

DEPARTMENT OF THE ARMY

Fiscal Year (FY) 2027 Budget



RESERVE PERSONNEL, ARMY

JUSTIFICATION BOOK

APRIL 2026

The estimated cost of this report or study for the Department of War (DoW) is approximately \$269,800. This includes \$0 in expenses and \$269,800 in DoW labor.

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Department Of War
 FY 2027 President's Budget
 Exhibit M-1
 Total Obligational Authority
 Summary

Apr 2028

(Dollars in Thousands)

Appropriation

<u>Appropriation</u>	FY 2025 Actuals	FY 2026 Enacted	FY 2026 PL119-21 Spend Plan	FY 2026 Total	FY 2027 Request	FY 2027 Mandatory Request	FY 2027 Total
<u>Department of the Army</u>							
Military Personnel, Army	53,236,432	54,538,366	1,083,050	54,573,090	56,567,970		56,567,970
Reserve Personnel, Army	5,537,348	5,733,696	84,740	5,733,696	6,003,189		6,003,189
National Guard Personnel, Army	10,337,822	10,476,992	191,111	10,476,992	11,555,125		11,555,125
Total Department of the Army	69,111,602	70,749,054	1,358,901	70,783,778	74,126,284		74,126,284
Total Direct - Department of the Army	69,111,602	70,749,054	1,358,901	70,783,778	74,126,284		74,126,284
Total Military Personnel Appropriations	69,111,602	70,749,054	1,358,901	70,783,778	74,126,284		74,126,284
<u>Army MEDICARE - Retiree Health Care Contributions</u>							
Medicare-Eligible Retiree Health Fund Contribution, Army	3,022,322	3,551,322		3,551,322	3,972,161		3,972,161
Medicare-Eligible Retiree Health Fund Contribution, Reserve Pers., Army	511,378	577,765		577,765	639,807		639,807
Medicare-Eligible Retiree Health Fund Contribution, Guard Pers., Army	953,525	1,102,336		1,102,336	1,239,331		1,239,331
Total Army MEDICARE - Retiree Health Care Contributions	4,487,225	5,231,423		5,231,423	5,851,299		5,851,299
Total - MEDICARE - Retiree Health Care Contributions	4,487,225	5,231,423		5,231,423	5,851,299		5,851,299
Total Department of the Army Military Personnel Title	73,598,827	75,980,477	1,358,901	76,015,201	79,977,583		79,977,583
Total Military Personnel Title	73,598,827	75,980,477	1,358,901	76,015,201	79,977,583		79,977,583
Total Direct Military Personnel Title	73,598,827	75,980,477	1,358,901	76,015,201	79,977,583		79,977,583

Department Of War
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 Total Obligational Authority
 (Dollars in Thousands)

Apr 2026

Reserve Personnel - Army

		Sec	FY 2025 Actuals	FY 2026 Enacted	FY 2026 PL119- 21 Spend Plan	FY 2026 Total	FY 2027 Request	FY 2027 Mandatory Request	FY 2027 Total
<u>Reserve component training and support</u>									
2070A	010 Pay Group A Training (15 Days & Drills 24/48)	U	1,607,184	1,742,502		1,742,502	1,793,603		1,793,603
2070A	020 Pay Group B Training (Backfill For Active Duty)	U	49,862	57,062		57,062	57,278		57,278
2070A	030 Pay Group F Training (Recruits)	U	298,860	239,038		239,038	271,051		271,051
2070A	040 Pay Group P Training (Pipeline Recruits)	U	9,500	9,360		9,360	12,422		12,422
2070A	060 Mobilization Training	U	2,525	2,454		2,454	2,516		2,516
2070A	070 School Training	U	235,521	234,921		234,921	223,038		223,038
2070A	080 Special Training	U	398,928	353,271		353,271	360,958		360,958
2070A	090 Administration and Support	U	2,741,195	2,913,914	84,740	2,913,914	3,043,171		3,043,171
2070A	094 Thrift Savings Plan Matching Contributions	U	36,080	29,029		29,029	32,623		32,623
2070A	100 Education Benefits	U	7,657	12,450		12,450	52,746		52,746
2070A	120 Health Profession Scholarship	U	83,729	78,617		78,617	84,372		84,372
2070A	130 Other Programs (Admin & Support)	U	66,307	61,078		61,078	69,411		69,411
Total Budget Activity 01			5,537,348	5,733,696	84,740	5,733,696	6,003,189		6,003,189
Total Reserve Personnel, Army			5,537,348	5,733,696	84,740	5,733,696	6,003,189		6,003,189
Total Direct - Reserve Personnel, Army			5,537,348	5,733,696	84,740	5,733,696	6,003,189		6,003,189
<u>Medicare-Eligible Retiree Health Fund Contribution - (MERHFC) - Accounts</u>									
1005A	300 Reserve Personnel, Army	U	511,378	577,765		577,765	639,807		639,807

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

Apr 2026

Reserve Personnel Army

<u>Sec</u>	<u>FY 2025</u> <u>Actuals</u>	<u>FY 2026</u> <u>Enacted</u>	<u>FY 2026 PL119-</u> <u>21 Spend Plan</u>	<u>FY 2026</u> <u>Total</u>	<u>FY 2027</u> <u>Request</u>	<u>FY 2027</u> <u>Mandatory</u> <u>Request</u>	<u>FY 2027</u> <u>Total</u>
Total Reserve Army Military Personnel Costs	6,048,726	6,311,461	84,740	6,311,461	6,642,996		6,642,996

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

Apr 2026

Reserve Personnel - Grand Total

		FY 2025	FY 2026	FY 2026 PL119-	FY 2026	FY 2027	FY 2027	FY 2027
	Sec	Actuals	Enacted	21 Spend Plan	Total	Request	Mandatory Request	FY 2027 Total
010 Pay Group A Training (15 Days & Drills 24/48)	U	1,607,184	1,742,502		1,742,502	1,793,603		1,793,603
020 Pay Group B Training (Backfill For Active Duty)	U	49,862	57,062		57,062	57,278		57,278
030 Pay Group F Training (Recruits)	U	298,860	239,038		239,038	271,051		271,051
040 Pay Group P Training (Pipeline Recruits)	U	9,500	9,360		9,360	12,422		12,422
060 Mobilization Training	U	2,525	2,454		2,454	2,516		2,516
070 School Training	U	235,521	234,921		234,921	223,038		223,038
080 Special Training	U	398,928	353,271		353,271	360,958		360,958
090 Administration and Support	U	2,741,195	2,913,914	84,740	2,913,914	3,043,171		3,043,171
094 Thrift Savings Plan Matching Contributions	U	36,080	29,029		29,029	32,623		32,623
100 Education Benefits	U	7,657	12,450		12,450	52,746		52,746
120 Health Profession Scholarship	U	83,729	78,617		78,617	84,372		84,372
130 Other Programs (Admin & Support)	U	66,307	61,078		61,078	69,411		69,411
Total Budget Activity 01		5,537,348	5,733,696	84,740	5,733,696	6,003,189		6,003,189
Total Direct - Reserve		5,537,348	5,733,696	84,740	5,733,696	6,003,189		6,003,189
300 Medicare-Eligible Retiree Health Fund Contribution	U	511,378	577,765		577,765	639,807		639,807
Grand Total Direct - Reserve Personnel Costs		6,048,726	6,311,461	84,740	6,311,461	6,642,996		6,642,996

EXECUTIVE SUMMARY

Table 1: Funding Overview

	<u>FY 2025 (\$K)</u>	<u>FY 2026 (\$K)</u>
Discretionary	\$5,537,348	\$ 5,734,007
Mandatory	-	\$84,740
Total	\$5,537,348	\$ 5,818,747

Table 2: Detailed Mandatory Breakout

<u>BLI</u>	<u>Reconciliation Bin Title</u>	<u>FY 2025 (\$K)</u>	<u>FY 2026 (\$K)</u>
90	TLE ^[1] / TLA ^[2]	-	\$15,740
90	BAH ^[3]	-	\$69,000
Mandatory Total		-	\$84,740

1. Temporary Lodging Expense (TLE)

2. Temporary Lodging Allowance (TLA)

3. Basic Allowance for Housing (BAH)

The FY 2027 request for Reserve Personnel, Army (RPA) includes \$6,003,189 thousand of discretionary.

The FY 2026 spend plan amount for RPA includes \$ 5,734,007 thousand of discretionary and \$84,740 thousand of mandatory (reconciliation) for a total of \$ 5,818,747 thousand.

The mandatory funds align with the Department of War's (DoW) Mandatory Spend Plan for the One Big Beautiful Bill Act (OBBBA) Sec. 20001. Enhancement of Department of War Resources for Improving the Quality of Life for Military Personnel.

The FY 2025 spend plan amount for RPA includes \$5,537,348 thousand of discretionary.

SECTION 1
SUMMARY OF REQUIREMENTS BY BUDGET PROGRAM

RESERVE PERSONNEL, ARMY¹
SUMMARY OF REQUIREMENTS BY BUDGET PROGRAM
(IN THOUSANDS OF DOLLARS)

<u>Reserve Component Training and Support</u>	<u>FY2025 ACTUALS</u>	<u>FY2026 DISC REQUEST</u>	<u>FY2027 DISC ESTIMATE</u>
Direct Discretionary Program	5,537,348	5,733,696	6,003,189
Reimbursable Discretionary Program	37,161	51,000	51,000
Total Discretionary Program Funding	5,574,509	5,784,696	6,054,189
Medicare Eligible Retiree Health Fund Contribution	511,378	577,765	639,807
Total Discretionary Reserve Personnel Program Cost	6,085,887	6,362,461	6,693,996
<u>Reserve Component Training and Support</u>	<u>FY2025 ACTUALS</u>	<u>FY2026 P.L.119-21 SPEND PLAN</u>	<u>FY2027 ESTIMATE</u>
Direct Mandatory Program	0	84,740	0
Administration and Support: Quality of Life	0	84,740	0
Total Mandatory Program Funding	0	84,740	0
Total Program Funding	5,574,509	5,869,436	6,054,189
Medicare Eligible Retiree Health Fund Contribution	511,378	577,765	639,807
Total Reserve Component Program	6,085,887	6,447,201	6,693,996

¹ The FY 2026 spend plan amount for Reserve Personnel, Army includes \$5,733,696 of discretionary and \$84,740 of mandatory (reconciliation) for a total of \$6,447,201.

**RESERVE PERSONNEL, ARMY
TOTAL RESERVE PAY AND BENEFITS FUNDED FROM MILITARY PERSONNEL ACCOUNTS
(IN THOUSANDS OF DOLLARS)**

The following information is submitted in accordance with the FY 2008 Appropriation Conference Report 110-434 and the FY 2008 House Appropriation Committee Report 110-279.

	<u>FY2025 ACTUALS</u>	<u>FY2026 DISC REQUEST</u>	<u>FY2027 DISC ESTIMATE</u>
<u>RESERVE PERSONNEL, ARMY (RPA)</u>			
Direct Program	5,537,348	5,733,696	6,003,189
Reimbursable Program	37,161	51,000	51,000
TOTAL RESERVE PERSONNEL PROGRAM COST	5,574,509	5,784,696	6,054,189
Medicare Eligible Retiree Health Fund Contribution	511,378	577,765	639,807
<u>MILITARY PERSONNEL, ARMY (MPA)</u>			
Active Duty for Operational Support (ADOS) Pay and Allowance	941,878	502,849	456,936
Mobilization Pay and Allowance: 12304b-Pre-planned Operational Missions	381,133	1,130,025	938,131
TOTAL MILITARY PERSONNEL, ARMY PROGRAM FUNDING	1,323,011	1,632,874	1,395,067
TOTAL RESERVE PAY AND BENEFITS FUNDED FROM MILITARY PAY ACCOUNTS	7,408,898	7,995,335	8,089,063

SECTION 2
INTRODUCTION AND PERFORMANCE MEASURES

RESERVE PERSONNEL, ARMY INTRODUCTION

INTRODUCTORY STATEMENT

America's Army Reserve is the dedicated federal reserve of the Army, providing operational capability and strategic depth to the Total Army and the Joint Force in support of U.S. national security interests and Army commitments worldwide. The Reserve Personnel, Army (RPA) request supports the Administration and Secretary of War's priorities to Restore Warrior Ethos, Rebuild the Military, and Reestablish Deterrence while implementing the Army Transformation Initiatives, Deliver Warfighter Capabilities, Optimize Force Structure (i.e. USAR Aviation), and Apply Savings and Efficiencies.

The RPA appropriation provides pay, allowances, and benefits for full-time Active Guard and Reserve (AGR) support and part-time Reserve Soldiers performing duty in several training categories to include Inactive Duty Training (Battle Assemblies), Annual Training, and Active Duty Training. Today's demand drives our requirement to have combat-ready units and Soldiers prepared to meet and quickly respond to any threat to the Nation and our Allies.

Hence, in accordance with Title 10 of the U.S. Code, the Army Reserve has one clear purpose: to deliver combat ready Soldiers and formations at time of need in support of the Army, the Joint Force and the Nation. Currently, nearly 9,000 Warrior Citizens are deployed globally across all Combatant Command theaters, with approximately 200 units activated – including over 700 Soldiers supporting the Army and the Department of Homeland Security on our Southern Border. In addition to global and component command requirements, the Army Reserve stands ready to rapidly respond to domestic crises, with Soldiers and equipment in more than 1,000 communities nationwide. When it comes to supporting Defense Support of Civil Authorities (DSCA) operations, the Army Reserve is well-postured, offering capabilities such as medical, cyber security, logistics, and full-spectrum engineering support.

The FY 2027 budget supports the Army Reserve's Title 10 functions by:

1. Funding for the Army Reserve is based on a projected end strength of 172,000 Soldiers.
2. Resourcing 39 days of Army Reserve Training; 15 days statutory Annual Training (AT) and 24 days of Inactive Duty Training (IDT).
3. Providing additional man-days above statutory requirements to support collective training requirements such as the Combat Training Center (CTC), Combat Support Training Exercise (CSTX), functional exercises and other large scale collective training events.
4. Providing additional man-days above statutory requirements for institutional training to send Soldiers to Duty Military Occupational Specialty Qualification (DMOSQ) and Professional Military Education (PME) schools.
5. Funding full-time support with AGRs
6. Resourcing the training of the Army Reserve

Army Reserve support to the Army and joint and allied forces will be critical in a contested logistics environment, where operations, facilities, and activities are targeted in the homeland, in transit, and in the theater. With eight of the Army's 14 Expeditionary Sustainment Commands and 95% of the Total Army's bulk fuel line-haul capacity, the Army Reserve is essential to set the theater for the Joint Force, enabling combat formations to seize and maintain initiative and extend operational reach in Large Scale Combat Operations (LSCO). Simply put, we don't exist to support ourselves. Our units push food, fuel, ammunition, and repair parts to Active, Army National Guard (ARNG), and Joint Forces combat formations in contact. We are essential to the total force fight.

The Army Reserve is a cost-effective provider of capabilities and specialties. Enhanced by Civilian expertise acquired across businesses, industry and academia, the Army Reserve brings unique talents, skills, and capabilities, adding critical depth to the Army and the Joint Force. In a world increasingly defined by uncertainty and conflict, the Army Reserve will continue to drive on its purpose and, given adequate notice, continue to meet projected operational requirements. Preparing more than 172,000 Warrior Citizens and 9,800 Civilians for large scale conflict is a significant task – particularly with 85% of the force serving on a part time basis. In order to deliver the capability our Nation requires, the Army Reserve must attack the chronic/persistent challenges that hinder our readiness: manning shortfalls, declining facility and equipment readiness, outdated stationing actions, and ineffective/inefficient use of our limited but critical collective training time. Meeting the evolving demands of modern warfare requires that we proactively transform the Army Reserve – its structure, facilities, and stationing to keep pace with our adversaries and threat environment. To that end, we've established four lines of effort to guide our transformation:

RESERVE PERSONNEL, ARMY INTRODUCTION

- Build Combat Ready Formations
- Mobilize and Deploy on Time and at Scale
- Adapt, Transform, and Modernize
- Invest in our Soldiers, Civilians, and Families

Other Budget Drivers

Pay Raise

- Military Pay Raise, effective 1 January 2025 is 4.5%
- Military Pay Raise, effective 1 January 2026 is 3.8%
- Military Pay Raise, effective 1 January 2027 is 6.2%

Basic Allowance for Subsistence

- Basic Allowance for Subsistence inflation, effective 1 January 2025, is 1.2%
- Basic Allowance for Subsistence inflation, effective 1 January 2026, is 2.4%
- Basic Allowance for Subsistence inflation, effective 1 January 2027, is 3.4%

Basic Allowance for Housing

- Basic Allowance for Housing growth, effective 1 January 2025, is 5.3%
- Basic Allowance for Housing growth, effective 1 January 2026, is 4.4%
- Basic Allowance for Housing growth, effective 1 January 2027, is 3.9%

Retired Pay Accrual

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

**RESERVE PERSONNEL, ARMY
PERFORMANCE MEASURES AND EVALUATION SUMMARY**

Activity: Reserve Personnel, Army

Activity Goal: Provide trained, equipped, and ready Soldiers, leaders, and units to meet America’s requirements at home and abroad.

Description of Activity: The Army Reserve Personnel, Army appropriation delivers resources necessary to provide trained units and qualified personnel in national emergencies and at such other times as national security requirements dictate. When mobilized, the Army Reserve provides theater logistics to Combatant Command in support of expeditionary Joint, Allied, and Combined forces.

Performance Measures:

	FY 2025	FY 2026	FY 2027
	Actuals	Requested	Planned
Average Strength	170,892	170,744	172,387
Estimated End Strength	169,519	172,000	172,000
Authorized End Strength	170,200	172,000	172,000

“Provide trained, equipped, and ready Soldiers, leaders, and units to meet America’s requirements at home and abroad” to maintain strength within plus/minus two percent of our congressionally mandated End Strength Objective (ESO). In FY 2027, the Army Reserve ESO is 172,000 with a two percent Army variance resulting in an operating window between 168,560 and 175,440.

As the Army implements the 2026 National Defense Strategy and refines readiness requirements the U.S. Army Reserve will provide trained and ready Soldiers to safeguard the nation from aggression (Defend the Homeland) and to support a credible deterrent posture in the Indo-Pacific (Deter China). These efforts will focus on leveraging specialized capabilities to reinforce domestic resilience and build partner capacity, ensuring stability across both the homeland and the Pacific theater.

- In FY 2025, the strategy enabled 100 units (3,740 Soldiers) in critical enabling capabilities such as Combat Sustainment Support Battalions (CSSB) and associated down trace logistics units, Civil Affairs (CA) Companies, Psychological Operations Groups (PYSOP), Medical (MD) and Engineer Companies to support maneuver CTC Rotations- National Training Center (NTC), Joint Readiness Training Center (JRTC) rotations, Joint Multinational Readiness Center (JMRC), and Joint Pacific Multinational Readiness Center (JPMRC). In FY 2026, the Army Reserve is supporting maneuver CTC rotations with 94 enablers, across 3 sustainment packages, and other critical capabilities with about 4,619 Soldiers.

- In FY 2025, the Army Reserve supported all Corps-Division Warfighter Exercises (WFX) with 25 units (648 Soldiers). While enhancing the training experience for Active Army and Army National Guard maneuver units, the CTC training significantly improves Army Reserve unit readiness and demonstrates both interoperability capabilities and identifies interoperability gaps to the Chief of Staff of the Army. In FY 2026, the Army Reserve supports all WFXs with 14 units (305 Soldiers).

In FY 2026 and FY 2027, the USAR focuses on collective training (platoon through company level) to increase overall USAR unit readiness. The Army Reserve supports nearly all CTC venues including NTC, JRTC, JMRC – Europe rotations, and Corps-Division WFX.

The Army Reserve will continue the strategy of leveraging additional man-days in FY 2027, by using the enacted resources for recruiting, retention initiatives, and training exercises. This strategy enables the Army Reserve to meet its End Strength and readiness objectives. This will also enable Army Reserve Soldiers to attend resident schooling for professional military education, reclassification training, and functional training. The Army Reserve continues investing enacted resources to increase the overall readiness of the force required to support the 2026 National Defense Strategy.

**RESERVE PERSONNEL, ARMY
PERFORMANCE MEASURES AND EVALUATION SUMMARY**

There are several factors that contribute to the Army Reserve end strength. These factors include recruiting, reenlistment, and attrition. While success in these factors does not guarantee that the Army Reserve will meet its ESO, they are carefully monitored as leading indicators to the health of the Army Reserve strength posture. The FY 2025 through FY 2027 goals for these factors are as follows:

	FY 2025	FY 2026	FY 2027
Goal for Accessions	31,458	27,224	25,962
Accession Achieved	22,871	9,604*	
Goal for Reenlistments**	18,000	19,000	19,500
Reenlistments Achieved	18,880	9,963*	
Attrition Goal	15.3%	14.7%	14.8%
Actual Attrition Rate (FYTD)	14.8%	11.2%*	
Projected Attrition Rate	14.8%	14.7%	14.8%

*As of 27 February 2026.

**Retention: Reenlistment and 1-Year Extension.

SECTION 3
SUMMARY TABLES

**RESERVE PERSONNEL, ARMY
SUMMARY OF PERSONNEL**

	<u>Drills</u>	<u>Days</u>	<u>FY 2025</u>			<u>FY 2026</u>		<u>FY 2027</u>	
			<u>Begin</u>	<u>Average</u>	<u>End</u>	<u>Average</u>	<u>End</u>	<u>Average</u>	<u>End</u>
TPU									
Pay Group A									
Officer	48	15	32,075	31,673	31,572	31,638	32,237	32,238	32,438
Enlisted	48	15	111,189	109,654	108,472	109,050	109,572	109,964	108,964
Subtotal			143,264	141,327	140,044	140,688	141,809	142,202	141,402
Pay Group F									
Enlisted		149	4,139	3,802	4,548	4,371	4,787	4,160	4,787
Pay Group P									
Enlisted	36		5,993	6,454	5,430	6,343	6,017	6,833	6,415
Subtotal			153,396	151,583	150,022	151,402	152,613	153,195	152,604
IMA									
Pay Group B									
Officer	48	13	2,209	2,248	2,273	2,342	2,379	2,400	2,399
Enlisted	48	13	476	486	485	498	497	495	486
Subtotal			2,685	2,734	2,758	2,840	2,876	2,895	2,885
Drill/Indiv Tng			156,081	154,317	152,780	154,242	155,489	156,090	155,489
AGR (Full-time)									
Officer			4,615	4,579	4,602	4,542	4,544	4,503	4,544
Enlisted			12,021	11,996	12,137	11,960	11,967	11,794	11,967
Subtotal			16,636	16,575	16,739	16,502	16,511	16,297	16,511
SELRES									
Officer			38,899	38,500	38,447	38,522	39,160	39,141	39,381
Enlisted			133,818	132,392	131,072	132,222	132,840	133,246	132,619
Subtotal			172,717	170,892	169,519	170,744	172,000	172,387	172,000
IRR									
Officer			9,862	14,074	12,303	12,808	13,312	13,858	14,403
Enlisted			67,176	86,318	81,861	83,809	85,757	87,798	89,839
Subtotal			77,038	100,392	94,164	96,617	99,069	101,656	104,242

**RESERVE PERSONNEL, ARMY
RESERVE COMPONENT TOURS ON ACTIVE DUTY - STRENGTH BY GRADE**

	<u>FY 2025</u>			<u>FY 2026</u>		<u>FY 2027</u>	
	<u>Begin</u>	<u>Average</u>	<u>End</u>	<u>Average</u>	<u>End</u>	<u>Average</u>	<u>End</u>
Officer							
Commissioned Officers							
O8 MAJ GENERAL	0	0	0	0	0	0	0
O7 BG GENERAL	0	0	0	0	0	0	0
O6 COLONEL	274	274	273	269	269	267	269
O5 LT COLONEL	1,077	1,065	1,048	1,033	1,034	1,024	1,034
O4 MAJOR	1,473	1,458	1,456	1,442	1,442	1,428	1,442
O3 CAPTAIN	897	882	905	892	893	885	893
O2 1ST LIEUTENANT	115	162	145	143	143	142	143
O1 2ND LIEUTENANT	2	4	6	6	6	6	6
Total Commissioned Officers	3,838	3,845	3,833	3,785	3,787	3,752	3,787
Warrant Officers							
W5 WARRANT OFF (W-5)	62	55	55	54	54	54	54
W4 WARRANT OFF (W-4)	252	262	258	254	254	252	254
W3 WARRANT OFF (W-3)	214	182	174	172	172	170	172
W2 WARRANT OFF (W-2)	192	199	219	216	216	214	216
W1 WARRANT OFF (W-1)	57	36	62	61	61	61	61
Total Warrant Officers	777	734	768	757	757	751	757
Total Officer	4,615	4,579	4,601	4,542	4,544	4,503	4,544
Enlisted							
Enlisted Personnel							
E9 SERGEANT MAJOR	196	183	179	176	176	174	176
E8 1ST SGT/MASTER SGT	1,536	1,439	1,439	1,418	1,419	1,398	1,419
E7 PLATOON SGT/SFC	4,910	4,859	4,941	4,868	4,871	4,801	4,871
E6 STAFF SGT	3,285	3,195	3,363	3,314	3,316	3,268	3,316
E5 SERGEANT	1,832	1,914	1,926	1,898	1,899	1,871	1,899
E4 CPL/SPECIALIST	258	405	285	281	281	277	281
E3 PRIVATE 1ST CLASS	3	1	5	5	5	5	5
E2 PRIVATE E2	0	0	0	0	0	0	0
E1 PRIVATE E1	1	0	0	0	0	0	0
Total Enlisted Personnel	12,021	11,996	12,138	11,960	11,967	11,794	11,967
Total Personnel on Active Duty	16,636	16,575	16,739	16,502	16,511	16,297	16,511

*The Department is finalizing its GO/FO reduction plan to comply with SW Memo, General/Flag Officer Reductions, dated May 5, 2025. The Army Reserve does not manage General Officer (GO) positions within the AGR program; therefore, any GO strength changes are not reflected in this table.

**RESERVE PERSONNEL, ARMY
STRENGTH BY MONTH**

FY2025 ACTUAL

	<u>Pay Group A</u>			<u>Pay Group F</u>	<u>Pay Group P</u>	<u>Pay Group B IMA</u>			<u>AGR</u>			<u>Total Selected</u>	
	<u>Officer</u>	<u>Enlisted</u>	<u>Total</u>	<u>IADT</u>	<u>IDT</u>	<u>Total Drill</u>	<u>Officer</u>	<u>Enlisted</u>	<u>Total</u>	<u>Officer</u>	<u>Enlisted</u>	<u>Total</u>	<u>Reserve</u>
PYSEP	32,075	111,189	143,264	4,139	5,993	153,396	2,209	476	2,685	4,615	12,021	16,636	172,717
OCT	31,934	110,738	142,672	4,091	5,504	152,267	2,215	485	2,700	4,595	12,003	16,598	171,565
NOV	31,846	110,493	142,339	3,774	6,229	152,342	2,220	484	2,704	4,593	11,988	16,581	171,627
DEC	31,767	111,031	142,798	2,636	6,783	152,217	2,225	489	2,714	4,594	11,983	16,577	171,508
JAN	31,682	110,293	141,975	3,246	6,575	151,796	2,223	490	2,713	4,590	11,979	16,569	171,078
FEB	31,677	110,005	141,682	3,136	6,910	151,728	2,243	494	2,737	4,570	11,985	16,555	171,020
MAR	31,626	109,662	141,288	3,317	6,853	151,458	2,247	490	2,737	4,566	11,984	16,550	170,745
APR	31,493	109,260	140,753	3,429	7,149	151,331	2,263	492	2,755	4,565	11,977	16,542	170,628
MAY	31,564	108,990	140,554	3,650	7,256	151,460	2,269	483	2,752	4,561	11,973	16,534	170,746
JUN	31,594	108,662	140,256	4,328	6,617	151,201	2,274	478	2,752	4,559	11,978	16,537	170,490
JUL	31,551	108,304	139,855	5,102	6,005	150,962	2,272	485	2,757	4,582	11,986	16,568	170,287
AUG	31,553	108,569	140,122	4,683	5,996	150,801	2,284	483	2,767	4,574	12,039	16,613	170,181
SEP	31,572	108,472	140,044	4,548	5,430	150,022	2,273	485	2,758	4,602	12,137	16,739	169,519
Average	31,673	109,654	141,327	3,802	6,454	151,583	2,248	486	2,734	4,579	11,996	16,575	170,892

**RESERVE COMPONENT MEMBERS PERFORMING OPERATIONAL SUPPORT DUTY
AND EXCEEDING 1,825 DAYS THRESHOLD**

<u>AC Funded 1/</u>	<u>RC Funded</u>	<u>TOTAL</u>	<u>Primary Mission Being Performed</u>
47	0	47	1. Combat Support
40	0	40	2. Combat Service Support
35	0	35	3. HQ Staff
<u>122</u>	<u>0</u>	<u>122</u>	

**RESERVE PERSONNEL, ARMY
STRENGTH BY MONTH**

FY2026 ESTIMATE

	<u>Pay Group A</u>			<u>Pay Group F</u>	<u>Pay Group P</u>	<u>Pay Group B IMA</u>			<u>AGR</u>			<u>Total Selected</u>	
	<u>Officer</u>	<u>Enlisted</u>	<u>Total</u>	<u>IADT</u>	<u>IDT</u>	<u>Total Drill</u>	<u>Officer</u>	<u>Enlisted</u>	<u>Total</u>	<u>Officer</u>	<u>Enlisted</u>	<u>Total</u>	<u>Reserve</u>
PYSEP	31,572	108,472	140,044	4,548	5,430	150,022	2,273	485	2,758	4,602	12,137	16,739	169,519
OCT	31,438	109,048	140,486	4,474	5,666	150,626	2,296	501	2,797	4,604	12,130	16,734	170,157
NOV	31,474	109,567	141,041	4,334	5,484	150,859	2,312	500	2,812	4,587	12,103	16,690	170,361
DEC	31,496	110,201	141,697	3,274	6,493	151,464	2,313	502	2,815	4,578	12,070	16,648	170,927
JAN	31,436	109,754	141,190	4,088	6,239	151,517	2,334	502	2,836	4,562	12,032	16,594	170,947
FEB	31,469	109,821	141,290	4,238	6,368	151,896	2,347	500	2,847	4,548	12,006	16,554	171,297
MAR	31,508	108,644	140,152	3,874	6,796	150,822	2,357	503	2,860	4,520	11,930	16,450	170,132
APR	31,554	108,707	140,261	3,929	7,090	151,280	2,362	501	2,863	4,506	11,885	16,391	170,534
MAY	31,730	108,713	140,443	3,844	7,195	151,482	2,367	496	2,863	4,501	11,835	16,336	170,681
JUN	31,836	108,618	140,454	4,617	6,741	151,812	2,367	491	2,858	4,506	11,827	16,333	171,003
JUL	31,865	108,094	139,959	5,674	6,214	151,847	2,367	495	2,862	4,517	11,799	16,316	171,025
AUG	31,951	108,414	140,365	5,439	6,112	151,916	2,357	495	2,852	4,504	11,858	16,362	171,130
SEP	32,237	109,572	141,809	4,787	6,017	152,613	2,379	497	2,876	4,544	11,967	16,511	172,000
Average	31,638	109,050	140,688	4,371	6,343	151,402	2,342	498	2,840	4,542	11,960	16,502	170,744

**RESERVE COMPONENT MEMBERS PERFORMING OPERATIONAL SUPPORT DUTY
AND EXCEEDING 1,825 DAYS THRESHOLD**

<u>AC Funded 1/</u>	<u>RC Funded</u>	<u>TOTAL</u>	<u>Primary Mission Being Performed</u>
45	0	45	1. Combat Support
35	0	35	2. Combat Service Support
25	2	27	3. HQ Staff
<u>105</u>	<u>2</u>	<u>107</u>	

**RESERVE PERSONNEL, ARMY
STRENGTH BY MONTH**

FY2027 ESTIMATE

	<u>Pay Group A</u>			<u>Pay Group F</u>	<u>Pay Group P</u>	<u>Total Drill</u>	<u>Pay Group B IMA</u>			<u>AGR</u>			<u>Total Selected</u>
	<u>Officer</u>	<u>Enlisted</u>	<u>Total</u>	<u>IADT</u>	<u>IDT</u>		<u>Officer</u>	<u>Enlisted</u>	<u>Total</u>	<u>Officer</u>	<u>Enlisted</u>	<u>Total</u>	<u>Reserve</u>
PYSEP	32,237	109,572	141,809	4,787	6,017	152,613	2,379	497	2,876	4,544	11,967	16,511	172,000
OCT	32,186	109,428	141,614	4,792	5,869	152,275	2,375	493	2,868	4,523	11,912	16,435	171,578
NOV	32,160	109,574	141,734	4,557	6,039	152,330	2,383	493	2,876	4,525	11,883	16,408	171,614
DEC	32,107	110,184	142,291	3,287	7,072	152,650	2,389	496	2,885	4,527	11,866	16,393	171,928
JAN	32,136	111,477	143,613	3,886	6,664	154,163	2,390	498	2,888	4,524	11,847	16,371	173,422
FEB	32,109	111,419	143,528	3,737	6,880	154,145	2,401	498	2,899	4,516	11,813	16,329	173,373
MAR	32,126	110,114	142,240	3,433	7,335	153,008	2,410	501	2,911	4,489	11,750	16,239	172,158
APR	32,149	110,059	142,208	3,515	7,646	153,369	2,415	499	2,914	4,476	11,719	16,195	172,478
MAY	32,305	109,946	142,251	3,468	7,754	153,473	2,419	495	2,914	4,472	11,682	16,154	172,541
JUN	32,390	109,731	142,121	4,212	7,262	153,595	2,417	490	2,907	4,478	11,686	16,164	172,666
JUL	32,397	109,085	141,482	5,217	6,691	153,390	2,416	493	2,909	4,490	11,671	16,161	172,460
AUG	32,461	109,288	141,749	5,032	6,577	153,358	2,405	493	2,898	4,478	11,742	16,220	172,476
SEP	32,438	108,964	141,402	4,787	6,415	152,604	2,399	486	2,885	4,544	11,967	16,511	172,000
Average	32,238	109,964	142,202	4,160	6,833	153,195	2,400	495	2,895	4,503	11,794	16,297	172,387

**RESERVE COMPONENT MEMBERS PERFORMING OPERATIONAL SUPPORT DUTY
AND EXCEEDING 1,825 DAYS THRESHOLD**

<u>AC Funded 1/</u>	<u>RC Funded</u>	<u>TOTAL</u>	<u>Primary Mission Being Performed</u>
40	0	40	1. Combat Support
25	0	25	2. Combat Service Support
10	0	10	3. HQ Staff
<u>75</u>	<u>0</u>	<u>75</u>	

**RESERVE PERSONNEL, ARMY
SCHEDULE OF GAINS AND LOSSES TO PAID SELECTED RESERVE STRENGTH**

OFFICER

	<u>FY2025 ACTUAL</u>	<u>FY2026 ESTIMATE</u>	<u>FY2027 ESTIMATE</u>
Beginning Strength	38,899	38,447	39,160
Gains:			
Males (NPS)	473	682	623
Females (NPS)	247	321	292
Civilian Life	52	58	52
Active Component	584	803	732
Enlisted Commissioning Program	878	1,080	984
Pay Group B (IMA)	482	485	441
Other Reserve Status/Component	514	576	525
All Other	510	565	515
Full-time Active Duty	369	528	482
Total Gains	4,109	5,098	4,646
Losses:			
Civilian Life	773	671	702
Active Component	127	117	123
Retired Reserves	1,225	1,176	1,229
Pay Group B (IMA)	422	376	421
Other Reserve Status/Component	1,294	1,225	1,280
All Other	305	151	158
Full-time Active Duty	414	624	512
Total Losses	4,560	4,340	4,425
Accounting Adjustment	-1	-45	0
End Strength	38,447	39,160	39,381

**RESERVE PERSONNEL, ARMY
SCHEDULE OF GAINS AND LOSSES TO PAID SELECTED RESERVE STRENGTH**

ENLISTED

	<u>FY2025 ACTUAL</u>	<u>FY2026 ESTIMATE</u>	<u>FY2027 ESTIMATE</u>
Beginning Strength	133,818	131,072	132,840
Gains:			
Males (NPS)	7,058	7,585	6,948
Females (NPS)	4,044	3,989	3,654
Civilian Life	399	209	191
Active Component	2,895	4,357	3,991
Pay Group B (IMA)	98	93	85
Other Reserve Status/Component	3,054	2,689	2,463
All Other	878	836	766
Full-time Active Duty	1,315	1,497	1,371
Total Gains	19,741	21,255	19,469
Losses:			
Expiration of Selected Reserve Service	8,250	6,906	7,123
Active Component	700	631	651
To Officer Status	916	930	944
Retired Reserves	2,491	2,600	2,681
Pay Group B (IMA)	87	81	96
Other Reserve Status/Component	7,047	5,731	5,910
All Other	1,508	944	974
Full-time Active Duty (AGR)	1,145	1,595	1,311
Total Losses	22,144	19,418	19,690
Accounting Adjustment	-343	-69	0
End Strength	131,072	132,840	132,619

**RESERVE PERSONNEL, ARMY
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
(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>
PAY GROUP A									
Active Duty Training	151,940	254,548	406,488	146,143	250,327	396,470	159,235	272,148	431,383
Inactive Duty Training	419,519	641,270	1,060,789	415,483	638,540	1,054,023	462,816	739,011	1,201,827
Unit Training Assemblies	396,849	625,996	1,022,845	390,704	624,539	1,015,243	435,108	721,755	1,156,863
Flight Training	5,183	1,173	6,356	5,835	2,841	8,676	5,975	2,963	8,938
Training Preparation	14,147	10,932	25,079	16,128	9,393	25,521	18,127	12,042	30,169
Military Funeral Honors	3,340	3,169	6,509	2,816	1,767	4,583	3,606	2,251	5,857
Clothing	0	11,244	11,244	0	10,970	10,970	0	12,372	12,372
Subsistence of Enlisted Personnel	0	47,761	47,761	0	50,101	50,101	0	55,402	55,402
Travel	33,782	47,120	80,902	36,380	49,139	85,519	39,537	53,082	92,619
TOTAL DIRECT OBLIGATIONS	605,241	1,001,943	1,607,184	598,006	999,077	1,597,083	661,588	1,132,015	1,793,603
PAY GROUP B									
Active Duty Training	14,077	1,255	15,332	15,848	1,499	17,347	16,443	1,397	17,840
Inactive Duty Training	26,863	3,059	29,922	30,289	4,504	34,793	31,000	3,855	34,855
Travel	4,212	396	4,608	4,278	644	4,922	3,988	595	4,583
TOTAL DIRECT OBLIGATIONS	45,152	4,710	49,862	50,415	6,647	57,062	51,431	5,847	57,278
PAY GROUP F									
Active Duty Training	0	262,252	262,252	0	278,829	278,829	0	241,504	241,504
Clothing	0	24,648	24,648	0	25,524	25,524	0	19,651	19,651
Subsistence of Enlisted Personnel	0	4,407	4,407	0	4,604	4,604	0	3,615	3,615
Travel	0	7,553	7,553	0	8,081	8,081	0	6,281	6,281
TOTAL DIRECT OBLIGATIONS	0	298,860	298,860	0	317,038	317,038	0	271,051	271,051

**RESERVE PERSONNEL, ARMY
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
(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>
PAY GROUP P									
Inactive Duty Training	0	9,500	9,500	0	9,360	9,360	0	12,422	12,422
TOTAL DIRECT OBLIGATIONS	0	9,500	9,500	0	9,360	9,360	0	12,422	12,422
MOBILIZATION TRAINING									
Muster/Screening	176	2,349	2,525	176	2,278	2,454	177	2,339	2,516
TOTAL DIRECT OBLIGATIONS	176	2,349	2,525	176	2,278	2,454	177	2,339	2,516
SCHOOL TRAINING									
Career Development Training	47,739	57,628	105,367	48,039	55,628	103,667	45,978	55,284	101,262
Initial Skill Acquisition Training	11,322	45,289	56,611	10,910	45,804	56,714	10,717	44,640	55,357
Officer Candidate/Training School	0	4,928	4,928	0	4,693	4,693	0	4,627	4,627
Refresher and Proficiency Training	23,168	39,552	62,720	18,912	42,120	61,032	18,047	39,062	57,109
Undergraduate Pilot/Navigator Training	5,895	0	5,895	4,815	0	4,815	4,683	0	4,683
TOTAL DIRECT OBLIGATIONS	88,124	147,397	235,521	82,676	148,245	230,921	79,425	143,613	223,038
SPECIAL TRAINING									
Competitive Events	505	1,985	2,490	0	0	0	0	0	0
Command/Staff Supervision	37,636	37,702	75,338	73,329	74,696	148,025	50,366	51,549	101,915
Exercises	34,712	35,526	70,238	33,558	39,005	72,563	31,291	37,687	68,978
Management Support	38,418	38,489	76,907	24,230	18,821	43,051	18,399	15,601	34,000
Operational Training	67,730	85,078	152,808	56,093	90,556	146,649	53,248	87,544	140,792
Recruiting/Retention	4,050	11,969	16,019	3,000	9,810	12,810	3,068	10,063	13,131
Military Burial Honors	883	4,245	5,128	1,108	594	1,702	1,392	750	2,142
TOTAL DIRECT OBLIGATIONS	183,934	214,994	398,928	191,318	233,482	424,800	157,764	203,194	360,958

**RESERVE PERSONNEL, ARMY
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
(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>
ADMINISTRATION AND SUPPORT									
Full Time Pay and Allowances	908,642	1,456,805	2,365,447	922,066	1,548,311	2,470,377	948,713	1,602,693	2,551,406
Clothing	0	6,399	6,399	12	7,382	7,394	13	7,554	7,567
Basic Needs Allowance	0	0	0	0	2,804	2,804	0	2,816	2,816
COLA	4,522	19,072	23,594	6,093	22,189	28,282	6,426	22,715	29,141
Travel	34,241	96,012	130,253	28,805	72,389	101,194	43,826	74,880	118,706
Death Gratuities	200	0	200	200	400	600	194	388	582
Disability and Hospitalization Benefits	1,528	5,065	6,593	1,251	3,082	4,333	1,592	5,982	7,574
Servicemembers Group Life Ins	0	8,350	8,350	0	0	0	0	0	0
Reserve Incentive Programs	68,629	109,562	178,191	83,624	167,834	251,458	106,914	202,575	309,489
Continuation Pay	14,114	8,054	22,168	12,015	14,781	26,796	10,699	5,191	15,890
TOTAL DIRECT OBLIGATIONS	1,031,876	1,709,319	2,741,195	1,054,066	1,839,172	2,893,238	1,118,377	1,924,794	3,043,171
THRIFT SAVINGS PLAN CONTRIBUTIONS									
Thrift Savings Plan Contributions	14,892	21,188	36,080	11,352	29,677	41,029	10,502	22,121	32,623
TOTAL DIRECT OBLIGATIONS	14,892	21,188	36,080	11,352	29,677	41,029	10,502	22,121	32,623
EDUCATION BENEFITS									
Basic Benefit	8	3,681	3,689	121	4,680	4,801	831	36,762	37,593
Kicker Program	0	3,968	3,968	0	7,649	7,649	0	15,153	15,153
TOTAL DIRECT OBLIGATIONS	8	7,649	7,657	121	12,329	12,450	831	51,915	52,746
BRANCH OFFICER LEADERSHIP COURSE									
Active Duty Training	55,933	0	55,933	52,472	0	52,472	55,074	0	55,074
Uniform Allowance	386	0	386	379	0	379	387	0	387
Travel	5,373	0	5,373	5,364	0	5,364	5,608	0	5,608
TOTAL DIRECT OBLIGATIONS	61,692	0	61,692	58,215	0	58,215	61,069	0	61,069

**RESERVE PERSONNEL, ARMY
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
(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>
HEALTH PROFESSIONS SCHOLARSHIP PROGRAM									
Stipend	52,364	0	52,364	51,336	0	51,336	51,745	0	51,745
Uniform Allowance	219	0	219	223	0	223	218	0	218
Active Duty Training	17,314	0	17,314	19,200	0	19,200	19,533	0	19,533
Travel	3,084	0	3,084	2,807	0	2,807	2,856	0	2,856
Critical Skill Accession Bonus	9,877	0	9,877	9,067	0	9,067	8,724	0	8,724
TOTAL DIRECT OBLIGATIONS	82,858	0	82,858	82,633	0	82,633	83,076	0	83,076
MEDICAL FINANCIAL ASSISTANCE PROGRAM (FAP)									
Stipend	815	0	815	1,068	0	1,068	1,234	0	1,234
Active Duty Training	56	0	56	156	0	156	62	0	62
TOTAL DIRECT OBLIGATIONS	871	0	871	1,224	0	1,224	1,296	0	1,296
CHAPLAIN CANDIDATE PROGRAM									
Active Duty Training	4,119	0	4,119	5,928	0	5,928	7,621	0	7,621
Uniform Allowance	53	0	53	56	0	56	66	0	66
Travel	443	0	443	516	0	516	655	0	655
TOTAL DIRECT OBLIGATIONS	4,615	0	4,615	6,500	0	6,500	8,342	0	8,342
TOTAL DIRECT PROGRAM	2,119,439	3,417,909	5,537,348	2,136,702	3,597,305	5,734,007	2,233,878	3,769,311	6,003,189

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

	<u>FY 2026 President's Budget</u>	<u>Congres- sional Action</u>	<u>Appropri- ation</u>	<u>Priority Munitions Prior Approval Reprogramming</u>	<u>Internal Realign/ Reprogram</u>	<u>Subtotal</u>	<u>Proposed DD 1415 Actions</u>	<u>FY 2026 in FY 2027 Pres. Budget</u>
Pay Group A								
PG A, Pay and Allowances, Annual Training	462,347	-39,690	422,657	0	0	422,657	-26,187	396,470
PG A, IDT Pay & Allow, Unit Training Assemblies	1,137,991	-44,000	1,093,991	0	0	1,093,991	-103,253	990,738
PG A, IDT Pay & Allow, Military Funeral Honors	4,583	0	4,583	0	0	4,583	0	4,583
PG A, IDT Pay & Allow, Additional Drill Assemblies	36,855	0	36,855	0	0	36,855	-2,658	34,197
PG A, Individual Clothing and Uniforms	12,113	0	12,113	0	0	12,113	-1,143	10,970
PG A, Subsistence of Enlisted Personnel	54,087	0	54,087	0	0	54,087	-3,986	50,101
PG A, Travel	118,216	0	118,216	0	0	118,216	-8,192	110,024
Total Direct Obligation	1,826,192	-83,690	1,742,502	0	0	1,742,502	-145,419	1,597,083
Pay Group B								
PG B, Pay and Allowances, Annual Training	17,537	-190	17,347	0	0	17,347	0	17,347
PG B, Pay and Allowances, Inactive Duty Training	37,603	-2,810	34,793	0	0	34,793	0	34,793
PG B, Travel, Annual Training	4,922	0	4,922	0	0	4,922	0	4,922
Total Direct Obligation	60,062	-3,000	57,062	0	0	57,062	0	57,062
Pay Group F								
PG F, Pay and Allowances, Annual Training	210,229	0	210,229	0	0	210,229	68,600	278,829
PG F, Individual Clothing and Uniforms	19,245	0	19,245	0	0	19,245	6,279	25,524
PG F, Subsistence of Enlisted Personnel	3,471	0	3,471	0	0	3,471	1,133	4,604
PG F, Travel, Annual Training	6,093	0	6,093	0	0	6,093	1,988	8,081
Total Direct Obligation	239,038	0	239,038	0	0	239,038	78,000	317,038
Pay Group P								
PG P, Pay and Allowances, Inactive Duty Training	10,560	-1,200	9,360	0	0	9,360	0	9,360
Total Direct Obligation	10,560	-1,200	9,360	0	0	9,360	0	9,360
Mobilization Training								
Mobilization, IRR Soldier Readiness Processing	2,454	0	2,454	0	0	2,454	0	2,454
Total Direct Obligation	2,454	0	2,454	0	0	2,454	0	2,454

RESERVE PERSONNEL, ARMY
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
(IN THOUSANDS OF DOLLARS)

	<u>FY 2026</u> <u>President's</u> <u>Budget</u>	<u>Congres-</u> <u>sional</u> <u>Action</u>	<u>Appropri-</u> <u>ation</u>	<u>Priority</u> <u>Munitions</u> <u>Prior Approval</u> <u>Reprogramming</u>	<u>Internal</u> <u>Realign/</u> <u>Reprogram</u>	<u>Subtotal</u>	<u>Proposed</u> <u>DD 1415</u> <u>Actions</u>	<u>FY 2026</u> <u>in FY</u> <u>2027</u> <u>Pres.</u> <u>Budget</u>
School Training								
Schools, Leader Development Training	104,949	0	104,949	0	-1,282	103,667	0	103,667
Schools, Initial Skill Acquisition Training	57,864	0	57,864	0	-1,150	56,714	0	56,714
Schools, Officer Candidate School (OCS)	4,799	0	4,799	0	-106	4,693	0	4,693
Schools, Refresher and Proficiency Training	62,385	0	62,385	0	-1,353	61,032	0	61,032
Schools, Undergraduate Pilot Training	4,924	0	4,924	0	-109	4,815	0	4,815
Total Direct Obligation	234,921	0	234,921	0	-4,000	230,921	0	230,921
Special Training								
Special, Command and Staff Supervision	100,006	0	100,006	0	0	100,006	48,019	148,025
Special, Exercises	64,318	0	64,318	0	0	64,318	8,245	72,563
Special, Management Support	35,054	0	35,054	0	505	35,559	7,492	43,051
Special, Operational Training	139,381	0	139,381	0	1,024	140,405	6,244	146,649
Special, Recruiting	3,718	0	3,718	0	0	3,718	0	3,718
Special, Retention	9,092	0	9,092	0	0	9,092	0	9,092
Special Training, Military Burial Honors	1,702	0	1,702	0	0	1,702	0	1,702
Total Direct Obligation	353,271	0	353,271	0	1,529	354,800	70,000	424,800
Administration and Support								
AGR, Full Time Pay and Allowances	2,465,600	15,000	2,480,600	-1155	-4,930	2,474,515	-4,138	2,470,377
AGR, Clothing	7,409	0	7,409	-3	-32	7,374	20	7,394
AGR, Basic Needs Allowance	2,660	0	2,660	-1	-12	2,647	157	2,804
AGR, COLA	30,469	-2,000	28,469	-12	-125	28,332	-50	28,282
AGR, Travel, Permanent Change of Station (PCS)	114,440	-13,000	101,440	-47	-447	100,946	248	101,194
Death Gratuities	600	0	600	0	0	600	0	600
Disability and Hospitalization Benefits	7,647	-2,000	5,647	0	-1,314	4,333	0	4,333
Health Professions Incentives (HPI)	91,629	-10,000	81,629	0	-17	81,612	-10,818	70,794
Reserve Incentive Program	178,664	0	178,664	0	2,000	180,664	0	180,664
Continuation Pay	26,796	0	26,796	0	0	26,796	0	26,796
Total Direct Obligation	2,925,914	-12,000	2,913,914	-1218	-4,877	2,907,819	-14,581	2,893,238
Education Benefits								
Education Benefits, Basic Benefit	4,801	0	4,801	0	0	4,801	0	4,801
Education Benefits, Kicker Program	7,649	0	7,649	0	0	7,649	0	7,649
Total Direct Obligation	12,450	0	12,450	0	0	12,450	0	12,450

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

	<u>FY 2026 President's Budget</u>	<u>Congres- sional Action</u>	<u>Appropri- ation</u>	<u>Priority Munitions Prior Approval Reprogramming</u>	<u>Internal Realign/ Reprogram</u>	<u>Subtotal</u>	<u>Proposed DD 1415 Actions</u>	<u>FY 2026 in FY 2027 Pres. Budget</u>
Thrift Savings Plan								
Thrift Savings Plan Contribution	29,029	0	29,029	0	0	29,029	12,000	41,029
Total Direct Obligation	29,029	0	29,029	0	0	29,029	12,000	41,029
Health Professions Scholarship Program								
HP, Monthly Stipend	49,052	0	49,052	0	3,352	52,404	0	52,404
HP, Individual Clothing and Uniform Allowances	209	0	209	0	14	223	0	223
HP, Pay and Allowances, Active Duty for Training	18,224	0	18,224	0	1,132	19,356	0	19,356
HP, Travel, Active Duty for Training	2,632	0	2,632	0	175	2,807	0	2,807
HP, Accession Bonus	8,500	0	8,500	0	567	9,067	0	9,067
Total Direct Obligation	78,617	0	78,617	0	5,240	83,857	0	83,857
Branch Officers Leadership Course								
BOLC, Pay and Allowances, Active Duty for Training	48,454	0	48,454	0	4,018	52,472	0	52,472
BOLC, Individual Clothing and Uniform Allowances	379	0	379	0	0	379	0	379
BOLC, Travel, Active Duty for Training	4,855	0	4,855	0	509	5,364	0	5,364
Total Direct Obligation	53,688	0	53,688	0	4,527	58,215	0	58,215
Chaplain Candidate Program								
CCP, Pay and Allowances, Active Duty for Training	6,740	0	6,740	0	-812	5,928	0	5,928
CCP, Individual Clothing and Uniform Allowances	64	0	64	0	-8	56	0	56
CCP, Travel, Active Duty for Training	586	0	586	0	-70	516	0	516
Total Direct Obligation	7,390	0	7,390	0	-890	6,500	0	6,500
Total Direct Program	5,833,586	-99,890	5,733,696	-1218	1,529	5,734,007	0	5,734,007

**RESERVE PERSONNEL, ARMY
SUMMARY OF BASIC PAY AND RETIRED PAY ACCRUAL COST
(IN THOUSANDS OF DOLLARS)**

	<u>FY2025 ACTUAL</u>		<u>FY2026 ESTIMATE</u>		<u>FY2027 ESTIMATE</u>	
	<u>Basic Pay</u>	<u>Retired Pay</u>	<u>Basic Pay</u>	<u>Retired Pay</u>	<u>Basic Pay</u>	<u>Retired Pay</u>
Pay Group A						
Officer	440,954	94,805	428,173	96,767	495,177	94,579
Enlisted	674,633	145,046	660,667	149,311	768,042	146,696
Subtotal	<u>1,115,587</u>	<u>239,851</u>	<u>1,088,840</u>	<u>246,078</u>	<u>1,263,219</u>	<u>241,275</u>
Pay Group B						
Officer	29,926	6,434	32,973	7,452	34,545	6,598
Enlisted	3,186	685	5,111	1,155	5,393	1,030
Subtotal	<u>33,112</u>	<u>7,119</u>	<u>38,084</u>	<u>8,607</u>	<u>39,938</u>	<u>7,628</u>
Pay Group F						
Enlisted	207,916	44,702	218,951	49,483	195,890	37,415
Pay Group P						
Enlisted	7,819	1,681	7,633	1,725	10,429	1,992
Mobilization Training						
Officer	158	34	142	32	152	29
Enlisted	1,916	412	1,858	420	1,958	374
Subtotal	<u>2,074</u>	<u>446</u>	<u>2,000</u>	<u>452</u>	<u>2,110</u>	<u>403</u>
School Training						
Officer	47,627	10,240	44,850	10,136	44,357	8,472
Enlisted	74,758	16,073	76,199	17,221	76,015	14,519
Subtotal	<u>122,385</u>	<u>26,313</u>	<u>121,049</u>	<u>27,357</u>	<u>120,372</u>	<u>22,991</u>
Special Training						
Officer	116,934	25,141	118,736	26,834	99,655	19,034
Enlisted	129,967	27,991	135,607	30,647	119,460	22,817
Subtotal	<u>246,901</u>	<u>53,132</u>	<u>254,343</u>	<u>57,481</u>	<u>219,115</u>	<u>41,851</u>
Administration and Support						
Officer	573,098	152,714	590,185	143,415	625,223	126,295
Enlisted	846,008	225,302	912,630	221,769	966,569	195,247
Subtotal	<u>1,419,106</u>	<u>378,016</u>	<u>1,502,815</u>	<u>365,184</u>	<u>1,591,792</u>	<u>321,542</u>

**RESERVE PERSONNEL, ARMY
SUMMARY OF BASIC PAY AND RETIRED PAY ACCRUAL COST
(IN THOUSANDS OF DOLLARS)**

	<u>FY2025 ACTUAL</u>		<u>FY2026 ESTIMATE</u>		<u>FY2027 ESTIMATE</u>	
	<u>Basic Pay</u>	<u>Retired Pay</u>	<u>Basic Pay</u>	<u>Retired Pay</u>	<u>Basic Pay</u>	<u>Retired Pay</u>
Other						
Health Professions Scholarship Program	10,242	2,202	11,584	2,618	11,953	2,283
Medical Financial Assistance Program	37	8	53	12	47	9
Branch Officers Leadership Course	33,061	7,108	31,739	7,173	34,272	6,546
Chaplain Candidate Program	2,646	569	3,863	873	5,089	972
Subtotal	<u>45,986</u>	<u>9,887</u>	<u>47,239</u>	<u>10,676</u>	<u>51,361</u>	<u>9,810</u>
Total Direct Program						
Officer	1,254,683	299,255	1,262,298	295,312	1,350,470	264,817
Enlisted	1,946,203	461,892	2,018,656	471,731	2,143,756	420,090
Total	<u>3,200,886</u>	<u>761,147</u>	<u>3,280,954</u>	<u>767,043</u>	<u>3,494,226</u>	<u>684,907</u>
Reimbursable						
Officer	32,265	6,937	47,177	10,662	55,822	10,662
Total	<u>32,265</u>	<u>6,937</u>	<u>47,177</u>	<u>10,662</u>	<u>55,822</u>	<u>10,662</u>
Total Program						
Officer	1,286,948	306,192	1,309,475	305,974	1,406,292	275,479
Enlisted	1,946,203	461,892	2,018,656	471,731	2,143,756	420,090
Total	<u>3,233,151</u>	<u>768,084</u>	<u>3,328,131</u>	<u>777,705</u>	<u>3,550,048</u>	<u>695,569</u>

The retired pay accrual percentages are as follows:

	<u>FY2025 ACTUAL</u>	<u>FY2026 ESTIMATE</u>	<u>FY2027 ESTIMATE</u>
FULL TIME MEMBERS	26.60	24.30	20.20
PART TIME MEMBERS	21.50	22.60	19.10

**RESERVE PERSONNEL, ARMY
SUMMARY OF BASIC ALLOWANCE FOR HOUSING (BAH) COSTS
(IN THOUSANDS OF DOLLARS)**

	<u>FY2025 ACTUAL</u>	<u>FY2026 ESTIMATE</u>	<u>FY2027 ESTIMATE</u>
Pay Group A			
Officer	19,989	22,512	24,728
Enlisted	61,026	62,972	69,184
Subtotal	<u>81,015</u>	<u>85,484</u>	<u>93,912</u>
Pay Group B			
Officer	2,737	2,825	2,691
Enlisted	384	635	601
Subtotal	<u>3,121</u>	<u>3,460</u>	<u>3,292</u>
Pay Group F			
Enlisted	9,632	10,388	8,197
School Training			
Officer	11,689	11,033	10,675
Enlisted	20,991	20,513	20,108
Subtotal	<u>32,680</u>	<u>31,546</u>	<u>30,783</u>
Special Training			
Officer	17,504	19,235	16,014
Enlisted	24,151	28,282	25,182
Subtotal	<u>41,655</u>	<u>47,517</u>	<u>41,196</u>
Administration and Support			
Officer	165,821	169,392	177,267
Enlisted	322,166	346,216	368,939
Subtotal	<u>487,987</u>	<u>515,608</u>	<u>546,206</u>

**RESERVE PERSONNEL, ARMY
SUMMARY OF BASIC ALLOWANCE FOR HOUSING (BAH) COSTS
(IN THOUSANDS OF DOLLARS)**

	<u>FY2025 ACTUAL</u>	<u>FY2026 ESTIMATE</u>	<u>FY2027 ESTIMATE</u>
Other			
Health Professions Scholarship Program	4,094	4,319	4,450
Medical Financial Assistance Program	11	13	12
Branch Officers Leadership Course	13,406	11,494	12,081
Chaplain Candidate Program	770	1,016	1,325
Subtotal	<u>18,281</u>	<u>16,842</u>	<u>17,868</u>
Total Direct Program			
Officer	236,021	241,839	249,243
Enlisted	438,350	469,006	492,211
Total	<u>674,371</u>	<u>710,845</u>	<u>741,454</u>

**RESERVE PERSONNEL, ARMY
SUMMARY OF TRAVEL COSTS
(IN THOUSANDS OF DOLLARS)**

	<u>FY2025 ACTUAL</u>	<u>FY2026 ESTIMATE</u>	<u>FY2027 ESTIMATE</u>
Pay Group A			
Officer	44,246	44,973	50,194
Enlisted	<u>62,228</u>	<u>65,051</u>	<u>71,114</u>
Subtotal	106,474	110,024	121,308
Pay Group B			
Officer	4,212	4,278	3,988
Enlisted	<u>396</u>	<u>644</u>	<u>595</u>
Subtotal	4,608	4,922	4,583
Pay Group F			
Enlisted	7,553	8,081	6,281
School Training			
Officer	16,518	14,805	14,065
Enlisted	<u>27,560</u>	<u>26,537</u>	<u>25,393</u>
Subtotal	44,078	41,342	39,458
Special Training			
Officer	21,121	22,141	19,172
Enlisted	<u>22,832</u>	<u>27,309</u>	<u>25,069</u>
Subtotal	43,953	49,450	44,241
Administration and Support			
Officer	34,241	28,805	43,826
Enlisted	<u>96,012</u>	<u>72,389</u>	<u>74,880</u>
Subtotal	130,253	101,194	118,706

**RESERVE PERSONNEL, ARMY
SUMMARY OF TRAVEL COSTS
(IN THOUSANDS OF DOLLARS)**

	<u>FY2025 ACTUAL</u>	<u>FY2026 ESTIMATE</u>	<u>FY2027 ESTIMATE</u>
Other			
Health Professions Scholarship Program	3,084	2,807	2,856
Branch Officers Leadership Course	5,373	5,364	5,608
Chaplain Candidate Program	<u>443</u>	<u>516</u>	<u>655</u>
Subtotal	8,900	8,687	9,119
Total Direct Program			
Officer	129,238	123,689	140,364
Enlisted	<u>216,581</u>	<u>200,011</u>	<u>203,332</u>
Total	345,819	323,700	343,696
Reimbursable			
Officer	<u>203</u>	<u>474</u>	<u>474</u>
Total	203	474	474
Total Program			
Officer	129,441	124,163	140,838
Enlisted	<u>216,581</u>	<u>200,011</u>	<u>203,332</u>
Total	346,022	324,174	344,170

RESERVE PERSONNEL, ARMY
SUMMARY OF BASIC ALLOWANCE FOR SUBSISTENCE (BAS) AND SUBSISTENCE IN KIND (SIK)
(IN THOUSANDS OF DOLLARS)

	<u>FY2025 ACTUAL</u>		<u>FY2026 ESTIMATE</u>		<u>FY2027 ESTIMATE</u>	
	<u>BAS</u>	<u>SIK</u>	<u>BAS</u>	<u>SIK</u>	<u>BAS</u>	<u>SIK</u>
Pay Group A						
Officer	5,245	0	5,584	0	6,102	0
Enlisted	0	47,761	0	50,101	0	55,402
Subtotal	<u>5,245</u>	<u>47,761</u>	<u>5,584</u>	<u>50,101</u>	<u>6,102</u>	<u>55,402</u>
Pay Group B						
Officer	1,840	0	1,887	0	1,743	0
Enlisted	56	0	95	0	89	0
Subtotal	<u>1,896</u>	<u>0</u>	<u>1,982</u>	<u>0</u>	<u>1,832</u>	<u>0</u>
Pay Group F						
Enlisted	0	4,407	0	4,604	0	3,615
School Training						
Officer	2,047	0	1,922	0	1,856	0
Enlisted	8,011	0	7,799	0	7,576	0
Subtotal	<u>10,058</u>	<u>0</u>	<u>9,721</u>	<u>0</u>	<u>9,432</u>	<u>0</u>
Special Training						
Officer	3,232	0	4,365	0	3,889	0
Enlisted	9,824	0	11,634	0	10,663	0
Subtotal	<u>13,056</u>	<u>0</u>	<u>15,999</u>	<u>0</u>	<u>14,552</u>	<u>0</u>
Administration and Support						
Officer	17,276	0	19,073	0	19,925	0
Enlisted	63,590	0	67,693	0	71,935	0
Subtotal	<u>80,866</u>	<u>0</u>	<u>86,766</u>	<u>0</u>	<u>91,860</u>	<u>0</u>

RESERVE PERSONNEL, ARMY
SUMMARY OF BASIC ALLOWANCE FOR SUBSISTENCE (BAS) AND SUBSISTENCE IN KIND (SIK)
(IN THOUSANDS OF DOLLARS)

	<u>FY2025 ACTUAL</u>		<u>FY2026 ESTIMATE</u>		<u>FY2027 ESTIMATE</u>	
	<u>BAS</u>	<u>SIK</u>	<u>BAS</u>	<u>SIK</u>	<u>BAS</u>	<u>SIK</u>
Other						
Health Professions Scholarship Program	772	0	834	0	838	0
Medical Financial Assistance Program	1	0	1	0	1	0
Branch Officers Leadership Course	2,355	0	2,062	0	2,170	0
Chaplain Candidate Program	131	0	174	0	230	0
Subtotal	<u>3,259</u>	<u>0</u>	<u>3,071</u>	<u>0</u>	<u>3,239</u>	<u>0</u>
Total Direct Program						
Officer	32,899	0	35,902	0	36,754	0
Enlisted	81,481	52,168	87,221	54,705	90,263	59,017
Total	<u>114,380</u>	<u>52,168</u>	<u>123,123</u>	<u>54,705</u>	<u>127,017</u>	<u>59,017</u>
Reimbursable						
Officer	1,339	0	2,325	0	2,325	0
Subtotal	<u>1,339</u>	<u>0</u>	<u>2,325</u>	<u>0</u>	<u>2,325</u>	<u>0</u>
Total Program						
Officer	34,238	0	38,227	0	39,079	0
Enlisted	81,481	52,168	87,221	54,705	90,263	59,017
Total	<u>115,719</u>	<u>52,168</u>	<u>125,448</u>	<u>54,705</u>	<u>129,342</u>	<u>59,017</u>

**RESERVE PERSONNEL, ARMY
SCHEDULE OF INCREASES AND DECREASES - SUMMARY
(IN THOUSANDS OF DOLLARS)**

FY2026 Direct Program			5,734,007
Increases Pricing:			
	Basic Pay	187,855	
	Education Benefits	3,806	
	Thrift Savings Plan	821	
	FICA	15,551	
	Basic Allowance for Housing	27,723	
	Basic Allowance for Subsistence	4,183	
	Subsistence Pay	1,863	
	Travel Pay	6,798	
	Clothing	935	
	COLA	594	
	Other Pay	1	
	Bonus and Incentives	5,574	
	Basic Needs Allowance	59	
	Stipend	3,249	
	Continuation Pay	563	
Total Increases Pricing			259,575
Increases Program:			
	Basic Pay	102,274	
	Education Benefits	36,490	
	Retired Pay Accrual	21,152	
	FICA	8,472	
	Basic Allowance for Housing	15,991	
	Basic Allowance for Subsistence	2,560	
	Travel Pay	24,619	
	Subsistence Pay	3,598	
	Clothing	1,199	
	COLA	265	
	Other Pay	17	
	Bonus and Incentives	55,870	
Total Increases Program			272,507
Total Increases			532,082
Decreases Pricing:			
	Retired Pay Accrual	(83,980)	
	Other Pay	(2)	
Total Decreases Pricing			(83,982)
Decreases Program:			
	Thrift Savings Plan	(9,227)	
	Basic Pay	(92,995)	
	Retired Pay Accrual	(19,280)	

**RESERVE PERSONNEL, ARMY
SCHEDULE OF INCREASES AND DECREASES - SUMMARY
(IN THOUSANDS OF DOLLARS)**

FICA	(7,704)	
Basic Allowance for Housing	(13,105)	
Basic Allowance for Subsistence	(2,843)	
Subsistence Pay	(1,155)	
Travel Pay	(11,421)	
Other Pay	(48)	
Clothing	(6,419)	
Bonus and Incentives	(533)	
Basic Needs Allowance	(47)	
Stipend	(2,674)	
Continuation Pay	(11,469)	
Total Decreases Program		(178,920)
Total Decreases		(262,902)
FY2027 Direct Program		6,003,189

SECTION 4
DETAIL OF MILITARY PERSONNEL ENTITLEMENTS

**RESERVE PERSONNEL, ARMY
PAY GROUP A
PURPOSE AND SCOPE**

<u>FY2025 ACTUAL</u>	<u>FY2026 ESTIMATE</u>	<u>FY2027 ESTIMATE</u>
1,607,184	1,597,083	1,793,603

PART I - PURPOSE AND SCOPE

The program costs for this activity provide for all officer and enlisted personnel assigned to Troop Program Units (TPU) in the Army Reserve for Annual Training (AT) and Inactive Duty Training (IDT). The funding provides pay and allowances, clothing, subsistence, Retired Pay Accrual, Federal Insurance Contributions Act (FICA), and travel. This program provides trained, equipped, and ready Soldiers, Leaders, and units to meet America's requirements at home and abroad.

Annual Training (AT): Funding provides pay and allowances for officers and enlisted Soldiers attending AT as required by U.S.C., Title 10, § 10147. The minimum period of statutory AT in an Active Duty status is 15 days during each year. This fund authorizes additional AT days, not to exceed a total of 29 days, for Soldiers and units to support the Regionally Aligned Readiness and Modernization Model (ReARMM) and Combatant Command Operation Plan requirements as needed.

Inactive Duty Training (IDT): IDT consists of any authorized training, instruction, or duty (other than Active Duty for Training) performed by TPU members. As specified in Title 10, U.S.C., § 10147, unit members shall not exceed 48 Unit Training Assemblies (UTA) annually, commonly known as Battle Assemblies. To supplement this training, selected members participate in three types of Additional Drill Assemblies: Additional Training Assemblies (ATA), Readiness Management Assemblies (RMA), and Additional Flight Training Periods (AFTP). Additional Drill Assemblies improve readiness by providing individuals and units with required training to achieve and sustain designated readiness levels.

Additional Flight Training Periods (AFTP): AFTPs authorize primary aircrew members to conduct aircrew training and combat crew qualification training to achieve and sustain aircrew flying proficiency and maintain required readiness. The number of these training periods shall not exceed 48 each fiscal year for any aircrew member.

Additional Training Assemblies (ATA): Funding provides ATAs for units, components of units, and individuals to conduct additional wartime or assigned mission training. The number of ATAs shall not exceed 12 each fiscal year for any individual.

Readiness Management Assemblies (RMA): RMAs support ongoing day-to-day operations of the unit such as unit administration, training preparation, support activities, and maintenance functions. The number of RMAs shall not exceed 24 each fiscal year for any individual.

Military Funeral Honors: Military Funeral Honors duty includes the preparation for and performance of military funeral honors as a final demonstration of the country's gratitude to those who, in times of war and peace, have faithfully defended our Nation. The military funeral honors ceremony consists of, at a minimum, the folding and presentation of the American flag and the sounding of Taps by a detail of at least two uniformed members of the Military Services.

In FY 2027, pricing increases total \$50.1 million due to inflation and economic factors. Program increase \$146.5 million due to an increase in average strength, an increase in participation rates, and additional above statutory training days to meet ReARMM and Combatant Commander requirements.

Pay and Allowances increase due to the annualization of the 3.8% pay raise, effective 1 January 2026: \$13.1 million.

Pay and Allowances increase due to the annualization of the 6.2% pay raise, effective 1 January 2027: \$66.6 million.

*Pay and Allowances include Basic Pay, Retired Pay Accrual, and Federal Insurance Contributions Act (FICA).

**RESERVE PERSONNEL, ARMY
PAY GROUP A
SCHEDULE OF INCREASES AND DECREASES
(IN THOUSANDS OF DOLLARS)**

FY2026 Direct Program		1,597,083
Increases Pricing:		
Basic Pay	62,344	
FICA	5,164	
Basic Allowance for Housing	3,334	
Basic Allowance for Subsistence	190	
Travel Pay	2,311	
Subsistence Pay	1,703	
Clothing	230	
Total Increases Pricing		75,276
Increases Program:		
Basic Pay	98,695	
Retired Pay Accrual	20,412	
FICA	8,176	
Basic Allowance for Housing	5,094	
Basic Allowance for Subsistence	328	
Travel Pay	8,973	
Subsistence Pay	3,598	
Clothing	1,172	
Other Pay	11	
Total Increases Program		146,459
Total Increases		221,735
Decreases Pricing:		
Retired Pay Accrual	(25,215)	
Total Decreases Pricing		(25,215)
Decreases Program:		
Total Decreases Program		0
Total Decreases		(25,215)
FY2027 Direct Program		1,793,603

**RESERVE PERSONNEL, ARMY
PAY GROUP A
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

PART II - JUSTIFICATION OF FUNDS REQUESTED

Pay and Allowances, Annual Training: These funds provide pay and allowances of personnel attending Annual Training (AT). The average strength accommodates the increases and decreases to the end strength throughout the year. The dollar rate is an annual rate, which includes Basic Pay, Retired Pay Accrual (RPA), Basic Allowance for Housing (BAH), Basic Allowance for Subsistence (BAS), and the Federal Insurance Contribution Act (FICA). In FY 2027, AT funding increases by \$34.9 million due to an increase in pay and allowance based on a 6.2% pay raise and an increase in participation and above statutory training days to meet ReARMM and Combatant Command training requirements.

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Strength</u>	<u>Rate</u>	<u>Amount</u>	<u>Strength</u>	<u>Rate</u>	<u>Amount</u>	<u>Strength</u>	<u>Rate</u>	<u>Amount</u>
Officer									
Average Strength	31,673			31,638			32,238		
Participation Rate	75			70			71		
Paid Participants	23,912	6,354	151,940	22,158	6,595	146,143	22,734	7,004	159,235
Enlisted									
Average Strength	109,654			109,050			109,964		
Participation Rate	76			72			73		
Paid Participants	83,213	3,059	254,548	78,837	3,175	250,327	80,706	3,372	272,148
Total	107,125		406,488	100,995		396,470	103,440		431,383

**RESERVE PERSONNEL, ARMY
PAY GROUP A
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

Pay and Allowances, Inactive Duty Training (IDT): These funds provide pay and allowances of personnel attending IDT; to include Battle Assemblies (BA), Additional Training Assemblies (ATA), Readiness Management Assemblies (RMA) for key personnel, and Additional Flight Training Periods (AFTP) for aviators and primary air crew members. The average strength shown for unit training reflects gains and losses to end strength throughout the year. The dollar rate is an annual rate, which includes Basic Pay, Retired Pay Accrual (RPA), and FICA. In FY 2027, funding increases by \$137.4 million due to an increase in inflation and economic factors and in-person BA participation rates.

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Strength</u>	<u>Rate</u>	<u>Amount</u>	<u>Strength</u>	<u>Rate</u>	<u>Amount</u>	<u>Strength</u>	<u>Rate</u>	<u>Amount</u>
Officer									
Average Strength	31,673			31,638			32,238		
Participation Rate	65			62			65		
Paid Participants	20,604	18,753	386,385	19,644	19,452	382,111	21,114	20,103	424,451
Enlisted									
Average Strength	109,654			109,050			109,964		
Participation Rate	53			51			57		
Paid Participants	57,898	10,551	610,888	55,608	10,945	608,627	62,559	11,249	703,723
Total	78,502		997,273	75,252		990,738	83,673		1,128,174

Military Funeral Honors: These funds are required to provide for the pay and allowances of personnel who perform funeral honors duty. The dollar rate is an annual rate that includes Basic Pay, Retired Pay Accrual, and FICA. In FY 2027, funding increases by \$1.3 million due to Army Reserve performing a higher percentage of Military Funeral Honors.

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>
Officer	8,549	391	3,340	6,953	405	2,816	8,606	419	3,606
Enlisted	14,417	220	3,169	7,750	228	1,767	9,620	234	2,251
Total	22,966		6,509	14,703		4,583	18,226		5,857

**RESERVE PERSONNEL, ARMY
PAY GROUP A
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

Individual Clothing and Uniforms: The funds provide the prescribed clothing for personnel, as authorized under the provisions of 37 U.S.C. 415, 416, and 418. The initial issue for enlisted personnel consists of a modified clothing bag provided to all prior service accessions with a 90-day break in service. In FY 2027, funding increases by \$1.4 million due to inflation and economic factors.

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>
Initial									
Enlisted	5,536	2,031	11,244	5,292	2,073	10,970	5,845	2,117	12,372
Total	5,536		11,244	5,292		10,970	5,845		12,372

Subsistence of Enlisted Personnel: Funds provide subsistence to enlisted personnel while on Annual Training (average 15 days / Soldier) and Inactive Duty Training (average 24 days / Soldier). While on Annual Training, field rations are provided as Subsistence-In-Kind (SIK) in dining facilities or by available unit food service capabilities. The Field Rations rate is calculated using the Basic Daily Food Allowance as determined by the DoW Food Cost Index. Operational rations, called Meals, Ready-to-Eat (MRE), are issued to Soldiers without access to Field Rations. The Annual Training subsistence rates are shown as a daily rate equivalent. In FY 2027, subsistence funding increases by \$5.3 million due to an increase in number of man-days requiring field and operational rations.

	<u>FY2025 ACTUAL</u>				<u>FY2026 ESTIMATE</u>				<u>FY2027 ESTIMATE</u>			
	<u>Number</u>	<u>Mandays</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Mandays</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Mandays</u>	<u>Rate</u>	<u>Amount</u>
Annual Training												
Field Rations	110,609	1,659,133	15	24,887	85,854	1,287,813	16	20,605	92,938	1,394,063	16	22,305
Operational Rations	9,778	146,667	48	7,040	17,346	260,188	48	12,489	18,813	282,188	48	13,545
Subtotal	120,387			31,927	103,200			33,094	111,751			35,850
Inactive Duty Training												
Field Rations	43,983	1,055,600	15	15,834	44,289	1,062,938	16	17,007	50,917	1,222,000	16	19,552
Total	164,370			47,761	147,489			50,101	162,668			55,402

**RESERVE PERSONNEL, ARMY
PAY GROUP A
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

Travel: These funds provide travel and per diem allowances for personnel to perform Annual Training and Inactive Duty Training. Individual travel allows the use of personal or commercial vehicles when it is the most cost-effective means of travel or when it is not feasible to use any other means of travel. Contracted commercial transportation, typically chartered buses, transports units that do not have the necessary organic capability to transport themselves. Military air lift and/or chartered flights provides transportation for units that perform Annual Training overseas. In FY 2027, travel funding increases by \$11.3 million due to an increase in inflation and economic factors.

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Travel, Active Duty for Training									
Officer	21,087	1,602	33,782	22,237	1,636	36,380	23,675	1,670	39,537
Enlisted	81,806	576	47,120	83,570	588	49,139	88,470	600	53,082
Subtotal	<u>102,893</u>		<u>80,902</u>	<u>105,807</u>		<u>85,519</u>	<u>112,145</u>		<u>92,619</u>
Travel, Inactive Duty Training									
Officer	7,486	1,398	10,464	7,596	1,131	8,593	9,489	1,123	10,657
Enlisted	14,927	1,012	15,108	15,199	1,047	15,912	17,570	1,026	18,032
Subtotal	<u>22,413</u>		<u>25,572</u>	<u>22,795</u>		<u>24,505</u>	<u>27,059</u>		<u>28,689</u>
Total	125,306		106,474	128,602		110,024	139,204		121,308

**RESERVE PERSONNEL, ARMY
PAY GROUP B
PURPOSE AND SCOPE**

<u>FY2025 ACTUAL</u>	<u>FY2026 ESTIMATE</u>	<u>FY2027 ESTIMATE</u>
49,862	57,062	57,278

PART I - PURPOSE AND SCOPE

Program costs include pay and allowances, FICA, Retired Pay Accrual, and training travel (excludes TDY from unit/activity of assignment to TDY point and return) for officer and enlisted personnel assigned to the Individual Mobilization Augmentee (IMA) program.

The program provides trained and qualified personnel to fill specifically designated positions in the Joint Chiefs of Staff, Unified Commands, Department of War (DoW), Department of the Army (DA) agencies, and Active Component units in the event of a crisis or mobilization. All IMA positions are in the Selected Reserve and subject to mobilization. To ensure the readiness of the IMA Program, Soldiers are provided both Annual Training days and Inactive Duty Training days. IMA personnel train annually with their proponent agencies in the specific positions in which they will serve upon declaration of a national emergency. This highly specialized program ensures Reserve Soldiers can serve effectively and report to their mobilization stations. Upon mobilization, IMA personnel can also be assigned to Active Component units required to deploy to a theater of operations. IMA positions are identified by proponent agencies and gaining units as being required for mobilization and must be properly documented in a Mobilization Table of Distribution and Allowances (MOBTDA) approved by Headquarters Department of the Army, G-3/5/7.

Annual Training (AT): Annual Training for all members of Pay Group B consists of 13 days, exclusive of travel. This training is usually performed at the proponent agencies and gaining units. IMA Soldiers may be allowed to perform additional Annual Training to participate in exercises and overseas training.

Inactive Duty Training (IDT): Inactive Duty Training consists of any authorized training, instruction, or duty (other than Active Duty for Training) performed by members of Pay Group B. IMAs are authorized to attend up to a maximum of 48 training assemblies per year.

In FY 2027, pricing increases total \$1.8 million due to inflation and economic factors. Program decreases a total \$1.6 million due to decreased projected paid participants in Annual Training.

Pay and Allowances increase due to the annualization of the 3.8% pay raise, effective 1 January 2026: \$458 thousand.

Pay and Allowances increase due to the annualization of the 6.2% pay raise, effective 1 January 2027: \$2.3 million.

*Pay and Allowances include Basic Pay, Retired Pay Accrual, and Federal Insurance Contributions Act (FICA).

**RESERVE PERSONNEL, ARMY
PAY GROUP B
SCHEDULE OF INCREASES AND DECREASES
(IN THOUSANDS OF DOLLARS)**

FY2026 Direct Program		57,062
Increases Pricing:		
Basic Pay	2,181	
FICA	181	
Basic Allowance for Housing	135	
Basic Allowance for Subsistence	64	
Travel Pay	103	
Subsistence Pay	3	
Total Increases Pricing		2,667
Increases Program:		
Total Increases Program		0
Total Increases		2,667
Decreases Pricing:		
Retired Pay Accrual	(882)	
Other Pay	(1)	
Total Decreases Pricing		(883)
Decreases Program:		
Basic Pay	(469)	
Retired Pay Accrual	(97)	
FICA	(39)	
Basic Allowance for Housing	(303)	
Basic Allowance for Subsistence	(208)	
Travel Pay	(442)	
Subsistence Pay	(9)	
Other Pay	(1)	
Total Decreases Program		(1,568)
Total Decreases		(2,451)
FY2027 Direct Program		57,278

**RESERVE PERSONNEL, ARMY
PAY GROUP B
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

PART II - JUSTIFICATION OF FUNDS REQUESTED

Pay and Allowances, Annual Training: These funds are requested to provide pay and allowances for personnel performing annual training with their proponent agencies/gaining units. The dollar rate is an annual rate which includes Basic Pay, Retired Pay Accrual (RPA), Basic Allowance for Housing (BAH), Basic Allowance for Subsistence (BAS), and FICA. In FY 2027, AT pay and allowances funding increase by \$493 thousand due to an increase in inflation and economic factors.

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Strength</u>	<u>Rate</u>	<u>Amount</u>	<u>Strength</u>	<u>Rate</u>	<u>Amount</u>	<u>Strength</u>	<u>Rate</u>	<u>Amount</u>
Officer									
Average Strength	2,248			2,342			2,400		
Participation Rate	93			96			94		
Paid Participants	2,094	6,723	14,077	2,254	7,030	15,848	2,262	7,269	16,443
Enlisted									
Average Strength	486			498			495		
Participation Rate	76			85			77		
Paid Participants	370	3,392	1,255	423	3,546	1,499	381	3,668	1,397
Total	2,464		15,332	2,816		17,347	2,416		17,840

Pay and Allowances, Inactive Duty Training (IDT): These funds are requested to provide for the pay and allowances of personnel attending IDT to be performed at their proponent agencies/gaining units or with an IMA detachment in support of their proponent agencies/gaining unit. IMA members may attend up to 48 IDT assemblies per year. The dollar rate is an annual rate which includes Basic Pay, Retired Pay Accrual, and FICA. In FY 2027, IDT pay and allowances funding increases by \$62 thousand due to an increase in inflation and economic factors.

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Strength</u>	<u>Rate</u>	<u>Amount</u>	<u>Strength</u>	<u>Rate</u>	<u>Amount</u>	<u>Strength</u>	<u>Rate</u>	<u>Amount</u>
Officer									
Average Strength	2,248			2,342			2,400		
Participation Rate	53			54			53		
Paid Participants	1,185	22,669	26,863	1,276	23,737	30,289	1,264	24,528	31,000
Enlisted									
Average Strength	486			498			495		
Participation Rate	60			82			68		
Paid Participants	290	10,548	3,059	408	11,039	4,504	337	11,424	3,855
Total	1,475		29,922	1,684		34,793	1,750		34,855

**RESERVE PERSONNEL, ARMY
PAY GROUP B
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

Travel, Annual Training: These funds provide transportation costs and per diem allowances for personnel attending Annual Training. In FY 2027, travel funding decreases of \$339 thousand due to a decrease in projected participation.

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>
Officer	1,849	2,278	4,212	1,839	2,326	4,278	1,679	2,375	3,988
Enlisted	363	1,091	396	578	1,114	644	523	1,138	595
Total	2,212		4,608	2,417		4,922	2,202		4,583

Reimbursable Program:

<u>FY2025 ACTUAL</u>	<u>FY2026 ESTIMATE</u>	<u>FY2027 ESTIMATE</u>
<u>Amount</u>	<u>Amount</u>	<u>Amount</u>
530	3,618	3,618

**RESERVE PERSONNEL, ARMY
PAY GROUP F
PURPOSE AND SCOPE**

<u>FY2025 ACTUAL</u>	<u>FY2026 ESTIMATE</u>	<u>FY2027 ESTIMATE</u>
298,860	317,038	271,051

PART I - PURPOSE AND SCOPE

This program provides for the pay and allowances, clothing, travel, and Retired Pay Accrual for all non-prior service Army Reserve enlistees to attend Initial Active Duty for Training (IADT). The training programs offered include regular training, alternate training, and the Army Civilian Acquired Skills Program (ACASP). Upon completion of any of these programs, the enlistee becomes qualified in their Military Occupational Specialty (MOS). Soldiers are required to have this training as part of individual readiness requirement to deploy.

The regular training program consists of a 10-week Basic Combat Training (BCT) phase immediately followed by an Advanced Initial Training (AIT) phase of variable lengths (average 149 days combined). It also funds the Future Soldier Preparation Course to give selected recruits the boost they need to meet the Army's academic and physical standards to qualify to become Soldiers.

The alternate training program (known as the split training option) provides the same training as the regular training program, but the BCT and AIT phases are not consecutive. Upon completion of BCT, the enlistee returns to his unit until his scheduled AIT date, which must be within one year of completing BCT. This program accommodates Soldiers who are unable to leave their jobs or school for long periods of time.

The Army Civilian Acquired Skills Program (ACASP) provides a variable length program for those individuals who enlist with specific skills easily adapted to military service. The training is tailored to the individual and normally includes the basic military skills and specific MOS skills required to ensure graduates are fully qualified.

In FY 2027, pricing increases total \$9.8 million due to inflation and economic factors. Program decreases by \$55.8 million.

Pay and Allowances increase due to the annualization of the 3.8% pay raise, effective 1 January 2026: \$2.6 million.

Pay and Allowances increase due to the annualization of the 6.2% pay raise, effective 1 January 2027: \$13.4 million.

*Pay and Allowances include Basic Pay, Retired Pay Accrual, and Federal Insurance Contributions Act (FICA).

**RESERVE PERSONNEL, ARMY
PAY GROUP F
SCHEDULE OF INCREASES AND DECREASES
(IN THOUSANDS OF DOLLARS)**

FY2026 Direct Program			317,038
Increases Pricing:			
	Basic Pay	12,536	
	FICA	1,038	
	Basic Allowance for Housing	405	
	Subsistence Pay	157	
	Travel Pay	170	
	Clothing	536	
Total Increases Pricing			14,842
Increases Program:			
Total Increases Program			0
Total Increases			14,842
Decreases Pricing:			
	Retired Pay Accrual	(5,070)	
Total Decreases Pricing			(5,070)
Decreases Program:			
	Basic Pay	(33,834)	
	Retired Pay Accrual	(6,998)	
	FICA	(2,803)	
	Basic Allowance for Housing	(2,596)	
	Subsistence Pay	(1,146)	
	Travel Pay	(1,970)	
	Clothing	(6,409)	
	Other Pay	(5)	
Total Decreases Program			(55,759)
Total Decreases			(60,829)
FY2027 Direct Program			271,051

**RESERVE PERSONNEL, ARMY
PAY GROUP F
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

PART II - JUSTIFICATION OF FUNDS REQUESTED

Pay and Allowances, Initial Active Duty for Training, Enlisted: These funds provide for pay and allowances of enlisted personnel attending Initial Active Duty for Training. The dollar rate is an annual rate which includes basic pay and allowances, Retired Pay Accrual, and FICA. This calculation uses an estimated number of participants rather than the average strength. In FY 2027, IADT pay and allowances funding supports the projected number of available training seats.

				FY2026 ESTIMATE			FY2027 ESTIMATE		
	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>
	15,102	17,365	262,252	15,469	18,025	278,829	12,616	19,143	241,504

Individual Clothing and Uniform Allowance, Initial Active Duty for Training, Enlisted: These funds provide initial clothing and uniforms for enlisted personnel attending Initial Active Duty for Training. The initial clothing issuance includes all clothing required during basic combat training as well as any necessary additional clothing, to include dress uniforms. Army Civilian Acquired Skills Program (ACASP) enlistees receive all of their issue at one time. Rates vary depending on the items authorized for issue during that fiscal year as well as their current cost. The rate displays a composite rate that includes enlisted male and female clothing bag and cash allowance rates. In FY 2027, funding decreases by \$5.9 million due to a decrease in projected number of participants.

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>
Cash Allowance	12,393	1,989	24,648	12,569	2,031	25,524	9,478	2,073	19,651

Subsistence, Initial Active Duty for Training, Enlisted: These funds provide for subsistence of enlisted personnel attending Initial Active Duty Training. The daily rate is an established amount based on the basic daily food allowance. In FY 2027, subsistence funding decreases by \$989 thousand due to a decrease in projected number of participants.

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>
	293,800	15	4,407	287,750	16	4,604	225,938	16	3,615

Travel, Initial Active Duty for Training, Enlisted: These funds pay for travel of all enlisted personnel to and from their Initial Active Duty for Training installation. This includes all trips between the basic combat and advanced individual training phases and their home of record, as well as all return trips home for those who drop out of training. The rate includes the transportation cost and any authorized per diem. In FY 2027, travel funding decreases by \$1.8 million due to a decrease in projected number of participants.

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>
	16,243	465	7,553	17,013	475	8,081	12,951	485	6,281

**RESERVE PERSONNEL, ARMY
PAY GROUP P
PURPOSE AND SCOPE**

<u>FY2025 ACTUAL</u>	<u>FY2026 ESTIMATE</u>	<u>FY2027 ESTIMATE</u>
9,500	9,360	12,422

PART I - PURPOSE AND SCOPE

The program provides for the pay and allowances, subsistence, and Retired Pay Accrual of Non-Prior Service (NPS) enlistees assigned to Troop Program Units (TPU) for attending Inactive Duty Training (IDT) prior to attending their Initial Active Duty for Training (IADT). Soldiers in this pay group can only perform 36 Battle Assembly periods. Under the provisions of Title 10, U.S.C., § 12103, each enlisted person shall perform an initial period of Active Duty for Training to commence, when possible, within 270 days after the date of their enlistment.

In FY 2027, pricing increases total \$297 thousand due to inflation and economic factors. Program increases by \$2.8 million increase based on projected higher participation.

Pay and Allowances increase due to the annualization of the 3.8% pay raise, effective 1 January 2026: \$92 thousand.

Pay and Allowances increase due to the annualization of the 6.2% pay raise, effective 1 January 2027: \$467 thousand.

*Pay and Allowances include Basic Pay, Retired Pay Accrual, and Federal Insurance Contributions Act (FICA).

**RESERVE PERSONNEL, ARMY
PAY GROUP P
SCHEDULE OF INCREASES AND DECREASES
(IN THOUSANDS OF DOLLARS)**

FY2026 Direct Program			9,360
Increases Pricing:			
	Basic Pay	437	
	FICA	36	
Total Increases Pricing			473
Increases Program:			
	Basic Pay	2,146	
	Retired Pay Accrual	444	
	FICA	178	
Total Increases Program			2,768
Total Increases			3,241
Decreases Pricing:			
	Retired Pay Accrual	(177)	
Total Decreases Pricing			(177)
Decreases Program:			
	Other Pay	(2)	
Total Decreases Program			(2)
Total Decreases			(179)
FY2027 Direct Program			12,422

**RESERVE PERSONNEL, ARMY
PAY GROUP P
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

PART II - JUSTIFICATION OF FUNDS REQUESTED

Pay, Inactive Duty Training (IDT), Enlisted: These funds provide for the pay of enlisted personnel awaiting Initial Active Duty Training (IADT) or Advanced Individual Training (AIT) or both and performing no more than 36 Battle Assemblies with their unit per year. The dollar rate is an annual rate which includes basic pay, Retired Pay Accrual, and FICA. In FY 2027, IDT pay and allowances funding increases by \$3.1 million due to unit sponsorship of newly assigned Soldiers yielding higher participation.

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Strength</u>	<u>Rate</u>	<u>Amount</u>	<u>Strength</u>	<u>Rate</u>	<u>Amount</u>	<u>Strength</u>	<u>Rate</u>	<u>Amount</u>
Enlisted									
Average Strength	6,454			6,343			6,833		
Participation Rate	47			45			52		
Paid Participants	3,016	3,150	9,500	2,863	3,269	9,360	3,577	3,473	12,422

**RESERVE PERSONNEL, ARMY
MOBILIZATION TRAINING
PURPOSE AND SCOPE**

FY2025 ACTUAL
2,525

FY2026 ESTIMATE
2,454

FY2027 ESTIMATE
2,516

PART I - PURPOSE AND SCOPE

This program funds the Muster Duty Allowance (MDA), a single annual payment authorized for officers and enlisted personnel of the Individual Ready Reserve (IRR) who are directed to participate in muster activities. Each year, the Army Reserve contacts all IRR Soldiers, with the expectation that approximately one third will complete one of the following: a one day Soldier Readiness Processing (SRP) exercise, an in person Troop Program Unit (TPU)-level screening, or a virtual online screening muster.

The muster program ensures that IRR Soldiers maintain validated mobilization skills, current specialty information, and accurate personnel data. It supports the timely identification, reclassification, or re-qualification of IRR members whose grades or specialties exceed projected mobilization requirements. The overarching goal is to retain a pool of IRR Soldiers who remain fully qualified and ready to meet Total Army and Joint Force mobilization requirements.

Participation in muster duty is authorized under statute, permitting the Secretary of War to order IRR members to muster once per year without their consent. Members directed to muster must complete a minimum of two hours of duty, as determined by the Secretary of the Military Department. Electronic screening may be used in lieu of in person muster activities.

The General Services Administration (GSA) establishes the Average Domestic Per Diem Rate, which is used to calculate the MDA. The allowance equals 125 percent of the average per diem rate in effect on September 30 of the calendar year preceding the year in which muster duty occurs. The MDA is a single, flat rate payment, regardless of grade or rank, and serves as full compensation for travel to the muster location, subsistence, and any special or extraordinary costs associated with absence from home or Civilian employment, including weekends and holidays.

The following are the specific objectives of the Mobilization Training Program:

1. Provide professional developmental and mobilization specialty training of IRR personnel in the grades, specialties, and numbers required to meet Total Army mobilization requirements.
2. Ensure that IRR members have their critical mobilization skills and specialties identified, developed, validated, and maintained.
3. Assist in the timely identification, reclassification, and re-qualification of IRR members whose grades and specialties are excess to the Army's projected mobilization requirements.
4. Retain more IRR members qualified to serve effectively upon mobilization.
5. Maintain IRR members' mobilization specialties to ensure an accurate match with wartime skills required by the Army's current state-of-the-art equipment, tactics, and doctrine.

In FY 2027, pricing increases total \$121 thousand due to MDA rate increase and program decreases by \$59 thousand.

MDA rate for CY 2025 was \$253.75, CY 2026 is \$286.25, and CY 2027 is estimated at \$291.98 due to inflation.

MDA does not count toward retired pay computation and is not subject to Federal Insurance Contributions Act (FICA) taxes.

**RESERVE PERSONNEL, ARMY
 MOBILIZATION TRAINING
 SCHEDULE OF INCREASES AND DECREASES
 (IN THOUSANDS OF DOLLARS)**

FY2026 Direct Program			2,454
Increases Pricing:			
	Basic Pay	121	
Total Increases Pricing			121
Increases Program:			
Total Increases Program			0
Total Increases			121
Decreases Pricing:			
	Retired Pay Accrual	(59)	
Total Decreases Pricing			(59)
Decreases Program:			
Total Decreases Program			0
Total Decreases			(59)
FY2027 Direct Program			2,516

**RESERVE PERSONNEL, ARMY
MOBILIZATION TRAINING
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

PART II - JUSTIFICATION OF FUNDS REQUESTED

IRR Soldier Readiness Processing: Otherwise known as IRR Soldier Screening, provides funding for Individual Ready Reserve (IRR) Soldiers to participate in a one-day Soldier Readiness Processing (SRP) event to validate relevant Soldier readiness credentials. In FY 2027, funding increases \$62 thousand.

	FY2025 ACTUAL				FY2026 ESTIMATE				FY2027 ESTIMATE			
	Number	Mandays	Rate	Amount	Number	Mandays	Rate	Amount	Number	Mandays	Rate	Amount
Officer	701	701	251	176	633	633	278	176	606	606	292	177
Enlisted	9,359	9,359	251	2,349	8,194	8,194	278	2,278	8,010	8,010	292	2,339
Total	10,060			2,525	8,827			2,454	8,616			2,516

GRAND TOTAL Mobilization Training

	FY2025 ACTUAL		FY2026 ESTIMATE		FY2027 ESTIMATE	
	Strength	Amount	Strength	Amount	Strength	Amount
Officer	701	176	633	176	606	177
Enlisted	9,359	2,349	8,194	2,278	8,010	2,339
Total	10,060	2,525	8,827	2,454	8,616	2,516

**RESERVE PERSONNEL, ARMY
SCHOOL TRAINING
PURPOSE AND SCOPE**

<u>FY2025 ACTUAL</u>	<u>FY2026 ESTIMATE</u>	<u>FY2027 ESTIMATE</u>
235,521	230,921	223,038

PART I - PURPOSE AND SCOPE

Program costs for this activity include all pay, allowances, Retired Pay Accrual costs, travel, and per diem for officer and enlisted personnel assigned to Troop Program Units (TPU) attending Army Service School and college courses in an Active Duty for Training (ADT) functional training status. Army Reserve personnel are authorized to attend Army Service schools, other service schools, Civilian education institutions, and other training organizations in an ADT status for skill qualification, career development and functional training. Specific objectives of this activity are to provide Army Reserve TPU Soldiers with formal school training critical to achieving skill proficiency, professional development training, enhanced leadership skills, and Military Occupational Specialty (MOS) specific wartime missions. Funding also includes pay and allowance for TPU instructors to teach at Army Reserve and Army Service Schools.

Funding ensures adequate resourcing for individual training which teaches the skills necessary to operate on the modern battlefield and assume leadership roles. Building readiness begins with the individual Soldier and School Training is a key enabler in meeting this requirement.

In FY 2027, pricing increases total \$7.1 million due to inflation and economic factors. Program decreases by \$15.0 million.

Pay and Allowances increase due to the annualization of the 3.8% pay raise, effective 1 January 2026: \$1.5 million.

Pay and Allowances increase due to the annualization of the 6.2% pay raise, effective 1 January 2027: \$7.4 million.

*Pay and Allowances include Basic Pay, Retired Pay Accrual, and Federal Insurance Contributions Act (FICA).

**RESERVE PERSONNEL, ARMY
SCHOOL TRAINING
SCHEDULE OF INCREASES AND DECREASES
(IN THOUSANDS OF DOLLARS)**

FY2026 Direct Program		230,921
Increases Pricing:		
Basic Pay	6,925	
FICA	574	
Basic Allowance for Housing	1,230	
Basic Allowance for Subsistence	331	
Travel Pay	868	
Other Pay	1	
Total Increases Pricing		9,929
Increases Program:		
Total Increases Program		0
Total Increases		9,929
Decreases Pricing:		
Retired Pay Accrual	(2,801)	
Other Pay	(1)	
Total Decreases Pricing		(2,802)
Decreases Program:		
Basic Pay	(7,456)	
Retired Pay Accrual	(1,542)	
FICA	(618)	
Basic Allowance for Housing	(1,993)	
Basic Allowance for Subsistence	(620)	
Travel Pay	(2,752)	
Other Pay	(29)	
Total Decreases Program		(15,010)
Total Decreases		(17,812)
FY2027 Direct Program		223,038

**RESERVE PERSONNEL, ARMY
SCHOOL TRAINING
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

PART II - JUSTIFICATION OF FUNDS REQUESTED

Leader Development Training: Provides deliberate, continuous, sequential, and progressive military professional education programs of varying lengths. Instruction and training lead to the Army Reserve Soldier's professional and special skill qualification. This training occurs at Army Service Schools, other service schools, and Civilian education institutions. Leader Development Training funds provide the pay and allowances for Army Reserve Soldiers to instruct and support training at Army Reserve schools. Soldier and leader development though education is an investment in the force of tomorrow. Leadership is the ultimate combat multiplier. Leader Development Training advances the unit readiness and provides the foundation for exercising effective mission command. Trained leaders support the Regionally Aligned Readiness and Modernization Model (REARMM) by being better prepared for the complexities of the operational environment both today and in the future. In FY 2027, funding decreases by \$2.4 million to prioritize recruiting and retention incentives.

	FY2025 ACTUAL				FY2026 ESTIMATE				FY2027 ESTIMATE			
	Number	Mandays	Rate	Amount	Number	Mandays	Rate	Amount	Number	Mandays	Rate	Amount
Officer	2,304	101,357	471	47,739	2,237	98,441	488	48,039	2,027	91,226	504	45,978
Enlisted	11,931	274,419	210	57,628	11,044	254,009	219	55,628	10,148	243,542	227	55,284
Total	14,235			105,367	13,281			103,667	12,175			101,262

Initial Skills Acquisition Training: Provides training to acquire initial military and/or specialty skills and retraining of officer and enlisted personnel in additional Military Occupational Specialty (MOS) fields. Supports immediate qualification of separating or recently separated Active Army, Army National Guard, or personnel from other services in new specialties appropriate to the positions in which they have enlisted in local Army Reserve units. Includes advanced technical and qualification training appropriate to each Army Reserve Soldier's prior qualifications (experience and training) and to potential assignments within the Selected Reserve. Training is conducted primarily in Army Service Schools, Total Army School System (TASS) battalions, and other service schools as appropriate. Training may also include New Equipment Training (NET) taught at the unit. Specific course selection and length are dependent upon the skill or specialty. This activity supports all personnel currently assigned to Army Reserve TPUs other than non-prior service personnel on Initial Active Duty Training (IADT) in Pay Group F. In FY 2027, funding decreases by \$1.4 million to prioritize recruiting and retention incentives.

	FY2025 ACTUAL				FY2026 ESTIMATE				FY2027 ESTIMATE			
	Number	Mandays	Rate	Amount	Number	Mandays	Rate	Amount	Number	Mandays	Rate	Amount
Officer	329	24,038	471	11,322	306	22,357	488	10,910	291	21,264	504	10,717
Enlisted	8,986	215,662	210	45,289	8,715	209,151	219	45,804	7,866	196,652	227	44,640
Total	9,315			56,611	9,021			56,714	8,157			55,357

**RESERVE PERSONNEL, ARMY
SCHOOL TRAINING
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

Officer Candidate School (OCS): Supports enlisted participation in OCS programs, which provide officer candidate training leading to a commission in the Army Reserve. The number of qualified Soldiers approved for attendance and officer vacancies in Army Reserve units determines the number of Soldiers participating. Newly commissioned officers graduating from OCS are assigned to Army Reserve units and positions for which they are qualified. In FY 2027, funding decreases by \$66 thousand.

	FY2025 ACTUAL				FY2026 ESTIMATE				FY2027 ESTIMATE			
	Number	Mandays	Rate	Amount	Number	Mandays	Rate	Amount	Number	Mandays	Rate	Amount
Enlisted	279	23,467	210	4,928	255	21,429	219	4,693	240	20,383	227	4,627

Refresher and Proficiency Training: Supports training to attain and maintain functional skills and Additional Skill Identifier (ASI) or Special Qualification Identifier (SQI) certifications in which an individual has become qualified. It includes advanced technical and qualification training appropriate to each Soldier's prior qualifications (experience and training) and to potential assignments within the Selected Reserve. In FY 2027, funding decreases by \$3.9 million to prioritize recruiting and retention incentives.

	FY2025 ACTUAL				FY2026 ESTIMATE				FY2027 ESTIMATE			
	Number	Mandays	Rate	Amount	Number	Mandays	Rate	Amount	Number	Mandays	Rate	Amount
Officer	2,459	49,189	471	23,168	1,938	38,754	488	18,912	1,705	35,808	504	18,047
Enlisted	3,924	188,343	210	39,552	4,007	192,329	219	42,120	3,512	172,079	227	39,062
Total	6,383			62,720	5,945			61,032	5,217			57,109

**RESERVE PERSONNEL, ARMY
SCHOOL TRAINING
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

Undergraduate Pilot Training: Supports Army Reserve Soldiers who volunteer to train as pilots in the aviation field in compliance with training guidance to increase flying hours and improve overall safety. Applicants must be qualified for assignment to a TPU position requiring specific aviation skills. In FY 2027, funding decreases by \$132 thousand due to the reduction of Army Reserve Aviation units.

	<u>FY2025 ACTUAL</u>				<u>FY2026 ESTIMATE</u>				<u>FY2027 ESTIMATE</u>			
	<u>Number</u>	<u>Mandays</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Mandays</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Mandays</u>	<u>Rate</u>	<u>Amount</u>
Officer	146	12,516	471	5,895	115	9,867	488	4,815	107	9,292	504	4,683

GRAND TOTAL School Training

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Strength</u>	<u>Mandays</u>	<u>Amount</u>	<u>Strength</u>	<u>Mandays</u>	<u>Amount</u>	<u>Strength</u>	<u>Mandays</u>	<u>Amount</u>
Officer	5,238	187,100	88,124	4,596	169,419	82,676	4,130	157,590	79,425
Enlisted	25,120	701,891	147,397	24,021	676,918	148,245	21,766	632,656	143,613
Total	30,358		235,521	28,617		230,921	25,896		223,038

**RESERVE PERSONNEL, ARMY
SPECIAL TRAINING
PURPOSE AND SCOPE**

<u>FY2025 ACTUAL</u>	<u>FY2026 ESTIMATE</u>	<u>FY2027 ESTIMATE</u>
398,928	424,800	360,958

PART I - PURPOSE AND SCOPE

Program costs for this activity include pay, allowances, Retired Pay Accrual, and travel from home to the first duty station and return for tours of Active Duty for Training (ADT) and Active Duty for Operational Support (ADOS) performed by Army Reserve personnel assigned to Troop Program Units (TPU). These tours support projects and programs related to the Army Reserve and serve to maintain and improve individual mobilization skill proficiency and unit readiness. TPU Soldiers who perform tours of ADOS provide essential support for the accomplishment of specified Army Reserve missions and projects which could not be accomplished otherwise. Typical programs supported by Soldiers in ADT and ADOS status include supply management, Sexual Harassment/Assault Response and Prevention Program (SHARP) Academy, Integrated Personnel and Pay System-Army (IPPS-A), implementation and training, hometown recruiters, retention activities, preparation for Annual Training and participation in exercises exceeding the statutory 15-day limitation for Annual Training.

In FY 2027, pricing increases total \$13.3 million due to inflation and economic factors. Program decreases by \$77.2 million.

Pay and Allowances increase due to the annualization of the 3.8% pay raise, effective 1 January 2026: \$3.1 million.

Pay and Allowances increase due to the annualization of the 6.2% pay raise, effective 1 January 2027: \$15.5 million.

*Pay and Allowances include Basic Pay, Retired Pay Accrual, and Federal Insurance Contributions Act (FICA).

**RESERVE PERSONNEL, ARMY
SPECIAL TRAINING
SCHEDULE OF INCREASES AND DECREASES
(IN THOUSANDS OF DOLLARS)**

FY2026 Direct Program		424,800
Increases Pricing:		
Basic Pay	14,563	
FICA	1,206	
Basic Allowance for Housing	1,853	
Basic Allowance for Subsistence	544	
Travel Pay	1,038	
Total Increases Pricing		19,204
Increases Program:		
Total Increases Program		0
Total Increases		19,204
Decreases Pricing:		
Retired Pay Accrual	(5,890)	
Total Decreases Pricing		(5,890)
Decreases Program:		
Basic Pay	(47,094)	
Retired Pay Accrual	(9,740)	
FICA	(3,901)	
Basic Allowance for Housing	(8,174)	
Basic Allowance for Subsistence	(1,991)	
Travel Pay	(6,247)	
Other Pay	(9)	
Total Decreases Program		(77,156)
Total Decreases		(83,046)
FY2027 Direct Program		360,958

**RESERVE PERSONNEL, ARMY
SPECIAL TRAINING
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

PART II - JUSTIFICATION OF FUNDS REQUESTED

Command/Staff Supervision: Supports tours during which commanders and staff personnel evaluate the effectiveness of peacetime training and determine unit capability to respond to wartime tasking. These tours include AT and ADT planning conferences, mobilization readiness reviews, staff and training assistance visits, food service reviews, safety and facility inspections, physical security inspections, Inspector General inspections, investigations, internal review audits, command visits and inspections, Commanding General review and analysis briefings, internal control visits, command management briefings, and unit status reports. In FY 2027, funding decreases by \$46.1 million prioritizing statutory training to meet ReARMM and Combatant Commander requirements.

	FY2025 ACTUAL				FY2026 ESTIMATE				FY2027 ESTIMATE			
	Number	Mandays	Rate	Amount	Number	Mandays	Rate	Amount	Number	Mandays	Rate	Amount
Officer	7,991	79,907	471	37,636	15,026	150,264	488	73,329	9,993	99,933	504	50,366
Enlisted	14,961	179,533	210	37,702	28,423	341,078	219	74,696	18,924	227,088	227	51,549
Total	22,952			75,338	43,449			148,025	28,917			101,915

Exercises: Includes tours where Army Reserve Soldiers participate in field training exercises with Reserve Component or Active Component units, staffs, agencies, and with other uniformed services of the United States. The primary purpose of these tours is to maintain or improve mobilization skills. In FY 2027, funding decreases by \$3.6 million prioritizing statutory training to meet ReARMM and Combatant Commander requirements.

	FY2025 ACTUAL				FY2026 ESTIMATE				FY2027 ESTIMATE			
	Number	Mandays	Rate	Amount	Number	Mandays	Rate	Amount	Number	Mandays	Rate	Amount
Officer	7,370	73,699	471	34,712	6,877	68,766	488	33,558	6,209	62,085	504	31,291
Enlisted	14,098	169,171	210	35,526	14,842	178,105	219	39,005	13,835	166,022	227	37,687
Total	21,468			70,238	21,719			72,563	20,044			68,978

**RESERVE PERSONNEL, ARMY
SPECIAL TRAINING
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

Management Support: Includes tours to missions or projects directed by headquarters below Department of the Army (DA) level which may be of a recurring nature, generally involving organizational administration such as finance, personnel, logistics, maintenance, environmental compliance, Public Affairs, Staff Judge Advocate (SJA), surgeon, chaplain, alcohol and drug abuse program, equal opportunity activities, Sexual Harassment/Assault Response and Prevention (SHARP) briefings, command information activities, and community relations. Management Support also includes AT evaluation and site support, training, and exercise support (not participation), marksmanship and other competitive events (not direct participation) support, conferences/workshops, and Military Funeral Honors support. Funding supports missions or projects directed for Army Reserve accomplishment by DA or higher authority such as Civil Engineering Support Plan (CESP) development, Civil Affairs projects, participation in study groups and duty with the DA Staff to accomplish Army Reserve related projects. In FY 2027, funding decreases by \$9.1 million prioritizing statutory training to meet ReARMM and Combatant Commander requirements.

	<u>FY2025 ACTUAL</u>				<u>FY2026 ESTIMATE</u>				<u>FY2027 ESTIMATE</u>			
	<u>Number</u>	<u>Mandays</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Mandays</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Mandays</u>	<u>Rate</u>	<u>Amount</u>
Officer	6,274	81,567	471	38,418	3,819	49,652	488	24,230	2,808	36,506	504	18,399
Enlisted	14,099	183,281	210	38,489	6,611	85,941	219	18,821	5,287	68,727	227	15,601
Total	20,373			76,907	10,430			43,051	8,095			34,000

Operational Training: Provides a full spectrum of individual and collective training directly related to wartime tasks. The training in this category supports Sustainable Readiness which includes AT/IDT preparations and training for increased Combatant Command demands. Soldiers perform Warrior tasks, mobilization/deployment training, Soldier and Family reintegration, and language/cultural awareness training. In FY 2027, funding decreases by \$5.9 million. Operational training requirements fluctuate yearly based on ReARMM and Combatant Commander requirements.

	<u>FY2025 ACTUAL</u>				<u>FY2026 ESTIMATE</u>				<u>FY2027 ESTIMATE</u>			
	<u>Number</u>	<u>Mandays</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Mandays</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Mandays</u>	<u>Rate</u>	<u>Amount</u>
Officer	15,978	143,800	471	67,730	12,772	114,945	488	56,093	11,739	105,651	504	53,248
Enlisted	151,735	405,133	210	85,078	154,868	413,498	219	90,556	144,440	385,656	227	87,544
Total	167,713			152,808	167,640			146,649	156,179			140,792

**RESERVE PERSONNEL, ARMY
SPECIAL TRAINING
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

Recruiting: Includes support tours during which Army Reserve Soldiers assist the full-time recruiting force by establishing local referral networks within Army Reserve commands and serve as peer recruiters. They appear at local high schools, public functions, and selected separation centers to discuss the opportunities and benefits of service in the Army Reserve. In FY 2027, funding increases by \$124 thousand.

	FY2025 ACTUAL				FY2026 ESTIMATE				FY2027 ESTIMATE			
	Number	Mandays	Rate	Amount	Number	Mandays	Rate	Amount	Number	Mandays	Rate	Amount
Officer	102	1,017	471	479	31	309	488	151	31	310	504	156
Enlisted	2,921	29,210	210	6,134	1,629	16,288	219	3,567	1,624	16,238	227	3,686
Total	3,023			6,613	1,660			3,718	1,655			3,842

Retention: Provides training for support tours with retention Non-Commissioned Officers (NCO) during which Army Reserve Soldiers assist their full-time retention staff. Included in this subcategory are retention awareness, counseling, staff assistance visits, automation, and recruiting partnership council meeting attendance/support. Tours in this subcategory are essential to the Army's efforts to retain skilled and experienced Soldiers assigned to units of the Selected Reserve. These funds will not be used for Soldiers receiving re-enlistment counseling. In FY 2027, funding increases by \$197 thousand to sustain the success of current retention efforts.

	FY2025 ACTUAL				FY2026 ESTIMATE				FY2027 ESTIMATE			
	Number	Mandays	Rate	Amount	Number	Mandays	Rate	Amount	Number	Mandays	Rate	Amount
Officer	1,083	7,582	471	3,571	834	5,838	488	2,849	825	5,778	504	2,912
Enlisted	3,087	27,786	210	5,835	3,167	28,507	219	6,243	3,121	28,093	227	6,377
Total	4,170			9,406	4,001			9,092	3,946			9,289

**RESERVE PERSONNEL, ARMY
SPECIAL TRAINING
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

Military Burial Honors: Funds are provided in accordance with 10 USC 1491, Sec. 578, which requires the Services to support Military Burial Honors for all eligible Veterans, regardless of Service in which they served. Resources support pay, per diem, and travel. The dollar rate is based on mandays for Soldiers placed on Active Duty for Operational Support -Reserve Component (ADOS-RC) to perform burial honors for Veterans, and Soldiers. The rate can vary depending on the number of ADT days required (typically 3-5 days) and if travel is involved. In FY 2027, funding increases by \$440 thousand.

	<u>FY2025 ACTUAL</u>				<u>FY2026 ESTIMATE</u>				<u>FY2027 ESTIMATE</u>			
	<u>Number</u>	<u>Mandays</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Mandays</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Mandays</u>	<u>Rate</u>	<u>Amount</u>
Officer	625	1,875	471	883	757	2,270	488	1,108	921	2,762	504	1,392
Enlisted	6,738	20,214	210	4,245	904	2,712	219	594	1,101	3,304	227	750
Total	7,363			5,128	1,661			1,702	2,022			2,142

Reimbursable Program:

<u>FY2025 ACTUAL</u>	<u>FY2026 ESTIMATE</u>	<u>FY2027 ESTIMATE</u>
<u>Amount</u>	<u>Amount</u>	<u>Amount</u>
36,631	47,382	47,382

GRAND TOTAL Special Training

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Strength</u>	<u>Mandays</u>	<u>Amount</u>	<u>Strength</u>	<u>Mandays</u>	<u>Amount</u>	<u>Strength</u>	<u>Mandays</u>	<u>Amount</u>
Officer	39,423	389,447	183,934	40,116	392,044	191,318	32,526	313,025	157,764
Enlisted	207,639	1,014,328	214,994	210,444	1,066,129	233,482	188,332	895,128	203,194
Total	247,062		398,928	250,560		424,800	220,858		360,958

**RESERVE PERSONNEL, ARMY
ADMINISTRATION AND SUPPORT
PURPOSE AND SCOPE**

FY2025 ACTUAL
2,741,195

FY2026 ESTIMATE
2,893,238

FY2027 ESTIMATE
3,043,171

PART I - PURPOSE AND SCOPE

The Active Guard and Reserve (AGR) program funds pay and allowances, Retired Pay Accrual, uniform allowances, subsistence, and PCS travel (including PCS with TDY enroute) costs of Army Reserve officers and enlisted personnel serving on active duty as authorized by Title 10, United States Code, Chapter 1209. The AGR Soldier is an Army Reserve member serving on active military duty in the Full-Time Support (FTS) Program. AGR Soldiers provide direct support to prepare Army Reserve units for their wartime mission by organizing, administering, recruiting, instructing, and training Army Reserve Soldiers and units. AGRs keep Army Reserve units filled with qualified personnel and directly contribute to Army Reserve readiness.

Disability and Hospitalization Benefits provide payments to Soldiers in cases of inability to perform normal duties due to a physical disability due to injury, illness, or disease that prevents the performance of military duties, or which prevents the Soldier from returning to the Civilian occupation in which the Soldier was employed at the time of injury, illness, or disease. The Soldier's injury, illness, or disease must have occurred or been aggravated during a period of Active Duty and/or Inactive Duty. Benefits include basic pay, allowances, travel, or disability severance pay when applicable. Incapacitation benefits are authorized in accordance with the provisions of USC, Title 37, Sections 204 and 206.

The Selective Reserve Incentive Program (SRIP) provides financial incentives, to include enlistment and reenlistment bonuses and educational assistance (loan repayment) designed to attract and retain high quality Soldiers who possess skills needed to meet operational requirements and/or who qualify by specialized training in critical skill targeted to mission requirements.

Death Gratuities provides payments to beneficiaries of deceased Army Reserve military personnel as authorized under the provisions of Title 10, United States Code, Chapter 75, Sections 1475 through 1477.

The National Defense Authorization Act (NDAA) 2022, Public Law 117-81, Section 601, authorized a new section (402b) of Title 37 to address economic security in low-income service members by directing the Secretary of War to provide a monthly allowance for members that do not exceed the Basic Needs Allowance (BNA) threshold as calculated from the members Gross Household Income (GHI) and 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 pursuant to the FY 2025 NDAA (P.L. 118-159, Sec. 621).

In FY 2027, pricing increases total \$82.3 million due to inflation and economic factors. Program increases by \$67.6 million.

Pay and Allowances increase due to the annualization of the 3.8% pay raise, effective 1 January 2026: \$19.4 million.

Pay and Allowances increase due to the annualization of the 6.2% pay raise, effective 1 January 2027: \$98.8 million.

*Pay and Allowances include Basic Pay, Retired Pay Accrual, and Federal Insurance Contributions Act (FICA).

**RESERVE PERSONNEL, ARMY
ADMINISTRATION AND SUPPORT
SCHEDULE OF INCREASES AND DECREASES
(IN THOUSANDS OF DOLLARS)**

FY2026 Direct Program			2,893,238
Increases Pricing:			
	Basic Pay	86,047	
	FICA	7,128	
	Basic Allowance for Housing	20,109	
	Basic Allowance for Subsistence	2,950	
	Travel Pay	2,125	
	COLA	594	
	Clothing	155	
	Basic Needs Allowance	59	
	Bonus and Incentives	5,384	
	Continuation Pay	563	
Total Increases Pricing			125,114
Increases Program:			
	Basic Allowance for Housing	10,489	
	Basic Allowance for Subsistence	2,144	
	Travel Pay	15,387	
	COLA	265	
	Clothing	18	
	Bonus and Incentives	55,870	
	Other Pay	1	
Total Increases Program			84,174
Total Increases			209,288
Decreases Pricing:			
	Retired Pay Accrual	(42,794)	
Total Decreases Pricing			(42,794)
Decreases Program:			
	Basic Pay	(3,876)	
	Retired Pay Accrual	(848)	
	FICA	(321)	
	Basic Needs Allowance	(47)	
	Continuation Pay	(11,469)	
Total Decreases Program			(16,561)
Total Decreases			(59,355)
FY2027 Direct Program			3,043,171

**RESERVE PERSONNEL, ARMY
ADMINISTRATION AND SUPPORT
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

PART II - JUSTIFICATION OF FUNDS REQUESTED

Pay and Allowances: The program funds pay and allowances of personnel serving on active duty as authorized by Sections 175 and 12310 of Title 10 United States Code, and other tours authorized by the Department of the Army. The dollar rate is an annual rate which includes Basic Pay, Retired Pay Accrual, Basic Allowance for Housing, Basic Allowance for Subsistence, special pays as authorized, and FICA. In FY 2027, funding increases by \$81.0 million supports price inflation, to include a 6.2% pay raise, and maintains an average strength near the End Strength Objective of 16,511 AGR Soldiers.

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>
Officer	4,502	201,831	908,642	4,532	203,457	922,066	4,540	208,968	948,713
Enlisted	12,061	120,786	1,456,805	11,948	129,587	1,548,311	11,941	134,218	1,602,693
Total	16,563		2,365,447	16,480		2,470,377	16,481		2,551,406

Clothing: The funds requested will provide the prescribed initial and replacement clothing for personnel in an AGR status as authorized in the Department of War Financial Management Regulation Volume 7A, Chapter 29 and Army Regulation 700-84. In FY 2027, clothing funding increases by \$173 thousand due to inflation and economic factors.

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>
Officer	0	0	0	60	200	12	25	520	13
Enlisted	11,677	548	6,399	13,150	561	7,382	13,248	570	7,554
Total	11,677		6,399	13,210		7,394	13,273		7,567

Basic Needs Allowance: 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.

In FY 2027, funding increases by \$12 thousand due to economic factors.

	<u>FY2025 ACTUAL</u>		<u>FY2026 ESTIMATE FY 2026</u>		<u>FY2027 ESTIMATE</u>	
		<u>Amount</u>		<u>Amount</u>		<u>Amount</u>
Enlisted		0		2,804		2,816
Total		0		2,804		2,816

**RESERVE PERSONNEL, ARMY
ADMINISTRATION AND SUPPORT
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

COLA: The funds provide payment of a Cost-of-Living Allowance (COLA) to AGR Soldiers assigned to high-cost areas in the Continental United States (CONUS) and to AGR Soldiers assigned Outside the Continental United States (OCONUS). In FY 2027, funding increases by \$859 thousand is due to inflation and economic factors.

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>
CONUS									
Officer	173	3,329	576	225	3,391	763	822	3,456	2,841
Enlisted	840	2,138	1,796	1,137	2,185	2,484	836	2,227	1,862
Subtotal	<u>1,013</u>		<u>2,372</u>	<u>1,362</u>		<u>3,247</u>	<u>1,658</u>		<u>4,703</u>
OCONUS									
Officer	267	14,779	3,946	354	15,056	5,330	233	15,386	3,585
Enlisted	1,219	14,172	17,276	1,364	14,446	19,705	1,414	14,748	20,853
Subtotal	<u>1,486</u>		<u>21,222</u>	<u>1,718</u>		<u>25,035</u>	<u>1,647</u>		<u>24,438</u>
Total									
Officer	440		4,522	579		6,093	1,055		6,426
Enlisted	2,059		19,072	2,501		22,189	2,250		22,715
Total	<u>2,499</u>		<u>23,594</u>	<u>3,080</u>		<u>28,282</u>	<u>3,305</u>		<u>29,141</u>

Permanent Change of Station (PCS) Travel: This request provides funds to cover travel costs for AGR Soldiers making a PCS move. Travel costs include movement and storage of household goods, dislocation allowance, and dependent travel. Travel costs also include TDY travel and per diem costs incurred while on PCS with TDY enroute status. This is based on an average entitlement rate. In FY 2027, travel funding increases by \$17.5 million due to increased cost of moving household goods.

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>
Officer	1,624	21,084	34,241	1,714	16,806	28,805	1,998	21,935	43,826
Enlisted	5,928	16,196	96,012	5,187	13,956	72,389	4,444	16,850	74,880
Total	<u>7,552</u>		<u>130,253</u>	<u>6,901</u>		<u>101,194</u>	<u>6,442</u>		<u>118,706</u>

Total AGR	<u>FY2025 ACTUAL</u>		<u>FY2026 ESTIMATE</u>		<u>FY2027 ESTIMATE</u>	
	<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
	16,575	2,525,693	16,502	2,607,247	16,297	2,706,820

**RESERVE PERSONNEL, ARMY
ADMINISTRATION AND SUPPORT
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

Death Gratuities: The funds requested provide the payment of death gratuities to beneficiaries of deceased Army Reserve military personnel as authorized under the provisions of Title 10, United States Code, Chapter 75, Sections 1475 through 1477.

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>
Officer	2	100,000	200	2	100,000	200	2	100,000	194
Enlisted	0	100,000	0	4	100,000	400	4	100,000	388
Total	2		200	6		600	6		582

Disability and Hospitalization Benefits: Members of the Army Reserve who suffer injury, disability or contract disease in the line of duty, active or inactive, are entitled to hospitalization and pay and allowances during their incapacitation or until such time they are found fit for duty or processed through the Disability Evaluation System (DES). In FY 2027, funding increases by \$3.2 million supports an increase in training and exercise participation increasing the risk of injury.

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>
Officer	80	19,219	1,528	65	19,219	1,251	83	19,219	1,592
Enlisted	375	13,498	5,065	228	13,498	3,082	443	13,498	5,982
Total	455		6,593	293		4,333	526		7,574

Servicemembers' Group Life Insurance: Servicemembers' Group Life Insurance (SGLI) is a life insurance program for Service members provided by the Department of Veterans Affairs. It is low-cost insurance program that was developed to provide insurance benefits for Service members who may not otherwise be eligible to receive insurance benefits from private companies due to risks involved in military service or a service-connected disability. Army Reserve Service members on drill status, assigned to a unit, and performs at least 12 periods of inactive duty training (that is creditable for retirement purposes) qualify for full-time SGLI coverage 365 days of the year. Soldiers are also covered for 120 days following separation or release from duty.

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>
	0	0	8,350	0	0	0	0	0	0

**RESERVE PERSONNEL, ARMY
ADMINISTRATION AND SUPPORT
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

Incentive Program: Funds provide payment for two types of Reserve Incentives: Health Professions Incentives (HPI) and Selected Reserve Incentives. In FY 2027, funding increases by \$23.1 million for HPI and \$34.9 million for Selected Reserve Incentives, respectively.

Health Professions Incentives: Funds support the Specialized Training Assistance Program (STRAP) stipend, Health Professions Loan Repayment Program (HPLRP), Health Professions Recruiting Bonus, and Health Professions Retention Bonus. In FY 2027, funding increases by \$23.1 million to recruit and retain low-density hard-to-fill medical occupations.

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Special Training Assistance Program	333	25,604	8,526	287	25,604	7,345	340	25,604	8,699
Loan Repayment Program	462	20,689	9,567	562	20,689	11,618	665	20,689	13,761
Medical Recruiting Bonus	550	17,731	9,760	718	17,731	12,733	851	17,731	15,081
Medical Retention Bonus	1,594	22,450	35,795	1,719	22,450	38,598	2,488	22,450	55,849
Affiliation Bonus	0	25,604	0	20	25,604	500	20	25,604	500
Total	2,939		63,648	3,306		70,794	4,364		93,890

**RESERVE PERSONNEL, ARMY
ADMINISTRATION AND SUPPORT
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

Continuation Pay: The 2016 National Defense Authorization Act (NDAA), Public Law 114-92, Section 634, authorized the Secretary to make a payment of continuation pay to each member under the new modernized retirement system with 12 years of active service or 4,320 points. The amount of continuation pay is based on the member's monthly basic pay multiplied by 2.5. In addition, the Service Secretary may offer an additional amount of continuation pay not to exceed 6 months to retain certain skills and communities. The Services began making continuation payments in FY 2018 pursuant to the January 1, 2018 effective date of the Blended Retirement System. In 2026, the continuation pay eligibility window expanded from 10-12 years of service to 7-12 years of service per AR 637-1. In FY 2027, funding decreases by \$10.9 million based on the revised actuary rates and the eligibility window decreasing to 7-10 years of service.

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>
Officer	0	0	14,114	0	0	12,015	0	0	10,699
Enlisted	0	0	8,054	0	0	14,781	0	0	5,191
Total	0		22,168	0		26,796	0		15,890

**RESERVE PERSONNEL, ARMY
THRIFT SAVINGS PLAN
PURPOSE AND SCOPE**

FY2025 ACTUAL
36,080

FY2026 ESTIMATE
41,029

FY2027 ESTIMATE
32,623

PART I - PURPOSE AND SCOPE

The FY 2016 National Defense Authorization Act (NDAA), Public Law 114-92, Section 632(2) Blended Retirement System (BRS), authorized the Secretary to make contributions to the Thrift Savings Plan, in accordance with section 8432 for the benefit of the member who falls under the new modernized retirement 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 BRS. 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. In FY 2027, price increases total \$821 thousand due to inflation and economic factors. Program decreases by \$9.2 million.

**RESERVE PERSONNEL, ARMY
THRIFT SAVINGS PLAN
SCHEDULE OF INCREASES AND DECREASES
(IN THOUSANDS OF DOLLARS)**

FY2026 Direct Program			41,029
Increases Pricing:			
	Thrift Savings Plan	821	
Total Increases Pricing			821
Increases Program:			
Total Increases Program			0
Total Increases			821
Decreases Program:			
	Thrift Savings Plan	(9,227)	
Total Decreases Program			(9,227)
Total Decreases			(9,227)
FY2027 Direct Program			32,623

**RESERVE PERSONNEL, ARMY
THRIFT SAVINGS PLAN
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

PART II - JUSTIFICATION OF FUNDS REQUESTED

Thrift Savings Plan Contributions: The amount the Service contributes is based on the percentage of basic pay the member elects to contribute to the Thrift Savings Plan (TSP). The Services will continue making automatic and matching TSP contributions payments in FY 2027. Amounts in FY 2025 and FY 2026 reflect the actual and anticipated costs respectively under the Blended Retirement System. In FY 2027, funding supports the current modeled number of enrolled participants. TSP funding in this section does not include Reserve Component on Active Duty orders paid with Military Personnel, Army (MPA) appropriation.

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>
Officer	0	0	14,892	0	0	11,352	0	0	10,502
Enlisted	0	0	21,188	0	0	29,677	0	0	22,121
Total	0		36,080	0		41,029	0		32,623

**RESERVE PERSONNEL, ARMY
EDUCATION BENEFITS
PURPOSE AND SCOPE**

<u>FY2025 ACTUAL</u>	<u>FY2026 ESTIMATE</u>	<u>FY2027 ESTIMATE</u>
7,657	12,450	52,746

PART I - PURPOSE AND SCOPE

This program provides funding for the payments to the Department of War Education Benefits, Fund, a trust fund administered by the Veterans Administration (VA). This program is governed by USC, Title 10 Section 106, and funds educational benefits payments in their entirety for eligible individuals in the Selected Reserve. This program is budgeted on an accrual basis and funded based on amortization amounts determined by the Department of War Board of Actuaries. Actual payments to individuals are made by the Veterans Administration from a trust fund. Programs covered by Educational Benefits include Basic Educational Assistance, Chapter 1606, and the Montgomery GI Bill (MGIB) Kicker.

Education benefits cover obligations to Army Reserve members for assistance in education costs. This program aids Soldiers for education costs and additional incentives for joining the Army Reserve. Rates and numbers of takers are determined by the Board of Actuaries using various economic factors. The board evaluates these factors yearly to adjust rates and numbers if necessary.

In FY 2027, price increases by \$3.8 million due to changes in the actuarial rates. Program increases by \$36.5 million.

**RESERVE PERSONNEL, ARMY
EDUCATION BENEFITS
SCHEDULE OF INCREASES AND DECREASES
(IN THOUSANDS OF DOLLARS)**

FY2026 Direct Program			12,450
Increases Pricing:			
	Education Benefits	3,806	
Total Increases Pricing			3,806
Increases Program:			
	Education Benefits	36,490	
Total Increases Program			36,490
Total Increases			40,296
Decreases Pricing:			
Total Decreases Pricing			0
Decreases Program:			
Total Decreases Program			0
Total Decreases			0
FY2027 Direct Program			52,746

**RESERVE PERSONNEL, ARMY
EDUCATION BENEFITS
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

PART II - JUSTIFICATION OF FUNDS REQUESTED

The Chapter 1606, Basic Educational Assistance funds are for personnel requesting educational assistance under the Veterans Education Assistance ACT of 1984 (Public Law 98-525), commonly referred to as the Montgomery GI Bill Selected Reserve (MGIB-SR). Eligible members must have had a six-year obligation to serve in the Army Reserve signed after June 30, 1985. Members must remain in good standing while serving in the Army Reserve to be eligible for this benefit.

The Chapter 1606, MGIB Kicker Program is an add-on to an existing GI Bill benefit. The additional money is over and above what a Soldier would earn from the basic benefit. To qualify for a Chapter 1606 MGIB Kicker benefit, the Soldier's occupation must be designated as a critical occupational specialty.

In FY 2027, Basic Benefit funding increases by \$32.8 million, and the MGIB Kicker Program funding increases by \$7.5 million due to the increase in the Board of Actuaries per capita rates.

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Officer	25	319	8	299	405	121	1,514	549	831
Enlisted	11,539	319	3,681	11,556	405	4,680	66,962	549	36,762
Subtotal Basic Benefit	11,564		3,689	11,855		4,801	68,476		37,593
\$100 Kicker	4,405	153	674	2,690	339	912	5,454	436	2,378
\$200 Kicker	2,077	587	1,219	3,956	1,044	4,130	6,404	1,372	8,786
\$350 Kicker	1,592	1,303	2,075	1,279	2,038	2,607	1,433	2,783	3,989
Subtotal Kicker	8,074		3,968	7,925		7,649	13,291		15,153
Grand Total	19,638		7,657	19,780		12,450	81,767		52,746

**RESERVE PERSONNEL, ARMY
HEALTH PROFESSIONS SCHOLARSHIP PROGRAM
PURPOSE AND SCOPE**

<u>FY2025 ACTUAL</u>	<u>FY2026 ESTIMATE</u>	<u>FY2027 ESTIMATE</u>
83,729	83,857	84,372

PART I - PURPOSE AND SCOPE

This program provides funds for officers to participate in the Armed Forces Health Professions Scholarship (HPSP) and Financial Assistance Programs (FAP) in accordance with Title 10 United States Code, chapter 105, sections 2120 through 2128. Under regulations prescribed by the Secretary of War, program participants receive military and professional training and instruction. Except when serving on active duty, a program participant is entitled to a monthly stipend at a rate established annually by the Secretary of War. Participants incur a two-to-four-year service obligation in the active component with the remaining service in the Individual Ready Reserve. The FY 2008 NDAA authorized the Secretary of War to allow for an accession bonus to HPSP and FAP participants.

HPSP is the Army's primary source of physicians and dentists. The objective of this program is to provide, in conjunction with other health professional officer acquisition programs, enough trained personnel to support the Army Medical Department in its health care mission. HPSP participants pursuing a course of study shall serve on active duty in pay grade O1 or the highest grade held prior to enrollment in the program with full pay and allowances of that grade for a period of 45 days during each year of participation. HPSP participants are detailed as students at accredited Civilian institutions located in the United States or Puerto Rico for the purpose of acquiring knowledge or training in a designated health profession.

FAP provides financial assistance to physicians and dentists in specialized training. Specialties will vary depending on Army requirements. FAP members pursuing specialized training shall serve on active duty in a pay grade commensurate with their education level with full pay and allowances of that grade for a period of 14 days during each year of participation in the program.

In FY 2027, pricing increases total \$4.2 million due to inflation and economic factors. Program decreases by \$3.6 million.

**RESERVE PERSONNEL, ARMY
HEALTH PROFESSIONS SCHOLARSHIP PROGRAM
SCHEDULE OF INCREASES AND DECREASES
(IN THOUSANDS OF DOLLARS)**

FY2026 Direct Program		83,857
Increases Pricing:		
Basic Pay	663	
FICA	55	
Basic Allowance for Housing	169	
Basic Allowance for Subsistence	28	
Travel Pay	59	
Clothing	5	
Bonus and Incentives	190	
Stipend	3,249	
Total Increases Pricing		4,418
Increases Program:		
Total Increases Program		0
Total Increases		4,418
Decreases Pricing:		
Retired Pay Accrual	(268)	
Total Decreases Pricing		(268)
Decreases Program:		
Basic Pay	(266)	
Retired Pay Accrual	(55)	
FICA	(22)	
Basic Allowance for Housing	(39)	
Basic Allowance for Subsistence	(24)	
Travel Pay	(10)	
Clothing	(10)	
Bonus and Incentives	(533)	
Stipend	(2,674)	
Other Pay	(2)	
Total Decreases Program		(3,635)
Total Decreases		(3,903)
FY2027 Direct Program		84,372

**RESERVE PERSONNEL, ARMY
HEALTH PROFESSIONS SCHOLARSHIP PROGRAM
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

PART II - JUSTIFICATION OF FUNDS REQUESTED

Stipend: The funds provide an annual stipend to participants in the National Health Service Corps Program. The stipend amount is determined annually by the Secretary of War in accordance with Section 2121d, Chapter 105, Title 10 USC. The number column for HPSP and FAP reflects the average number of participants over a 12-month period. For HPSP, the average number of participants includes a 2-month period of reduced HPSP participants between graduation (late May) and new student arrival (late July and early August). HPSP average numbers are typically lower than the actual total number of participants performing ADT because of the reduced workload period. This does not apply to FAP participants whose training cycle is uninterrupted for the full 12 months. The dollar rate is the total of 9 months (OCT – JUN) stipend at the current rate plus 1.5 months (JUL – AUG) for HPSP (due to the 45-day ADT) and 2.5 months (JUL – SEP) for FAP (due to the 14-day ADT) increased annually on 1 JUL at the military pay inflation rate. Stipend is not paid for the remaining 1.5 months for HPSP or 0.5 months for FAP when ADT is performed. In FY 2027, stipend funding increases by \$575 thousand due to inflation and economic factors.

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>
Health Professions Scholarship Program	1,455	35,988	52,364	1,374	37,356	51,336	1,350	38,328	51,745
Financial Assistance Program	18	45,000	815	24	45,000	1,068	27	45,000	1,234
Total	1,473		53,179	1,398		52,404	1,377		52,979

Individual Clothing and Uniform Allowance: These funds provide the initial clothing and uniform allowance, under the provisions of 37 U.S.C. 415 and 416, to HPSP participants for the procurement of required uniforms. FAP participants are not authorized a clothing allowance. In FY 2027, HPSP clothing funding decreases by \$5 thousand.

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>
Health Professions Scholarship Program	548	400	219	558	400	223	545	400	218

Pay and Allowances, Active Duty for Training (ADT): The funds provide ADT for a period of 45 days annually for HPSP and 14 days for FAP participants. The number column for HPSP and FAP reflects the average number of participants in training. The dollar rate is an annual rate which includes basic pay, basic allowance for subsistence, basic allowance for housing and FICA. HPSP and FAP members may be paid higher basic pay rates under save pay and allowances. In FY 2027, pay and allowances funding increases by \$239 thousand due to inflation and economic factors.

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>
Health Professions Scholarship Program	1,801	9,615	17,314	1,928	9,961	19,200	1,842	10,603	19,533
Financial Assistance Program	19	2,885	56	52	2,989	156	20	3,091	62
Total	1,820		17,370	1,980		19,356	1,862		19,595

**RESERVE PERSONNEL, ARMY
HEALTH PROFESSIONS SCHOLARSHIP PROGRAM
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

Travel, Active Duty for Training: These funds provide transportation and per diem for HPSP participants attending active duty for training at medical care facilities. FAP participants are not authorized travel pay. HPSP travel costs can vary depending on the length and location of the ADT. In FY 2027, travel funding increases by \$49 thousand due to inflation and economic factors.

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>
Health Professions Scholarship Program	7,009	440	3,084	6,252	449	2,807	6,236	458	2,856

Accession Bonus: These funds provide bonuses to new accessions in HPSP and FAP for critically short health professional specialties. In FY 2027, accession bonuses funding decreases by \$343 thousand due to a decrease in projected HPSP and FAP participants receiving bonuses.

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>
Health Professions Accession Bonus	494	20,000	9,877	453	20,000	9,067	436	20,000	8,724

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Number</u>			<u>Number</u>			<u>Number</u>		
Completed Program Graduates	411			428			455		

**RESERVE PERSONNEL, ARMY
BRANCH OFFICERS LEADERSHIP COURSE
PURPOSE AND SCOPE**

<u>FY2025 ACTUAL</u>	<u>FY2026 ESTIMATE</u>	<u>FY2027 ESTIMATE</u>
61,692	58,215	61,069

PART I - PURPOSE AND SCOPE

This program provides funds for Army Reserve Officers who received their commission through Officer Candidate School (OCS) or Direct Commission to attend a resident Branch Officer Leadership Course (BOLC). This program also provides funds for newly commissioned Army Medical Department (AMEDD) and Judge Advocate General (JAG) officers to attend their Branch Officer Basic Course (BOBC). Pay entitlements include pay and allowances, travel and per diem, Retired Pay Accrual costs, and uniform allowance. In FY 2027, pricing increases total \$1.9 million due to inflation and economic factors. Program increases by \$982 thousand to reduce the current training backlog.

**RESERVE PERSONNEL, ARMY
BRANCH OFFICERS LEADERSHIP COURSE
SCHEDULE OF INCREASES AND DECREASES
(IN THOUSANDS OF DOLLARS)**

FY2026 Direct Program			58,215
Increases Pricing:			
	Basic Pay	1,817	
	FICA	151	
	Basic Allowance for Housing	448	
	Basic Allowance for Subsistence	70	
	Travel Pay	113	
	Clothing	8	
Total Increases Pricing			2,607
Increases Program:			
	Basic Pay	522	
	Retired Pay Accrual	108	
	FICA	43	
	Basic Allowance for Housing	139	
	Basic Allowance for Subsistence	38	
	Travel Pay	131	
	Other Pay	1	
Total Increases Program			982
Total Increases			3,589
Decreases Pricing:			
	Retired Pay Accrual	(735)	
Total Decreases Pricing			(735)
Decreases Program:			
Total Decreases Program			0
Total Decreases			(735)
FY2027 Direct Program			61,069

**RESERVE PERSONNEL, ARMY
BRANCH OFFICERS LEADERSHIP COURSE
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

PART II - JUSTIFICATION OF FUNDS REQUESTED

Pay and Allowances: Funds provide Basic Pay and allowances, Retired Pay Accrual, and FICA payments for officers attending BOLC and BOBC. In FY 2027, funding increases by \$2.6 million due to increase in the officer accessions mission to reduce the current training backlog.

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Branch Officer's Leadership Course	1,161	41,092	47,713	1,061	42,570	45,167	1,060	44,528	47,218
AMEDD Officer's Basic Course	177	28,392	5,028	196	29,413	5,751	158	30,766	4,857
JAG Officer's Basic Course	152	20,938	3,192	72	21,691	1,554	132	22,689	2,999
Total	1,490		55,933	1,329		52,472	1,350		55,074

Uniform Allowances: The funds provide for Initial Uniform Allowances. In FY 2027, funding increases by \$8.0 thousand.

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Branch Officer's Leadership Course	435	400	174	720	400	288	470	400	188
AMEDD Officer's Basic Course	260	400	104	170	400	68	435	400	174
JAG Officer's Basic Course	270	400	108	58	400	23	63	400	25
Total	965		386	948		379	968		387

Travel: These funds provide for travel, transportation and per diem costs for officers attending BOLC and BOBC. In FY 2027, travel funding increases by \$244 thousand to accommodate more students requiring travel.

	FY2025 ACTUAL			FY2026 ESTIMATE			FY2027 ESTIMATE		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Branch Officer's Leadership Course	1,300	3,260	4,237	1,235	3,328	4,111	1,225	3,398	4,163
AMEDD Officer's Basic Course	183	1,424	260	249	1,454	362	233	1,484	346
JAG Officer's Basic Course	288	3,045	876	287	3,109	891	346	3,174	1,099
Total	1,771		5,373	1,771		5,364	1,804		5,608

**RESERVE PERSONNEL, ARMY
CHAPLAIN CANDIDATE PROGRAM
PURPOSE AND SCOPE**

<u>FY2025 ACTUAL</u>	<u>FY2026 ESTIMATE</u>	<u>FY2027 ESTIMATE</u>
4,615	6,500	8,342

PART I - PURPOSE AND SCOPE

This program provides funds for officers to participate in the Chaplain Candidate Program. This program provides trained personnel to support the Army Chaplaincy in its pastoral care and religious ministry mission. Members must be either full-time seminary students, or seminary graduates awaiting ecclesiastical endorsement and/or ordination. Members receive military and professional training and instruction in accordance with appropriate regulations during participation in the program. Upon completion of the program, participants qualify as Army Chaplains and receive assignment to either the Active or Reserve Component.

In FY 2027, price increases total \$208 thousand due to inflation and economic factors. Program increases by \$1.6 million.

Chaplain Basic Officer Leadership Course (CHBOLC): Chaplain Candidates (staff specialists) require training to qualify as commissioned officers and subsequent future service as US Army Chaplains in either the Active or Reserve Component. This budget program funds Chaplains commissioned in the Army Reserve to attend CHBOLC.

Chaplain Active Duty for Training Practicum (CADT): Members of this program serve on active duty with full pay and allowances. In FY 2026, the number of days during each year of participation in the program increased from 32 to 45. Costs include pay and allowances, travel and per diem.

**RESERVE PERSONNEL, ARMY
CHAPLAIN CANDIDATE PROGRAM
SCHEDULE OF INCREASES AND DECREASES
(IN THOUSANDS OF DOLLARS)**

FY2026 Direct Program			6,500
Increases Pricing:			
	Basic Pay	221	
	FICA	18	
	Basic Allowance for Housing	40	
	Basic Allowance for Subsistence	6	
	Travel Pay	11	
	Clothing	1	
Total Increases Pricing			297
Increases Program:			
	Basic Pay	911	
	Retired Pay Accrual	188	
	FICA	75	
	Basic Allowance for Housing	269	
	Basic Allowance for Subsistence	50	
	Travel Pay	128	
	Clothing	9	
	Other Pay	4	
Total Increases Program			1,634
Total Increases			1,931
Decreases Pricing:			
	Retired Pay Accrual	(89)	
Total Decreases Pricing			(89)
Decreases Program:			
Total Decreases Program			0
Total Decreases			(89)
FY2027 Direct Program			8,342

**RESERVE PERSONNEL, ARMY
CHAPLAIN CANDIDATE PROGRAM
JUSTIFICATION OF FUNDS REQUESTED
(IN THOUSANDS OF DOLLARS)**

PART II - JUSTIFICATION OF FUNDS REQUESTED

Pay and Allowances, Active Duty for Training: The funds provide pay and allowances for officers on Active Duty for Training for a period of 49 days at BOLC and 32 Practicum days annually in FY2025. In FY 2026 Practicum increased to 45 days annually. The dollar rate is an annual rate which includes Basic Pay, Retired Pay Accrual, Basic Allowance for Housing, Basic Allowance for Subsistence and FICA. In FY 2027, funding increases by \$1.7 million due to inflation and economic factors.

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>
Chaplain Officer Basic Course	266	12,017	3,193	245	12,449	3,055	297	12,876	3,821
Chaplain Active Duty for Training	118	7,848	926	353	8,130	2,873	321	11,825	3,800
Total	384		4,119	598		5,928	618		7,621

Individual Clothing and Uniform Allowances: These funds provide for the initial payment and supplemental allowances under the provisions of 37 U.S.C. 415 and 416, to officers for the procurement of required uniforms. In FY 2027, clothing funding increases by \$10 thousand.

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>
Chaplain Officer Basic Course	133	400	53	140	400	56	165	400	66

Travel, Active Duty for Training: These funds provide for transportation and per diem of officers attending Active Duty for Training at military installations. In FY 2027, travel funding increases by \$139 thousand.

	<u>FY2025 ACTUAL</u>			<u>FY2026 ESTIMATE</u>			<u>FY2027 ESTIMATE</u>		
	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Rate</u>	<u>Amount</u>
Chaplain Officer Basic Course	30	7,920	235	35	8,086	280	43	8,256	353
Chaplain Active Duty for Training	38	5,527	208	42	5,643	236	52	5,762	302
Total	68		443	77		516	95		655

SECTION 5
SPECIAL ANALYSIS

**RESERVE PERSONNEL, ARMY
REIMBURSABLE PROGRAMS
(IN THOUSANDS OF DOLLARS)**

	<u>FY2025 ACTUAL</u>	<u>FY2026 ESTIMATE</u>	<u>FY2027 ESTIMATE</u>
Officer			
Basic Pay	28,682	37,539	37,539
Other Pay and Allowances	1,339	2,325	2,325
Travel	203	474	474
Total	<u>30,224</u>	<u>40,338</u>	<u>40,338</u>
Enlisted			
Other Pay and Allowances	0	0	0
Officer & Enlisted			
Retired Pay Accrual	<u>6,937</u>	<u>10,662</u>	<u>10,662</u>
Total Program	37,161	51,000	51,000

**RESERVE PERSONNEL, ARMY
SELECTED REENLISTMENT BONUS
(IN THOUSANDS OF DOLLARS)**

REENLISTMENT BONUS

	FY2025 ACTUAL		FY2026 ESTIMATE		FY2027 ESTIMATE		FY2028 ESTIMATE		FY2029 ESTIMATE		FY2030 ESTIMATE		FY2031 ESTIMATE	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Prior Obligations (Anniversary)	223	223	0	0	0	0	0	0	0	0	0	0	0	0
FY 2025														
Initial Payments	2,322	31,345	0	0	0	0	0	0	0	0	0	0	0	0
Anniversary Payments			43	43	0	0	0	0	0	0	0	0	0	0
FY 2026														
Initial Payments			2,514	32,681	0	0	0	0	0	0	0	0	0	0
Anniversary Payments					49	49	0	0	0	0	0	0	0	0
FY 2027														
Initial Payments					2,996	38,954	0	0	0	0	0	0	0	0
Anniversary Payments							46	47	0	0	0	0	0	0
FY 2028														
Initial Payments							2,899	38,663	0	0	0	0	0	0
Anniversary Payments									46	48	0	0	0	0
FY 2029														
Initial Payments									2,783	38,088	0	0	0	0
Anniversary Payments											43	46	0	0
FY 2030														
Initial Payments											2,629	36,919	0	0
Anniversary Payments													42	47
FY 2031														
Initial Payments													2,560	36,880
Initial Payments	2,322	31,345	2,514	32,681	2,996	38,954	2,899	38,663	2,783	38,088	2,629	36,919	2,560	36,880
Anniversary Payments	223	223	43	43	49	49	46	47	46	48	43	46	42	47
Total	2,545	31,568	2,557	32,724	3,045	39,003	2,945	38,710	2,829	38,136	2,672	36,965	2,602	36,927

**RESERVE PERSONNEL, ARMY
SELECTED REENLISTMENT BONUS
(IN THOUSANDS OF DOLLARS)**

PRIOR SERVICE ENLISTMENT BONUS

	FY2025 ACTUAL		FY2026 ESTIMATE		FY2027 ESTIMATE		FY2028 ESTIMATE		FY2029 ESTIMATE		FY2030 ESTIMATE		FY2031 ESTIMATE	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Prior Obligations (Anniversary)	154	771	0	0	0	0	0	0	0	0	0	0	0	0
FY 2025														
Initial Payments	16	164	0	0	0	0	0	0	0	0	0	0	0	0
Anniversary Payments			137	684	0	0	0	0	0	0	0	0	0	0
FY 2026														
Initial Payments			265	2,784	0	0	0	0	0	0	0	0	0	0
Anniversary Payments					160	802	0	0	0	0	0	0	0	0
FY 2027														
Initial Payments					320	3,364	0	0	0	0	0	0	0	0
Anniversary Payments							155	796	0	0	0	0	0	0
FY 2028														
Initial Payments							310	3,340	0	0	0	0	0	0
Anniversary Payments									149	784	0	0	0	0
FY 2029														
Initial Payments									298	3,289	0	0	0	0
Anniversary Payments											141	760	0	0
FY 2030														
Initial Payments											281	3,188	0	0
Anniversary Payments													137	759
FY 2031														
Initial Payments														274 3,185
Initial Payments	16	164	265	2,784	320	3,364	310	3,340	298	3,289	281	3,188	274	3,185
Anniversary Payments	154	771	137	684	160	802	155	796	149	784	141	760	137	759
Total	170	935	402	3,468	480	4,166	465	4,136	447	4,073	422	3,948	411	3,944

**RESERVE PERSONNEL, ARMY
SELECTED REENLISTMENT BONUS
(IN THOUSANDS OF DOLLARS)**

NON-PRIOR SERVICE ENLISTMENT BONUS

	FY2025 ACTUAL		FY2026 ESTIMATE		FY2027 ESTIMATE		FY2028 ESTIMATE		FY2029 ESTIMATE		FY2030 ESTIMATE		FY2031 ESTIMATE	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Prior Obligations (Anniversary)	8,748	34,991	0	0	0	0	0	0	0	0	0	0	0	0
FY 2025														
Initial Payments	3,786	28,397	0	0	0	0	0	0	0	0	0	0	0	0
Anniversary Payments			7,951	31,803	0	0	0	0	0	0	0	0	0	0
FY 2026														
Initial Payments			7,275	54,565	0	0	0	0	0	0	0	0	0	0
Anniversary Payments					10,384	41,536	0	0	0	0	0	0	0	0
FY 2027														
Initial Payments					8,379	62,843	0	0	0	0	0	0	0	0
Anniversary Payments							11,116	45,621	0	0	0	0	0	0
FY 2028														
Initial Payments							7,547	58,075	0	0	0	0	0	0
Anniversary Payments									10,675	44,954	0	0	0	0
FY 2029														
Initial Payments									7,247	57,212	0	0	0	0
Anniversary Payments											10,122	43,729	0	0
FY 2030														
Initial Payments											6,846	55,456	0	0
Anniversary Payments													9,856	43,683
FY 2031														
Initial Payments													6,666	55,398
Initial Payments	3,786	28,397	7,275	54,565	8,379	62,843	7,547	58,075	7,247	57,212	6,846	55,456	6,666	55,398
Anniversary Payments	8,748	34,991	7,951	31,803	10,384	41,536	11,116	45,621	10,675	44,954	10,122	43,729	9,856	43,683
Total	12,534	63,388	15,226	86,368	18,763	104,379	18,663	103,696	17,922	102,166	16,968	99,185	16,522	99,081

**RESERVE PERSONNEL, ARMY
SELECTED REENLISTMENT BONUS
(IN THOUSANDS OF DOLLARS)**

CRITICAL SKILL ASSIGNMENT RETENTION BONUS

	FY2025 ACTUAL		FY2026 ESTIMATE		FY2027 ESTIMATE		FY2028 ESTIMATE		FY2029 ESTIMATE		FY2030 ESTIMATE		FY2031 ESTIMATE	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
FY 2025														
Initial Payments	304	3,035	0	0	0	0	0	0	0	0	0	0	0	0
FY 2026														
Initial Payments			663	6,628	0	0	0	0	0	0	0	0	0	0
FY 2027														
Initial Payments					673	6,727	0	0	0	0	0	0	0	0
FY 2028														
Initial Payments							652	6,687	0	0	0	0	0	0
FY 2029														
Initial Payments									633	6,667	0	0	0	0
FY 2030														
Initial Payments											614	6,637	0	0
FY 2031														
Initial Payments													599	6,640
Initial Payments	304	3,035	663	6,628	673	6,727	652	6,687	633	6,667	614	6,637	599	6,640
Total	304	3,035	663	6,628	673	6,727	652	6,687	633	6,667	614	6,637	599	6,640

**RESERVE PERSONNEL, ARMY
SELECTED REENLISTMENT BONUS
(IN THOUSANDS OF DOLLARS)**

ENLISTED AFFILIATION BONUS

	FY2025 ACTUAL		FY2026 ESTIMATE		FY2027 ESTIMATE		FY2028 ESTIMATE		FY2029 ESTIMATE		FY2030 ESTIMATE		FY2031 ESTIMATE	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Prior Obligations (Anniversary)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FY 2025														
Initial Payments	176	2,633	0	0	0	0	0	0	0	0	0	0	0	0
Anniversary Payments			227	1,134	0	0	0	0	0	0	0	0	0	0
FY 2026														
Initial Payments			1,199	17,982	0	0	0	0	0	0	0	0	0	0
Anniversary Payments					337	1,686	0	0	0	0	0	0	0	0
FY 2027														
Initial Payments					1,449	21,731	0	0	0	0	0	0	0	0
Anniversary Payments							326	1,674	0	0	0	0	0	0
FY 2028														
Initial Payments							1,401	21,568	0	0	0	0	0	0
Anniversary Payments									313	1,649	0	0	0	0
FY 2029														
Initial Payments									1,346	21,247	0	0	0	0
Anniversary Payments											296	1,598	0	0
FY 2030														
Initial Payments											1,271	20,595	0	0
Anniversary Payments													288	1,597
FY 2031														
Initial Payments														1,238 20,573
Initial Payments	176	2,633	1,199	17,982	1,449	21,731	1,401	21,568	1,346	21,247	1,271	20,595	1,238	20,573
Anniversary Payments	0	0	227	1,134	337	1,686	326	1,674	313	1,649	296	1,598	288	1,597
Total	176	2,633	1,426	19,116	1,786	23,417	1,727	23,242	1,659	22,896	1,567	22,193	1,526	22,170

**RESERVE PERSONNEL, ARMY
FULL-TIME SUPPORT PERSONNEL**

	FY 2025						
	AGR OFFICERS	AGR ENLISTED	TOTAL	MILITARY TECHNICIANS	ACTIVE COMPONENT	CIVILIAN	TOTAL
ASSIGNMENT							
PAY/PERSONNEL CENTERS	8	14	22	0	0	95	117
RECRUITING/RETENTION	194	1,459	1,653	0	0	0	1,653
SUBTOTAL	202	1,473	1,675	0	0	95	1,770
UNITS							
UNITS	2,959	9,332	12,291	3,060	48	420	15,609
RC UNIQUE MGMT HQS	282	131	413	212	9	838	1,472
MAINT ACT (NON-UNIT)	0	0	0	3,135	0	51	3,186
SUBTOTAL	3,241	9,463	12,704	6,407	57	1,309	20,267
TRAINING							
RC NON-UNIT INSTITUTIONS	48	50	98	85	0	193	376
RC SCHOOLS	331	784	1,115	0	0	143	1,258
ROTC	97	0	97	0	0	0	97
SUBTOTAL	476	834	1,310	85	0	336	1,731
HEADQUARTERS							
SERVICE HQS	159	14	173	0	0	395	568
AC HQS	323	303	626	0	0	0	626
AC INSTAL/ACTIVITIES	28	5	33	0	0	1,821	1,854
RC CHIEFS STAFF	173	45	218	0	9	610	837
OTHERS	0	0	0	0	0	0	0
SUBTOTAL	683	367	1,050	0	9	2,826	3,885
TOTAL END STRENGTH	4,602	12,137	16,739	6,492	66	4,566	27,653

**RESERVE PERSONNEL, ARMY
FULL-TIME SUPPORT PERSONNEL**

FY 2026

	<u>AGR OFFICERS</u>	<u>AGR ENLISTED</u>	<u>TOTAL</u>	<u>MILITARY TECHNICIANS</u>	<u>ACTIVE COMPONENT</u>	<u>CIVILIAN</u>	<u>TOTAL</u>
ASSIGNMENT							
PAY/PERSONNEL CENTERS	8	14	22	0	0	65	87
RECRUITING/RETENTION	194	1,459	1,653	0	0	0	1,653
SUBTOTAL	202	1,473	1,675	0	0	65	1,740
UNITS							
UNITS	2,901	9,162	12,063	7,575	48	287	19,973
RC UNIQUE MGMT HQS	282	131	413	415	9	573	1,410
MAINT ACT (NON-UNIT)	0	0	0	0	0	35	35
SUBTOTAL	3,183	9,293	12,476	7,990	57	895	21,418
TRAINING							
RC NON-UNIT INSTITUTIONS	48	50	98	0	0	132	230
RC SCHOOLS	331	784	1,115	0	0	98	1,213
ROTC	97	0	97	0	0	0	97
SUBTOTAL	476	834	1,310	0	0	230	1,540
HEADQUARTERS							
SERVICE HQS	159	14	173	0	0	270	443
AC HQS	323	303	626	0	0	0	626
AC INSTAL/ACTIVITIES	28	5	33	0	0	1,245	1,278
RC CHIEFS STAFF	173	45	218	0	9	417	644
OTHERS	0	0	0	0	0	0	0
SUBTOTAL	683	367	1,050	0	9	1,932	2,991
TOTAL END STRENGTH	4,544	11,967	16,511	7,990	66	3,122	27,689

PB-30W FULL-TIME SUPPORT PERSONNEL

**RESERVE PERSONNEL, ARMY
FULL-TIME SUPPORT PERSONNEL**

FY 2027

	<u>AGR OFFICERS</u>	<u>AGR ENLISTED</u>	<u>TOTAL</u>	<u>MILITARY TECHNICIANS</u>	<u>ACTIVE COMPONENT</u>	<u>CIVILIAN</u>	<u>TOTAL</u>
ASSIGNMENT							
PAY/PERSONNEL CENTERS	8	14	22	0	0	65	87
RECRUITING/RETENTION	194	1,459	1,653	0	0	0	1,653
SUBTOTAL	202	1,473	1,675	0	0	65	1,740
UNITS							
UNITS	2,901	9,162	12,063	7,575	48	287	19,973
RC UNIQUE MGMT HQS	282	131	413	415	9	573	1,410
MAINT ACT (NON-UNIT)	0	0	0	0	0	35	35
SUBTOTAL	3,183	9,293	12,476	7,990	57	895	21,418
TRAINING							
RC NON-UNIT INSTITUTIONS	48	50	98	0	0	132	230
RC SCHOOLS	331	784	1,115	0	0	98	1,213
ROTC	97	0	97	0	0	0	97
SUBTOTAL	476	834	1,310	0	0	230	1,540
HEADQUARTERS							
SERVICE HQS	159	14	173	0	0	270	443
AC HQS	323	303	626	0	0	0	626
AC INSTAL/ACTIVITIES	28	5	33	0	0	1,245	1,278
RC CHIEFS STAFF	173	45	218	0	9	417	644
OTHERS	0	0	0	0	0	0	0
SUBTOTAL	683	367	1,050	0	9	1,932	2,991
TOTAL END STRENGTH	4,544	11,967	16,511	7,990	66	3,122	27,689

PB-30W FULL-TIME SUPPORT PERSONNEL