	2,130,149	0	0	2,130,149	116,890	2,247,039

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

	FY 2026 PRESIDENT'S BUDGET	CONGRES- SIONAL ACTION	AVAILABLE APPN	PRIORITY MUNITIONS PRIOR APPROVAL REPROGRAM- MING	INTERNAL REALIGN/ REPROGRAM	SUBTOTAL	PROPOSED DD 1415 ACTIONS	FY 2026 REVISED
OTHER MILITARY PERSONNEL COSTS								
APPREHENSION								
DESERTERS, ABSENTEES, ESCAPED PRISONERS	143	0	143	0	0	143	1	144
INTEREST ON UNIFORMED SERVICES SAVINGS DEPOSITS	2,118	0	2,118	0	0	2,118	-468	1,650
DEATH GRATUITIES	38,300	0	38,300	0	0	38,300	1,000	39,300
UNEMPLOYMENT COMPENSATION BENEFITS	64,215	0	64,215	0	0	64,215	-1,504	62,711
ADOPTION EXPENSES	438	0	438	0	0	438	-83	355
PARTIAL DISLOCATION ALLOWANCE	635	0	635	0	0	635	-26	609
MASS TRANSIT SUBSIDY	10,205	0	10,205	0	0	10,205	-2,295	7,910
ROTC	77,606	0	77,606	0	0	77,606	0	77,606
JROTC	27,484	0	27,484	0	0	27,484	0	27,484
SGLI EXTRA HAZARD PAYMENTS	4,300	0	4,300	0	0	4,300	-737	3,563
SGLI TRAUMATIC INJURY PAYMENTS	400	0	400	0	0	400	0	400
TOTAL OTHER MILITARY PERSONNEL COSTS								
DIRECT OBLIGATIONS	225,844	0	225,844	0	0	225,844	-4,112	221,732
TOTAL DIRECT OBLIGATIONS	54,862,079	-323,713	54,538,366	-14,895	0	54,523,471	898,142	55,421,613

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 Direct Program	17,049,919	32,975,257	115,216	2,812,450	2,247,039	221,732	55,421,613
Increases Pricing:							
Basic Pay increase due to the annualization of the 3.98% pay raise, effective 1 January 2026	90,498	143,412	713	0	0	0	234,623
Basic Pay increase due to the annualization of the 5.45% (W1-O3) and 4.7% (O4+) pay raise, effective 1 January 2027	518,815	0	0	0	0	0	518,815
Retired Pay Accrual increase due to the annualization of the 3.98% pay raise, effective 1 January 2026	21,862	34,667	0	0	0	0	56,529
Retired Pay Accrual increase due to the annualization of the 5.45% (W1-O3) and 4.7% (O4+) pay raise, effective 1 January 2027	125,335	0	0	0	0	0	125,335
Basic Allowance for Housing increase due to the annualization of the housing cost growth of 4.0% housing inflation rates, effective 1 January 2026	32,581	41,024	0	0	0	0	73,605
Basic Allowance for Housing increase due to the annualization of the housing cost growth of 3.9% housing inflation rates, effective 1 January 2027	101,407	127,686	0	0	0	0	229,093
Basic Allowance for Subsistence increase due to the annualization of the 2.4% subsistence inflation rate, effective 1 January 2026	2,829	0	198	0	0	0	3,027
Basic Allowance for Subsistence increase due to the annualization of the 3.4% subsistence inflation rate, effective 1 January 2027	8,765	0	841	0	0	0	9,606
Overseas Station Allowance - COLA increase due to the annualization of the 3.98% pay raise, effective 1 January 2026	980	1,474	0	0	0	0	2,454
Overseas Station Allowance - COLA increase due to the annualization of the 5.45% (W1-O3) and 4.7% (O4+) pay raise, effective 1 January 2027	4,206	0	0	0	0	0	4,206
Separation Pay increase due to the annualization of the 3.98% pay raise, effective 1 January 2026	670	2,434	0	0	0	0	3,104
Separation Pay increase due to the annualization of the 5.45% (W1-O3) and 4.7% (O4+) pay raise, effective 1 January 2027	3,839	0	0	0	0	0	3,839
CONUS COLA increase due to pay raise	176	0	0	0	0	0	176
FICA increase due to the annualization of the 3.98% pay raise, effective 1 January 2026	6,912	10,971	55	0	0	0	17,938
FICA increase due to the annualization of the 5.45% (W1-O3) and 4.7% (O4+) pay raise, effective 1 January 2027	39,627	0	0	0	0	0	39,627
TSP Matching increase due to pay raise	60,765	62,356	0	0	0	0	123,121
Basic Needs Allowance increase due to changes rate	1,987	0	0	0	0	0	1,987
Overseas Station Allowance - COLA increase due to foreign currency exchange rates	10,987	20,564	0	0	0	0	31,551
Basic Pay increase due to the annualization of the 6.2% (E1-E5) and 5.45% (E6+) pay raise, effective 1 January 2027	0	822,166	0	0	0	0	822,166
Retired Pay Accrual increase due to the annualization of the 6.2% (E1-E5) and 5.45% (E6+) pay raise, effective 1 January 2027	0	198,742	0	0	0	0	198,742
Overseas Station Allowance - COLA increase due to the annualization of the 6.2% (E1-E5) and 5.45% (E6+) pay raise, effective 1 January 2027	0	8,453	0	0	0	0	8,453
CONUS COLA increase due to rate changes	0	1,029	0	0	0	0	1,029
Clothing increase due to rate changes	0	7,448	0	0	0	0	7,448
Separation Pay increase due to the annualization of the 6.2% (E1-E5) and 5.45% (E6+) pay raise, effective 1 January 2027	0	13,953	0	0	0	0	13,953

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

FICA increase due to the annualization of the 6.2% (E1-E5) and 5.45% (E6+) pay raise, effective 1 January 2027	0	62,896	0	0	0	0	62,896
Basic Needs Allowance due to rate changes	0	122,427	0	0	0	0	122,427
Basic Pay increase due to the annualization of the 6.2% pay raise, effective 1 January 2027	0	0	3,942	0	0	0	3,942

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
FICA increase due to the annualization of the 6.2% pay raise, effective 1 January 2027	0	0	306	0	0	0	306
Basic Allowance for Subsistence increase due to the annualization of the 2.4% subsistence inflation rate, effective 1 January 2025	0	0	0	6,810	0	0	6,810
Basic Allowance for Subsistence increase due to the annualization of the 3.4% subsistence inflation rate, effective 1 January 2026	0	0	0	21,100	0	0	21,100
Price increase in Subsistence in Messes, due to dining facility cost inflation	0	0	0	16,974	0	0	16,974
Accessions moves increase due to change in projected execution rates	0	0	0	0	3,919	0	3,919
Training moves increase due to change in projected execution rates	0	0	0	0	4,740	0	4,740
Operational moves increase due to change in projected execution rates	0	0	0	0	14,612	0	14,612
Rotational moves increase due to change in projected execution rates	0	0	0	0	14,799	0	14,799
Separation moves increase due to change in projected execution rates	0	0	0	0	4,982	0	4,982
Unit moves increase due to change in projected execution rates	0	0	0	0	3	0	3
Non-Temporary Storage moves increase due to change in projected execution rates	0	0	0	0	289	0	289
Temporary Lodging Expense moves increase due to change in projected execution rates	0	0	0	0	1,390	0	1,390
Apprehension of Deserters, Absentees, and Escaped Prisoners increase due to rate change	0	0	0	0	0	3	3
Adoption Expenses increase due to anticipated increase in average costs driven by inflation	0	0	0	0	0	9	9
Mass Transit Subsidy increase due to change in inflation rate	0	0	0	0	0	214	214
Total Increases Pricing	1,032,241	1,681,702	6,055	44,884	44,734	226	2,809,842
Increases Program:							
Basic Pay increase due to man-year growth / grade structure	0	112,862	0	0	0	0	112,862
Overseas Station Allowance increase due to changes in the number of Soldiers expected to receive allowance	5,335	0	0	0	0	0	5,335
Clothing increase due to changes in the of Soldiers expected to receive allowance	2,212	0	0	0	0	0	2,212
Family Separation Allowance increase due to changes in the number of Soldiers expected to receive allowance	3,015	0	0	0	0	0	3,015
Special Pay increase due to changes in the number of Soldiers expected to receive pay	47,972	76,258	0	0	0	0	124,230
Officer Bonus increase due to changes in the number of Soldiers expected to receive pay	107	0	0	0	0	0	107
Special Duty Assignment Pay increase due to changes in the number of Soldiers expected to receive pay	0	5,207	0	0	0	0	5,207
Clothing increase due to changes in the number of Soldiers expected to receive allowance	0	32,119	0	0	0	0	32,119
Basic Allowance for Housing increase due to man-year / grade structure growth	0	122,900	0	0	0	0	122,900
CONUS COLA increase due to changes in the number of Soldiers expected to receive allowance	0	2,103	0	0	0	0	2,103
FICA increase due to man-year / grade structure growth	0	13,313	0	0	0	0	13,313
Basic Allowance for Subsistence increase due to man-year estimate	0	0	0	26,654	0	0	26,654
Basic Allowance for Subsistence increase due to realigning BA4 requirements to BA2	0	1,648,686	0	0	0	0	1,648,686

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
Subsistence in Kind increase due to realigning BA4 requirements to BA2	0	1,168,640	0	0	0	0	1,168,640
Separation travel increase due to change in number of moves	0	0	0	0	2,901	0	2,901
ROTC increase due to change in number of program participants	0	0	0	0	0	2,357	2,357
JROTC increase due to change in number of program participants	0	0	0	0	0	5,017	5,017
Unemployment Benefits increase due to program utilization	0	0	0	0	0	437	437
Total Increases Program	58,641	3,182,088	0	26,654	2,901	7,811	3,278,095
Total Increases	1,090,882	4,863,790	6,055	71,538	47,635	8,037	6,087,937
Decreases Pricing:							
Retired Pay Accrual decrease due to changes in the Normal Cost Percentage rate	(373,743)	(520,303)	0	0	0	0	(894,046)
Interest on Uniformed Services Savings Deposits decrease due to rate change	0	0	0	0	0	(55)	(55)
SGLI Traumatic Injury Payments due to anticipated utilization	0	0	0	0	0	(100)	(100)
SGLI Extra Hazard Payments	0	0	0	0	0	(156)	(156)
Partial Dislocation Allowance decrease due to anticipated number of Soldiers receiving benefit	0	0	0	0	0	(48)	(48)
Total Decreases Pricing	(373,743)	(520,303)	0	0	0	(359)	(894,405)
Decreases Program:							
Basic Pay decreases due to man-year reduction / grade structure	(263,098)	0	0	0	0	0	(263,098)
Retired Pay Accrual decrease due to man-year reduction / grade structure	(63,538)	0	0	0	0	0	(63,538)
Incentive Pay decrease due to changes in the number of Soldiers expected to receive pay	(1,686)	(236)	0	0	0	0	(1,922)
Basic Allowance for Housing decrease due to man-year reduction / grade structure	(60,687)	0	0	0	0	0	(60,687)
Overseas Station Allowance decrease due to changes in the number of Soldiers expected to receive allowance	0	(42,286)	0	0	0	0	(42,286)
Retired Pay Accrual decrease due to man-year growth / grade restructure	0	(224,176)	0	0	0	0	(224,176)
Basic Allowance for Subsistence decrease due to man-year reduction / grade structure	(5,561)	0	0	0	0	0	(5,561)
Enlistment Bonus decrease due to changes in the number of Soldiers expected to receive pay	0	(65,988)	0	0	0	0	(65,988)
Separation Pay decrease due to changes in the number of Soldiers expected to receive allowance	(6,681)	(47,292)	0	0	0	0	(53,973)
CONUS COLA decrease due to changes in the number of Soldiers expected to receive allowance	(945)	0	0	0	0	0	(945)
FICA decrease due to man-year reduction / grade structure	(17,850)	0	0	0	0	0	(17,850)
Family Separation Allowance decrease due to changes in the number of Soldiers expected to receive allowance	0	(40)	0	0	0	0	(40)
Aid and Attendance Allowance for the Catastrophically Injured decrease due to allowance utilization	0	(47)	0	0	0	0	(47)
Reenlistment Bonus decrease due to changes in the number of Soldiers expected to receive pay	0	(59,159)	0	0	0	0	(59,159)
Basic Pay decrease due to man-year estimate	0	0	(138)	0	0	0	(138)

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
Subsistence decrease due to man-year reduction	0	0	(59)	0	0	0	(59)
FICA decrease due to man-year increase	0	0	(11)	0	0	0	(11)
Loan Repayment Program decrease due to changes in the number of Soldiers expected to receive pay	0	(1,191)	0	0	0	0	(1,191)
Basic Allowance for Subsistence decrease due to realigning BA4 requirements to BA2	0	0	0	(1,648,686)	0	0	(1,648,686)
Subsistence in Kind decrease due to realigning BA4 requirements to BA2	0	0	0	(1,168,640)	0	0	(1,168,640)
Substance in Kind decrease due to projection estimate	0	0	0	(66,662)	0	0	(66,662)
Accession travel decreases due to change in number of moves	0	0	0	0	(64,111)	0	(64,111)
Training travel decrease due to change in number of moves	0	0	0	0	(14,579)	0	(14,579)
Operational travel decrease due to change in number of moves	0	0	0	0	(199,213)	0	(199,213)
Rotational travel decrease due to change in number of moves	0	0	0	0	(10,452)	0	(10,452)
Temporary Lodging Expense decreases due to change in number of moves	0	0	0	0	(12,906)	0	(12,906)
Non-Temporary Storage decrease due to change in number of moves	0	0	0	0	(1,017)	0	(1,017)
Unit travel decrease due to change in number of moves	0	0	0	0	(6)	0	(6)
Apprehension of Deserters, Absentees, and Escaped Prisoners decrease due to projected requirements	0	0	0	0	0	(34)	(34)
Adoption Expenses decrease due to projected requirements	0	0	0	0	0	(9)	(9)
Mass Transit Subsidy decrease due to number of Soldiers receiving benefit	0	0	0	0	0	(191)	(191)
Total Decreases Program	(420,046)	(440,415)	(208)	(2,883,988)	(302,284)	(234)	(4,047,175)
Total Decreases	(793,789)	(960,718)	(208)	(2,883,988)	(302,284)	(593)	(4,941,580)
FY2027 Direct Program	17,347,012	36,878,329	121,063	0	1,992,390	229,176	56,567,970

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)**

FY2026 Direct Program		17,049,919
Increases Pricing:		
	Basic Pay increase due to the annualization of the 3.98% pay raise, effective 1 January 2026	90,498
	Basic Pay increase due to the annualization of the 5.45% (W1-O3) and 4.7% (O4+) pay raise, effective 1 January 2027	518,815
	Retired Pay Accrual increase due to the annualization of the 3.98% pay raise, effective 1 January 2026	21,862
	Retired Pay Accrual increase due to the annualization of the 5.45% (W1-O3) and 4.7% (O4+) pay raise, effective 1 January 2027	125,335
	Basic Allowance for Housing increase due to the annualization of the housing cost growth of 4.0% housing inflation rates, effective 1 January 2026	32,581
	Basic Allowance for Housing increase due to the annualization of the housing cost growth of 3.9% housing inflation rates, effective 1 January 2027	101,407
	Basic Allowance for Subsistence increase due to the annualization of the 2.4% subsistence inflation rate, effective 1 January 2026	2,829
	Basic Allowance for Subsistence increase due to the annualization of the 3.4% subsistence inflation rate, effective 1 January 2027	8,765
	Overseas Station Allowance - COLA increase due to the annualization of the 3.98% pay raise, effective 1 January 2026	980
	Overseas Station Allowance - COLA increase due to the annualization of the 5.45% (W1-O3) and 4.7% (O4+) pay raise, effective 1 January 2027	4,206
	Separation Pay increase due to the annualization of the 3.98% pay raise, effective 1 January 2026	670
	Separation Pay increase due to the annualization of the 5.45% (W1-O3) and 4.7% (O4+) pay raise, effective 1 January 2027	3,839
	CONUS COLA increase due to pay raise	176
	FICA increase due to the annualization of the 3.98% pay raise, effective 1 January 2026	6,912
	FICA increase due to the annualization of the 5.45% (W1-O3) and 4.7% (O4+) pay raise, effective 1 January 2027	39,627
	TSP Matching increase due to pay raise	60,765
	Basic Needs Allowance increase due to changes rate	1,987
	Overseas Station Allowance - COLA increase due to foreign currency exchange rates	10,987
Total Increases Pricing		1,032,241
Increases Program:		
	Overseas Station Allowance increase due to changes in the number of Soldiers expected to receive allowance	5,335
	Clothing increase due to changes in the of Soldiers expected to receive allowance	2,212
	Family Separation Allowance increase due to changes in the number of Soldiers expected to receive allowance	3,015
	Special Pay increase due to changes in the number of Soldiers expected to receive pay	47,972
	Officer Bonus increase due to changes in the number of Soldiers expected to receive pay	107
Total Increases Program		58,641
Total Increases		1,090,882
Decreases Pricing:		
	Retired Pay Accrual decrease due to changes in the Normal Cost Percentage rate	(373,743)
Total Decreases Pricing		(373,743)

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

Decreases Program:

Basic Pay decreases due to man-year reduction / grade structure	(263,098)
Retired Pay Accrual decrease due to man-year reduction / grade structure	(63,538)
Incentive Pay decrease due to changes in the number of Soldiers expected to receive pay	(1,686)
Basic Allowance for Housing decrease due to man-year reduction / grade structure	(60,687)
Basic Allowance for Subsistence decrease due to man-year reduction / grade structure	(5,561)
Separation Pay decrease due to changes in the number of Soldiers expected to receive allowance	(6,681)
CONUS COLA decrease due to changes in the number of Soldiers expected to receive allowance	(945)
FICA decrease due to man-year reduction / grade structure	(17,850)

Total Decreases Program

(420,046)

Total Decreases

(793,789)

FY2027 Direct Program

17,347,012

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

FY2027 ESTIMATE	\$10,204,460
FY2026 ESTIMATE	\$9,861,866
FY2025 ACTUAL	\$9,642,225

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 2027 rates were built by applying inflation assumptions to FY 2025 average basic pay rates. The basic pay rates reflect a 3.8% pay raise (3.98% annualized), effective 1 January 2026 and a 5%;6% pay raise (4.7;5.45% annualized), effective 1 January 2027.

There is a +\$346.2 million increase in basic pay requirement between FY 2026 and FY 2027. The total requirement change is due to:

- (1) Price increase due to the 3.8% pay raise, effective 1 January 2026: +\$90.5 million
- (2) Price increase due to the 5%;6% pay raise, effective 1 January 2027: +\$518.8 million
- (3) Program decrease due to man-year reduction / grade structure: -\$263.1 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)**

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</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 PAY - OFFICER									
OFFICER- ACTIVE DUTY									
GENERAL	11	\$224,750	2,697	9	\$225,700	2,031	9	\$229,255	2,063
LIEUTENANT GENERAL	55	\$224,750	12,361	53	\$225,700	11,736	54	\$229,255	12,380
MAJOR GENERAL	115	\$223,843	25,742	98	\$225,694	22,118	102	\$229,255	23,384
BRIGADIER GENERAL	161	\$208,242	33,527	157	\$213,490	33,518	162	\$217,716	35,270
COLONEL	3,902	\$177,878	694,079	3,718	\$184,467	685,848	3,662	\$187,806	687,744
LIEUTENANT COLONEL	9,312	\$142,098	1,323,213	9,090	\$147,546	1,341,193	9,183	\$150,229	1,379,551
MAJOR	16,953	\$119,003	2,017,450	16,442	\$123,517	2,030,862	16,519	\$126,657	2,092,244
CAPTAIN	28,651	\$93,617	2,682,225	29,092	\$97,143	2,826,087	29,052	\$102,262	2,970,915
1ST LIEUTENANT	14,209	\$69,623	989,277	13,615	\$72,091	981,516	12,861	\$75,913	976,319
2ND LIEUTENANT	8,404	\$50,458	424,046	8,135	\$52,248	425,036	7,955	\$54,981	437,370
SUBTOTAL OFFICER- ACTIVE DUTY	81,773		8,204,617	80,409		8,359,945	79,559		8,617,240
OFFICER- WARRANT ACTIVE									
WARRANT OFFICER (W-5)	571	\$137,292	78,394	551	\$141,550	77,994	559	\$147,948	82,703
WARRANT OFFICER (W-4)	1,716	\$117,032	200,827	1,554	\$121,575	188,927	1,497	\$127,576	190,982
WARRANT OFFICER (W-3)	3,376	\$96,685	326,407	3,440	\$100,398	345,370	3,650	\$105,568	385,323
WARRANT OFFICER (W-2)	6,809	\$79,888	543,955	7,223	\$82,856	598,467	7,275	\$85,412	621,374
WARRANT OFFICER (W-1)	4,298	\$67,014	288,025	4,190	\$69,490	291,163	4,200	\$73,057	306,838
SUBTOTAL OFFICER- WARRANT ACTIVE	16,770		1,437,608	16,958		1,501,921	17,181		1,587,220
TOTAL BASIC PAY - OFFICER	98,543		9,642,225	97,367		9,861,866	96,740		10,204,460

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

FY2027 ESTIMATE	\$2,068,528
FY2026 ESTIMATE	\$2,363,681
FY2025 ACTUAL	\$2,498,539

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 2026 are 24.3% (Active Component (AC) full-time) and 22.6% (Reserve Component (RC) part-time). The rates for FY 2027 are 20.2% for (AC full-time) and 19.1% (RC part-time).

There is a -\$290.1 million decrease in the RPA requirement between FY 2026 and FY 2027. The total requirement change is due to:

- (1) Price increase due to the 3.8% pay raise (3.98% annualized), effective 1 January 2026: +\$21.9 million
- (2) Price increase due to the 5%;6% pay raise (4.7%;5.45% annualized), effective 1 January 2027: +\$125.3 million
- (3) Price decrease due to reduction in the Normal Cost Percentage (NCP) AC full-time rate, from 24.3% to 20.2% and PC part-time rate, from 22.6% to 19.1%: - \$254.8 million
- (4) Program decrease due to man-year reduction / changes in grade structure: -\$182.5 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>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
RETIRED PAY ACCRUAL- OFFICER									
OFFICER RETIRED PAY ACCRUAL	92,102	\$25,474	2,346,224	91,894	\$24,359	2,238,412	92,026	\$21,445	1,973,527
OFFICER RETIRED PAY ACCRUAL-RC ONLY	6,441	\$23,648	152,315	5,473	\$22,889	125,269	4,714	\$20,153	95,001
TOTAL RETIRED PAY ACCRUAL- OFFICER	98,543		2,498,539	97,367		2,363,681	96,740		2,068,528

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

FY2027 ESTIMATE	\$211,328
FY2026 ESTIMATE	\$150,563
FY2025 ACTUAL	\$138,181

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.

There is a +\$61.0 million increase in the TSP Matching requirement between FY 2026 and FY 2027. 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 OFFICERS
OFFICER-TSP MATCHING
(IN THOUSANDS OF DOLLARS)

	<u>FY2025 ACTUAL</u> AMOUNT	<u>FY2026 ESTIMATE</u> AMOUNT	<u>FY2027 ESTIMATE</u> AMOUNT
OFF TSP MATCHING	138,181	150,563	211,328

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

FY2027 ESTIMATE	\$85,168
FY2026 ESTIMATE	\$86,841
FY2025 ACTUAL	\$97,088

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 \$150 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. 301(a)(3))

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))

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.

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

Effective 1 October 2025, the Army will increase the monthly rate for Hazardous Duty Incentive Pay for parachute duty from \$150 to \$200 (annual rate is \$1,800 to \$2,400). The budget request reflects this change.

There is a -\$1.7 million decrease in the requirement between FY 2026 and FY 2027 primarily due to a reduction in overall 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)**

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
INCENTIVE PAY FOR HAZARDOUS DUTY - OFFICER									
FLYING DUTY - OFFICER									
CREW (NON-RATED)	1,459	\$2,296	3,351	1,408	\$2,296	3,232	671	\$2,296	1,540
NONCREW MEMBER	48	\$1,800	87	48	\$1,800	86	58	\$1,800	104
OFFICER AVIATION BONUS	163	\$153,000	25,000	112	\$153,000	17,173	171	\$153,000	26,187
CREW (RATED)									
COMMISSIONED OFFICER CREW 125	405	\$1,500	608	436	\$1,500	654	311	\$1,500	466
COMMISSIONED OFFICER CREW 156	217	\$1,872	407	234	\$1,872	438	167	\$1,872	312
COMMISSIONED OFFICER CREW 188	793	\$2,256	1,789	854	\$2,256	1,927	608	\$2,256	1,372
COMMISSIONED OFFICER CREW 206	544	\$2,400	1,305	569	\$2,472	1,406	405	\$2,472	1,001
COMMISSIONED OFFICER CREW 250	139	\$2,472	343	123	\$3,000	369	88	\$3,000	263
COMMISSIONED OFFICER CREW 385	8	\$4,620	39	9	\$4,620	43	6	\$4,620	30
COMMISSIONED OFFICER CREW 495	983	\$7,020	6,904	1,252	\$5,940	7,438	892	\$5,940	5,296
COMMISSIONED OFFICER CREW 585	23	\$7,800	179	27	\$7,020	193	20	\$7,020	137
COMMISSIONED OFFICER CREW 650	65	\$3,000	196	19	\$7,800	150	19	\$7,800	150
COMMISSIONED OFFICER CREW 840	918	\$10,080	9,254	707	\$10,080	7,123	704	\$10,080	7,098
WARRANT OFFICER CREW 125	426	\$1,500	639	459	\$1,500	688	327	\$1,500	490
WARRANT OFFICER CREW 156	220	\$1,872	412	238	\$1,872	445	169	\$1,872	316
WARRANT OFFICER CREW 188	256	\$2,256	577	275	\$2,256	621	196	\$2,256	443
WARRANT OFFICER CREW 206	514	\$2,472	1,270	554	\$2,472	1,369	394	\$2,472	974
WARRANT OFFICER CREW 650	5,457	\$2,472	13,490	5,653	\$2,472	13,974	4,186	\$2,472	10,348
WARRANT OFFICER CREW 840	1,279	\$7,800	9,976	1,325	\$7,800	10,334	981	\$7,800	7,652
SUBTOTAL CREW (RATED)	12,247		47,388	12,734		47,172	9,473		36,348
SUBTOTAL FLYING DUTY - OFFICER	13,917		75,826	14,302		67,663	10,373		64,179
PARACHUTE JUMPING - OFFICER									
PARACHUTE JUMPING (REGULAR)	5,348	\$2,400	12,834	5,100	\$2,400	12,241	4,628	\$2,400	11,108
PARACHUTE JUMPING (HIGH ALTITUDE/LOW OPENING)	309	\$2,700	833	331	\$2,700	894	374	\$2,700	1,011
SUBTOTAL PARACHUTE JUMPING - OFFICER	5,657		13,667	5,431		13,135	5,002		12,119
INSIDE OBSERVER OR TEST SUBJECT DUTY	1,021	\$1,800	1,837	597	\$1,800	1,075	1,203	\$1,800	2,166
DEMOLITION DUTY	1,063	\$1,800	1,914	1,126	\$1,800	2,027	1,278	\$1,800	2,300
CHEMICAL MUNITIONS PAY	2,136	\$1,800	3,844	1,634	\$1,800	2,941	2,447	\$1,800	4,404
TOTAL INCENTIVE PAY FOR HAZARDOUS DUTY - OFFICER	23,794		97,088	23,090		86,841	20,303		85,168

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

FY2027 ESTIMATE	\$481,448
FY2026 ESTIMATE	\$433,558
FY2025 ACTUAL	\$436,757

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. 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

PB-30X SPECIAL PAY- PURPOSE/SCOPE & JUSTIFICATION

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

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))

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

(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

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

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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PAY AND ALLOWANCES OF OFFICERS
SPECIAL PAY - OFFICER

(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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PAY AND ALLOWANCES OF OFFICERS
SPECIAL PAY - OFFICER

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 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.

(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 FY 2026 and FY 2027 budget request fully funds the Operation Deployment Pay (ODP) entitlement. Effective 1 October 2024, the special pay 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 \$15.0 million annually for Officer ODP.

There is a +\$32.2 million increase in the special pay program between FY 2026 and FY 2027. This program increase is primarily due to increases 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.

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

Detailed cost computations are provided by the following table:

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

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	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	4,368	20	\$72,800	1,456	60	\$72,800	4,368
INCENTIVE PAY (IP)	3,062	\$47,788	146,318	2,685	\$47,788	128,310	3,471	\$47,788	165,864
RETENTION BONUS (RB)	1,204	\$36,581	44,044	1,212	\$36,581	44,350	1,204	\$36,581	44,044
BOARD CERTIFICATION PAY (BCP)	2,476	\$8,000	19,808	2,476	\$8,000	19,808	2,476	\$8,000	19,808
SUBTOTAL MEDICAL PAY	6,802		214,538	6,393		193,924	7,211		234,084
DENTAL PAY									
CRITICAL WARTIME SKILLS ACCESSION BONUS (CWSAB)	22	\$64,300	1,415	13	\$64,300	836	16	\$90,625	1,415
INCENTIVE PAY (IP)	952	\$26,284	25,022	952	\$26,284	25,022	952	\$26,284	25,022
BOARD CERTIFICATION PAY (BCP)	300	\$8,000	2,400	300	\$8,000	2,400	300	\$8,000	2,400
RETENTION BONUS (RB)	391	\$36,476	14,262	832	\$36,476	30,363	391	\$36,476	14,262
SUBTOTAL DENTAL PAY	1,665		43,099	2,097		58,621	1,659		43,099
NURSE PAY									
ACCESSION BONUS (AB)	15	\$50,000	750	15	\$50,000	750	30	\$50,000	1,500
NURSE INCENTIVE SPECIAL PAY (NISP)	388	\$15,000	5,820	245	\$15,000	3,675	388	\$15,000	5,820
RETENTION BONUS (RB)	675	\$22,750	15,356	1,512	\$22,750	34,409	675	\$22,750	15,356
BOARD CERTIFICATION PAY (BCP)	485	\$8,000	3,880	501	\$8,000	4,008	485	\$8,000	3,880
ACCESSION PAY	25	\$30,000	750	0	\$0	750	0	\$0	0
SUBTOTAL NURSE PAY	1,588		26,556	2,273		43,592	1,578		26,556
OPTOMETRISTS PAY									
INCENTIVE PAY (IP)	117	\$1,200	140	53	\$1,200	64	117	\$1,200	140
BOARD CERTIFICATION PAY (BCP)	53	\$8,000	424	53	\$8,000	424	53	\$8,000	424
RETENTION BONUS (RB)	94	\$10,000	940	94	\$10,000	940	94	\$10,000	940
SUBTOTAL OPTOMETRISTS PAY	264		1,504	200		1,428	264		1,504
VETERINARIANS PAY									
ACCESSION BONUS (AB)	20	\$20,000	400	10	\$20,000	200	20	\$20,000	400
INCENTIVE PAY (IP)	458	\$5,000	2,290	300	\$5,000	1,500	458	\$5,000	2,290
RETENTION BONUS (RB)	412	\$4,677	1,927	187	\$4,677	875	412	\$4,677	1,927
BOARD CERTIFICATION PAY (BCP)	192	\$8,000	1,536	197	\$8,000	1,576	192	\$8,000	1,536
SUBTOTAL VETERINARIANS PAY	1,082		6,153	694		4,151	1,082		6,153

PB-30X SPECIAL PAY

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

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
SPECIAL PAY - OFFICER									
PSYCHOLOGIST									
ACCESSION BONUS (AB)	6	\$80,000	480	5	\$80,000	360	6	\$80,000	480
INCENTIVE PAY (IP)	216	\$5,000	1,080	127	\$5,000	635	216	\$5,000	1,080
RETENTION BONUS (RB)	216	\$20,000	4,320	360	\$20,000	7,200	216	\$20,000	4,320
BOARD CERTIFICATION PAY (BCP)	22	\$8,000	176	22	\$8,000	176	22	\$8,000	176
SUBTOTAL PSYCHOLOGIST	460		6,056	514		8,371	460		6,056
PHARMACY PAY									
ACCESSION BONUS (AB)	11	\$30,000	330	6	\$30,000	180	11	\$30,000	330
RETENTION BONUS (RB)	128	\$15,000	1,920	72	\$15,000	1,078	128	\$15,000	1,920
BOARD CERTIFICATION PAY (BCP)	33	\$8,000	264	44	\$8,000	352	33	\$8,000	264
SUBTOTAL PHARMACY PAY	172		2,514	122		1,610	172		2,514
PHYSICIAN ASSISTANT									
ACCESSION BONUS (AB)	5	\$80,000	400	3	\$80,000	235	5	\$80,000	400
INCENTIVE PAY (IP)	742	\$5,000	3,710	600	\$5,000	3,000	742	\$5,000	3,710
RETENTION BONUS (RB)	500	\$27,200	13,600	384	\$27,200	10,445	389	\$35,000	13,600
BOARD CERTIFICATION PAY (BCP)	795	\$8,000	6,360	824	\$8,000	6,592	795	\$8,000	6,360
SUBTOTAL PHYSICIAN ASSISTANT	2,042		24,070	1,811		20,272	1,931		24,070
SOCIAL WORK									
ACCESSION BONUS (AB)	4	\$30,000	120	4	\$30,000	120	4	\$30,000	120
RETENTION BONUS (RB)	216	\$10,400	2,246	107	\$10,400	1,113	216	\$10,400	2,246
BOARD CERTIFICATION PAY (BCP)	81	\$8,000	648	81	\$8,000	648	81	\$8,000	648
SUBTOTAL SOCIAL WORK	301		3,014	192		1,881	301		3,014
PERSONAL MONEY ALLOWANCES FOR GENERAL/FLAG OFFICER									
CHIEF OF STAFF	1	\$4,000	4	1	\$4,000	4	1	\$4,000	4
GENERAL	12	\$2,200	26	14	\$2,200	31	11	\$2,200	24
LIEUTENANT GENERAL	54	\$500	27	46	\$500	23	52	\$500	26
SUBTOTAL PERSONAL MONEY ALLOWANCES FOR GENERAL/FLAG OFFICER	67		57	61		58	64		54

**MILITARY PERSONNEL, ARMY
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PAY AND ALLOWANCES OF OFFICERS
SPECIAL PAY - OFFICER
(IN THOUSANDS OF DOLLARS)**

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
SPECIAL PAY - OFFICER									
DIVING DUTY PAY	128	\$2,509	322	82	\$2,516	206	77	\$2,516	193
BOARD CERTIFIED NON-PHYSICIAN HEALTH CARE PROVIDER	337	\$9,110	3,070	418	\$8,000	3,342	384	\$8,000	3,070
HOSTILE FIRE PAY	1,412	\$2,700	3,813	1,880	\$2,700	5,075	3,446	\$2,700	9,305
SEA DUTY PAY	97	\$3,443	333	47	\$3,478	165	57	\$3,478	199
HARDSHIP DUTY PAY	13,022	\$1,500	19,533	6,928	\$1,500	10,392	6,938	\$1,500	10,407
FOREIGN LANGUAGE PROFICIENCY PAY	4,574	\$3,291	15,054	2,752	\$3,300	9,080	3,744	\$3,300	12,355
JUDGE ADVOCATE CONTINUATION PAY	937	\$5,334	5,000	893	\$5,499	4,909	719	\$5,499	3,953
OFFICER ASSIGNMENT INCENTIVE PAY	4,801	\$4,523	21,714	5,698	\$4,523	25,772	6,079	\$4,523	27,495
CYBER READINESS AND SKILLS PAY	0	\$0	0	0	\$0	0	1,182	\$9,200	10,871
OFFICER CONTINUATION PAY			40,357			40,709			56,496
TOTAL SPECIAL PAY - OFFICER	39,751		436,757	33,055		433,558	37,348		481,448

MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
OFFICER BONUS - OTHER THAN MEDICAL

FY2027 ESTIMATE	\$8,000
FY2026 ESTIMATE	\$7,893
FY2025 ACTUAL	\$8,550

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 2026 to FY 2027.

Detailed cost computations are provided by the following table:

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SECTION 4
PAY AND ALLOWANCES OF OFFICERS
OFFICER BONUS - OTHER THAN MEDICAL
(IN THOUSANDS OF DOLLARS)

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
OFFICER ACCESSION AND RETENTION BONUS	95	\$90,000	8,550	88	\$90,000	7,893	89	\$90,000	8,000

PB-30X BONUS - OTHER THAN MEDICAL

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

FY2027 ESTIMATE	\$3,115,609
FY2026 ESTIMATE	\$3,039,563
FY2025 ACTUAL	\$2,967,775

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 2027 rates were built by applying inflation assumptions to the FY 2025 average BAH rates. The BAH rates reflect a 4.0% housing rate increase, effective 1 January 2026 and 3.9% housing rate, effective 1 January 2027.

There is a +\$73.3 million decrease in the BAH program between FY 2026 and FY 2027. The total requirement change is due to:

- (1) Price increase due to the annualization of the housing cost growth of 4.0% housing inflation rates, effective 1 January 2026: +\$32.6 million
- (2) Price increase due to the annualization of the housing cost growth of 3.9% housing inflation rates, effective 1 January 2027: +\$101.4 million
- (3) Program decrease due to man-year reduction / grade structure change: -\$60.7 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>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</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	\$47,990	343	7	\$49,668	340	7	\$51,605	349
LIEUTENANT GENERAL	35	\$43,613	1,530	34	\$45,390	1,541	34	\$47,160	1,602
MAJOR GENERAL	79	\$40,206	3,187	78	\$41,897	3,286	78	\$43,531	3,392
BRIGADIER GENERAL	99	\$42,489	4,221	94	\$44,344	4,187	94	\$46,073	4,347
COLONEL	3,435	\$41,364	142,090	3,239	\$43,063	139,500	3,177	\$44,743	142,142
LIEUTENANT COLONEL	7,987	\$39,952	319,108	7,630	\$41,586	317,283	7,524	\$43,208	325,077
MAJOR	13,317	\$36,119	480,984	12,962	\$37,577	487,070	12,602	\$39,043	492,015
CAPTAIN	15,954	\$31,054	495,447	17,687	\$32,321	571,665	16,084	\$33,582	540,136
1ST LIEUTENANT	4,277	\$27,602	118,063	4,006	\$28,753	115,193	3,874	\$29,875	115,733
2ND LIEUTENANT	1,800	\$26,101	46,977	1,642	\$27,078	44,474	1,603	\$28,134	45,102
SUBTOTAL OFFICER- ACTIVE DUTY	46,990		1,611,950	47,379		1,684,539	45,077		1,669,895
OFFICER- WARRANT ACTIVE									
WARRANT OFFICER (W-5)	581	\$34,883	20,266	547	\$36,281	19,833	561	\$37,696	21,131
WARRANT OFFICER (W-4)	1,737	\$32,596	56,613	1,567	\$33,945	53,208	1,523	\$35,269	53,728
WARRANT OFFICER (W-3)	2,980	\$31,361	93,446	2,967	\$32,633	96,819	3,091	\$33,905	104,813
WARRANT OFFICER (W-2)	5,371	\$29,268	157,190	5,469	\$30,454	166,563	5,571	\$31,642	176,273
WARRANT OFFICER (W-1)	3,050	\$25,997	79,300	3,082	\$27,047	83,360	3,144	\$28,102	88,366
SUBTOTAL OFFICER- WARRANT ACTIVE	13,719		406,815	13,632		419,783	13,890		444,311
SUBTOTAL WITH DEPENDENTS - DOMESTIC	60,709		2,018,765	61,011		2,104,322	58,967		2,114,206

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

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</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 - DOMESTIC									
OFFICER- ACTIVE DUTY									
GENERAL	0	\$0	0	0	\$0	0	0	\$0	0
LIEUTENANT GENERAL	1	\$28,080	22	1	\$29,273	21	1	\$30,415	22
MAJOR GENERAL	1	\$35,974	43	1	\$38,240	39	1	\$39,731	41
BRIGADIER GENERAL	6	\$37,079	230	6	\$37,436	235	6	\$38,896	241
COLONEL	291	\$37,494	10,929	274	\$39,180	10,741	275	\$40,708	11,207
LIEUTENANT COLONEL	938	\$34,074	31,953	906	\$35,384	32,064	916	\$36,764	33,667
MAJOR	2,619	\$32,075	83,991	2,571	\$33,350	85,752	2,573	\$34,651	89,171
CAPTAIN	10,626	\$27,013	287,053	10,724	\$28,073	301,056	10,832	\$29,168	315,934
1ST LIEUTENANT	7,903	\$23,394	184,889	7,620	\$24,339	185,466	7,478	\$25,288	189,094
2ND LIEUTENANT	4,795	\$20,976	100,571	4,526	\$21,870	98,980	4,466	\$22,723	101,479
SUBTOTAL OFFICER- ACTIVE DUTY	27,180		699,681	26,629		714,354	26,548		740,856
OFFICER- WARRANT ACTIVE									
WARRANT OFFICER (W-5)	69	\$33,821	2,323	65	\$35,327	2,296	67	\$36,704	2,446
WARRANT OFFICER (W-4)	164	\$30,297	4,975	154	\$31,423	4,827	149	\$32,648	4,869
WARRANT OFFICER (W-3)	329	\$27,042	8,902	331	\$28,068	9,299	346	\$29,162	10,081
WARRANT OFFICER (W-2)	940	\$25,441	23,916	978	\$26,413	25,821	1,003	\$27,443	27,539
WARRANT OFFICER (W-1)	993	\$20,621	20,470	1,027	\$21,459	22,040	1,059	\$22,296	23,615
SUBTOTAL OFFICER- WARRANT ACTIVE	2,495		60,586	2,555		64,283	2,624		68,550
SUBTOTAL WITHOUT DEPENDENTS - DOMESTIC	29,675		760,267	29,184		778,637	29,172		809,406

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

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</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									
GENERAL	0	\$0	0	0	\$0	0	0	\$0	0
LIEUTENANT GENERAL	0	\$0	0	0	\$0	0	0	\$0	0
MAJOR GENERAL	0	\$0	0	0	\$0	0	0	\$0	0
BRIGADIER GENERAL	0	\$0	0	0	\$0	0	0	\$0	0
COLONEL	2	\$475	1	2	\$495	1	2	\$515	1
LIEUTENANT COLONEL	15	\$396	6	15	\$413	6	19	\$429	8
MAJOR	47	\$320	15	45	\$334	15	46	\$347	16
CAPTAIN	293	\$266	78	291	\$278	81	292	\$288	84
1ST LIEUTENANT	241	\$212	51	226	\$221	50	226	\$230	52
2ND LIEUTENANT	722	\$158	114	758	\$165	125	651	\$172	112
SUBTOTAL OFFICER- ACTIVE DUTY	1,320		265	1,337		278	1,236		273
OFFICER- WARRANT ACTIVE									
WARRANT OFFICER (W-5)	0	\$0	0	0	\$0	0	0	\$0	0
WARRANT OFFICER (W-4)	0	\$288	0	0	\$0	0	0	\$0	0
WARRANT OFFICER (W-3)	12	\$248	3	12	\$259	3	11	\$269	3
WARRANT OFFICER (W-2)	37	\$190	7	35	\$198	7	34	\$206	7
WARRANT OFFICER (W-1)	54	\$166	9	58	\$173	10	56	\$179	10
SUBTOTAL OFFICER- WARRANT ACTIVE	103		19	105		20	101		20
SUBTOTAL PARTIAL ALLOWANCE FOR BACHELORS - DOMESTIC	1,423		284	1,442		298	1,337		293
BAH DIFFERENTIAL	31	\$3,471	109	37	\$3,632	135	37	\$3,774	139

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>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</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 - OVERSEAS									
OFFICER- ACTIVE DUTY									
GENERAL	0	\$0	0	0	\$0	0	0	\$0	0
LIEUTENANT GENERAL	0	\$0	0	0	\$0	0	0	\$0	0
MAJOR GENERAL	1	\$62,061	76	0	\$0	0	0	\$0	0
BRIGADIER GENERAL	2	\$38,370	62	3	\$38,079	112	3	\$38,932	117
COLONEL	163	\$46,809	7,647	154	\$45,606	7,003	158	\$46,662	7,373
LIEUTENANT COLONEL	536	\$43,170	23,130	510	\$42,285	21,566	532	\$43,252	23,022
MAJOR	807	\$39,147	31,573	344	\$37,969	13,044	800	\$38,828	31,049
CAPTAIN	662	\$33,605	22,235	642	\$32,814	21,076	650	\$33,538	21,809
1ST LIEUTENANT	167	\$30,430	5,090	152	\$29,966	4,568	154	\$30,622	4,714
2ND LIEUTENANT	42	\$36,991	1,555	38	\$36,441	1,370	38	\$37,256	1,423
SUBTOTAL OFFICER- ACTIVE DUTY	2,380		91,368	1,843		68,739	2,335		89,507
OFFICER- WARRANT ACTIVE									
WARRANT OFFICER (W-5)	20	\$42,477	870	19	\$41,629	791	20	\$42,609	872
WARRANT OFFICER (W-4)	94	\$40,656	3,832	86	\$39,836	3,415	87	\$40,754	3,549
WARRANT OFFICER (W-3)	160	\$36,827	5,883	157	\$35,935	5,638	172	\$36,741	6,306
WARRANT OFFICER (W-2)	288	\$31,008	8,935	290	\$30,290	8,782	308	\$30,963	9,540
WARRANT OFFICER (W-1)	96	\$30,169	2,886	97	\$29,165	2,834	103	\$29,793	3,073
SUBTOTAL OFFICER- WARRANT ACTIVE	658		22,406	649		21,460	690		23,340
SUBTOTAL WITH DEPENDENTS - OVERSEAS	3,038		113,774	2,492		90,199	3,025		112,847

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

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</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									
GENERAL	0	\$0	0	0	\$0	0	0	\$0	0
LIEUTENANT GENERAL	0	\$0	0	0	\$0	0	0	\$0	0
MAJOR GENERAL	0	\$0	0	0	\$0	0	0	\$0	0
BRIGADIER GENERAL	0	\$0	0	0	\$0	0	0	\$0	0
COLONEL	40	\$34,618	1,397	39	\$33,850	1,328	56	\$34,635	1,925
LIEUTENANT COLONEL	136	\$35,136	4,764	136	\$34,280	4,645	144	\$35,054	5,041
MAJOR	294	\$32,919	9,670	295	\$32,119	9,468	311	\$32,841	10,228
CAPTAIN	856	\$29,816	25,535	647	\$29,168	18,886	916	\$29,817	27,312
1ST LIEUTENANT	618	\$29,638	18,316	593	\$28,955	17,171	609	\$29,594	18,037
2ND LIEUTENANT	215	\$29,818	6,414	202	\$29,140	5,897	209	\$29,792	6,223
SUBTOTAL OFFICER- ACTIVE DUTY	2,159		66,096	1,912		57,395	2,245		68,766
OFFICER- WARRANT ACTIVE									
WARRANT OFFICER (W-5)	5	\$39,647	215	5	\$38,617	208	6	\$39,481	243
WARRANT OFFICER (W-4)	20	\$30,549	598	19	\$30,225	586	21	\$30,925	649
WARRANT OFFICER (W-3)	54	\$30,624	1,651	56	\$30,099	1,700	66	\$30,774	2,024
WARRANT OFFICER (W-2)	145	\$27,935	4,055	151	\$27,282	4,115	171	\$27,893	4,759
WARRANT OFFICER (W-1)	71	\$27,603	1,961	73	\$27,054	1,968	82	\$27,660	2,277
SUBTOTAL OFFICER- WARRANT ACTIVE	295		8,480	304		8,577	346		9,952
SUBTOTAL WITHOUT DEPENDENTS - OVERSEAS	2,454		74,576	2,216		65,972	2,591		78,718
TOTAL BASIC ALLOWANCE FOR HOUSING - OFFICER	97,330		2,967,775	96,382		3,039,563	95,129		3,115,609

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

FY2027 ESTIMATE	\$389,987
FY2026 ESTIMATE	\$384,075
FY2025 ACTUAL	\$383,150

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 2.4% rate, effective 1 January 2026 and a 3.4% rate increase, effective 1 January 2027. The FY 2026 and FY 2027 BAS yearly composite rates are \$3,917.30 and \$4,040.40, respectively.

There is a +\$6.0 million increase in the program requirement between FY 2026 and FY 2027. The total requirement change is due to:

- (1) Price increase due to the 2.4% subsistence inflation rate, effective 1 January 2026: +\$2.8 million
- (2) Price increase due to the 3.4% subsistence inflation rate, effective 1 January 2027: +\$8.8 million
- (3) Program decrease due to man-year reduction / grade structure change: -\$5.6 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)

OFFICER BASIC ALLOWANCE FOR
SUBSISTENCE

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
	98,543	\$3,888	383,150	97,367	\$3,945	384,075	96,740	\$4,031	389,987

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

FY2027 ESTIMATE	\$172,358
FY2026 ESTIMATE	\$150,850
FY2025 ACTUAL	\$181,513

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 2027 OSA rates were built by applying basic pay raise inflation to FY 2025 rates.

There is a +\$21.5 million increase in the OSA requirement between FY 2026 and FY 2027. The total requirement change is due to:

- (1) Price increase due to the 3.8% pay raise (3.98% annualized), effective 1 January 2026: +\$1.0 million
- (2) Price increase due to the 5%;6% pay raise (4.7%;5.45% annualized), effective 1 January 2027: +\$4.2 million
- (3) Price increase due to fluctuations in foreign currency exchange rates: +\$11.0 million
- (4) Program increase due to changes in the number of Active Component Soldiers expected to receive allowance: +\$5.3 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)**

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
OVERSEAS STATION ALLOWANCES - OFFICER									
COST OF LIVING									
OFFICER- ACTIVE DUTY									
GENERAL	6	\$7,821	44	6	\$6,352	39	6	\$6,536	42
LIEUTENANT GENERAL	10	\$9,948	104	11	\$8,556	91	11	\$8,804	101
MAJOR GENERAL	26	\$8,059	207	25	\$7,341	186	27	\$7,554	207
BRIGADIER GENERAL	36	\$9,650	343	34	\$9,076	308	37	\$9,339	343
COLONEL	987	\$8,510	8,401	965	\$7,921	7,644	1,036	\$8,150	8,446
LIEUTENANT COLONEL	2,534	\$8,110	20,550	2,912	\$7,535	21,940	2,749	\$7,753	21,314
MAJOR	4,219	\$7,059	29,783	4,818	\$6,507	31,348	4,539	\$6,696	30,393
CAPTAIN	6,274	\$5,359	33,622	988	\$4,910	4,850	6,904	\$5,052	34,881
1ST LIEUTENANT	3,238	\$4,828	15,631	3,105	\$4,386	13,620	3,284	\$4,514	14,825
2ND LIEUTENANT	1,273	\$4,000	5,092	1,232	\$3,612	4,451	1,307	\$3,717	4,858
SUBTOTAL OFFICER- ACTIVE DUTY	18,603		113,777	14,096		84,477	19,900		115,410
OFFICER- WARRANT ACTIVE									
WARRANT OFFICER (W-5)	139	\$9,231	1,286	137	\$8,252	1,133	153	\$8,492	1,302
WARRANT OFFICER (W-4)	459	\$8,815	4,044	440	\$8,068	3,552	464	\$8,302	3,849
WARRANT OFFICER (W-3)	901	\$7,066	6,364	932	\$6,580	6,132	1,060	\$6,771	7,178
WARRANT OFFICER (W-2)	1,955	\$5,660	11,067	2,016	\$5,206	10,494	2,226	\$5,357	11,923
WARRANT OFFICER (W-1)	1,070	\$4,977	5,324	1,104	\$4,573	5,050	1,219	\$4,706	5,737
SUBTOTAL OFFICER- WARRANT ACTIVE	4,524		28,085	4,629		26,361	5,122		29,989
SUBTOTAL COST OF LIVING	23,127		141,862	18,725		110,838	25,022		145,399
TEMPORARY LODGING	1,524	\$26,013	39,651	1,144	\$34,969	40,012	749	\$35,983	26,959
TOTAL OVERSEAS STATION ALLOWANCES - OFFICER	24,651		181,513	19,869		150,850	25,771		172,358

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
CONUS COST OF LIVING ALLOWANCE - OFFICER**

FY2027 ESTIMATE	\$6,493
FY2026 ESTIMATE	\$7,262
FY2025 ACTUAL	\$7,225

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: San Francisco

MASSACHUSETTS: Essex County; Hampden County; Martha's Vineyard

MICHIGAN: Detroit

NEW YORK: New York City; Staten Island

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 -\$0.8 million decrease in the program requirement between FY 2026 and FY 2027. The total requirement change is due to:

- (1) Price increase due to the annualization of the pay raise: +\$0.2 million
- (2) Program decrease due to number of Soldiers expected to receive CONUS COLA: -\$1.0 million

Detailed cost computations are provided by the following table:

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

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
CONUS, COST-OF-LIVING ALLOWANCE	1,700	\$4,250	7,225	1,782	\$4,076	7,262	1,553	\$4,182	6,493

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

FY2027 ESTIMATE	\$5,324
FY2026 ESTIMATE	\$3,112
FY2025 ACTUAL	\$4,812

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, \$1,252.80; (2) permanent duty annual replacement and temporary duty of at least 15 days in a 30-day period, \$418.68; and (3) temporary duty of at least 30 days in a 36-day period \$835.20. The FY 2026 and FY 2027 civilian clothing rates are increased by general inflation.

There is a +\$2.2 million increase in the program requirement between FY 2026 and FY 2027. The total requirement change is due to the program increase due to the number of Soldiers expected to receive Clothing Allowance.

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)**

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
CLOTHING ALLOWANCES - OFFICER									
INITIAL MILITARY ALLOWANCE	8,268	\$400	3,307	3,445	\$400	1,378	7,980	\$400	3,192
ADDITIONAL MILITARY ALLOWANCE	6,030	\$200	1,206	7,180	\$200	1,436	9,270	\$200	1,854
CIVILIAN CLOTHING ALLOWANCE	288	\$1,039	299	286	\$1,041	298	262	\$1,063	278
TOTAL CLOTHING ALLOWANCES - OFFICER	14,586		4,812	10,911		3,112	17,512		5,324

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

FY2027 ESTIMATE	\$20,985
FY2026 ESTIMATE	\$17,970
FY2025 ACTUAL	\$26,998

PROJECT: FAMILY SEPARATION ALLOWANCES - OFFICER

PART I - PURPOSE AND SCOPE

Family Separation Allowance (FSA) provides compensation to Service members who are separated from their dependents for a continuous period of 30 days or more due to military orders, helping alleviate the financial burden of extended family separation. FSA is authorized under Title 37, United States Code, Chapter 7, Allowances. Section 622 of the FY 2026 National Defense Authorization Act amended Section 427(a)(1) of Title 37 to increase the monthly FSA floor from \$250 to \$300, effective January 1, 2026. This statutory change reflects Congress's recognition of the rising costs faced by military families and reinforces the Department of War's commitment to supporting Service members' quality of life and family stability.

Payment is \$300 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 2027 takers for FSA were forecasted based on FY 2025 projected execution.

There is a +\$2.9 million increase in Family Separation allowance between FY 2026 and FY 2027 due to changes 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)**

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
FAMILY SEPARATION ALLOWANCES - OFFICER									
FSA - RESTRICTED	3,926	\$3,000	11,778	1,373	\$3,450	4,736	1,170	\$3,600	4,213
FSA - TEMPORARY	5,073	\$3,000	15,220	3,861	\$3,450	13,322	4,659	\$3,600	16,772
FSA - TEMPORARY	0	\$3,000	0	-26	\$3,450	-88	0	\$3,600	0
TOTAL FAMILY SEPARATION ALLOWANCES - OFFICER	8,999		26,998	5,208		17,970	5,829		20,985

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

FY2027 ESTIMATE	\$1,987
FY2026 ESTIMATE	\$0
FY2025 ACTUAL	\$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 of certain service members (based on factors such as total household income and dependents) 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 2025 projected actual execution is based on an FPG threshold of 150% through April 2025 and a threshold of 200% effective May 2025. The FY 2026 and FY 2027 estimates are based on a threshold of 200% for the entire fiscal year.

There is a +\$2.0 million increase in BNA between FY 2026 and FY 2027 due to projected increase in average rates due to pay raise.

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>FY2025 ACTUAL</u> AMOUNT	<u>FY2026 ESTIMATE</u> AMOUNT	<u>FY2027 ESTIMATE</u> AMOUNT
BASIC NEEDS ALLOWANCE PAYMENTS - OFFICER	0	0	1,987

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

FY2027 ESTIMATE	\$61,367
FY2026 ESTIMATE	\$63,539
FY2025 ACTUAL	\$81,615

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.

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 -\$2.1 million decrease in the separation pay requirement between FY 2026 and FY 2027. The total requirement change is due to:

(1) Price increase due to the annualization, effective 1 January 2026: +\$0.8 million

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

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

(2) Price increase due to the annualization, effective 1 January 2027: +\$3.8 million

(3) Program decrease due to a change in projected Officer losses expected to receive a separation payment: -\$6.7 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)**

	<u>FY2025 ACTUAL</u>				<u>FY2026 ESTIMATE</u>				<u>FY2027 ESTIMATE</u>			
	<u>AVG NUMBER</u>	<u>AVG DAYS</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>AVG NUMBER</u>	<u>AVG DAYS</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>AVG NUMBER</u>	<u>AVG DAYS</u>	<u>RATE</u>	<u>AMOUNT</u>
SEPARATION PAYMENTS - OFFICER												
LUMP SUM TERMINAL LEAVE												
OFFICER- ACTIVE DUTY												
GENERAL	0	39	\$25,655	0	0	39	\$25,072	0	0	39	\$25,724	0
LIEUTENANT GENERAL	30	40	\$24,407	724	21	40	\$25,557	534	21	40	\$26,222	541
MAJOR GENERAL	16	22	\$12,715	209	12	22	\$14,238	171	12	22	\$14,608	178
BRIGADIER GENERAL	15	28	\$15,323	224	12	28	\$15,905	191	12	28	\$16,319	197
COLONEL	909	23	\$11,074	10,067	605	23	\$11,795	7,137	610	23	\$12,102	7,385
LIEUTENANT COLONEL	1,468	20	\$7,593	11,143	732	20	\$7,961	5,827	975	20	\$8,168	7,966
MAJOR	1,632	18	\$5,677	9,265	820	18	\$5,964	4,889	1,092	18	\$6,119	6,681
CAPTAIN	4,224	16	\$3,911	16,519	2,958	16	\$4,096	12,115	2,487	16	\$4,202	10,450
1ST LIEUTENANT	677	15	\$3,097	2,097	405	15	\$3,014	1,222	409	15	\$3,092	1,264
2ND LIEUTENANT	100	25	\$2,916	293	51	25	\$3,536	181	52	25	\$3,628	187
SUBTOTAL OFFICER- ACTIVE DUTY	9,071			50,541	5,616			32,267	5,670			34,849
OFFICER- WARRANT ACTIVE												
WARRANT OFFICER (W-5)	152	26	\$9,531	1,444	99	26	\$10,071	998	100	26	\$10,332	1,032
WARRANT OFFICER (W-4)	469	23	\$6,870	3,223	317	23	\$7,265	2,302	320	23	\$7,454	2,383
WARRANT OFFICER (W-3)	635	21	\$5,620	3,570	407	21	\$5,825	2,370	410	21	\$5,977	2,453
WARRANT OFFICER (W-2)	429	20	\$4,610	1,978	279	20	\$4,653	1,299	282	20	\$4,774	1,345
WARRANT OFFICER (W-1)	68	18	\$3,329	225	37	18	\$3,103	116	38	18	\$3,183	120
SUBTOTAL OFFICER- WARRANT ACTIVE	1,753			10,440	1,139			7,085	1,150			7,333
SUBTOTAL LUMP SUM TERMINAL LEAVE	10,824			60,981	6,755			39,352	6,820			42,182
SEVERANCE PAY, DISABILITY	120		\$109,012	13,052	133		\$111,010	14,773	128		\$113,896	14,535
INVOLUNTARY FULL PAY (10%)	45		\$108,799	4,896	67		\$121,048	8,071	32		\$124,195	3,937
VOLUNTARY SEPARATION INCENTIVE (VSI)				2,686				1,343				713
TOTAL SEPARATION PAYMENTS - OFFICER	10,989			81,615	6,955			63,539	6,980			61,367

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF OFFICERS
SOCIAL SECURITY TAX EMPLOYER CONTRIBUTION-OFFICER**

FY2027 ESTIMATE	\$779,799
FY2026 ESTIMATE	\$751,357
FY2025 ACTUAL	\$737,896

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
2025	\$176,100	No upper limit
2026	\$181,200	No upper limit
2027	\$188,100	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%.

There is a +\$29.0 million increase in the program requirement between FY 2026 and FY 2027. The total requirement change is due to:

- (1) Price increase due to the annualization, effective 1 January 2026: +\$7.0 million
- (2) Price increase due to the annualization, effective 1 January 2027: +\$40.0 million
- (3) Program decrease due to man-year reduction: -\$18.0 million

Detailed cost computations are provided by the following table:

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

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</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>
SOCIAL SECURITY TAX EMPLOYER CONTRIBUTION-OFFICER									
SOCIAL SECURITY TAX - EMPLOYER'S CONTRIBUTION	98,543	\$7,488	737,896	97,367	\$7,719	751,531	96,740	\$8,061	779,799
SOCIAL SECURITY TAX - EMPLOYER'S CONTRIBUTION	98,543	\$0	0	97,367	(\$2)	-174	96,740	\$0	0
TOTAL SOCIAL SECURITY TAX EMPLOYER CONTRIBUTION-OFFICER	197,086		737,896	194,734		751,357	193,480		779,799

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

FY2026 Direct Program		32,975,257
Increases Pricing:		
Basic Pay increase due to the annualization of the 3.98% pay raise, effective 1 January 2026	143,412	
Basic Pay increase due to the annualization of the 6.2% (E1-E5) and 5.45% (E6+) pay raise, effective 1 January 2027	822,166	
Retired Pay Accrual increase due to the annualization of the 3.98% pay raise, effective 1 January 2026	34,667	
Retired Pay Accrual increase due to the annualization of the 6.2% (E1-E5) and 5.45% (E6+) pay raise, effective 1 January 2027	198,742	
Basic Allowance for Housing increase due to the annualization of the housing cost growth of 4.0% housing inflation rates, effective 1 January 2026	41,024	
Basic Allowance for Housing increase due to the annualization of the housing cost growth of 3.9% housing inflation rates, effective 1 January 2027	127,686	
Overseas Station Allowance - COLA increase due to the annualization of the 3.98% pay raise, effective 1 January 2026	1,474	
Overseas Station Allowance - COLA increase due to the annualization of the 6.2% (E1-E5) and 5.45% (E6+) pay raise, effective 1 January 2027	8,453	
CONUS COLA increase due to rate changes	1,029	
Clothing increase due to rate changes	7,448	
Separation Pay increase due to the annualization of the 3.98% pay raise, effective 1 January 2026	2,434	
Separation Pay increase due to the annualization of the 6.2% (E1-E5) and 5.45% (E6+) pay raise, effective 1 January 2027	13,953	
FICA increase due to the annualization of the 3.98% pay raise, effective 1 January 2026	10,971	
FICA increase due to the annualization of the 6.2% (E1-E5) and 5.45% (E6+) pay raise, effective 1 January 2027	62,896	
TSP Matching increase due to pay raise	62,356	
Basic Needs Allowance due to rate changes	122,427	
Overseas Station Allowance - COLA increase due to foreign currency exchange rates	20,564	
Total Increases Pricing		1,681,702
Increases Program:		
Basic Pay increase due to man-year growth / grade structure	112,862	
Special Pay increase due to changes in the number of Soldiers expected to receive pay	76,258	
Special Duty Assignment Pay increase due to changes in the number of Soldiers expected to receive pay	5,207	
Clothing increase due to changes in the number of Soldiers expected to receive allowance	32,119	
Basic Allowance for Housing increase due to man-year / grade structure growth	122,900	
CONUS COLA increase due to changes in the number of Soldiers expected to receive allowance	2,103	
FICA increase due to man-year / grade structure growth	13,313	
Basic Allowance for Subsistence increase due to realigning BA4 requirements to BA2	1,648,686	
Subsistence in Kind increase due to realigning BA4 requirements to BA2	1,168,640	
Total Increases Program		3,182,088
Total Increases		4,863,790

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)**

Decreases Pricing:

Retired Pay Accrual decrease due to changes in the Normal Cost Percentage rate (520,303)

Total Decreases Pricing

(520,303)

Decreases Program:

Retired Pay Accrual decrease due to man-year growth / grade restructure (224,176)

Enlistment Bonus decrease due to changes in the number of Soldiers expected to receive pay (65,988)

Family Separation Allowance decrease due to changes in the number of Soldiers expected to receive allowance (40)

Separation Pay decrease due to changes in the number of Soldiers expected to receive allowance (47,292)

Overseas Station Allowance decrease due to changes in the number of Soldiers expected to receive allowance (42,286)

Aid and Attendance Allowance for the Catastrophically Injured decrease due to allowance utilization (47)

Reenlistment Bonus decrease due to changes in the number of Soldiers expected to receive pay (59,159)

Incentive Pay decrease due to changes in the number of Soldiers expected to receive pay (236)

Loan Repayment Program decrease due to changes in the number of Soldiers expected to receive pay (1,191)

Total Decreases Program

(440,415)

Total Decreases

(960,718)

FY2027 Direct Program

36,878,329

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

FY2027 ESTIMATE	\$19,513,776
FY2026 ESTIMATE	\$18,421,762
FY2025 ACTUAL	\$17,176,724

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 2027 rates were built by applying inflation assumptions to FY 2025 average basic pay rates. The basic pay rates reflect a 3.8% pay raise (3.98% annualized), effective 1 January 2026 and 6%;7% pay raise (5.45%;6.2% annualized), effective 1 January 2027.

There is a +\$1,078.4 million increase in the basic pay program between FY 2026 and FY 2027. The total requirement change is due to:

- (1) Price increase due to the 3.8% pay raise, effective 1 January 2026: +\$143.4 million
- (2) Price increase due to the 6%;7% pay raise, effective 1 January 2027: +\$822.2 million
- (3) Program decrease due to man-year / grade structure reduction: +\$112.8 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)**

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</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 PAY - ENLISTED									
SERGEANT MAJOR	3,594	\$103,817	373,117	3,664	\$108,957	399,218	3,660	\$115,021	420,976
1ST SERGEANT/MASTER SERGEANT	11,977	\$80,861	968,470	11,836	\$84,865	1,004,458	11,737	\$89,588	1,051,490
PLATOON SERGEANT/SERGEANT 1ST CLASS	36,914	\$70,354	2,597,053	36,994	\$73,837	2,731,542	36,681	\$77,947	2,859,163
STAFF SERGEANT	61,122	\$54,458	3,328,552	60,839	\$57,154	3,477,191	59,615	\$60,335	3,596,881
SERGEANT	71,962	\$46,537	3,348,921	73,956	\$48,844	3,612,291	72,172	\$51,929	3,747,847
CORPORAL/SPECIALIST	103,189	\$38,061	3,927,512	105,462	\$39,948	4,212,964	110,651	\$42,471	4,699,484
PRIVATE FIRST CLASS	53,663	\$30,986	1,662,792	60,751	\$32,522	1,975,730	56,211	\$34,576	1,943,576
PRIVATE E2	25,884	\$28,965	749,721	24,637	\$31,649	779,734	27,621	\$33,648	929,397
PRIVATE E1	8,540	\$25,830	220,586	7,851	\$29,122	228,634	8,559	\$30,957	264,962
TOTAL BASIC PAY - ENLISTED	376,845		17,176,724	385,990		18,421,762	386,907		19,513,776

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

FY2027 ESTIMATE	\$3,946,722
FY2026 ESTIMATE	\$4,455,342
FY2025 ACTUAL	\$4,486,840

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 2026 are 24.3% (Active Component (AC) full-time) and 22.6% (Reserve Component (RC) part-time). The rates for FY 2027 are 24.1% for (AC full-time) and 22.5% (RC part-time).

There is a -\$511.1 million decrease in the RPA requirement between FY 2026 and FY 2027. The total requirement change is due to:

- (1) Price increase due to the 3.8% pay raise (3.98% annualized), effective 1 January 2026: +\$34.7 million
- (2) Price increase due to the 6%;7% pay raise (5.45%;6.3% annualized), effective 1 January 2027: +\$198.7 million
- (3) Price decrease due to a reduction in the Normal Cost Percentage (NCP) AC full-time rates, from 24.3% to 24.1%: -\$520.3 million
- (4) Program decrease due to man-year / grade structure reduction: -\$224.2 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)**

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</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 - ENLISTED									
ENLISTED RETIRED PAY ACCRUAL	354,907	\$11,952	4,241,809	360,560	\$11,596	4,181,054	366,760	\$10,220	3,748,433
ENLISTED RETIRED PAY ACCRUAL-RC ONLY	21,938	\$11,169	245,031	25,430	\$10,786	274,288	20,147	\$9,842	198,289
TOTAL RETIRED PAY ACCRUAL - ENLISTED	376,845		4,486,840	385,990		4,455,342	386,907		3,946,722

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

FY2027 ESTIMATE	\$441,993
FY2026 ESTIMATE	\$345,375
FY2025 ACTUAL	\$321,680

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.

There is a +\$62.4 million increase in the enlisted TSP Matching requirement between FY 2026 and FY 2027. 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>FY2025 ACTUAL</u> AMOUNT	<u>FY2026 ESTIMATE</u> AMOUNT	<u>FY2027 ESTIMATE</u> AMOUNT
ENL TSP MATCHING	321,680	345,375	441,993

PB-30X TSP MATCHING

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

FY2027 ESTIMATE	\$82,284
FY2026 ESTIMATE	\$82,422
FY2025 ACTUAL	\$84,021

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 \$150 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 dimethylhydrazine 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 (annual rate is \$1,800 to \$2,400). The budget request reflects this change.

Program decrease in incentive pay for hazardous duty due to projection usage: -\$0.2 million

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)**

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
INCENTIVE PAY FOR HAZARDOUS DUTY - ENLISTED									
FLYING DUTY - ENLISTED									
CREW	6,227	\$2,131	13,269	4,898	\$2,127	10,419	3,283	\$2,127	6,983
NONCREW MEMBER	95	\$1,800	171	118	\$1,800	212	121	\$1,800	218
SUBTOTAL FLYING DUTY - ENLISTED	6,322		13,440	5,016		10,631	3,404		7,201
PARACHUTE JUMPING - ENLISTED									
PARACHUTE JUMPING (REGULAR)	21,707	\$2,400	52,096	22,551	\$2,400	54,123	24,006	\$2,400	57,614
PARACHUTE JUMPING (HIGH ALTITUDE/LOW OPENING)	1,805	\$2,700	4,874	1,898	\$2,700	5,124	1,884	\$2,700	5,088
SUBTOTAL PARACHUTE JUMPING - ENLISTED	23,512		56,970	24,449		59,247	25,890		62,702
INSIDE OBSERVER OR TEST SUBJECT DUTY	153	\$1,800	276	152	\$1,800	274	150	\$1,800	270
DEMOLITION DUTY	6,524	\$1,800	11,743	6,740	\$1,800	12,132	6,629	\$1,800	11,932
CHEMICAL MUNITIONS PAY	876	\$1,800	1,577	30	\$1,800	54	33	\$1,800	60
TOXIC PESTICIDES	0	\$1,800	0	4	\$1,800	7	1	\$1,800	1
TOXIC FUEL	8	\$1,800	15	43	\$1,800	77	66	\$1,800	118
TOTAL INCENTIVE PAY FOR HAZARDOUS DUTY - ENLISTED	37,395		84,021	36,434		82,422	36,173		82,284

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

FY2027 ESTIMATE	\$343,388
FY2026 ESTIMATE	\$301,391
FY2025 ACTUAL	\$265,136

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.

There is a +\$76.3 million increase in the special pay program between FY 2026 and FY 2027 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. Army implemented the Cyber Readiness and Skills Pay with cost estimate of \$22 million in FY27.

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)**

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
SPECIAL PAY - ENLISTED									
ENLISTED ASSIGNMENT INCENTIVE PAY	14,296	\$6,940	99,214	16,058	\$6,940	111,445	16,782	\$6,940	116,468
DIVING DUTY PAY	525	\$2,560	1,345	805	\$2,560	2,062	984	\$2,560	2,519
HOSTILE FIRE PAY	4,778	\$2,700	12,901	10,159	\$2,700	27,429	12,086	\$2,700	32,631
SEA DUTY PAY	271	\$2,323	630	297	\$2,424	719	357	\$2,426	867
HARDSHIP DUTY PAY	50,494	\$1,500	75,741	51,452	\$1,500	77,178	53,269	\$1,500	79,904
FOREIGN LANGUAGE PROFICIENCY PAY	12,211	\$3,194	39,002	12,046	\$3,179	38,295	11,676	\$3,179	37,119
OTHER SPECIAL PAY									
SERGEANT MAJOR PERSONAL MONETARY ALLOWANCE	1	\$2,000	2	1	\$2,000	2	1	\$2,000	2
CYBER READINESS AND SKILLS PAY	0	\$0	0	0	\$0	0	2,399	\$9,200	22,070
SUBTOTAL OTHER SPECIAL PAY	<u>1</u>		<u>2</u>	<u>1</u>		<u>2</u>	<u>2,400</u>		<u>22,072</u>
ENLISTED CONTINUATION PAY			36,301			44,261			51,808
TOTAL SPECIAL PAY - ENLISTED	82,576		265,136	90,818		301,391	97,554		343,388

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

FY2027 ESTIMATE	\$112,788
FY2026 ESTIMATE	\$107,581
FY2025 ACTUAL	\$110,423

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 and Explosive Ordnance Disposal Soldiers are receiving up to SDAP level 5 (\$375 per month)

There is a +\$5.2 million increase in the program requirement between FY 2026 and FY 2027 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)**

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	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)	10,511	\$4,500	47,300	10,237	\$4,500	46,068	10,736	\$4,500	48,313
SD 4 (\$300.00)	17,316	\$3,600	62,339	16,865	\$3,600	60,715	17,687	\$3,600	63,674
SD 3 (\$225.00)	288	\$2,700	778	293	\$2,700	792	294	\$2,700	795
TOTAL SPECIAL DUTY ASSIGNMENT PAY (SDAP)	28,116		110,423	27,396		107,581	28,718		112,788

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

FY2027 ESTIMATE	\$330,588
FY2026 ESTIMATE	\$389,747
FY2025 ACTUAL	\$389,716

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.

The Army does not anticipate using CSRB in FY 2026 and FY 2027. Instead, authorities provided under SRB will be utilized to write retention bonus contracts that

PB-30X REENLISTMENT BONUS- PURPOSE/SCOPE & JUSTIFICATION

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

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 decreases by -\$59.2 million between FY 2026 and FY 2027. The budget request is based on the anticipated target reenlistment population in FY 2027.

Detailed cost computations are provided by the following table:

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

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
SELECTIVE RETENTION BONUS	17,164	\$22,706	389,716	17,165	\$22,706	389,747	14,559	\$22,706	330,588

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

FY2027 ESTIMATE	\$217,512
FY2026 ESTIMATE	\$283,500
FY2025 ACTUAL	\$359,081

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 no change in the enlistment bonus (EB) requirement between FY 2026 and FY 2027.

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)**

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
ENLISTMENT BONUS									
NEW PAYMENTS	22,113	\$10,204	225,640	17,811	\$8,236	146,690	12,420	\$8,236	102,288
ANNIVERSARY PAYMENTS	27,858	\$4,790	133,441	41,035	\$3,334	136,810	34,560	\$3,334	115,224
TOTAL ENLISTMENT BONUS	49,971		359,081	58,846		283,500	46,980		217,512

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

	FY 2025		FY 2026		FY 2027		FY 2028		FY 2029		FY 2030		FY 2031	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Prior Obligations (Anniversary)	27,858	133,441	13,658	45,536	4,147	13,827	3,340	11,137	0	0	0	0	0	0
FY 2025														
Initial Payments	22,113	225,640	0	0	0	0	0	0	0	0	0	0	0	0
Anniversary Payments			27,377	91,274	13,133	43,785	6,204	20,683	2,944	9,814	794	2,646	0	0
FY 2026														
Initial Payments			17,811	146,690	0	0	0	0	0	0	0	0	0	0
Anniversary Payments					17,280	57,612	14,316	53,730	5,467	18,226	1,984	6,616	793	2,643
FY 2027														
Initial Payments					12,420	102,288	0	0	0	0	0	0	0	0
Anniversary Payments							23,861	73,551	12,616	42,061	5,159	17,200	1,982	6,608
FY 2028														
Initial Payments							4,132	34,033	0	0	0	0	0	0
Anniversary Payments									21,025	70,101	11,906	39,693	5,153	17,181
FY 2029														
Initial Payments									6,425	52,913	0	0	0	0
Anniversary Payments											19,842	66,155	11,892	39,648
FY 2030														
Initial Payments											7,412	61,048	0	0
Anniversary Payments													19,820	66,081
FY 2031														
Initial Payments														7,412 61,048
Total Initial Payments	22,113	225,640	17,811	146,690	12,420	102,288	4,132	34,033	6,425	52,913	7,412	61,048	7,412	61,048
Total Anniversary Payments	27,858	133,441	41,035	136,810	34,560	115,224	47,721	159,101	42,052	140,202	39,685	132,310	39,640	132,161
Total	49,971	359,081	58,846	283,500	46,980	217,512	51,853	193,134	48,477	193,115	47,097	193,358	47,052	193,209

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
LOAN REPAYMENT PROGRAM**

FY2027 ESTIMATE	\$11,769
FY2026 ESTIMATE	\$12,960
FY2025 ACTUAL	\$6,331

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

The Loan Repayment Program (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 -\$1.2 million decrease in the LRP requirement due to projection utilization from FY 2026 to FY 2027.

Detailed cost computations are provided by the following table:

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

	<u>FY2025 ACTUAL</u>		<u>FY2026 ESTIMATE</u>		<u>FY2027 ESTIMATE</u>	
	AVERAGE NUMBER	AMOUNT	AVERAGE NUMBER	AMOUNT	AVERAGE NUMBER	AMOUNT
LOAN REPAYMENT PROGRAM	653	6,331	692	12,960	692	11,769

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

FY2027 ESTIMATE	\$6,460,418
FY2026 ESTIMATE	\$6,162,579
FY2025 ACTUAL	\$5,945,330

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 2027 rates were built by applying inflation assumptions to the FY 2025 average BAH rates. The BAH rates reflect a 4.0% housing rate increase, effective 1 January 2026 and 3.9% housing rate increase, effective 1 January 2027.

There is a +\$291.6 million increase in the BAH program between FY 2026 and FY 2027. The total requirement change is due to:

- (1) Price increase due to the 4.0% housing cost inflation, effective 1 January 2026: +\$41.0 million
- (2) Price increase due to the 3.9% housing cost inflation, effective 1 January 2027: +\$127.7 million
- (3) Program increase due to man-year growth / grade structure: +\$122.9 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)**

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</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									
WITH DEPENDENTS- DOMESTIC									
SERGEANT MAJOR	3,251	\$31,699	103,055	2,963	\$32,979	97,714	3,232	\$34,265	110,751
1ST SERGEANT/MASTER SERGEANT	10,701	\$30,211	323,302	9,556	\$31,447	300,504	10,565	\$32,674	345,197
PLATOON SERGEANT/SERGEANT 1ST CLASS	33,688	\$28,832	971,279	30,631	\$29,986	918,488	32,815	\$31,156	1,022,387
STAFF SERGEANT	42,785	\$27,515	1,177,231	44,046	\$28,629	1,260,995	42,693	\$29,745	1,269,917
SERGEANT	36,158	\$24,543	887,424	39,245	\$25,528	1,001,839	37,643	\$26,523	998,410
CORPORAL/SPECIALIST	36,091	\$22,599	815,628	38,078	\$23,507	895,097	39,410	\$24,424	962,544
PRIVATE FIRST CLASS	12,294	\$22,916	281,730	11,467	\$23,805	272,982	9,818	\$24,733	242,819
PRIVATE E2	4,504	\$24,170	108,852	4,340	\$25,188	109,318	4,402	\$26,170	115,208
PRIVATE E1	1,120	\$24,842	27,830	1,815	\$25,829	46,886	1,829	\$26,837	49,075
SUBTOTAL WITH DEPENDENTS- DOMESTIC	180,592		4,696,331	182,141		4,903,823	182,407		5,116,308
WITHOUT DEPENDENTS- DOMESTIC									
SERGEANT MAJOR	352	\$27,292	9,598	358	\$28,388	10,166	672	\$29,495	19,824
1ST SERGEANT/MASTER SERGEANT	1,375	\$26,251	36,096	1,350	\$27,288	36,848	1,457	\$28,352	41,296
PLATOON SERGEANT/SERGEANT 1ST CLASS	5,987	\$23,757	142,244	5,952	\$24,704	147,029	5,808	\$25,667	149,079
STAFF SERGEANT	16,248	\$22,146	359,822	16,388	\$23,034	377,491	15,883	\$23,932	380,101
SERGEANT	12,009	\$21,568	259,018	12,282	\$22,377	274,839	11,709	\$23,249	272,224
CORPORAL/SPECIALIST	9,909	\$18,897	187,254	9,977	\$19,629	195,847	10,818	\$20,395	220,624
PRIVATE FIRST CLASS	1,531	\$20,795	31,844	1,377	\$21,529	29,653	1,159	\$22,369	25,930
PRIVATE E2	253	\$33,884	8,568	230	\$35,139	8,067	234	\$36,510	8,549
PRIVATE E1	72	\$26,921	1,942	112	\$27,098	3,048	110	\$28,155	3,100
SUBTOTAL WITHOUT DEPENDENTS- DOMESTIC	47,736		1,036,386	48,026		1,082,988	47,850		1,120,727

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>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</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									
PARTIAL ALLOWANCE FOR BACHELORS - DOMESTIC									
SERGEANT MAJOR	4	\$223	1	4	\$233	1	471	\$242	114
1ST SERGEANT/MASTER SERGEANT	16	\$184	3	16	\$191	3	186	\$199	37
PLATOON SERGEANT/SERGEANT 1ST CLASS	97	\$144	14	107	\$150	16	96	\$156	15
STAFF SERGEANT	966	\$119	115	960	\$124	119	961	\$129	124
SERGEANT	16,327	\$104	1,698	16,716	\$109	1,822	15,912	\$113	1,798
CORPORAL/SPECIALIST	44,557	\$97	4,322	46,297	\$101	4,676	49,886	\$105	5,238
PRIVATE FIRST CLASS	34,968	\$94	3,287	32,051	\$98	3,141	28,931	\$101	2,922
PRIVATE E2	19,163	\$86	1,648	18,211	\$90	1,639	19,191	\$94	1,804
PRIVATE E1	6,614	\$83	549	10,581	\$86	910	10,933	\$90	984
SUBTOTAL PARTIAL ALLOWANCE FOR BACHELORS - DOMESTIC	122,712		11,637	124,943		12,327	126,567		13,036
BAH DIFFERENTIAL	614	\$3,814	2,341	572	\$4,059	2,321	623	\$4,218	2,626
WITH DEPENDENTS - OVERSEAS									
SERGEANT MAJOR	99	\$38,565	3,835	105	\$37,835	3,976	115	\$38,672	4,444
1ST SERGEANT/MASTER SERGEANT	321	\$36,109	11,597	319	\$35,357	11,280	346	\$36,125	12,490
PLATOON SERGEANT/SERGEANT 1ST CLASS	956	\$34,052	32,561	971	\$33,511	32,530	984	\$34,224	33,674
STAFF SERGEANT	1,107	\$31,899	35,322	312	\$31,378	9,783	1,145	\$32,021	36,680
SERGEANT	1,025	\$28,169	28,879	1,057	\$27,638	29,207	1,050	\$28,194	29,608
CORPORAL/SPECIALIST	613	\$25,495	15,621	610	\$24,971	15,236	690	\$25,496	17,594
PRIVATE FIRST CLASS	79	\$23,657	1,867	67	\$23,010	1,544	62	\$23,499	1,459
PRIVATE E2	9	\$23,228	208	8	\$22,410	181	9	\$22,887	202
PRIVATE E1	2	\$10,787	19	2	\$10,337	16	2	\$10,556	18
SUBTOTAL WITH DEPENDENTS - OVERSEAS	4,211		129,909	3,451		103,753	4,403		136,169

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>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
BASIC ALLOWANCE FOR HOUSING - ENLISTED									
WITHOUT DEPENDENTS - OVERSEAS									
SERGEANT MAJOR	45	\$30,879	1,397	47	\$30,374	1,437	206	\$31,026	6,398
1ST SERGEANT/MASTER SERGEANT	152	\$29,127	4,415	149	\$28,485	4,251	155	\$29,092	4,510
PLATOON SERGEANT/SERGEANT 1ST CLASS	597	\$30,133	18,000	597	\$29,562	17,651	574	\$30,197	17,324
STAFF SERGEANT	782	\$29,696	23,208	423	\$29,080	12,301	741	\$29,701	21,997
SERGEANT	561	\$27,737	15,559	574	\$27,270	15,663	534	\$27,844	14,874
CORPORAL/SPECIALIST	221	\$24,852	5,493	222	\$24,428	5,415	235	\$24,910	5,860
PRIVATE FIRST CLASS	25	\$23,389	576	24	\$23,347	571	21	\$23,843	506
PRIVATE E2	3	\$20,901	72	3	\$21,374	68	3	\$21,829	72
PRIVATE E1	0	\$16,415	6	1	\$9,096	10	1	\$9,290	11
SUBTOTAL WITHOUT DEPENDENTS - OVERSEAS	2,386		68,726	2,040		57,367	2,470		71,552
TOTAL BASIC ALLOWANCE FOR HOUSING - ENLISTED	358,251		5,945,330	361,173		6,162,579	364,320		6,460,418

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 765, Section 7561(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 2027, 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.

The following budget table displays requirements for the FY 2027 budget request for subsistence for enlisted personnel under BA2. The FY 2025 Actuals and FY
PB-30X SUBSISTENCE OF ENLISTED PERSONNEL- PURPOSE/SCOPE & JUSTIFICATION

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

2026 Estimate are located in the subsistence for enlisted personnel section under BA4 of the justification material.

Basic Allowance for Subsistence

There is a +\$54.6 million increase to the BAS requirement between FY 2026 and FY 2027. The total requirement change is due to:

- (1) Price increase due to the 2.4% rate change, effective 1 January 2026: +\$6.8 million
- (2) Price increase due to the 3.4% rate change, effective 1 January 2027: +\$21.1 million
- (3) Program increase due to number of personnel estimated to receive benefit: \$26.7 million

Subsistence in Kind

There is a -\$49.7 million increase to the Subsistence in Kind requirement between FY 2026 and FY 2027. The total requirement change is due to:

- (1) Price increase in Subsistence in Messes, due to dining facility cost inflation: +\$17.0 million
- (2) Program increase in Subsistence in Messes, Operational Rations and Unit Group Rations due to inflation associated with food costs: -\$66.7 million

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)**

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	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	\$5,732	0	356,586	\$5,913	2,108,494
BASIC ALLOWANCE FOR SUBSISTENCE II	0	\$0	0	0	\$11,463	0	489	\$11,824	5,778
SUBTOTAL WHEN AUTHORIZED TO MESS SEPARATELY	0		0	0		0	357,075		2,114,272
COLLECTIONS AT DISCOUNT MEAL RATE	0	\$0	0	0	\$4,981	0	-89,513	\$5,148	-460,811
SUBTOTAL WHEN AUTHORIZED TO MESS SEPARATELY	0		0	0		0	267,562		1,653,461
SUBSISTENCE IN KIND									
SUBSISTENCE IN MESSES									
SUBSISTENCE IN MESSES	0	\$0	0	0	\$8,786	0	83,878	\$8,970	752,385
OPERATIONAL RATIONS -MEALS READY-TO-EAT (MRE)	0	\$0	0	0	\$17,897	0	18,135	\$18,273	331,386
SUBTOTAL SUBSISTENCE IN MESSES	0		0	0		0	102,013		1,083,771
OPERATIONAL RATIONS									
UNITIZED GROUP RATIONS-HEAT AND SERVE	0	\$0	0	0	\$12,752	0	5,462	\$13,020	71,112
UNITIZED GROUP RATIONS (A)	0	\$0	0	0	\$9,977	0	2,411	\$10,186	24,563
OTHER RATION PACKAGES	0	\$0	0	0	\$19,925	0	133	\$20,343	2,714
SUBTOTAL OPERATIONAL RATIONS	0		0	0		0	8,006		98,389
MEALS FURNISHED BY MEDICAL FACILITIES	0		0	0		0	0		1,480
SUBTOTAL SUBSISTENCE IN KIND	0		0	0		0	110,019		1,183,640
TOTAL SUBSISTENCE OF ENLISTED PERSONNEL	0		0	0		0	377,581		2,837,101

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

FY2027 ESTIMATE	\$348,510
FY2026 ESTIMATE	\$360,305
FY2025 ACTUAL	\$364,847

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 (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) 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 2027 OSA rates were built by applying basic pay raise inflation to FY 2025 rates.

There is a -\$11.8 million increase in the OSA program between FY 2026 and FY 2027. The total requirement increase is based on:

- (1) Price increase due to the inflationary adjustments: +\$9.9 million
- (2) Price increase due to foreign currency adjustments: +\$20.6 million
- (3) Program decrease due to changes in the number of Soldiers expected to receive allowance: -\$42.3 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)**

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
OVERSEAS STATION ALLOWANCES - ENLISTED									
COST OF LIVING									
SERGEANT MAJOR	993	\$7,019	6,971	842	\$6,129	5,159	974	\$6,306	6,140
1ST SERGEANT/MASTER SERGEANT	2,882	\$6,035	17,390	2,395	\$5,759	13,792	2,626	\$5,926	15,559
PLATOON SERGEANT/SERGEANT 1ST CLASS	9,555	\$5,038	48,138	15,021	\$4,910	73,751	8,335	\$5,053	42,117
STAFF SERGEANT	14,647	\$4,248	62,219	23,951	\$4,306	103,132	13,347	\$4,431	59,142
SERGEANT	23,664	\$3,279	77,595	-9,363	\$3,384	-31,683	21,664	\$3,482	75,435
CORPORAL/SPECIALIST	28,369	\$2,738	77,675	46,016	\$2,665	122,632	28,164	\$2,742	77,226
PRIVATE FIRST CLASS	12,048	\$2,421	29,168	8,902	\$2,306	20,529	8,497	\$2,373	20,164
PRIVATE E2	4,224	\$2,105	8,891	2,113	\$1,992	4,210	2,386	\$2,050	4,891
PRIVATE E1	377	\$2,389	901	536	\$1,875	1,005	596	\$1,929	1,149
SUBTOTAL COST OF LIVING	96,759		328,948	90,413		312,527	86,589		301,823
TEMPORARY LODGING	1,324	\$27,114	35,899	1,733	\$27,566	47,778	1,646	\$28,365	46,687
TOTAL OVERSEAS STATION ALLOWANCES - ENLISTED	98,083		364,847	92,146		360,305	88,235		348,510

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
CONUS COST OF LIVING ALLOWANCE - ENLISTED**

FY2027 ESTIMATE	\$13,425
FY2026 ESTIMATE	\$10,293
FY2025 ACTUAL	\$12,217

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 Military Housing Area locations receive CONUS COLA as of January 2025:

CALIFORNIA: Bridgeport, Camp Pendleton, El Centro, Humboldt County, Los Angeles, Marin/Sonoma, Oakland, Riverside, Sacramento, San Bernardino, San Francisco, San Luis Obispo, Santa Clara County

NEW YORK: Long Island, New York City, Staten Island, Westchester County

MASSACHUSETTS: Boston, Martha'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 +\$3.1 million decrease in the program requirement between FY 2026 and FY 2027. The total requirement change is due to:

- (1) Price increase due to economic adjustment estimate: +\$1.0 million
- (2) Program increase due to changes in the number of Soldiers expected to receive the allowance: +\$2.1 million

Detailed cost computations are provided by the following table:

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

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
CONUS, COST-OF-LIVING ALLOWANCE	4,735	\$2,580	12,217	4,391	\$2,344	10,293	5,582	\$2,405	13,425

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

FY2027 ESTIMATE	\$322,299
FY2026 ESTIMATE	\$282,732
FY2025 ACTUAL	\$321,681

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 the Financial Management Regulation (FMR), Volume 7A, Chapter 29. The FY 2026 and FY 2027 rates are based on FY 2025 clothing rates increased by general inflation.

There is a +\$39.6 million increase in the clothing allowance requirement between FY 2026 and FY 2027. The total requirement change is based on:

(1) Price increase due to rate changes based on general inflation: +\$7.5 million

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

(2) Program increase due to the changes in the number of Soldiers expected to receive pay: +\$32.1 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)**

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
CLOTHING ALLOWANCES - ENLISTED									
INITIAL ISSUE									
MILITARY									
ARMY, MALE	53,137	\$2,060	109,463	41,271	\$2,104	86,842	48,385	\$2,148	103,932
ARMY, FEMALE	9,377	\$2,395	22,458	7,282	\$2,446	17,812	8,464	\$2,497	21,134
SUBTOTAL MILITARY	62,514		131,921	48,553		104,654	56,849		125,066
INITIAL CIVILIAN ISSUE	3,990	\$1,227	4,896	2,701	\$1,253	3,384	3,300	\$1,279	4,221
SUBTOTAL INITIAL ISSUE	66,504		136,817	51,254		108,038	60,149		129,287
MAINTENANCE ALLOWANCES									
BASIC ALLOWANCE									
BASIC MAINTENANCE, MALE	84,675	\$403	34,124	77,580	\$412	31,963	81,126	\$420	34,073
BASIC MAINTENANCE, FEMALE	15,017	\$401	6,022	13,427	\$410	5,505	14,385	\$418	6,013
SUBTOTAL BASIC ALLOWANCE	99,692		40,146	91,007		37,468	95,511		40,086
STANDARD ALLOWANCE									
STANDARD MAINTENANCE, MALE	193,859	\$576	111,663	181,128	\$588	106,503	189,225	\$600	113,535
STANDARD MAINTENANCE, FEMALE	34,389	\$573	19,705	31,354	\$585	18,342	33,503	\$598	20,035
SUBTOTAL STANDARD ALLOWANCE	228,248		131,368	212,482		124,845	222,728		133,570
SUBTOTAL MAINTENANCE ALLOWANCES	327,940		171,514	303,489		162,313	318,239		173,656
SUPPLEMENTARY ALLOWANCE			11,300			7,573			11,053
OTHER ALLOWANCES									
KATUSA			1,075			883			1,320
REPLACEMENT DURING FIRST 6 MONTHS			975			2,935			5,193
ARMY DIRECT ORDER			0			990			1,790
SUBTOTAL OTHER ALLOWANCES	0		2,050	0		4,808	0		8,303
TOTAL CLOTHING ALLOWANCES - ENLISTED	394,444		321,681	354,743		282,732	378,388		322,299

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

FY2027 ESTIMATE	\$77,840
FY2026 ESTIMATE	\$77,881
FY2025 ACTUAL	\$100,470

PROJECT: FAMILY SEPARATION ALLOWANCES - ENLISTED

PART I - PURPOSE AND SCOPE

Family Separation Allowance (FSA) provides compensation to Service members who are separated from their dependents for a continuous period of 30 days or more due to military orders, helping alleviate the financial burden of extended family separation. FSA is authorized under Title 37, United States Code, Chapter 7, Allowances. Section 622 of the FY 2026 National Defense Authorization Act amended Section 427(a)(1) of Title 37 to increase the monthly FSA floor from \$250 to \$300, effective January 1, 2026. This statutory change reflects Congress's recognition of the rising costs faced by military families and reinforces the Department of War's commitment to supporting Service members' quality of life and family stability.

Payment is \$300 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 2027 takers for FSA were forecasted based on FY 2025 execution levels.

There is a -\$0.04 million program decrease in the FSA requirement between FY 2026 and FY 2027 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)**

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
FAMILY SEPARATION ALLOWANCES - ENLISTED									
FSA - RESTRICTED	3,262	\$3,000	9,787	3,736	\$3,450	12,890	4,169	\$3,600	15,008
FSA - TEMPORARY DUTY	30,228	\$3,000	90,683	19,040	\$3,450	65,689	17,453	\$3,600	62,832
FSA - TEMPORARY DUTY	0	\$3,000	0	-202	\$3,450	-698	0	\$3,600	0
TOTAL FAMILY SEPARATION ALLOWANCES - ENLISTED	33,490		100,470	22,574		77,881	21,622		77,840

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

FY2027 ESTIMATE	\$138,427
FY2026 ESTIMATE	\$16,000
FY2025 ACTUAL	\$23

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 of certain service members (based on factors such as total household income and dependents) 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 2025 projected actual execution is based on an FPG threshold of 150% through April 2025 and a threshold of 200% effective May 2025. The FY 2026 and FY 2027 estimates are based on a threshold of 200% for the entire fiscal year.

There is a +\$122.4 million increase in BNA between FY 2026 and FY 2027 due to projected increase in average rates due to pay raise.

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>FY2025 ACTUAL</u> AMOUNT	<u>FY2026 ESTIMATE</u> AMOUNT	<u>FY2027 ESTIMATE</u> AMOUNT
BASIC NEEDS ALLOWANCE PAYMENTS	23	16,000	138,427

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
AID AND ATTENDANCE FOR CATASTROPHICALLY INJURED**

FY2027 ESTIMATE	\$3,349
FY2026 ESTIMATE	\$3,396
FY2025 ACTUAL	\$1,769

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.

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 -\$0.05 million decrease due to projected utilization in the aid and attendance for catastrophically injured allowance between FY 2026 and FY 2027.

The detailed computations are provided in the following table:

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

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</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>
AID & ATTENDANCE ALLOW- CATASTROPHICALLY INJURED	1,144	\$1,546	1,769	2,197	\$1,546	3,396	2,166	\$1,546	3,349

PB-30X AID AND ATTENDANCE FOR CATASTROPHICALLY INJURED

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

FY2027 ESTIMATE	\$288,054
FY2026 ESTIMATE	\$318,959
FY2025 ACTUAL	\$295,236

PROJECT: SEPARATION PAYMENTS - ENLISTED

PART I - PURPOSE AND SCOPE

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.

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 -\$30.9 million decrease in the separation pay requirement between FY 2026 and FY 2027. The total requirement change is due to:

(1) Price increase due to the 3.8% pay raise (3.98% annualized), effective 1 January 2026: +\$2.4 million

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

(2) Price increase due to the 6%;7% pay raise (5.45%;6.2% annualized), effective 1 January 2027: +\$14.0 million

(3) Program decrease due to a change in the total number of projected enlisted separations: -\$47.3 million

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)**

	<u>FY2025 ACTUAL</u>				<u>FY2026 ESTIMATE</u>				<u>FY2027 ESTIMATE</u>			
	<u>AVG NUMBER</u>	<u>AVG DAYS</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>AVG NUMBER</u>	<u>AVG DAYS</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>AVG NUMBER</u>	<u>AVG DAYS</u>	<u>RATE</u>	<u>AMOUNT</u>
SEPARATION PAYMENTS - ENLISTED												
LUMP SUM TERMINAL LEAVE												
SERGEANT MAJOR	704	20	\$5,539	3,901	603	19	\$5,749	3,465	572	20	\$5,899	3,375
1ST SERGEANT/MASTER SERGEANT	2,369	21	\$4,239	10,041	2,519	21	\$4,400	11,083	1,882	21	\$4,514	8,495
PLATOON SERGEANT/SERGEANT 1ST CLASS	5,708	24	\$3,803	21,707	6,170	23	\$3,948	24,359	4,609	24	\$4,051	18,673
STAFF SERGEANT	7,996	24	\$3,335	26,665	9,061	24	\$3,462	31,370	6,770	24	\$3,552	24,047
SERGEANT	13,089	20	\$2,239	29,307	11,466	19	\$2,324	26,647	10,880	20	\$2,385	25,949
CORPORAL/SPECIALIST	23,628	19	\$1,838	43,429	25,736	19	\$1,908	49,104	19,585	19	\$1,958	38,348
PRIVATE FIRST CLASS	5,397	23	\$1,641	8,857	4,530	22	\$1,703	7,714	4,299	23	\$1,747	7,511
PRIVATE E2	5,183	18	\$1,153	5,976	4,196	18	\$1,197	5,023	3,983	18	\$1,228	4,891
PRIVATE E1	4,398	23	\$1,279	5,625	3,693	22	\$1,328	4,904	3,507	23	\$1,362	4,776
SUBTOTAL LUMP SUM TERMINAL LEAVE	68,472			155,508	67,974			163,669	56,087			136,065
SEVERANCE PAY - DISABILITY	2,754		\$45,868	126,319	3,006		\$47,611	143,138	2,882		\$48,849	140,783
INVOLUNTARY HALF PAY (5%)	296		\$29,301	8,681	249		\$30,415	7,587	213		\$31,206	6,644
INVOLUNTARY FULL PAY (10%)	86		\$46,846	4,014	87		\$48,626	4,208	88		\$49,890	4,373
VOLUNTARY SEPARATION INCENTIVE (VSI)				714				357				189
TOTAL SEPARATION PAYMENTS - ENLISTED	71,608			295,236	71,316			318,959	59,270			288,054

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF ENLISTED PERSONNEL
SOCIAL SECURITY TAX EMPLOYER CONTRIBUTION-ENLISTED**

FY2027 ESTIMATE	\$1,492,811
FY2026 ESTIMATE	\$1,404,593
FY2025 ACTUAL	\$1,303,034

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
2025	\$176,100	No upper limit
2026	\$184,500	No upper limit
2027	\$188,700	No upper limit

There is a +\$87.2 million increase in the FICA requirement between FY 2026 and FY 2027. The total requirement change is based on:

- (1) Price increase due to the 3.8% pay raise (3.98% annualized), effective 1 January 2026: +\$11.0 million
- (2) Price increase due to the 6%;7% pay raise (5.45%;6.2% annualized), effective 1 January 2027: +\$62.9 million
- (3) Program increase due to man-year growth / grade structure changes: +\$13.3 million

Detailed cost computations are provided by the following table:

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

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</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>
SOCIAL SECURITY TAX EMPLOYER CONTRIBUTION-ENLISTED									
SOCIAL SECURITY TAX - EMPLOYER'S CONTRIBUTION	376,845	\$3,458	1,303,034	385,990	\$3,643	1,406,139	386,907	\$3,858	1,492,811
SOCIAL SECURITY TAX - EMPLOYER'S CONTRIBUTION	376,845	\$0	0	385,990	(\$4)	-1,546	386,907	\$0	0
TOTAL SOCIAL SECURITY TAX EMPLOYER CONTRIBUTION-ENLISTED	753,690		1,303,034	771,980		1,404,593	773,814		1,492,811

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

FY2026 Direct Program		115,216
Increases Pricing:		
Basic Pay increase due to the annualization of the 3.98% pay raise, effective 1 January 2026	713	
Basic Pay increase due to the annualization of the 6.2% pay raise, effective 1 January 2027	3,942	
Basic Allowance for Subsistence increase due to the annualization of the 2.4% subsistence inflation rate, effective 1 January 2026	198	
Basic Allowance for Subsistence increase due to the annualization of the 3.4% subsistence inflation rate, effective 1 January 2027	841	
FICA increase due to the annualization of the 3.98% pay raise, effective 1 January 2026	55	
FICA increase due to the annualization of the 6.2% pay raise, effective 1 January 2027	306	
Total Increases Pricing		6,055
Total Increases		6,055
Decreases Program:		
Basic Pay decrease due to man-year estimate	(138)	
Subsistence decrease due to man-year reduction	(59)	
FICA decrease due to man-year increase	(11)	
Total Decreases Program		(208)
Total Decreases		(208)
FY2027 Direct Program		121,063

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF CADETS
ACADEMY CADETS**

FY2027 ESTIMATE	\$121,063
FY2026 ESTIMATE	\$115,216
FY2025 ACTUAL	\$112,681

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
2025	15.55	21.60
2026	15.90	22.10
2027	16.40	22.85

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

**MILITARY PERSONNEL, ARMY
SECTION 4
PAY AND ALLOWANCES OF CADETS
ACADEMY CADETS**

exempt from taxation.

There is a +\$5.8 million increase in the program requirement between FY 2026 and FY 2027. The total requirement change is due to:

- (1) Price increase in basic pay and FICA due to annualization of the 3.98% pay raise (3.8%), effective 1 January 2026: +\$0.8 million
- (2) Price increase in basic pay and FICA due to annualization of the 6.2% pay raise (7%), effective 1 January 2027: +\$4.2 million
- (3) Price increase in subsistence of 2.4%, effective 1 January 2026: +\$0.2 million
- (4) Price increase in subsistence of 3.4%, effective 1 January 2027: +\$0.8 million
- (5) Program decrease in basic pay, subsistence and FICA due to man-years reduction: -\$0.2 million

Detailed cost computations are provided by the following table:

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

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
ACADEMY CADETS									
BASIC PAY	4,430	\$16,836	74,585	4,437	\$17,293	76,728	4,429	\$18,344	81,244
SUBSISTENCE (COMMUTED RATIONS)	4,430	\$7,329	32,468	4,437	\$7,372	32,708	4,429	\$7,606	33,688
SOCIAL SECURITY TAX - EMPLOYER'S CONTRIBUTION	4,369	\$1,288	5,628	4,377	\$1,321	5,780	4,369	\$1,403	6,131
TOTAL ACADEMY CADETS			112,681			115,216			121,063

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

FY2026 Direct Program		2,812,450
Increases Pricing:		
	Basic Allowance for Subsistence increase due to the annualization of the 2.4% subsistence inflation rate, effective 1 January 2025	6,810
	Basic Allowance for Subsistence increase due to the annualization of the 3.4% subsistence inflation rate, effective 1 January 2026	21,100
	Price increase in Subsistence in Messes, due to dining facility cost inflation	16,974
Total Increases Pricing		44,884
Increases Program:		
	Basic Allowance for Subsistence increase due to man-year estimate	26,654
Total Increases Program		26,654
Total Increases		71,538
Decreases Program:		
	Basic Allowance for Subsistence decrease due to realigning BA4 requirements to BA2	(1,648,686)
	Subsistence in Kind decrease due to realigning BA4 requirements to BA2	(1,168,640)
	Substance in Kind decrease due to projection estimate	(66,662)
Total Decreases Program		(2,883,988)
Total Decreases		(2,883,988)
FY2027 Direct Program		0

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

FY2027 ESTIMATE	\$0
FY2026 ESTIMATE	\$2,830,911
FY2025 ACTUAL	\$2,684,751

PROJECT: SUBSISTENCE OF ENLISTED PERSONNEL

PART I - PURPOSE AND SCOPE

As authorized by Title 10 United States Code (U.S.C.), Chapter 765, Section 7561(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

PB-30X ENLISTED BASIC ALLOWANCE FOR SUBSISTENCE- PURPOSE/SCOPE & JUSTIFICATION

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

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 2027, 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 2025 Actuals and FY 2026 Projection for subsistence for enlisted personnel under BA4. There are no budget requirements displayed for FY 2027. The FY 2027 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)**

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	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	355,384	\$5,573	1,980,441	349,838	\$5,732	2,005,273	0	\$0	0
WHEN AUTHORIZED TO MESS SEPARATELY	0	\$5,573	0	-305	\$5,732	-1,747	0	\$0	0
BASIC ALLOWANCE FOR SUBSISTENCE II	487	\$11,145	5,433	1,518	\$11,463	17,406	0	\$0	0
SUBTOTAL WHEN AUTHORIZED TO MESS SEPARATELY	355,871		1,985,874	351,051		2,020,932	0		0
COLLECTIONS AT DISCOUNT MEAL RATE	-88,355	\$4,851	-428,609	-84,993	\$4,981	-423,349	0	\$0	0
SUBTOTAL BASIC ALLOWANCE FOR SUBSISTENCE - ENLISTED	267,516		1,557,265	266,058		1,597,583	0		0
SUBSISTENCE IN KIND									
SUBSISTENCE IN MESSSES	88,698	\$8,634	765,815	78,884	\$8,786	693,077	0	\$0	0
OPERATIONAL RATIONS									
OPERATIONAL RATIONS -MEALS READY-TO-EAT (MRE)	15,530	\$17,529	272,219	23,166	\$17,897	414,608	0	\$0	0
UNITIZED GROUP RATIONS-HEAT AND SERVE	5,096	\$12,490	63,654	6,240	\$12,752	79,573	0	\$0	0
UNITIZED GROUP RATIONS (A)	2,166	\$9,771	21,169	4,005	\$9,977	39,959	0	\$0	0
OTHER RATION PACKAGES	122	\$19,515	2,382	158	\$19,925	3,142	0	\$0	0
SUBTOTAL OPERATIONAL RATIONS	22,914		359,424	33,569		537,282	0		0
MEALS FURNISHED BY MEDICAL FACILITIES	0		2,247	0		2,969	0		0
SUBTOTAL SUBSISTENCE IN KIND	111,612		1,127,486	112,453		1,233,328	0		0
TOTAL SUBSISTENCE OF ENLISTED PERSONNEL	379,128		2,684,751	378,511		2,830,911	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)**

FY2026 Direct Program		2,247,039
Increases Pricing:		
Accessions moves increase due to change in projected execution rates	3,919	
Training moves increase due to change in projected execution rates	4,740	
Operational moves increase due to change in projected execution rates	14,612	
Rotational moves increase due to change in projected execution rates	14,799	
Separation moves increase due to change in projected execution rates	4,982	
Unit moves increase due to change in projected execution rates	3	
Non-Temporary Storage moves increase due to change in projected execution rates	289	
Temporary Lodging Expense moves increase due to change in projected execution rates	1,390	
Total Increases Pricing		44,734
Increases Program:		
Separation travel increase due to change in number of moves	2,901	
Total Increases Program		2,901
Total Increases		47,635
Decreases Program:		
Accession travel decreases due to change in number of moves	(64,111)	
Training travel decrease due to change in number of moves	(14,579)	
Operational travel decrease due to change in number of moves	(199,213)	
Rotational travel decrease due to change in number of moves	(10,452)	
Temporary Lodging Expense decreases due to change in number of moves	(12,906)	
Non-Temporary Storage decrease due to change in number of moves	(1,017)	
Unit travel decrease due to change in number of moves	(6)	
Total Decreases Program		(302,284)
Total Decreases		(302,284)
FY2027 Direct Program		1,992,390

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

	<u>FY2025 ACTUAL</u>		<u>FY2026 ESTIMATE</u>		<u>FY2027 ESTIMATE</u>	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
ACCESSION TRAVEL	71,635	243,201	79,441	248,308	58,488	188,116
TRAINING TRAVEL	10,281	123,364	11,048	133,848	11,640	124,009
OPERATIONAL TRAVEL	33,724	713,794	41,497	728,784	29,018	544,183
ROTATIONAL TRAVEL TO/FROM OVERSEAS	38,962	707,020	38,744	804,782	39,565	809,129
SEPARATION TRAVEL	40,670	229,281	35,965	250,820	37,423	258,703
ORGANIZED UNIT TRAVEL	589	397	511	224	344	221
NON-TEMPORARY STORAGE	10,242	16,550	9,826	17,722	9,155	16,994
TEMPORARY LODGING EXPENSE	37,324	57,861	46,559	62,551	38,049	51,035
TOTAL OBLIGATIONS	243,427	2,091,468	263,591	2,247,039	223,682	1,992,390

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

	<u>FY2025 ACTUAL</u>		<u>FY2026 ESTIMATE</u>		<u>FY2027 ESTIMATE</u>	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
TRAVEL OF MILITARY MEMBER						
MILEAGE AND PER DIEM	195,861	262,428	207,206	277,974	176,478	236,653
TRAVEL OF DEPENDENTS						
MILEAGE AND PER DIEM	63,295	96,475	67,621	103,203	58,626	92,981
TRANSPORTATION OF HHG						
LAND SHIPMENT	114,619	1,271,365	109,284	1,373,575	101,741	1,222,792
PET EXPENSE						
PET EXPENSE	39,291	52,867	40,118	53,978	32,857	49,427
DISLOCATION ALLOWANCE						
DISLOCATION ALLOWANCE	65,233	265,595	74,913	287,247	65,210	254,480
TRANSPORTATION OF POV'S						
TRANSPORTATION OF POV'S	21,057	68,327	21,485	70,789	20,519	68,028
NON-TEMPORARY STORAGE						
NON-TEMPORARY STORAGE	10,242	16,550	9,826	17,722	9,155	16,994
TEMPORARY LODGING EXPENSE						
TEMPORARY LODGING EXPENSE	37,324	57,861	46,559	62,551	38,049	51,035
TOTAL DIRECT		<u>2,091,468</u>		<u>2,247,039</u>		<u>1,992,390</u>

**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:

4. Travel of Military Members and Dependents
5. Monetary Allowance in Lieu of Transportation for Members and Dependents
6. Transportation of Household Goods
7. Dislocation Allowance
8. Global POV Charges
9. Non-temporary Storage of Household Goods
10. Port Handling Charges for Household Goods
11. Transportation of Trailers
12. Transportation of POVs
13. Temporary Lodging Expense
14. Pet Expense
15. Travel Reimbursement for Child Care

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 2027 PCS budget request is based on historical execution trends and move projections based on Human Resource Command (HRC) requirements. Additionally, the FY 2027 budgeted rates for household good shipments are adjusted by the general inflation rate of 2.1%.

Additionally, 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 FY 2025 estimate includes \$40.0 million and the FY 2026 includes \$79.2 million for this requirement. The FY 2027 request does not include an increase projection for this

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

requirement as the Army awaits resolution from the DoD PCS task force.

Finally, the budget request includes funding impacts of a legislative proposal to transition the PCS program from a one-year to two-year appropriation beginning in FY 2027. This proposal will extend the period of availability of PCS funding, helping to minimize historically high unobligated/undisbursed balances in the program. The FY 2027 budget request has been reduced to account for this proposal.

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

FY2027 ESTIMATE	\$192,286
FY2026 ESTIMATE	\$254,168
FY2025 ACTUAL	\$248,939

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.

There is a -\$61.9 million decrease in the Accession PCS program between FY 2026 to FY 2027. The total requirement change is due to:

- (1) Price increase of \$3.9 million due to non-pay general inflation of 2.1%.
- (2) Program decrease of -\$65.8 million driven by projected officer, enlisted, and cadet accession missions.

The following table provides detailed cost computations:

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

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</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>
ACCESSION TRAVEL									
OFFICER									
ACCESSION TVL, OFFICER- MEM TVL MILEAGE	8,588	\$764	6,561	9,529	\$703	6,699	8,068	\$717	5,785
ACCESSION TVL, OFFICER- DEP TVL MILEAGE	1,308	\$681	891	1,451	\$627	910	1,166	\$640	746
ACCESSION TVL, OFFICER- HHG LAND SHIPMENT	4,277	\$5,770	24,680	4,283	\$5,883	25,198	3,867	\$5,203	20,119
ACCESSION TVL, OFFICER- PET EXPENSE	880	\$550	484	898	\$550	494	656	\$550	361
ACCESSION TVL, OFFICER- DISLOCATION ALLOWANCE	1,564	\$2,444	3,822	1,749	\$2,231	3,902	1,562	\$2,265	3,538
ACCESSION TVL, OFFICER- PRIVATELY OWNED VEHICLES	651	\$1,622	1,056	657	\$1,640	1,078	525	\$1,652	868
ACCESSION TVL, OFFICER- NONTEMP STORAGE HHG	119	\$1,049	125	181	\$709	128	147	\$700	103
ACCESSION TVL, OFFICER- TEMPORARY LODGING	1,066	\$1,230	1,311	1,440	\$930	1,339	1,205	\$918	1,106
SUBTOTAL OFFICER			38,930			39,748			32,626
ENLISTED									
ACCESSION TVL, ENLISTED- MEM TVL MILEAGE	61,824	\$1,801	111,345	68,608	\$1,657	113,683	49,424	\$1,690	83,526
ACCESSION TVL, ENLISTED- DEP TVL MILEAGE	4,863	\$1,488	7,236	5,397	\$1,369	7,388	4,004	\$1,398	5,597
ACCESSION TVL, ENLISTED- HHG LAND SHIPMENT	5,125	\$11,324	58,038	5,418	\$10,937	59,257	4,282	\$10,786	46,189
ACCESSION TVL, ENLISTED- PET EXPENSE	2,936	\$550	1,615	2,998	\$550	1,649	735	\$550	404
ACCESSION TVL, ENLISTED- DISLOCATION ALLOWANCE	4,960	\$4,546	22,548	5,806	\$3,965	23,022	4,284	\$4,026	17,248
ACCESSION TVL, ENLISTED- PRIVATELY OWNED VEHICLES	953	\$4,298	4,097	962	\$4,348	4,183	698	\$4,381	3,059
ACCESSION TVL, ENLISTED- NONTEMP STORAGE HHG	69	\$1,875	130	141	\$944	133	97	\$983	95
ACCESSION TVL, ENLISTED- TEMPORARY LODGING	1,299	\$3,212	4,172	1,578	\$2,700	4,260	1,076	\$2,664	2,866
SUBTOTAL ENLISTED			209,181			213,575			158,984
ACCESSION TVL, CADET- MEM TVL MILEAGE	1,223	\$677	828	1,304	\$648	845	996	\$679	676
TOTAL ACCESSION TRAVEL			248,939			254,168			192,286

PB-30X ACCESSION TRAVEL

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

FY2027 ESTIMATE	\$130,496
FY2026 ESTIMATE	\$139,713
FY2025 ACTUAL	\$127,834

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.

There is a -\$9.2 million decrease in the Training PCS program from FY 2026 to FY 2027. This change reflects:

- (1) Price increase of \$5.1 million driven by a 2.1% non-pay general inflation adjustment.
- (2) Program decrease of -\$14.3 million resulting from a reduction in the projected number of training moves.

The following table provides detailed cost computations:

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

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</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>
TRAINING TRAVEL									
OFFICER									
TRAINING TVL, OFFICER- MEM TVL MILEAGE	8,484	\$643	5,455	9,134	\$723	6,604	9,631	\$737	7,098
TRAINING TVL, OFFICER- DEP TVL MILEAGE	4,403	\$737	3,245	4,706	\$829	3,901	4,943	\$846	4,182
TRAINING TVL, OFFICER- HHG LAND SHIPMENT	5,354	\$12,415	66,468	4,705	\$14,424	67,864	4,269	\$14,687	62,701
TRAINING TVL, OFFICER- PET EXPENSE	1,858	\$550	1,022	1,896	\$550	1,043	1,589	\$550	874
TRAINING TVL, OFFICER- DISLOCATION ALLOWANCE	7,798	\$2,747	21,420	7,928	\$3,395	26,915	8,247	\$3,556	29,327
TRAINING TVL, OFFICER- NONTEMP STORAGE HHG	93	\$1,045	97	274	\$992	272	350	\$1,013	355
TRAINING TVL, OFFICER- TEMPORARY LODGING	1,926	\$1,778	3,424	1,859	\$2,104	3,912	2,025	\$2,030	4,111
SUBTOTAL OFFICER			101,131			110,511			108,648
ENLISTED									
TRAINING TVL, ENLISTED- MEM TVL MILEAGE	1,797	\$1,066	1,916	1,914	\$1,199	2,295	2,009	\$1,223	2,457
TRAINING TVL, ENLISTED- DEP TVL MILEAGE	823	\$1,443	1,188	848	\$1,624	1,377	877	\$1,659	1,455
TRAINING TVL, ENLISTED- HHG LAND SHIPMENT	773	\$21,217	16,407	591	\$28,349	16,752	463	\$20,352	9,428
TRAINING TVL, ENLISTED- PET EXPENSE	3,616	\$550	1,989	3,693	\$550	2,031	1,956	\$550	1,076
TRAINING TVL, ENLISTED- DISLOCATION ALLOWANCE	1,059	\$4,018	4,254	1,669	\$3,035	5,066	1,703	\$3,178	5,411
TRAINING TVL, ENLISTED- NONTEMP STORAGE HHG	23	\$652	15	47	\$405	19	51	\$414	21
TRAINING TVL, ENLISTED- TEMPORARY LODGING	279	\$3,344	934	440	\$3,780	1,662	549	\$3,644	2,000
SUBTOTAL ENLISTED			26,703			29,202			21,848
TOTAL TRAINING TRAVEL			127,834			139,713			130,496

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

FY2027 ESTIMATE	\$562,049
FY2026 ESTIMATE	\$758,549
FY2025 ACTUAL	\$742,946

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.

There is a –\$196.5 million decrease in the Operational PCS program from FY 2026 to FY 2027. This change reflects:

- (1) Price increase of \$15.1 million resulting from a 2.1% non-pay general inflation adjustment.
- (2) Program decrease of –\$211.6 million driven by the projected number of operational moves between FY 2026 and FY 2027.

The following table provides detailed cost computations:

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

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</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>
OPERATIONAL TRAVEL									
OFFICER									
OPERATIONAL TVL, OFFICER- MEM TVL MILEAGE	9,031	\$1,407	12,706	11,117	\$1,167	12,973	7,696	\$1,190	9,158
OPERATIONAL TVL, OFFICER- DEP TVL MILEAGE	5,988	\$1,846	11,053	7,366	\$1,532	11,285	5,025	\$1,564	7,859
OPERATIONAL TVL, OFFICER- HHG LAND SHIPMENT	6,720	\$27,495	184,757	7,804	\$24,172	188,637	5,860	\$23,581	138,175
OPERATIONAL TVL, OFFICER- PET EXPENSE	1,625	\$550	894	1,660	\$550	913	1,211	\$550	666
OPERATIONAL TVL, OFFICER- DISLOCATION ALLOWANCE	8,245	\$5,835	48,107	10,757	\$4,566	49,117	7,611	\$4,629	35,230
OPERATIONAL TVL, OFFICER- NONTEMP STORAGE HHG	314	\$2,564	804	353	\$2,325	821	225	\$2,290	515
OPERATIONAL TVL, OFFICER- TEMPORARY LODGING	2,475	\$4,042	10,003	3,774	\$2,706	10,213	2,009	\$2,666	5,355
SUBTOTAL OFFICER			268,324			273,959			196,958
ENLISTED									
OPERATIONAL TVL, ENLISTED- MEM TVL MILEAGE	24,693	\$1,546	38,176	30,380	\$1,283	38,978	21,322	\$1,309	27,911
OPERATIONAL TVL, ENLISTED- DEP TVL MILEAGE	16,312	\$1,603	26,148	20,073	\$1,330	26,697	14,445	\$1,358	19,616
OPERATIONAL TVL, ENLISTED- HHG LAND SHIPMENT	15,273	\$19,946	304,628	16,792	\$18,522	311,025	14,567	\$16,331	237,889
OPERATIONAL TVL, ENLISTED- PET EXPENSE	6,820	\$550	3,751	6,964	\$550	3,830	5,084	\$550	2,796
OPERATIONAL TVL, ENLISTED- DISLOCATION ALLOWANCE	19,572	\$4,270	83,574	24,276	\$3,515	85,329	18,210	\$3,563	64,883
OPERATIONAL TVL, ENLISTED- NONTEMP STORAGE HHG	155	\$1,095	170	274	\$636	174	218	\$629	137
OPERATIONAL TVL, ENLISTED- TEMPORARY LODGING	5,247	\$3,464	18,175	7,083	\$2,620	18,557	4,593	\$2,582	11,859
SUBTOTAL ENLISTED			474,622			484,590			365,091
TOTAL OPERATIONAL TRAVEL			742,946			758,549			562,049

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

FY2027 ESTIMATE	\$844,991
FY2026 ESTIMATE	\$839,203
FY2025 ACTUAL	\$737,780

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.

There is a \$5.8 million increase in the Rotational PCS program from FY 2026 to FY 2027. This change reflects:

- (1) Price increase of \$15.6 million driven by a 2.1% non-pay general inflation adjustment.
- (2) Program decrease of -\$9.8 million resulting from the projected number of rotational moves between FY 2026 and FY 2027.

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)**

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</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>
ROTATIONAL TRAVEL TO/FROM OVERSEAS									
OFFICER									
ROTATIONAL TVL, OFFICER- MEM TVL MILEAGE	8,138	\$2,438	19,841	8,072	\$2,741	22,125	8,232	\$2,796	23,018
ROTATIONAL TVL, OFFICER- DEP TVL MILEAGE	4,320	\$3,126	13,505	4,230	\$3,515	14,870	4,292	\$3,585	15,386
ROTATIONAL TVL, OFFICER- HHG LAND SHIPMENT	7,921	\$19,100	151,296	8,105	\$22,032	178,575	7,903	\$22,960	181,461
ROTATIONAL TVL, OFFICER- PET EXPENSE	5,418	\$2,000	10,836	5,532	\$2,000	11,064	5,643	\$2,000	11,285
ROTATIONAL TVL, OFFICER- DISLOCATION ALLOWANCE	6,653	\$4,912	32,679	6,550	\$5,693	37,288	6,790	\$5,768	39,163
ROTATIONAL TVL, OFFICER- PRIVATELY OWNED VEHICLES	3,896	\$4,111	16,018	4,179	\$4,160	17,384	4,275	\$4,182	17,877
ROTATIONAL TVL, OFFICER- NONTEMP STORAGE HHG	2,526	\$2,406	6,077	2,092	\$3,125	6,539	2,177	\$3,077	6,698
ROTATIONAL TVL, OFFICER- TEMPORARY LODGING	2,003	\$3,832	7,677	2,284	\$3,860	8,818	2,443	\$3,802	9,287
SUBTOTAL OFFICER			257,929			296,663			304,175
ENLISTED									
ROTATIONAL TVL, ENLISTED- MEM TVL MILEAGE	30,824	\$1,667	51,383	30,672	\$1,874	57,479	31,333	\$1,911	59,877
ROTATIONAL TVL, ENLISTED- DEP TVL MILEAGE	17,434	\$1,495	26,064	17,498	\$1,682	29,432	17,937	\$1,716	30,780
ROTATIONAL TVL, ENLISTED- HHG LAND SHIPMENT	29,167	\$9,067	264,453	29,224	\$10,493	306,651	27,429	\$10,941	300,096
ROTATIONAL TVL, ENLISTED- PET EXPENSE	16,138	\$2,000	32,276	16,477	\$2,000	32,954	15,983	\$2,000	31,965
ROTATIONAL TVL, ENLISTED- DISLOCATION ALLOWANCE	15,031	\$3,267	49,107	15,832	\$3,573	56,567	16,471	\$3,621	59,640
ROTATIONAL TVL, ENLISTED- PRIVATELY OWNED VEHICLES	11,870	\$3,333	39,562	11,975	\$3,373	40,393	11,381	\$3,390	38,581
ROTATIONAL TVL, ENLISTED- NONTEMP STORAGE HHG	3,127	\$1,554	4,860	2,553	\$2,068	5,280	2,667	\$2,037	5,432
ROTATIONAL TVL, ENLISTED- TEMPORARY LODGING	4,304	\$2,822	12,146	4,760	\$2,896	13,784	5,065	\$2,852	14,445
SUBTOTAL ENLISTED			479,851			542,540			540,816
TOTAL ROTATIONAL TRAVEL TO/FROM OVERSEAS			737,780			839,203			844,991

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

FY2027 ESTIMATE	\$262,339
FY2026 ESTIMATE	\$255,174
FY2025 ACTUAL	\$233,545

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.

There is a \$7.2 million increase in the Separation PCS program between FY 2026 to FY 2027. The total requirement change is due to:

- (1) Price increase due to non-pay general inflation of 2.1%: \$5.1 million
- (2) Program increase due to projected number of separations moves: \$2.1 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)**

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</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>
SEPARATION TRAVEL									
OFFICER									
SEPARATION TVL, OFFICER- MEM TVL MILEAGE	9,152	\$231	2,114	9,549	\$306	2,922	10,535	\$312	3,287
SEPARATION TVL, OFFICER- DEP TVL MILEAGE	2,485	\$705	1,752	1,915	\$934	1,789	1,865	\$954	1,779
SEPARATION TVL, OFFICER- HHG LAND SHIPMENT	9,155	\$6,902	63,186	7,222	\$9,428	68,086	7,341	\$9,507	69,794
SEPARATION TVL, OFFICER- PRIVATELY OWNED VEHICLES	737	\$1,656	1,221	745	\$1,674	1,247	724	\$1,684	1,219
SEPARATION TVL, OFFICER- NONTEMP STORAGE HHG	1,575	\$1,175	1,851	1,846	\$1,024	1,890	1,438	\$1,076	1,547
SUBTOTAL OFFICER			70,124			75,934			77,626
ENLISTED									
SEPARATION TVL, ENLISTED- MEM TVL MILEAGE	30,238	\$395	11,944	25,295	\$522	13,204	25,727	\$532	13,687
SEPARATION TVL, ENLISTED- DEP TVL MILEAGE	5,082	\$1,058	5,377	3,960	\$1,401	5,548	3,899	\$1,430	5,575
SEPARATION TVL, ENLISTED- HHG LAND SHIPMENT	30,316	\$4,525	137,181	24,496	\$6,179	151,363	25,140	\$6,236	156,773
SEPARATION TVL, ENLISTED- PRIVATELY OWNED VEHICLES	2,935	\$2,170	6,369	2,963	\$2,195	6,503	2,912	\$2,206	6,423
SEPARATION TVL, ENLISTED- NONTEMP STORAGE HHG	2,172	\$1,111	2,413	2,008	\$1,227	2,464	1,729	\$1,208	2,089
SUBTOTAL ENLISTED			163,284			179,082			184,547
SEPARATION TVL, CADET- MEM TVL MILEAGE	1,280	\$107	137	1,121	\$141	158	1,161	\$143	166
TOTAL SEPARATION TRAVEL			233,545			255,174			262,339

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

FY2027 ESTIMATE	\$229
FY2026 ESTIMATE	\$232
FY2025 ACTUAL	\$424

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.

There is a -\$0.003 million decrease in the Separation PCS program from FY 2026 to FY 2027. This change reflects:

- (1) Price increase of \$0.002 million resulting from a 2.1% non-pay general inflation adjustment.
- (2) Program decrease of -\$0.005 million driven by the projected number of separation moves.

Detailed cost computations are provided in the following table:

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

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</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	167	\$18	3	250	\$12	3	83	\$12	1
ORGANIZED UNIT TVL, OFFICER- DEP TVL MILEAGE	91	\$33	3	45	\$22	1	45	\$22	1
ORGANIZED UNIT TVL, OFFICER- HHG LAND SHIPMENT	110	\$629	69	68	\$337	23	70	\$344	24
ORGANIZED UNIT TVL, OFFICER- DISLOCATION ALLOWANCE	148	\$142	21	145	\$76	11	141	\$78	11
ORGANIZED UNIT TVL, OFFICER- NONTEMP STORAGE HHG	18	\$113	2	0	\$0	0	0	\$0	0
ORGANIZED UNIT TVL, OFFICER- TEMPORARY LODGING	43	\$117	5	37	\$27	1	36	\$28	1
SUBTOTAL OFFICER			103			39			38
ENLISTED									
ORGANIZED UNIT TVL, ENLISTED- MEM TVL MILEAGE	422	\$45	19	261	\$23	6	261	\$23	6
ORGANIZED UNIT TVL, ENLISTED- DEP TVL MILEAGE	186	\$70	13	132	\$38	5	128	\$39	5
ORGANIZED UNIT TVL, ENLISTED- HHG LAND SHIPMENT	428	\$472	202	576	\$250	144	550	\$260	143
ORGANIZED UNIT TVL, ENLISTED- DISLOCATION ALLOWANCE	203	\$310	63	201	\$149	30	191	\$152	29
ORGANIZED UNIT TVL, ENLISTED- PRIVATELY OWNED VEHICLES	15	\$274	4	4	\$274	1	4	\$279	1
ORGANIZED UNIT TVL, ENLISTED- NONTEMP STORAGE HHG	51	\$117	6	57	\$35	2	56	\$36	2
ORGANIZED UNIT TVL, ENLISTED- TEMPORARY LODGING	81	\$172	14	86	\$58	5	85	\$59	5
SUBTOTAL ENLISTED			321			193			191
TOTAL ORGANIZED UNIT TRAVEL			424			232			229

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

FY2026 Direct Program		221,732
Increases Pricing:		
Apprehension of Deserters, Absentees, and Escaped Prisoners increase due to rate change	3	
Adoption Expenses increase due to anticipated increase in average costs driven by inflation	9	
Mass Transit Subsidy increase due to change in inflation rate	214	
Total Increases Pricing		226
Increases Program:		
ROTC increase due to change in number of program participants	2,357	
JROTC increase due to change in number of program participants	5,017	
Unemployment Benefits increase due to program utilization	437	
Total Increases Program		7,811
Total Increases		8,037
Decreases Pricing:		
Interest on Uniformed Services Savings Deposits decrease due to rate change	(55)	
SGLI Traumatic Injury Payments due to anticipated utilization	(100)	
SGLI Extra Hazard Payments	(156)	
Partial Dislocation Allowance decrease due to anticipated number of Soldiers receiving benefit	(48)	
Total Decreases Pricing		(359)
Decreases Program:		
Apprehension of Deserters, Absentees, and Escaped Prisoners decrease due to projected requirements	(34)	
Adoption Expenses decrease due to projected requirements	(9)	
Mass Transit Subsidy decrease due to number of Soldiers receiving benefit	(191)	
Total Decreases Program		(234)
Total Decreases		(593)
FY2027 Direct Program		229,176

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

FY2027 ESTIMATE	\$113
FY2026 ESTIMATE	\$144
FY2025 ACTUAL	\$108

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 -\$31.0 thousand reduction in the Apprehension of Deserters, Absentees, and Escaped Prisoners requirement between FY 2026 and FY 2027. The total requirement change is due to the price increase in the average rate based on general inflation of 2.8%, effective 1 October 2026.

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>FY2025 ACTUAL</u> AMOUNT	<u>FY2026 ESTIMATE</u> AMOUNT	<u>FY2027 ESTIMATE</u> AMOUNT
APPREHENSION OF MIL DESERTERS, AWOL, PRISONERS	108	144	113

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

FY2027 ESTIMATE	\$1,595
FY2026 ESTIMATE	\$1,650
FY2025 ACTUAL	\$2,184

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 redeploys. 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 -\$55.0 thousand reduction in Interest Uniform Services Savings Deposit program between FY 2026 and FY 2027. The total requirement is due to decrease program utilization.

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)

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
INTEREST ON UNIFORMED SERVICES SAVINGS DEPOSITS									
INTEREST ON SAVINGS, OFFICER	2,144	\$438	939	1,691	\$418	707	1,602	\$430	689
INTEREST ON SAVINGS, ENLISTED	3,411	\$365	1,245	2,757	\$342	943	2,574	\$352	906
TOTAL INTEREST ON UNIFORMED SERVICES SAVINGS DEPOSITS	5,555		2,184	4,448		1,650	4,176		1,595

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

FY2027 ESTIMATE	\$39,300
FY2026 ESTIMATE	\$39,300
FY2025 ACTUAL	\$42,600

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 2026 to FY 2027.

Detailed cost computations are provided by the following table:

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

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
DEATH GRATUITIES									
DEATH GRATUITIES, OFFICER	64	\$100,000	6,400	67	\$100,000	6,700	67	\$100,000	6,700
DEATH GRATUITIES, ENLISTED	362	\$100,000	36,200	326	\$100,000	32,600	326	\$100,000	32,600
TOTAL DEATH GRATUITIES	426		42,600	393		39,300	393		39,300

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

FY2027 ESTIMATE	\$63,148
FY2026 ESTIMATE	\$62,711
FY2025 ACTUAL	\$63,541

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 +\$0.4 million increase in the Unemployment Compensation Benefits between FY 2026 and FY 2027. The total requirement change is due to:

(1) Price increase in the average rate based on basic pay inflation 1 January 2027: +\$1.7 million

(2) Program decrease based on a reduction in the number of projected losses eligible to receive payments: -\$1.3 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)

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
UNEMPLOYMENT COMPENSATION BENEFITS	12,324	\$5,156	63,541	11,697	\$5,361	62,711	11,664	\$5,414	63,148

**MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
ADOPTION EXPENSES**

FY2027 ESTIMATE	\$355
FY2026 ESTIMATE	\$355
FY2025 ACTUAL	\$537

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 2025. The FY 2026 and FY 2027 average rates are adjusted for general inflation.

There is no program change from FY 2026 to FY 2027.

Detailed cost computations are provided by the following table:

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

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
ADOPTION EXPENSES									
ADOPTION EXPENSE, OFFICER	75	\$1,312	99	98	\$1,689	166	75	\$1,724	129
ADOPTION EXPENSE, ENLISTED	125	\$3,501	438	108	\$1,744	189	127	\$1,780	226
TOTAL ADOPTION EXPENSES	200		537	206		355	202		355

**MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
PARTIAL DISLOCATION ALLOWANCE**

FY2027 ESTIMATE	\$561
FY2026 ESTIMATE	\$609
FY2025 ACTUAL	\$953

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 2026 the partial DLA payment rate is \$1,002.71. 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 -\$48.0 thousand reduction in the Partial Dislocation Allowance program requirement between FY 2026 and FY 2027. The total requirement change is due to:

- (1) Price increase in the average rate based on basic pay inflation effective 1 January 2027: +\$16.0 thousand
- (2) Program decrease based on change in overall Active Component end strength in Enlisted Soldiers from FY 2026 to FY 2027: -\$64.0 thousand

Detailed cost computations are provided in the following table:

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

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
PARTIAL DISLOCATION ALLOWANCE									
PARTIAL DISLOCATION ALLOWANCE, OFFICER	71	\$956	68	98	\$994	97	67	\$1,022	68
PARTIAL DISLOCATION ALLOWANCE, ENLISTED	926	\$956	885	515	\$994	512	482	\$1,022	493
TOTAL PARTIAL DISLOCATION ALLOWANCE	997		953	613		609	549		561

MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
SGLI EXTRA HAZARD PAYMENTS

FY2027 ESTIMATE	\$3,407
FY2026 ESTIMATE	\$3,563
FY2025 ACTUAL	\$4,622

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

Requirement change is due to the price decrease in the SGLI premiums.

The following table provides cost estimates:

MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
SGLI EXTRA HAZARD PAYMENTS
(IN THOUSANDS OF DOLLARS)

	<u>FY2025 ACTUAL</u> AMOUNT	<u>FY2026 ESTIMATE</u> AMOUNT	<u>FY2027 ESTIMATE</u> AMOUNT
SGLI EXTRA HAZARD PAYMENTS			
SGLI EXTRA HAZARD PAYMENTS, OFFICER	1,200	1,011	964
SGLI EXTRA HAZARD PAYMENTS, ENLISTED	3,422	2,552	2,443
TOTALSGLI EXTRA HAZARD PAYMENTS	4,622	3,563	3,407

MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
SGLI TRAUMATIC INJURY PAYMENTS

FY2027 ESTIMATE	\$300
FY2026 ESTIMATE	\$400
FY2025 ACTUAL	\$400

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

The program change from FY 2026 to FY 2027 is based on projected utilization.

The following table provides cost estimates:

MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
SGLI TRAUMATIC INJURY PAYMENTS
(IN THOUSANDS OF DOLLARS)

	<u>FY2025 ACTUAL</u> AMOUNT	<u>FY2026 ESTIMATE</u> AMOUNT	<u>FY2027 ESTIMATE</u> AMOUNT
SGLI TRAUMATIC INJURY PAYMENTS			
SGLI TRAUMATIC INJURY PAYMENTS, OFFICER	60	100	60
SGLI TRAUMATIC INJURY PAYMENTS, ENLISTED	340	300	240
TOTALSGLI TRAUMATIC INJURY PAYMENTS	400	400	300

**MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
ROTC**

FY2027 ESTIMATE	\$79,963
FY2026 ESTIMATE	\$77,606
FY2025 ACTUAL	\$85,500

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 +\$2.3 million increase in the program requirement between FY 2026 and FY 2027. The total requirement change is due to:

- (1) Price decrease is due to aligning FY 2027 request with actual historical execution: -\$0.4 million
- (2) Program increase is due to support SROTC Cadets to participate in all available training opportunities.: +\$2.7 million

Detailed cost computations are provided by the following table:

**MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
ROTC
(IN THOUSANDS OF DOLLARS)**

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	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	724	\$4,045	2,928	929	\$2,583	2,400	1,633	\$2,471	4,036
ADVANCED CAMP	1,383	\$1,682	2,326	1,961	\$1,557	3,054	1,890	\$1,598	3,021
CADET TROOP LEADER	1,458	\$1,124	1,639	2,159	\$1,220	2,634	1,650	\$1,220	2,013
SUBTOTAL PAY AND ALLOWANCES (AUTHORIZED FIELD TRAINING)	3,565		6,893	5,049		8,088	5,173		9,070
UNIFORMS, ISSUE-IN-KIND (NONSCHOLARSHIP)									
BASIC COURSE	27,832	\$202	5,622	7,910	\$244	1,930	9,534	\$249	2,374
ADVANCED COURSE	9,446	\$202	1,908	2,684	\$244	655	3,237	\$249	806
SUBTOTAL UNIFORMS, ISSUE-IN-KIND (NONSCHOLARSHIP)	37,278		7,530	10,594		2,585	12,771		3,180
UNIFORMS, COMMUTATION-IN-LIEU									
BASIC COURSE, MALE	720	\$949	683	914	\$1,026	938	1,039	\$1,048	1,089
BASIC COURSE, FEMALE	144	\$922	133	176	\$1,004	177	201	\$1,025	206
ADVANCED COURSE, MALE	489	\$908	444	600	\$971	583	683	\$991	677
ADVANCED COURSE, FEMALE	121	\$854	103	137	\$918	126	157	\$937	147
SUBTOTAL UNIFORMS, COMMUTATION-IN-LIEU	1,474		1,363	1,827		1,824	2,080		2,119
SENIOR ROTC NONSCHOLARSHIP STIPEND									
BASIC	470	\$3,595	1,691	339	\$3,595	1,218	332	\$3,595	1,192
ADVANCED	3,167	\$3,595	11,386	3,003	\$3,595	10,797	2,937	\$3,595	10,557
SUBTOTAL SENIOR ROTC NONSCHOLARSHIP STIPEND	3,637		13,077	3,342		12,015	3,269		11,749
PRACTICAL FIELD TRAINING	32,955	\$112	3,691	9,239	\$142	1,312	13,844	\$147	2,035
SUBTOTAL ROTC NON-SCHOLARSHIP PROGRAM	78,909		32,554	30,051		25,824	37,137		28,153

**MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
ROTC
(IN THOUSANDS OF DOLLARS)**

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	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	282	\$4,045	1,142	0	\$2,583	0	0	\$2,471	0
ADVANCED CAMP	3,800	\$1,682	6,392	3,897	\$1,557	6,068	3,758	\$1,598	6,006
CADET TROOP LEADER	1,413	\$1,124	1,588	1,513	\$1,220	1,846	1,127	\$1,252	1,411
SUBTOTAL PAY AND ALLOWANCES (AUTHORIZED FIELD TRAINING) SCH	5,495		9,122	5,410		7,914	4,885		7,417
SENIOR ROTC SCHOLARSHIP, CADET CLOTHING									
BASIC	2,064	\$202	417	2,254	\$244	550	2,715	\$249	676
ADVANCED	4,738	\$202	957	5,172	\$244	1,262	6,233	\$249	1,552
SUBTOTAL SENIOR ROTC SCHOLARSHIP, CADET CLOTHING	6,802		1,374	7,426		1,812	8,948		2,228
UNIFORMS, COMMUTATION-IN-LIEU									
BASIC COURSE, MALE	404	\$949	383	280	\$1,026	287	318	\$1,048	333
BASIC COURSE, FEMALE	82	\$922	76	54	\$1,004	54	61	\$1,025	63
ADVANCED COURSE, MALE	959	\$908	871	632	\$971	614	719	\$991	713
ADVANCED COURSE, FEMALE	177	\$854	151	130	\$918	119	148	\$937	139
SUBTOTAL UNIFORMS, COMMUTATION-IN-LIEU	1,622		1,481	1,096		1,074	1,246		1,248
SENIOR ROTC SCHOLARSHIP STIPEND									
BASIC	3,150	\$3,595	11,326	3,055	\$3,595	10,984	2,991	\$3,595	10,751
ADVANCED	7,976	\$3,595	28,673	7,950	\$3,595	28,582	7,781	\$3,595	27,971
SUBTOTAL SENIOR ROTC SCHOLARSHIP STIPEND	11,126		39,999	11,005		39,566	10,772		38,722
PRACTICAL FIELD TRAINING	8,661	\$112	970	9,972	\$142	1,416	14,932	\$147	2,195
SUBTOTAL ROTC SCHOLARSHIP PROGRAM	33,706		52,946	34,909		51,782	40,783		51,810
TOTAL ROTC	112,615		85,500	64,960		77,606	77,920		79,963

**MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
JROTC**

FY2027 ESTIMATE	\$32,501
FY2026 ESTIMATE	\$27,484
FY2025 ACTUAL	\$34,660

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 +\$5.0 million increase in the program requirement between FY 2026 and FY 2027. This increase is an opportunity to refine the proposed growth targets across the services while achieving SECWAR and Congressional intent.

Detailed cost computations are provided by the following table:

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

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
JROTC									
UNIFORMS, ISSUE-IN-KIND (JUNIOR ROTC)	258,452	\$122	31,604	193,826	\$115	22,290	225,930	\$119	26,934
FIELD RATINGS	48,891	\$63	3,056	51,426	\$101	5,194	52,762	\$106	5,567
TOTAL JROTC	307,343		34,660	245,252		27,484	278,692		32,501

**MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
MASS TRANSIT SUBSIDY**

FY2027 ESTIMATE	\$7,933
FY2026 ESTIMATE	\$7,910
FY2025 ACTUAL	\$7,670

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). Currently, the maximum allowable benefit is \$340 per month.

There is a +\$23.0 thousand increase in the Mass Transit Subsidy program requirement between FY 2026 and FY 2027. The total requirement change is due to:

- (1) Price increase due to changes in the average rate based on general inflation of 2.1% effective 1 October 2026: +\$161.0 thousand
- (2) Program decrease based on a change in overall Active Component end strength in Enlisted Soldiers receiving benefit from FY 2026 to FY 2027: -\$138.0 thousand

Detailed cost computations are provided by the following table:

MILITARY PERSONNEL, ARMY
SECTION 4
OTHER MILITARY PERSONNEL COSTS
MASS TRANSIT SUBSIDY
(IN THOUSANDS OF DOLLARS)

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT	AVERAGE NUMBER	RATE	AMOUNT
MASS TRANSIT SUBSIDY									
MASS TRANSIT SUBSIDY, OFFICER	1,563	\$3,364	5,257	1,882	\$1,892	3,560	2,034	\$1,932	3,929
MASS TRANSIT SUBSIDY, ENLISTED	1,649	\$1,463	2,413	2,888	\$1,506	4,350	2,605	\$1,537	4,004
TOTAL MASS TRANSIT SUBSIDY	3,212		7,670	4,770		7,910	4,639		7,933

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.

Justification of Funds Requested

Reimbursable program has an overall increase of +\$18.3 million from FY 2026 to FY 2027 driven by:

- (1) an increase due to inflationary adjustments associated with pay raise, and basic allowances for subsistence and housing: +\$9.2 million
- (2) an increase in the Defense Health Program reimbursement: +\$4.5 million
- (3) an increase to align the FY 2027 request with FY 2025 execution trends: +\$12.7 million
- (4) a decrease in support of the Department of Justice: -\$8.1 million

Detailed cost computations are provided by the following table:

**MILITARY PERSONNEL, ARMY
SECTION 5
REIMBURSABLE PROGRAM
(IN THOUSANDS OF DOLLARS)**

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>OFFICER</u>	<u>ENLISTED</u>	<u>TOTAL</u>	<u>OFFICER</u>	<u>ENLISTED</u>	<u>TOTAL</u>	<u>OFFICER</u>	<u>ENLISTED</u>	<u>TOTAL</u>
MEDICAL									
Defense Health Program	\$134,081	\$33,519	\$167,600	\$137,601	\$34,399	\$172,000	\$141,200	\$35,300	\$176,500
OTHER STRENGTH RELATED									
Basic Pay	\$214,300	\$54,120	\$268,420	\$77,999	\$16,825	\$94,824	\$72,290	\$29,904	\$102,194
Retired Pay Accrual	\$57,695	\$14,353	\$72,048	\$22,835	\$4,838	\$27,673	\$17,422	\$7,207	\$24,629
Incentive Pay	\$4,024	\$1,073	\$5,097	\$972	\$123	\$1,095	\$878	\$217	\$1,095
Subsistence	\$6,810	\$32,420	\$39,230	\$4,089	\$16,630	\$20,719	\$2,906	\$17,896	\$20,802
Basic Allowance for Housing	\$63,515	\$15,682	\$79,197	\$22,778	\$5,920	\$28,698	\$25,603	\$11,914	\$37,517
Social Security Tax	\$16,394	\$4,140	\$20,534	\$5,937	\$1,287	\$7,224	\$5,530	\$2,287	\$7,817
TOTAL PROGRAM	\$496,819	\$155,307	\$652,126	\$272,211	\$80,022	\$352,233	\$265,829	\$104,725	\$370,554

**MILITARY PERSONNEL, ARMY
SECTION 5
MILITARY PERSONNEL ASSIGNED OUTSIDE DEPARTMENT OF WAR**

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>OFFICER</u>	<u>ENLISTED</u>	<u>TOTAL</u>	<u>OFFICER</u>	<u>ENLISTED</u>	<u>TOTAL</u>	<u>OFFICER</u>	<u>ENLISTED</u>	<u>TOTAL</u>
ASSIGNED OUTSIDE DEPARTMENT OF WAR 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
DEPARTMENT OF JUSTICE	0	0	0	37	0	37	0	0	0
SUB-TOTAL REIMBURSABLE PERSONNEL	3	0	3	40	0	40	3	0	3
TOTAL ASSIGNED OUTSIDE DEPARTMENT OF WAR	102	29	131	139	29	168	102	29	131

**MILITARY PERSONNEL, ARMY
SECTION 5
MILITARY PERSONNEL ASSIGNED OUTSIDE DEPARTMENT OF WAR**

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>OFFICER</u>	<u>ENLISTED</u>	<u>TOTAL</u>	<u>OFFICER</u>	<u>ENLISTED</u>	<u>TOTAL</u>	<u>OFFICER</u>	<u>ENLISTED</u>	<u>TOTAL</u>
ASSIGNED TO DOW ACTIVITIES IN SUPPORT OF NON-DOW 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 DOW ACTIVITIES IN SUPPORT OF NON-DOW FUNCTIONS	36	59	95	36	59	95	36	59	95
ASSIGNED TO DOW ACTIVITIES IN SUPPORT OF DOW FUNCTIONS									
REIMBURSABLE PERSONNEL									
INDUSTRIAL OPERATIONS	21	107	128	21	107	128	21	107	128
SUPPLY MGMT	3	15	18	3	15	18	3	15	18
TRANSCOM	28	12	40	28	12	40	28	12	40
DECA	0	1	1	0	1	1	0	1	1
DFAS	7	50	57	7	50	57	7	50	57
DISA	104	41	145	104	41	145	104	41	145
DLA	88	77	165	88	77	165	88	77	165
USACE - Civil Works	105	38	143	105	38	143	105	38	143
JIEDDO	0	0	0	0	0	0	0	0	0
NAVY	91	67	158	91	67	158	91	67	158
SUB-TOTAL REIMBURSABLE PERSONNEL	447	408	855	447	408	855	447	408	855
TOTAL ASSIGNED TO DOW ACTIVITIES IN SUPPORT OF DOW FUNCTIONS	447	408	855	447	408	855	447	408	855
TOTAL REIMBURSABLE PERSONNEL	486	467	953	523	467	990	486	467	953
TOTAL NON-REIMBURSABLE PERSONNEL	99	29	128	99	29	128	99	29	128
GRAND TOTAL	585	496	1,081	622	496	1,118	585	496	1,081

**MILITARY PERSONNEL, ARMY
SECTION 5
ROTC
RESERVE OFFICER CANDIDATES (ROTC) ENROLLMENT**

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	BEGIN	AVERAGE	END	BEGIN	AVERAGE	END	BEGIN	AVERAGE	END
Non-Scholarship Students									
Total Advanced Course	3,832	4,688	5,544	4,461	5,411	6,361	3,940	5,038	6,135
Total Basic Course	12,302	13,374	14,445	11,508	12,404	13,300	10,162	11,491	12,819
MS I	7,268	7,950	8,632	6,778	7,151	7,524	5,985	6,710	7,435
MS II	5,034	5,424	5,813	4,730	5,253	5,776	4,177	4,781	5,384
MS III	1,716	2,269	2,822	1,911	2,382	2,852	1,688	2,251	2,814
MS IV	2,116	2,419	2,722	2,550	3,030	3,509	2,252	2,787	3,321
Total Non-Scholarship Students	16,134	18,062	19,989	15,969	17,815	19,661	14,102	16,528	18,954
Scholarship Students									
Total Advanced Course	8,923	8,669	8,415	9,116	8,021	6,926	8,050	7,327	6,603
Total Basic Course	3,428	3,687	3,946	3,401	3,469	3,537	3,004	3,008	3,011
MS I	766	911	1,055	810	803	796	716	758	800
MS II	2,662	2,777	2,891	2,591	2,666	2,741	2,288	2,250	2,211
MS III	3,938	3,838	3,738	4,106	3,634	3,162	3,626	3,422	3,218
MS IV	4,985	4,831	4,677	5,010	4,387	3,764	4,424	3,905	3,385
Total Scholarship Students	12,351	12,356	12,361	12,517	11,490	10,463	11,054	10,334	9,614
Total Enrollment									
Total Advanced Course	12,755	13,357	13,959	13,577	13,432	13,287	11,990	12,364	12,738
Total Basic Course	15,730	17,061	18,391	14,909	15,873	16,837	13,166	14,498	15,830
MS I	8,034	8,861	9,687	7,588	7,954	8,320	6,701	7,468	8,235
MS II	7,696	8,200	8,704	7,321	7,919	8,517	6,465	7,030	7,595
MS III	5,654	6,107	6,560	6,017	6,016	6,014	5,314	5,673	6,032
MS IV	7,101	7,250	7,399	7,560	7,417	7,273	6,676	6,691	6,706
Total Enrollment	28,485	30,418	32,350	28,486	29,305	30,124	25,156	26,862	28,568
Completed ROTC and Commissioned			5,347			5,100			5,000

**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>FY2025 ACTUAL</u>	<u>FY2026 ESTIMATE</u>	<u>FY2027 ESTIMATE</u>
Schools	262	209	209
Civilian Personnel	1,289	1,158	1,158
Military Personnel (End Strength)	2,023	2,023	2,023

**MILITARY PERSONNEL, ARMY
SECTION 5
STRENGTHS
MONTHLY END STRENGTHS BY PAY GRADE**

	OCT	NOV	DEC	JAN	FEB	FY2025 ACTUAL		MAY	JUN	JUL	AUG	SEP
						MAR	APR					
OFFICER												
COMMISSIONED OFFICERS												
GENERAL	13	14	13	11	11	11	11	11	11	11	10	8
LIEUTENANT GENERAL	54	54	53	54	53	54	53	51	52	51	51	54
MAJOR GENERAL	96	94	92	89	89	88	88	87	89	89	88	85
BRIGADIER GENERAL	114	114	119	121	121	119	121	122	122	132	131	137
COLONEL	3,624	3,637	3,631	3,679	3,611	3,627	3,648	3,628	3,608	3,600	3,574	3,567
LIEUTENANT COLONEL	8,595	8,593	8,599	8,564	8,503	8,557	8,607	8,520	8,468	8,459	8,525	8,500
MAJOR	15,523	15,519	15,490	15,454	15,423	15,378	15,341	15,307	15,381	15,518	15,296	15,297
CAPTAIN	26,736	26,757	26,589	26,437	26,357	26,299	26,157	27,868	27,584	27,389	27,154	27,049
1ST LIEUTENANT	11,865	13,858	13,904	13,993	14,031	14,246	14,420	12,527	12,535	12,371	12,242	12,081
2ND LIEUTENANT	9,773	7,542	7,390	7,680	7,605	7,214	6,947	8,204	8,970	9,047	9,113	9,165
SUBTOTAL COMMISSIONED OFFICERS	76,393	76,182	75,880	76,082	75,804	75,593	75,393	76,325	76,820	76,667	76,184	75,943
WARRANT OFFICERS												
WARRANT OFFICER (W-5)	560	559	556	556	551	549	548	537	536	535	525	519
WARRANT OFFICER (W-4)	1,644	1,629	1,621	1,615	1,589	1,562	1,552	1,538	1,516	1,503	1,479	1,466
WARRANT OFFICER (W-3)	3,168	3,171	3,167	3,165	3,146	3,156	3,152	3,146	3,140	3,125	3,104	3,098
WARRANT OFFICER (W-2)	6,207	6,336	6,334	6,323	6,401	6,468	6,542	6,632	6,715	6,756	6,850	6,933
WARRANT OFFICER (W-1)	4,248	4,263	4,237	4,186	4,234	4,214	4,251	4,251	4,189	4,194	4,141	4,183
SUBTOTAL WARRANT OFFICERS	15,827	15,958	15,915	15,845	15,921	15,949	16,045	16,104	16,096	16,113	16,099	16,199
SUBTOTAL OFFICER	92,220	92,140	91,795	91,927	91,725	91,542	91,438	92,429	92,916	92,780	92,283	92,142
ENLISTED												
SERGEANT MAJOR	3,449	3,465	3,463	3,439	3,394	3,369	3,343	3,297	3,259	3,204	3,488	3,461
1ST SERGEANT/MASTER SERGEANT	11,145	11,067	11,034	11,009	10,960	10,949	10,959	10,951	10,954	10,953	10,566	10,528
PLATOON SERGEANT/SERGEANT 1ST CLASS	34,632	34,708	34,714	34,717	34,681	34,641	34,660	34,622	34,680	35,012	35,260	35,321
STAFF SERGEANT	56,715	56,581	56,622	56,668	56,767	56,675	56,840	56,811	56,882	56,869	56,853	57,034
SERGEANT	65,669	65,655	65,629	65,723	65,679	65,457	65,343	65,369	65,779	66,055	65,838	66,047
CORPORAL/SPECIALIST	98,330	97,814	95,973	96,254	95,505	95,396	93,988	94,865	94,834	95,181	95,551	95,783
PRIVATE FIRST CLASS	51,815	51,539	50,610	51,083	51,953	52,481	52,821	53,684	54,243	55,517	56,886	57,543
PRIVATE E2	23,133	24,005	24,661	25,016	26,367	27,385	28,630	28,161	27,020	26,493	25,853	24,790
PRIVATE E1	10,459	10,194	8,973	8,485	7,989	7,740	8,755	7,328	7,812	8,038	7,883	7,504
SUBTOTAL ENLISTED PERSONNEL	355,347	355,028	351,679	352,394	353,295	354,093	355,339	355,088	355,463	357,322	358,178	358,011
CADET	4,471	4,457	4,432	4,427	4,408	4,400	4,394	3,403	4,547	4,510	4,503	4,484
TOTAL END STRENGTH	452,038	451,625	447,906	448,748	449,428	450,035	451,171	450,920	452,926	454,612	454,964	454,637

**MILITARY PERSONNEL, ARMY
SECTION 5
STRENGTHS
MONTHLY END STRENGTHS BY PAY GRADE**

	OCT	NOV	DEC	JAN	FEB	FY2026 ESTIMATE		MAY	JUN	JUL	AUG	SEP
						MAR	APR					
OFFICER												
COMMISSIONED OFFICERS												
GENERAL	9	7	8	7	11	11	11	11	11	10	10	8
LIEUTENANT GENERAL	52	55	54	52	52	54	52	51	51	49	49	51
MAJOR GENERAL	79	72	68	67	88	87	87	87	88	85	85	81
BRIGADIER GENERAL	138	138	144	143	119	118	119	121	120	126	126	130
COLONEL	3,578	3,586	3,571	3,627	3,574	3,586	3,601	3,568	3,547	3,516	3,499	3,471
LIEUTENANT COLONEL	8,544	8,572	8,571	8,535	8,520	8,576	8,635	8,601	8,610	8,611	8,590	8,568
MAJOR	15,173	15,204	15,178	15,181	15,218	15,250	15,290	15,307	15,416	15,384	15,383	15,364
CAPTAIN	27,191	27,220	26,950	26,857	26,935	26,840	26,655	28,466	28,151	28,452	28,184	28,236
1ST LIEUTENANT	11,589	12,667	13,742	13,984	13,377	13,720	13,895	11,552	11,579	11,617	11,441	10,846
2ND LIEUTENANT	9,343	8,085	7,028	7,019	7,316	6,817	6,557	7,811	8,472	8,829	8,921	9,072
SUBTOTAL COMMISSIONED OFFICERS	75,696	75,606	75,314	75,472	75,210	75,059	74,902	75,575	76,045	76,679	76,288	75,827
WARRANT OFFICERS												
WARRANT OFFICER (W-5)	528	525	523	529	527	527	532	530	532	535	534	534
WARRANT OFFICER (W-4)	1,472	1,457	1,452	1,443	1,432	1,422	1,420	1,415	1,407	1,398	1,387	1,377
WARRANT OFFICER (W-3)	3,170	3,171	3,178	3,187	3,201	3,229	3,256	3,275	3,289	3,290	3,302	3,327
WARRANT OFFICER (W-2)	6,799	6,956	6,954	6,915	6,959	6,961	6,958	6,992	6,984	7,001	6,996	7,030
WARRANT OFFICER (W-1)	4,156	4,143	4,116	4,062	4,088	4,089	4,087	4,107	4,102	4,113	4,110	4,129
SUBTOTAL WARRANT OFFICERS	16,125	16,252	16,223	16,136	16,207	16,228	16,253	16,319	16,314	16,337	16,329	16,397
SUBTOTAL OFFICER	91,821	91,858	91,537	91,608	91,417	91,287	91,155	91,894	92,359	93,016	92,617	92,224
ENLISTED												
SERGEANT MAJOR	3,434	3,405	3,387	3,357	3,317	3,465	3,466	3,482	3,488	3,494	3,474	3,459
1ST SERGEANT/MASTER SERGEANT	11,019	10,952	10,925	10,847	10,807	10,706	10,773	10,778	10,807	10,772	10,757	10,716
PLATOON SERGEANT/SERGEANT 1ST CLASS	34,569	34,463	34,319	34,457	34,406	34,947	34,890	34,959	35,078	35,105	34,941	34,821
STAFF SERGEANT	56,698	56,426	56,441	55,789	55,758	55,673	55,587	55,638	55,823	55,972	55,781	55,698
SERGEANT	65,951	66,091	66,273	65,663	65,768	66,745	66,745	66,756	66,914	67,039	66,886	66,674
CORPORAL/SPECIALIST	96,119	95,891	93,685	95,777	96,297	95,382	96,669	97,022	97,280	97,746	99,338	100,908
PRIVATE FIRST CLASS	59,592	60,796	60,030	59,226	62,220	62,430	61,594	60,515	60,030	59,062	58,033	56,512
PRIVATE E2	24,735	24,827	24,741	25,654	23,871	24,548	24,323	23,934	23,521	24,107	25,344	26,274
PRIVATE E1	7,479	7,066	6,183	6,795	6,802	7,945	8,076	8,463	9,404	9,189	8,983	8,023
SUBTOTAL ENLISTED PERSONNEL	359,596	359,917	355,984	357,565	359,246	361,841	362,123	361,547	362,345	362,486	363,537	363,085
CADET	4,484	4,477	4,445	4,439	4,421	4,402	4,392	3,390	4,551	4,528	4,507	4,491
TOTAL END STRENGTH	455,901	456,252	451,966	453,612	455,084	457,530	457,670	456,831	459,255	460,030	460,661	459,800

**MILITARY PERSONNEL, ARMY
SECTION 5
STRENGTHS
MONTHLY END STRENGTHS BY PAY GRADE**

	OCT	NOV	DEC	JAN	FEB	FY2027 ESTIMATE		MAY	JUN	JUL	AUG	SEP
						MAR	APR					
OFFICER												
COMMISSIONED OFFICERS												
GENERAL	9	7	8	7	11	11	11	11	11	10	10	8
LIEUTENANT GENERAL	50	54	53	52	52	53	52	51	51	49	49	51
MAJOR GENERAL	77	71	67	67	88	87	87	86	87	85	85	81
BRIGADIER GENERAL	134	137	142	143	119	118	119	121	120	126	126	130
COLONEL	3,519	3,535	3,537	3,524	3,470	3,483	3,500	3,466	3,441	3,414	3,398	3,371
LIEUTENANT COLONEL	8,604	8,611	8,604	8,617	8,598	8,657	8,716	8,678	8,676	8,671	8,649	8,630
MAJOR	15,314	15,362	15,356	15,382	15,402	15,416	15,441	15,437	15,540	15,517	15,517	15,505
CAPTAIN	28,038	27,854	27,610	27,798	27,579	27,442	27,171	28,407	28,147	27,994	27,728	27,585
1ST LIEUTENANT	10,590	12,612	12,570	12,611	12,769	13,136	13,324	11,614	11,574	11,448	11,353	11,016
2ND LIEUTENANT	9,394	7,287	7,271	7,083	6,983	6,527	6,288	7,853	8,468	8,701	8,853	9,215
SUBTOTAL COMMISSIONED OFFICERS	75,729	75,530	75,218	75,284	75,071	74,930	74,709	75,724	76,115	76,015	75,768	75,592
WARRANT OFFICERS												
WARRANT OFFICER (W-5)	535	538	539	543	538	536	539	535	536	536	533	531
WARRANT OFFICER (W-4)	1,378	1,377	1,379	1,383	1,377	1,372	1,372	1,372	1,368	1,364	1,357	1,350
WARRANT OFFICER (W-3)	3,353	3,389	3,412	3,438	3,447	3,473	3,498	3,513	3,523	3,522	3,531	3,555
WARRANT OFFICER (W-2)	7,031	7,078	7,045	6,973	6,996	7,017	7,025	7,050	7,048	7,062	7,075	7,084
WARRANT OFFICER (W-1)	4,130	4,158	4,138	4,096	4,110	4,122	4,127	4,141	4,140	4,148	4,156	4,161
SUBTOTAL WARRANT OFFICERS	16,427	16,540	16,513	16,433	16,468	16,520	16,561	16,611	16,615	16,632	16,652	16,681
SUBTOTAL OFFICER	92,156	92,070	91,731	91,717	91,539	91,450	91,270	92,335	92,730	92,647	92,420	92,273
ENLISTED												
SERGEANT MAJOR	3,447	3,441	3,435	3,428	3,427	3,429	3,429	3,447	3,457	3,467	3,452	3,438
1ST SERGEANT/MASTER SERGEANT	10,777	10,760	10,766	10,745	10,728	10,726	10,740	10,757	10,750	10,964	10,819	10,788
PLATOON SERGEANT/SERGEANT 1ST CLASS	34,805	34,764	34,776	34,688	34,642	34,598	34,560	34,617	34,778	34,942	34,817	34,745
STAFF SERGEANT	55,741	55,658	55,650	55,537	55,435	55,475	55,407	55,397	55,611	55,844	55,719	55,702
SERGEANT	66,596	66,601	66,545	66,420	66,311	66,337	66,267	66,130	66,284	66,533	66,537	66,429
CORPORAL/SPECIALIST	101,452	101,912	100,969	102,225	103,381	104,104	105,089	105,831	105,989	105,915	106,777	107,564
PRIVATE FIRST CLASS	55,919	55,620	54,590	55,542	55,969	56,098	54,906	54,745	55,771	56,213	56,287	55,949
PRIVATE E2	27,112	28,058	28,035	28,698	28,439	26,721	26,456	26,960	26,714	28,322	28,161	28,454
PRIVATE E1	8,295	8,394	7,303	8,521	8,630	8,592	7,899	8,255	9,774	9,372	9,033	9,176
SUBTOTAL ENLISTED PERSONNEL	364,144	365,208	362,069	365,804	366,962	366,080	364,753	366,139	369,128	371,572	371,602	372,245
CADET	4,478	4,469	4,440	4,431	4,412	4,393	4,383	3,382	4,543	4,516	4,497	4,482
TOTAL END STRENGTH	460,778	461,747	458,240	461,952	462,913	461,923	460,406	461,856	466,401	468,735	468,519	469,000