

DEPARTMENT OF THE AIR FORCE

Fiscal Year (FY) 2027 Budget



**MILITARY PERSONNEL, AIR FORCE
APRIL 2026**

UNCLASSIFIED

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

Apr 2026

Military Personnel, Air Force

			FY 2026	FY 2026		FY 2027	FY 2027	
			Discretionary	PL119-21	FY 2026	Discretionary	Mandatory	FY 2027
Sec		FY 2025	Enacted	Spend Plan	Total	Request	Request	Total
		Actuals						
<u>Budget Activity 01: Pay and allowances of officers</u>								
3500F	005 Basic Pay	U	6,387,988	6,723,566		6,723,566	7,252,257	7,252,257
3500F	010 Retired Pay Accrual	U	1,684,374	1,628,782		1,628,782	1,461,000	1,461,000
3500F	011 Thrift Savings Plan Matching Contributions	U	114,544	104,458		104,458	116,641	116,641
3500F	025 Basic Allowance for Housing	U	1,842,296	2,022,906	122,000	2,144,906	1,945,058	1,945,058
3500F	030 Basic Allowance for Subsistence	U	241,620	252,972		252,972	265,685	265,685
3500F	035 Incentive Pays	U	342,250	438,598		438,598	439,648	439,648
3500F	040 Special Pays	U	469,590	506,052		506,052	545,610	545,610
3500F	045 Allowances	U	119,279	80,612		80,612	126,144	126,144
3500F	050 Separation Pay	U	40,983	40,264		40,264	49,991	49,991
3500F	055 Social Security Tax	U	488,156	513,823		513,823	554,265	554,265
Total Budget Activity 01			11,731,080	12,312,033	122,000	12,434,033	12,756,299	12,756,299
<u>Budget Activity 02: Pay and allowances of enlisted personnel</u>								
3500F	060 Basic Pay	U	12,092,817	12,642,437		12,642,437	14,044,209	14,044,209
3500F	065 Retired Pay Accrual	U	3,188,334	3,062,653		3,062,653	2,829,107	2,829,107
3500F	066 Thrift Savings Plan Matching Contributions	U	238,284	231,776		231,776	274,594	274,594
3500F	080 Basic Allowance for Housing	U	4,887,320	5,306,929	496,000	5,802,929	5,153,110	5,153,110
3500F	085 Incentive Pays	U	69,330	52,001		52,001	55,720	55,720
3500F	090 Special Pays	U	576,620	522,974		522,974	587,386	587,386
3500F	095 Allowances	U	638,087	432,507		432,507	735,610	735,610

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Apr 2026

Military Personnel, Air Force

			FY 2026	FY 2026	FY 2026	FY 2027	FY 2027	FY 2027
			Discretionary	PL119-21	Total	Discretionary	Mandatory	Total
Sec		FY 2025	Enacted	Spend Plan		Request	Request	
		Actuals						
3500F	100 Separation Pay	U	86,336	84,929	84,929	100,681		100,681
3500F	105 Social Security Tax	U	925,101	967,146	967,146	1,074,382		1,074,382
3500F	115 Basic Allowance for Subsistence	U				1,427,135		1,427,135
3500F	120 Subsistence-In-Kind	U				324,915		324,915
Total Budget Activity 02			22,702,229	23,303,352	496,000	23,799,352	26,606,849	26,606,849

Budget Activity 03: Pay and allowances of cadets

3500F	110 Academy Cadets	U	102,368	105,204	105,204	111,532		111,532
Total Budget Activity 03			102,368	105,204	105,204	111,532		111,532

Budget Activity 04: Subsistence of enlisted personnel

3500F	115 Basic Allowance for Subsistence	U	1,290,696	1,348,166	1,348,166			
3500F	120 Subsistence-In-Kind	U	301,824	320,251	320,251			
Total Budget Activity 04			1,592,520	1,668,417	1,668,417			

Budget Activity 05: Permanent Change of Station Travel

3500F	125 Accession Travel	U	139,826	165,866	165,866	176,227		176,227
3500F	130 Training Travel	U	89,025	77,636	77,636	88,279		88,279
3500F	135 Operational Travel	U	338,698	326,853	326,853	373,930		373,930
3500F	140 Rotational Travel	U	583,309	701,385	701,385	732,255		732,255

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Apr 2026

Military Personnel, Air Force

			FY 2026	FY 2026	FY 2026	FY 2027	FY 2027	FY 2027
			Discretionary	PL119-21	Total	Discretionary	Mandatory	Total
		Sec	FY 2025 Actuals	Enacted	Spend Plan	Request	Request	
3500F	145 Separation Travel	U	201,630	241,861		241,861	251,919	251,919
3500F	150 Travel of Organized Units	U	6,521	24,896		24,896	29,382	29,382
3500F	155 Non-Temporary Storage	U	47,927	41,372		41,372	35,962	35,962
3500F	160 Temporary Lodging Expense	U	94,500	140,250	187,519	327,769	114,929	114,929
3500F	165 Other	U	18,932	30,828		30,828	14,361	14,361
Total Budget Activity 05			1,520,368	1,750,947	187,519	1,938,466	1,817,244	1,817,244

Budget Activity 06: Other Military Personnel Costs

3500F	170 Apprehension of Military Deserters	U	26	26		26	27	27
3500F	175 Interest on Uniformed Services Savings	U	488	1,784		1,784	413	413
3500F	180 Death Gratuities	U	20,100	20,300		20,300	20,700	20,700
3500F	185 Unemployment Benefits	U	24,119	24,629		24,629	25,287	25,287
3500F	200 Adoption Expenses	U	201	407		407	202	202
3500F	210 Transportation Subsidy	U	3,596	7,300		7,300	2,960	2,960
3500F	215 Partial Dislocation Allowance	U	11,690	15,371		15,371	13,116	13,116
3500F	216 SGLI Extra Hazard Payments	U	4,560	4,041		4,041	4,138	4,138
3500F	217 Reserve Officers Training Corps (ROTC)	U	36,341	46,150		46,150	33,880	33,880
3500F	218 Junior ROTC	U	19,646	23,621		23,621	22,226	22,226
Total Budget Activity 06			120,767	143,629		143,629	122,949	122,949

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Military Personnel, Air Force

		FY 2026	FY 2026		FY 2027	FY 2027	
	FY 2025	Discretionary	PL119-21	FY 2026	Discretionary	Mandatory	FY 2027
Sec	Actuals	Enacted	Spend Plan	Total	Request	Request	Total
Total Military Personnel, Air Force	37,769,332	39,283,582	805,519	40,089,101	41,414,873		41,414,873
Less Reimbursables	511,887	515,190		515,190	529,181		529,181
Total Direct - Military Personnel, Air Force	37,257,445	38,768,392	805,519	39,573,911	40,885,692		40,885,692
<u>Medicare-Eligible Retiree Health Fund Contribution (MERHFC) Accounts</u>							
1007F 300 Air Force	U 2,192,081	2,514,944		2,514,944	2,806,058		2,806,058
Total Active Air Force Military Personnel Costs	39,449,526	41,283,336	805,519	42,088,855	43,691,750		43,691,750

**MILITARY PERSONNEL, AIR FORCE
ACTIVE FORCES
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<p style="color: red; margin: 0;">All figures in the exhibits are for the FY 2027 Discretionary Appropriations President's Budget Request unless otherwise noted.</p>

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SECTION 1
SUMMARY OF REQUIREMENTS BY BUDGET PROGRAM /1
(Amount in Thousands)

	<u>FY 2025 Actuals /2</u>	<u>FY 2026 Enactments /3</u>	<u>FY 2027 Estimate /4 /5</u>
DIRECT DISCRETIONARY PROGRAM FUNDING			
Pay and Allowances of Officers	11,520,152	12,093,203	12,531,848
Pay and Allowances of Enlisted	22,412,387	23,006,992	26,302,119
Pay and Allowances of Cadets	102,368	105,204	111,532
Subsistence of Enlisted Personnel	1,581,403	1,668,417	-
Permanent Change of Station Travel	1,520,368	1,750,947	1,817,244
Other Military Personnel Programs	120,767	143,629	122,949
Total Direct Discretionary Program Funding	37,257,445	38,768,392	40,885,692
REIMBURSABLE DISCRETIONARY PROGRAM FUNDING			
Pay and Allowances of Officers	210,928	218,830	224,451
Pay and Allowances of Enlisted Personnel	289,842	277,060	304,730
Subsistence of Enlisted Personnel	11,117	19,300	-
Total Reimbursable Discretionary Program Funding	511,887	515,190	529,181
TOTAL DISCRETIONARY PROGRAM FUNDING			
Pay and Allowances of Officers	11,731,080	12,312,033	12,756,299
Pay and Allowances of Enlisted	22,702,229	23,284,052	26,606,849
Pay and Allowances of Cadets	102,368	105,204	111,532
Subsistence of Enlisted Personnel	1,592,520	1,687,717	-
Permanent Change of Station Travel	1,520,368	1,750,947	1,817,244
Other Military Personnel Programs	120,767	143,629	122,949
Total Discretionary Program Funding	37,769,332	39,283,582	41,414,873

SECTION 1
SUMMARY OF REQUIREMENTS BY BUDGET PROGRAM /1
(Amount in Thousands)

	<u>FY 2025 Actuals /2</u>	<u>FY 2026 Enactments /3</u>	<u>FY 2027 Estimate /4 /5</u>
Medicare-Eligible Retiree Health Care Fund	2,192,081	2,514,944	2,806,058
TOTAL MILITARY DISCRETIONARY PERSONNEL PROGRAM COS	39,961,413	41,798,526	44,220,931
MEMO ENTRY: MANDATORY DIRECT COLLECTIONS /6			
Pay and Allowances of Enlisted	-	-	(15,000)
Subsistence of Enlisted Personnel	(17,500)	(12,000)	-
Total Mandatory Direct Collections	(17,500)	(12,000)	(15,000)

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

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

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

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

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

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

SECTION 1
SUMMARY OF REQUIREMENTS BY BUDGET PROGRAM /1
(Amount in Thousands)

	<u>FY 2025 Actuals</u>	<u>FY 2026 P.L. 119-21 Spend Plan /2</u>	<u>FY 2027 Estimate /3</u>
DIRECT MANDATORY PROGRAM FUNDING			
Pay and Allowances of Officers	-	122,000	-
Pay and Allowances of Enlisted	-	496,000	-
Pay and Allowances of Cadets	-	-	-
Subsistence of Enlisted Personnel	-	-	-
Permanent Change of Station Travel	-	187,519	-
Other Military Personnel Programs	-	-	-
Total Direct Mandatory Program Funding	-	805,519	-
	<u>FY 2025 Actuals /4</u>	<u>FY 2026 Enacted / P.L. 119-21 Spend Plan /2 /5</u>	<u>FY 2027 Estimate /3 /6</u>
TOTAL PROGRAM FUNDING			
Pay and Allowances of Officers	11,731,080	12,434,033	12,756,299
Pay and Allowances of Enlisted Personnel	22,702,229	23,780,052	26,606,849
Pay and Allowances of Cadets	102,368	105,204	111,532
Subsistence of Enlisted Personnel	1,592,520	1,687,717	-
Permanent Change of Station Travel	1,520,368	1,938,466	1,817,244
Other Military Personnel Costs	120,767	143,629	122,949
Total Program Funding	37,769,332	40,089,101	41,414,873
 Medicare-Eligible Retiree Health Care Fund	 2,192,081	 2,514,944	 2,806,058
 TOTAL MILITARY PERSONNEL PROGRAM COST	 39,961,413	 42,604,045	 44,220,931

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

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

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

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

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

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

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

SECTION 1
SUMMARY OF REQUIREMENTS BY BUDGET PROGRAM /1
(Amount in Thousands)

DETAILED BREAKOUT	Reconciliation Bin Title	<u>FY 2025 Actuals</u>	<u>FY 2026 P.L. 119-21</u> <u>Spend Plan /2</u>	<u>FY 2027 Estimate /3</u>
DIRECT MANDATORY PROGRAM FUNDING				
Pay and Allowances of Officers		-	122,000	-
Basic Allowance for Housing	Quality of Life	-	122,000	-
Pay and Allowances of Enlisted		-	496,000	-
Basic Allowance for Housing	Quality of Life	-	496,000	-
Pay and Allowances of Cadets		-	-	-
Subsistence of Enlisted Personnel		-	-	-
Permanent Change of Station Travel		-	187,519	-
Temporary Lodging Expense	Quality of Life	-	187,519	-
Other Military Personnel Programs		-	-	-
Total Direct Mandatory Program Funding		-	805,519	-

1/ The FY 2026 spend plan amount for Military Personnel, Air Force includes \$39,284,292 of discretionary and \$805,519 of mandatory (reconciliation) for a total of \$40,089,811.

2/ FY 2026 National Defense Area strength was executed with Mandatory Funding provided in Public Law 119-21, Section 20011.1 (OBBBA); Defense Border Support bin.

3/ FY 2027 requirements for Enlisted Personnel Subsistence are requested under Pay and Allowances of Enlisted due to the PPBE Reform Budget Line Item consolidation recommendation.

Executive Order Missions in NORTHCOM AOR "Defend the Homeland"

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

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SECTION 2

INTRODUCTORY STATEMENT

The Military Personnel, Air Force Appropriation provides financial resources to compensate active military personnel. The tables contain budget data for pay and allowances of officers, enlisted, cadets, subsistence of enlisted personnel, permanent change of station (PCS) travel, and other military personnel costs. The budget activity structure and detailed justification demonstrate how the military personnel program is controlled. It displays the inventory of officers, enlisted, and cadet personnel with associated work years.



The Air Force continues to prioritize taking care of its people while striking the right balance between sustaining today's readiness and preparing for future growth, modernization, and recapitalization. We are committed to maintaining core capabilities and to recruiting and retaining high-quality, experienced Airmen who will remain the world's most capable, most lethal, and most respected fighting force. The U.S. Air Force (USAF) Fiscal Year (FY) 2027 President's Budget grows the all-volunteer active-duty Air Force end strength to 330,400. To enable this effort, the FY 2027 military personnel request provides various bonuses, economic security, and quality of life entitlements to help build a stronger, more talented force. These increases are necessary to meet USAF end strength goals while investing in modernization required for a future high-end fight. Tomorrow's challenges require more Airmen trained and ready to fix and fly aircraft in the Joint Environment.

The Air Force will continue to employ a variety of monetary incentives to encourage the recruiting and retention of talented Airmen. The Air Force will offer targeted Retention Bonuses to both officers (Officer Retention and Aviation Bonuses) and enlisted Airmen (Selective Retention Bonus) in critical specialties such as cyber, maintenance, nuclear, special warfare airmen, explosive ordnance, intelligence, and aviation. Special Duty Assignment Pay (SDAP) will be used to compensate personnel with duties which are extremely difficult and/or involve an unusual degree of responsibility in a military skill, such as recruiters, basic military training instructors, combat controllers, cyber warfare operators, and explosive ordnance disposal personnel. In addition to increasing monetary compensation, the Air Force continues to review and update accessions and recruiting policies to expand the pool of eligible candidates without lowering standards, while also evolving its recruiting practices to remain competitive and attract top talent. Current recruiting success reflects deliberate, strategic actions that advance the National Security Strategy and National Defense Strategy. Enhancements in training and increases to Initial Enlistment Bonuses have strengthened the Air Force's ability to compete for talent in a challenging labor environment. At the same time, the Air Force continues to assess and refine recruiting and accession policies to expand the pool of eligible Americans who can meet mission demands. These updates represent a purposeful response to a national demographic decline and an increasingly competitive talent market where every service branch and private sector employer is competing for a limited population of high quality candidates.



The Air Force is not relying solely on bonuses to meet recruiting goals. Instead, it is also expanding non-monetary incentives and executing a comprehensive talent acquisition strategy that leverages every available modernization effort to capture the human capital required to sustain readiness and protect national security across critical career fields such as maintainers, special warfare, cyber operations, munitions, missile technicians, and security forces, among others.

Ultimately the FY 2027 Military Personnel appropriation will provide competitive pay and compensation to our most precious resource - Airmen - who support and defend America's interests around the globe, bind themselves to our Air Force core values, and are the backbone of Air Force readiness.

FISCAL YEARS 2025, 2026 and 2027

The end strength and work year estimates reflect monthly gain and loss patterns and also include man-days for Air Force Guard and Reserve support to active peacetime and contingency operation missions. Title 10 U.S.C. § 9442 authorizes Air Force to measure cadet strength on the last day of the academic year (the day before graduation) rather than the last day of the fiscal year. The graduation date is typically scheduled for their last week of May. Authorized cadet strength remains programmed at 4,000 each year, however cadet strength may exceed 4,000 at the end of each fiscal year.

Funding Levels

The FY 2025 actuals of \$37.8 billion includes \$511.9 million in reimbursements.

The FY 2026 budget estimate is \$39.3 billion includes \$515.2 million in reimbursements.

The FY 2027 budget request is \$41.4 billion includes \$529.2 million in reimbursements.

Baseline Budget Rates

The FY 2027 Justification Book reflects a 3.8% pay raise in FY 2026 and 6.2% average pay raise in FY 2027, effective 1 January each year. It reflects an annualized rate of 2.10% for subsistence in FY 2026, and 3.15% in FY 2027. The budget reflects an annualized rate of 4.10% for housing allowances in FY 2026 and 4.20% in FY 2027. In addition, the full-time Retired Pay Accrual (RPA) Normal Cost Percentage (NCP) rate is 24.3% in FY 2026 and 20.2% in FY 2027. The part-time Retired Pay Accrual (RPA) Normal Cost Percentage (NCP) rate is 22.6% for FY 2026, and 19.1% for FY 2027.

Medicare-Eligible Retiree Health Care Fund

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

Unexpended Balances

The Department is committed to reducing the unexpended/unobligated balances occurring annually in the military personnel appropriations. As part of the FY 2027 Budget Request, the Department continued to reduce the military personnel budget estimates to moderate the loss of critical defense resources as a result of continued unexpended/unobligated balances annually. Specifically, the Air Force has discontinued its practice of budgeting to carry an unobligated/unexpended balance for unidentified liabilities in future years.

MILITARY PERSONNEL, AIR FORCE
Fiscal Year (FY) 2027 Program Budget Review
Performance Measures and Evaluation Summary

President’s Management Plan – Performance Metrics

The Air Force is actively implementing the President’s management agenda initiative of performance-based measures in the Military Personnel Appropriation budget process. Areas measured include end strength, average strength, and recruiting and retention.

Performance Measures and Evaluation Summary

Activity: Active Military Personnel

Activity Goal: Maintain the correct Active Military Personnel to execute the National Defense Strategy.

Description of Activity: The Active Military Personnel appropriations provide resources necessary to compensate military personnel required to man approved force structure and support infrastructure, which include pay and allowances, individual clothing, subsistence, and permanent change of station.

PERFORMANCE MEASURES:

	<u>FY 2025 Actual</u>	<u>FY 2026 Planned</u>	<u>FY 2027 Planned</u>
Average Strength	331,210	337,916	343,859
End Strength	319,119	325,868	330,400
Authorized End Strength	320,000	321,500	

Title 10 U.S.C., Section 9442 authorizes Air Force to measure cadet strength on the last day of the academic year (the day before graduation) rather than the last day of the fiscal year. The graduation date is typically scheduled for the last week of May.

Recruiting

	<u>FY 2025 Executed</u>	<u>FY 2026 Planned</u>	<u>FY 2027 Planned</u>
1. Numeric goals	30,100	32,900	35,150
Actual	30,166		
2. Quality goals			
a. High School Degree Graduate (HSDG)			
Benchmark	98.00%	98.00%	98.00%
Actual	98.39%		
b. Cat I-IIIa**			
Goal	82.50%	82.50%	82.50%
Actual	82.19%		

** The DoW has established a correlation between first term enlistment attrition and quality indicators such as HSDG and Category I-IIIa Armed Forces Qualification Test (AFQT) scores. DoW Benchmarks are: Minimum 90% HSDG; 60% Cat I-IIIa (AFQT score 50-99). AF 10 year average for HSDG and Cat I-IIIa are 99% and 85% respectively.

Exhibit PB-30Y

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SECTION 3
SUMMARY TABLES

**MILITARY PERSONNEL, AIR FORCE
SUMMARY OF MILITARY PERSONNEL STRENGTH /1**

	FY 2025 Actual /2		FY 2026 Estimate /3		FY 2027 Estimate /4	
	<u>Work Years</u>	<u>End Strengths</u>	<u>Work Years</u>	<u>End Strengths</u>	<u>Work Years</u>	<u>End Strengths</u>
<u>DIRECT DISCRETIONARY PROGRAM</u>						
Officers	59,908	61,025	61,061	62,169	62,182	62,288
Enlisted	253,498	253,327	255,881	258,885	261,219	263,415
Cadets	3,945	4,070	3,974	4,117	3,978	4,000
Total Direct Program	317,351	318,422	320,916	325,171	327,379	329,703
<u>REIMBURSABLE DISCRETIONARY PROGRAM</u>						
Officers	412	412	414	412	413	412
Enlisted	285	285	287	285	286	285
Total Reimbursable Program	697	697	701	697	699	697
<u>ADMINISTRATIVE ADOS - DISCRETIONARY PROGRAM</u>						
Officers	1,750	0	2,132	0	2,124	0
Enlisted	4,166	0	5,180	0	4,980	0
Total Administrative ADOS	5,916	0	7,312	0	7,104	0
<u>RC MOBILIZATION - DISCRETIONARY PROGRAM</u>						
Officers	594	0	122	0	253	0
Enlisted	5,093	0	3,275	0	4,610	0
Total RC Mobilization	5,687	0	3,397	0	4,863	0

**MILITARY PERSONNEL, AIR FORCE
SUMMARY OF MILITARY PERSONNEL STRENGTH /1**

	FY 2025 Actual /2		FY 2026 Estimate /3		FY 2027 Estimate /4	
	<u>Work Years</u>	<u>End Strengths</u>	<u>Work Years</u>	<u>End Strengths</u>	<u>Work Years</u>	<u>End Strengths</u>
<u>12304B – PRE PLANNED OPERATIONAL MISSIONS</u>						
Officers	261	0	919	0	785	0
Enlisted	1,298	0	4,671	0	3,029	0
Total 12304b – Pre Planned Operational Missions	1,559	0	5,590	0	3,814	0
<u>TOTAL DISCRETIONARY PROGRAM</u>						
Officers	62,925	61,437	64,648	62,581	65,757	62,700
Enlisted	264,340	253,612	269,294	259,170	274,124	263,700
Cadets	3,945	4,070	3,974	4,117	3,978	4,000
Total Program	331,210	319,119	337,916	325,868	343,859	330,400

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

2/ Fiscal Year (FY) 2025 strength includes all Title 10 EO mission support—JTF SB (National Defense Areas (NDA) and non-NDA), Operation Southern Guard, and Federal Property Protection is executed in the RC Mobilization - Discretionary Program.

3/ FY 2026 NDA mobilized strength was executed with funding provided in Public Law 119-21, Section 20011.1 (OBBBA); JTF-SWB (non-NDA strength) and Operation Southern Guard is included in the Reimbursable Discretionary Program (support to DHS/DOJ).

4/ The FY 2027 request includes mobilized strength for the NDA requirements in the RC Mobilization - Discretionary Program. FY 2027 JTF SB (non-NDA) and Operation Southern Guard mobilized strength requirements are requested in the Reimbursable Discretionary Program. The Department does not project Federal Property Protection requirements in FY 2027.

Note: The United States Air Force Academy (USAFA) cadet strength limitation of 4,000 is measured according to Title 10 U.S.C. § 9442 on the last day of the academic year (the day before graduation) not the end of the fiscal year.

The Air Force is required to document the number of Reserve and National Guard members who have performed operational support duty for the Air Force for 1) a period greater than 1,095 consecutive days, or 2) cumulatively for 1,825 days out of the previous 2,190 days and thereby exceeds the threshold. The Fiscal 2022 National Defense Authorization Act (P.L. 117-81, Sec 415) amended the reporting requirement from 1,095 days out of the previous 1,460 days to 1,825 days out of the previous 2,190 days.

	FY 2025 Actual /5	FY 2026 Estimate /5	FY 2027 Estimate /5
AF Reserve	62	100	100
AF Guard	50	60	60

/5 These totals are not part of the end strength figures that are displayed throughout the justification material.

**END STRENGTH BY GRADE
(TOTAL PROGRAM)**

	<u>FY 2025 Actual</u>		<u>FY 2026 Estimate</u>		<u>FY 2027 Estimate</u>	
	Total	Reimb Included	Total	Reimb Included	Total	Reimb Included
<u>Commissioned Officers</u>						
O-10 General*	12	0	11	0	11	0
O-9 Lieutenant General	33	0	46	0	46	0
O-8 Major General	65	1	77	1	77	1
O-7 Brigadier General	116	1	112	1	112	1
O-6 Colonel	3,237	22	3,144	21	3,122	21
O-5 Lieutenant Colonel	9,038	62	9,357	62	9,224	61
O-4 Major	12,871	91	13,683	91	13,613	91
O-3 Captain	21,231	146	21,313	142	21,621	142
O-2 1st Lieutenant	7,328	50	7,003	47	7,210	47
O-1 2nd Lieutenant	7,444	39	7,695	46	7,447	47
W-5 Chief Warrant Officer 5	0	0	1	0	1	0
W-4 Chief Warrant Officer 4	0	0	0	0	0	0
W-3 Chief Warrant Officer 3	0	0	5	0	8	0
W-2 Chief Warrant Officer 2	36	0	98	1	168	1
W-1 Warrant Officer 1	26	0	36	0	40	0
Officer Subtotal	61,437	412	62,581	412	62,700	412
<u>Enlisted Personnel</u>						
E-9 Chief Master Sergeant	2,433	3	2,599	3	2,637	3
E-8 Senior Master Sergeant	5,085	6	5,286	6	5,274	6
E-7 Master Sergeant	23,193	28	25,212	27	25,052	27
E-6 Technical Sergeant	37,750	42	38,970	43	39,555	43
E-5 Staff Sergeant	51,405	59	54,515	60	55,377	60
E-4 Senior Airman	67,159	71	63,960	71	65,925	71
E-3 Airman First Class	47,817	57	50,953	53	50,901	53
E-2 Airman	9,771	11	10,355	11	10,547	10
E-1 Airman Basic	8,999	8	7,320	11	8,432	12
Enlisted Subtotal	253,612	285	259,170	285	263,700	285
<u>Cadets</u>	4,070	0	4,117	0	4,000	0
TOTAL END STRENGTH	319,119	697	325,868	697	330,400	697

Note: The USAFA cadet strength limitation of 4,000 is measured according to Title 10 U.S.C., Section 9442 on the last day of the academic year (the day before graduation) not the end of the fiscal year.

Note: FY 2025 reintroduces Warrant Officers to the Air Force in accordance with the Career Compensation Act, P.L 81-351 and the Warrant Officer Act, P.L 83-379.

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

**AVERAGE STRENGTH (WORKYEARS) BY GRADE
(TOTAL PROGRAM)**

	<u>FY 2025 Actual</u>		<u>FY 2026 Estimate</u>		<u>FY 2027 Estimate</u>	
	Total	Reimb Included	Total	Reimb Included	Total	Reimb Included
<u>Commissioned Officers</u>						
O-10 General	13	0	12	0	11	0
O-9 Lieutenant General	38	0	41	0	46	0
O-8 Major General	72	1	69	1	79	1
O-7 Brigadier General	117	1	126	1	121	1
O-6 Colonel	3,266	22	3,318	22	3,300	21
O-5 Lieutenant Colonel	9,804	62	9,868	62	10,072	62
O-4 Major	13,771	91	13,996	91	14,614	91
O-3 Captain	21,510	146	21,889	144	21,867	142
O-2 1st Lieutenant	7,301	50	7,285	49	7,538	47
O-1 2nd Lieutenant	6,997	39	7,936	43	7,895	47
W-5 Chief Warrant Officer 5	0	0	1	0	1	0
W-4 Chief Warrant Officer 4	0	0	0	0	0	0
W-3 Chief Warrant Officer 3	0	0	2	0	8	0
W-2 Chief Warrant Officer 2	20	0	67	1	165	1
W-1 Warrant Officer 1	16	0	38	0	40	0
Officer Subtotal	62,925	412	64,648	414	65,757	413
<u>Enlisted Personnel</u>						
E-9 Chief Master Sergeant	2,575	3	2,650	3	2,745	3
E-8 Senior Master Sergeant	5,362	6	5,716	6	5,744	6
E-7 Master Sergeant	24,413	28	26,016	28	26,877	27
E-6 Technical Sergeant	40,648	42	41,428	43	42,238	43
E-5 Staff Sergeant	53,975	59	55,671	60	58,044	60
E-4 Senior Airman	70,682	71	68,071	71	67,949	71
E-3 Airman First Class	47,572	57	51,323	55	52,447	53
E-2 Airman	9,299	11	10,330	11	10,572	11
E-1 Airman Basic	9,814	8	8,089	10	7,508	12
Enlisted Subtotal	264,340	285	269,294	287	274,124	286
<u>Cadets</u>	3,945	0	3,974	0	3,978	0
TOTAL WORKYEARS	331,210	697	337,916	701	343,859	699

ACTIVE DUTY STRENGTHS BY MONTHS /1 /2 /3

Monthly End Strengths /1	FY 2025 Actual /4				FY 2026 Projected /5				FY 2027 Requested /6			
	Officers	Enlisted	Cadets	Total	Officers	Enlisted	Cadets	Total	Officers	Enlisted	Cadets	Total
September	60,508	251,412	4,038	315,958	61,437	253,612	4,070	319,119	62,581	259,170	4,117	325,868
October	60,235	252,123	4,033	316,391	61,141	253,778	4,064	318,983	62,503	259,463	4,103	326,069
November	60,021	251,808	4,024	315,853	60,930	253,841	4,070	318,841	62,507	259,411	4,093	326,011
December	59,870	252,135	3,997	316,002	60,950	254,367	4,040	319,357	62,358	260,192	4,049	326,599
January	59,688	253,372	3,991	317,051	60,781	255,121	4,033	319,935	62,329	260,692	4,039	327,060
February	59,696	253,999	3,980	317,675	60,676	255,776	4,024	320,476	62,217	261,572	4,029	327,818
March	59,693	253,922	3,968	317,583	60,923	256,100	4,019	321,042	62,325	261,896	4,019	328,240
April	59,760	254,320	3,958	318,038	60,861	256,544	4,009	321,414	62,179	262,227	4,009	328,415
May	60,091	255,270	3,033	318,394	62,059	257,226	3,009	322,294	63,077	262,145	3,009	328,231
June	61,228	255,859	4,124	321,211	62,450	257,636	4,109	324,195	63,208	262,690	4,109	330,007
July	61,303	255,539	4,099	320,941	62,443	258,327	4,110	324,880	62,985	262,841	4,110	329,936
August	61,281	254,535	4,077	319,893	62,482	258,911	4,111	325,504	62,813	263,500	4,111	330,424
September	61,437	253,612	4,070	319,119	62,581	259,170	4,117	325,868	62,700	263,700	4,000	330,400
Average Strength	60,320	253,783	3,945	318,048	61,475	256,168	3,974	321,617	62,595	261,505	3,978	328,078
<u>Administrative ADOS</u>												
Average Strength	1,750	4,166	-	5,916	2,132	5,180	-	7,312	2,124	4,980	-	7,104
Dollars in Thousands	\$365,494	\$472,600	\$ -	\$838,094	\$431,030	\$599,432	\$ -	\$1,030,462	\$445,808	\$599,324	\$ -	\$1,045,132
<u>RC Mobilization</u>												
Average Strength	594	5,093	-	5,687	122	3,275	-	3,397	253	4,610	-	4,863
Dollars in Thousands	\$124,059	\$577,762	\$ -	\$701,821	\$24,664	\$378,985	\$ -	\$403,649	\$53,102	\$554,796	\$ -	\$607,898
<u>12304b – Pre Planned Operational Missions</u>												
Average Strength	261	1,298	-	1,559	919	4,671	-	5,590	785	3,029	-	3,814
Dollars in Thousands	\$54,511	\$147,248	\$ -	\$201,759	\$185,796	\$540,531	\$ -	\$726,327	\$164,764	\$364,528	\$ -	\$529,292
Total Average Strength	62,925	264,340	3,945	331,210	64,648	269,294	3,974	337,916	65,757	274,124	3,978	343,859
Total End Strength	61,437	253,612	4,070	319,119	62,581	259,170	4,117	325,868	62,700	263,700	4,000	330,400

1/ Includes reimbursable active duty military pay strengths, but excludes active duty personnel paid from Civil Functions, Reserve, and National Guard Appropriations.

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

3/ Actual end strength is reflected through February 2026 (DMDC).

4/ Fiscal Year (FY) 2025 strength includes all Title 10 EO mission support—JTF SB (National Defense Areas (NDA) and non-NDA), Operation Southern Guard, and Federal Property Protection is executed in the RC Mobilization category.

5/ FY 2026 NDA mobilized strength was executed in the Direct Mandatory Program provided in Public Law 119-21, Section 20011.1 (OBBBA); JTF-SWB (non-NDA strength) and Operation Southern Guard is included in the Reimbursable Discretionary Program.

6/ The FY 2027 request includes mobilized strength for the NDA requirements in the RC Mobilization - Discretionary Program. FY 2027 JTF SB (non-NDA) and Operation Southern Guard mobilized strength requirements are requested in the Reimbursable Discretionary Program. The Department does not project Federal Property Protection requirements in FY 2027.

Note: The United States Air Force Academy (USFA) cadet strength limitation of 4,000 is measured according to Title 10 U.S.C. § 9442 on the last day of the academic year (the day before graduation) not the end of the fiscal year.

ACTIVE DUTY STRENGTHS BY MONTHS /1 /2 /3

12304b: Selective Reserve: Order to Active Duty for Preplanned Missions in Support of the Combatant Commands

The 2012 NDAA, by order of Title 10 U.S.C., Section 12304b, provides the authority for the Secretary of the Air Force to order any unit of the Selected Reserve, without consent of the members, to active duty for not more than 365 consecutive days. In FY27, the Department of the Air Force plans to utilize 12304b to augment active forces for pre-planned missions in support of combatant commands, including enduring operations funded in the budget. Identified operations/missions are:

AFSOC Special Operation Forces Support (25 MY (12 Officer, 13 Enlisted), \$3.5M)

AFSOC gained ARC units tasked to USSOCOM requirements in the baseline Global Force Management Allocation Plan (GFMAP).

AMC Rapid Global Mobility Operations in support of Combatant Commanders (1,560 MY (448 Officer, 1,112 Enlisted), \$216.5M)

Provides Rapid Global Mobility support to include air-refueling, airlift and aeromedical evacuation for all combatant commanders.

ACC Theater Security Cooperation/Immediate Response Force/Dynamic Force Employment (535 MY (38 Officer, 497 Enlisted), \$74.2M)

Provides rotational CAF deterrence support, IRF, and Dynamic Force Employment in support of AFRICOM, CENTCOM, EUCOM, NORTHCOM, INDOPACOM, and SOUTHCOM. Forces include fighters and C2 platforms.

ACC Combat Support Combat Service Support (334 MY (41 Officer, 293 Enlisted), \$46.4M)

Provides Guard and Reserve Agile Combat Support in support of GFMAP baseline requirements for all combatant commanders.

ACC POTUS FTR (318 MY (16 Officer, 302 Enlisted), \$44.1M)

Provides armed over watch in support of Presidential and as well as support to National Special Security Events IAW Operation Noble Eagle EXORD.

ACC Rotational GFMAP Support – RPA Enterprise (47 MY (14 Officer, 33 Enlisted), \$6.5M)

Provides CAF assets in support of baseline GFMAP requirements for all EUCOM / INDOPACOM combatant commanders.

ACC AF DCGS Analysis and Exploitation Team Support (201 MY (32 Officer, 169 Enlisted), \$27.9M)

Provides Analysis and Exploitation Teams to support GFMAP assets and all combatant commander priority intelligence requirements.

ACC Targeting Support (116 MY (3 Officer, 113 Enlisted), \$16.1M)

Provides Guard and Reserve Combat Service Support for all combatant commanders.

ACC Combat Mission Forces (CMF) National Mission Teams (NMT) for Cyberspace Mission Support (140 MY (42 Officer, 98 Enlisted), \$19.4M)

Provides CMF NMT Cyberspace Protection Teams operations supporting combatant commanders.

ACC AF CYBER Mission Support (39 MY (8 Officer, 31 Enlisted), \$5.4M)

Provides Cyberspace operations assigned force demand supporting CYBER combatant commanders.

ACTIVE DUTY STRENGTHS BY MONTHS /1 /2 /3

ACC Space Launch Support (23 MY (3 Officer, 20 Enlisted), \$3.2M)

Provides support to NASA Human Space Launch support for specific airframes.

AFGSC Bomber Task Force (BTF) Support (14 MY (3 Officer, 11 Enlisted), \$1.9M)

Provides B-1, B-2, or B-52 deterrence support for exercises, STRATCOM and other combatant commander taskings.

PACAF Department Level Exercises (DLE) - INDOPACOM/PACAF REFORPAC 27 Support (104 MY (22 Officer, 82 Enlisted), \$14.4M)

Provides support for DLE designed to test/stress agile combat employment in PACAF AOR.

PACAF Tankers - Rapid Global Mobility Operations in support of Combat Commanders (25 MY (5 Officer, 20 Enlisted), \$3.5M)

Provides Rapid Global Mobility tanker support for all combatant commanders.

PACAF C-17 - Rapid Global Mobility Operations in support of Combat Commanders (50 MY (10 Officer, 40 Enlisted), \$6.9M)

Provides Rapid Global Mobility C-17 support for all combatant commanders.

PACAF ROKARROW (7 MY (1 Officer, 6 Enlisted), \$1.0M)

Provides tanker aircraft to execute aerial refueling in support of combatant commander initiatives to increase INDOPACOM air refueling capacity.

PACAF Fighters Rotational GFMAP Support (68 MY (6 Officer, 62 Enlisted), \$9.4M)

Provides CAF assets in support of Contingency Operation GFMAP requirements for INDOPACOM.

PACAF Personnel Recovery (PR) Enablers (HC130s) – PR in support of Combatant Commanders (25 MY (5 Officer, 20 Enlisted), \$3.5M)

Provides tactical airlift for personnel recovery in support of Combatant Commanders.

PACAF Contingency Response Group Support (30 MY (0 Officer, 30 Enlisted), \$4.2M)

Provided Contingency Response Teams in support of combatant commanders.

PACAF Air Operations Center (AOC) - (106 MY (64 Officer, 42 Enlisted), \$14.7M)

Provides Air Operation Center in support of combatant commander campaign, competition and crisis response operations.

PACAF Agile Combat Support (ACS) Kadena (47 MY (12 Officer, 35 Enlisted), \$6.5M)

Provides Agile Combat Support for combatant commanders non-Overseas GFMAP requirements for INDOPACOM.

ACTIVE DUTY STRENGTHS BY MONTHS /1 /2 /3

12304B: Selective Reserve: Order to Active Duty for Preplanned Missions in Support of CENTCOM (Other COCOM Support)

The National Defense Authorization Act (NDAA) 2012, by order of 10 U.S.C. (SS) 12304b, provides the authority for the Secretary of the Air Force to involuntarily activate members of the Selective Reserves for not more than 365 consecutive days. In FY27, the Air Force plans to utilize 12304b in support of pre-planned missions that support the Declaration of National Emergency (or ordered to active duty other than during war or national emergency) supporting the War on Terror if other involuntary mobilization authority is not available. Identified mission areas are:

AMC Rapid Global Mobility (1,056 MY (313 Officer, 743 Enlisted), \$130.2M)

Rapid Global Mobility provides warfighting support to combatant commanders for inter-theater and intra-theater airlift to include cargo, airdrops, air refueling and Aeromedical Airlift in support of contingency operations.

ACC Combat Air Forces Aviation (352 MY (26 Officer, 326 Enlisted), \$43.4M)

Provides direct warfighting support to combatant commanders for Combat, Combat Search, and Rescue/Personnel Recover operations and Aerospace Control and Warning.

ACC Combat Support/Combat Service Support (2,998 MY (319 Officer, 2,679 Enlisted), \$369.6M)

Provides direct support to combatant commanders for combat units; includes security forces, targeting, personnel, civil engineering, transportation, logistics, and medical personnel.

ACC Remotely Piloted Aircraft (RPA) - (134 MY (41 Officer, 93 Enlisted), \$16.5M)

Provides direct warfighting support to combatant commanders RPA MQ-9 operations.

ACC AF CYBER Mission Support (9 MY (2 Officer, 7 Enlisted), \$1.1M)

Provides cyberspace operations assigned force demand supporting CYBER combatant commanders.

AFSOC Special Operation Forces Support (44 MY (13 Officer, 31 Enlisted), \$5.4M)

AFSOC gained ARC units tasked to USSOCOM requirements in the baseline GFMAP.

**GAINS AND LOSSES BY SOURCE AND TYPE
OFFICERS**

	FY 2025	FY 2026	FY 2027
Beginning Strength	60,508	61,437	62,581
Gains (By Source):			
Service Academies	925	871	886
ROTC	1,695	1,680	1,656
Health Professions Scholarships			
Officer Training School	2,448	2,372	2,016
Warrant Officer Programs	62	77	77
Other			
Gain Adjustment			
Total Gains	5,130	5,000	4,635
Losses (By Type):			
Voluntary Separation	2,022	2,039	2,188
Retirement	1,994	1,613	2,095
Total Involuntary	185	204	233
With Pay	92	96	113
Without Pay	93	108	120
VSI/SSB			
TERA			
Reduction in Force	0	0	0
Other	0	0	0
Loss Adjustment			
Total Losses	4,201	3,856	4,516
TOTAL	61,437	62,581	62,700

**GAINS AND LOSSES BY SOURCE AND TYPE
ENLISTED**

	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
Beginning Strength	251,412	253,612	259,170
Gains (By Source):			
Non Prior Service Enlistments	29,954	32,750	35,000
Male	23,629	25,835	27,610
Female	6,325	6,915	7,390
Prior Service Enlistments	212	150	150
Reenlistments	37,688	37,424	38,494
Reserves			
Officer Candidate Programs	387	388	388
Other			
Gain Adjustments			
Total Gains	68,241	70,712	74,032
Losses (By Type):			
ETS	11,813	11,012	13,003
Programmed Early Release	102	230	230
VSI/SSB			
TERA			
To Commissioned Officer	1,220	1,122	975
To Warrant Officer	62	77	77
Reenlistments	37,688	37,424	38,494
Retirement	5,226	6,558	6,910
Attrition	4,947	6,250	6,832
Other	4,983	2,481	2,981
Loss Adjustments			
Total Losses	66,041	65,154	69,502
TOTAL	253,612	259,170	263,700

**GAINS AND LOSSES BY SOURCE AND TYPE
CADETS**

	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
Beginning Strength	4,038	4,070	4,117
Gains:	1,182	1,142	1,017
Losses:	1,150	1,095	1,134
Graduates	996	941	980
Attrition	154	154	154
TOTAL	4,070	4,117	4,000

Note: The United States Air Force Academy (USAFA) cadet strength limitation of 4,000 is measured according to Title 10 U.S.C. § 9442 on the last day of the academic year (the day before graduation) not the end of the fiscal year.

SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
(Amount in Thousands)

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Officer	Enlisted	Total	Officer	Enlisted	Total	Officer	Enlisted	Total
1. Basic Pay	6,387,988	12,092,817	18,480,805	6,780,734	12,994,731	19,775,465	7,252,257	14,044,209	21,296,466
2. Retired Pay Accruals	1,684,374	3,188,334	4,872,708	1,641,937	3,145,819	4,787,756	1,461,000	2,829,107	4,290,107
3. TSP - Matching Contributions	114,544	238,284	352,828	115,900	252,262	368,162	116,641	274,594	391,235
4. Basic Allowance for Housing	1,842,296	4,887,320	6,729,616	1,961,890	5,149,182	7,111,072	1,945,058	5,153,110	7,098,168
a. With Dependents - Domestic	1,133,829	2,669,802	3,803,631	1,203,237	2,852,931	4,056,168	1,238,618	2,819,832	4,058,450
b. Without Dependents - Domestic	547,887	1,488,551	2,036,438	598,301	1,566,706	2,165,007	532,074	1,541,148	2,073,222
c. Differential - Domestic	21	384	405	22	409	431	23	434	457
d. Partial - Domestic	135	4,562	4,697	153	4,892	5,045	161	5,144	5,305
e. With Dependents - Overseas	97,731	347,409	445,140	97,381	352,394	449,775	106,598	384,136	490,734
f. Without Dependents - Overseas	60,662	367,730	428,392	60,646	362,539	423,185	65,357	392,742	458,099
g. Moving-In Housing	2,031	8,882	10,913	2,150	9,311	11,461	2,227	9,674	11,901
5. Subsistence	241,620	1,592,520	1,834,140	253,246	1,672,677	1,925,923	265,685	1,752,050	2,017,735
a. Basic Allowance for Subsistence	241,620	1,301,813	1,543,433	253,246	1,353,491	1,606,737	265,685	1,427,135	1,692,820
1. Authorized to Mess Separately	241,620	1,411,402	1,653,022	253,246	1,467,575	1,720,821	265,685	1,540,823	1,806,508
2. Rations-In-Kind Not Available	0	24,375	24,375	0	25,254	25,254	0	32,618	32,618
3. Augmentation for Separate Meals	0	0	0	0	0	0	0	0	0
4. Less Collections (Recoupment)	0	(133,964)	(133,964)	0	(139,338)	(139,338)	0	(146,306)	(146,306)
b. Subsistence-In-Kind	0	290,707	290,707	0	319,186	319,186	0	324,915	324,915
1. Subsistence in Messes	0	308,207	308,207	0	331,186	331,186	0	339,915	339,915
2. Operational Rations	0	0	0	0	0	0	0	0	0
3. Augmentation Rations	0	0	0	0	0	0	0	0	0
4. Sub-In-Mess Refunds Receivable	0	(17,500)	(17,500)	0	(12,000)	(12,000)	0	(15,000)	(15,000)
c. Family Supplemental Subsistence Allowance	0	0	0	0	0	0	0	0	0
6. Incentive - Hazardous Duty - Aviation Career Pay	342,250	69,330	411,580	388,230	56,468	444,698	439,648	55,720	495,368
a. Flying Duty Pay	336,829	52,711	389,540	382,737	40,008	422,745	430,833	39,507	470,340
1. Aviation Incentive Pay	166,055	0	166,055	172,084	0	172,084	184,158	0	184,158
2. Crew Members, Enlisted	0	1,008	1,008	0	1,266	1,266	0	1,250	1,250
3. Noncrew Member	0	463	463	0	653	653	0	479	479
4. Aviator Retention Pay	169,011	0	169,011	208,577	0	208,577	244,679	0	244,679
5. Career Enlisted Flyer Pay	0	0	0	0	0	0	0	0	0
6. Critical Skills Incentive Pay	0	51,240	51,240	0	38,089	38,089	0	37,778	37,778
7. HDIP-Aviation	1,763	0	1,763	2,076	0	2,076	1,996	0	1,996
b. Parachute Jumping Pay	112	576	688	112	576	688	126	578	704
c. Demolition Pay	139	3,228	3,367	139	3,245	3,384	137	2,997	3,134
d. Special Warfare Skill Incentive Pay	4,760	11,211	15,971	4,833	11,070	15,903	4,906	11,070	15,976
e. Other Pays	410	1,604	2,014	409	1,569	1,978	3,646	1,568	5,214

SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
(Amount in Thousands)

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Officer	Enlisted	Total	Officer	Enlisted	Total	Officer	Enlisted	Total
7. Special Pays	469,590	576,620	1,046,210	520,347	540,978	1,061,325	545,610	587,386	1,132,996
a. Medical Pay	211,795	0	211,795	227,050	0	227,050	227,050	0	227,050
b. Dental Pay	57,335	0	57,335	61,360	0	61,360	61,360	0	61,360
c. Health Professions Officers Pay	44,024	0	44,024	47,962	0	47,962	47,962	0	47,962
d. Nurse Pay	69,581	0	69,581	76,610	0	76,610	76,610	0	76,610
e. Sea and Foreign Duty, Total	0	200	200	0	204	204	0	204	204
1. Sea Duty	0	4	4	0	4	4	0	4	4
2. Overseas Extension Pay	0	196	196	0	200	200	0	200	200
f. Continuation Pay	15,449	9,554	25,003	18,683	9,254	27,937	19,686	11,341	31,027
g. Diving Duty Pay	32	254	286	32	254	286	32	254	286
h. Foreign Language Proficiency Bonus	18,392	30,900	49,292	18,438	36,078	54,516	19,288	38,048	57,336
i. Hostile Fire Pay	3,354	16,977	20,331	3,445	17,296	20,741	7,009	35,213	42,222
j. Responsibility Pay	0	0	0	0	0	0	0	0	0
k. Hardship Duty Pay	2,873	15,501	18,374	2,952	15,791	18,743	3,002	16,074	19,076
l. Judge Advocate Continuation Pay	3,654	0	3,654	3,654	0	3,654	4,026	0	4,026
m. JAG Student Loan Repayment	5,677	0	5,677	5,980	0	5,980	5,893	0	5,893
n. Retention Bonus	29,325	0	29,325	44,975	0	44,975	62,300	0	62,300
o. Reenlistment Bonus	0	329,341	329,341	0	184,145	184,145	0	199,688	199,688
p. Special Duty Assignment Pay	0	90,857	90,857	0	97,196	97,196	0	97,843	97,843
q. Enlistment Bonus	0	59,600	59,600	0	139,842	139,842	0	139,842	139,842
r. Education Benefits (College Fund)	0	0	0	0	0	0	0	0	0
s. College Loan Repayment Program	0	6,520	6,520	0	6,500	6,500	0	9,000	9,000
t. Assignment Incentive Pay	7,367	16,904	24,271	8,404	34,406	42,810	10,607	39,867	50,474
u. Personal Money Allowance	54	2	56	53	2	55	54	2	56
v. Health Prof. Scholarship Program (HPSP)	668	0	668	739	0	739	721	0	721
w. Pay and Allowance Continuation Pay (PAC)	10	10	20	10	10	20	10	10	20
8. Allowances	119,279	638,087	757,366	116,245	646,103	762,348	126,144	735,610	861,754
a. Uniform or Clothing Allowances	2,767	209,740	212,507	2,742	227,448	230,190	2,620	239,928	242,548
1. Initial Issue	2,484	77,337	79,821	2,450	86,774	89,224	2,323	93,723	96,046
1a Military	2,025	73,216	75,241	1,969	82,487	84,456	1,823	89,268	91,091
1b Civilian	459	4,121	4,580	481	4,287	4,768	500	4,455	4,955
2. Additional	283	0	283	292	0	292	297	0	297
3. Basic Maintenance	0	23,870	23,870	0	25,378	25,378	0	26,375	26,375
4. Standard Maintenance	0	103,901	103,901	0	110,441	110,441	0	114,783	114,783
5. Supplemental	0	4,632	4,632	0	4,855	4,855	0	5,047	5,047
6. New Uniform Up Front Purchase	0	0	0	0	0	0	0	0	0
b. Station Allowance Overseas	109,285	397,092	506,377	104,720	380,980	485,700	114,567	416,599	531,166
1. Cost-of-Living	91,545	331,067	422,612	85,975	311,771	397,746	95,095	344,674	439,769
2. Temporary Lodging	17,740	66,025	83,765	18,745	69,209	87,954	19,472	71,925	91,397
c. Family Separation Allowance	5,857	27,841	33,698	7,221	34,035	41,256	7,344	34,642	41,986
1. On PCS, No Government Quarters	1,266	13,305	14,571	1,562	16,265	17,827	1,588	16,556	18,144
2. On TDY	4,591	14,536	19,127	5,659	17,770	23,429	5,756	18,086	23,842
d. Basic Needs Allowance	342	1,494	1,836	351	1,553	1,904	362	42,294	42,656
e. CONUS Cost of Living Allowance	839	805	1,644	887	844	1,731	921	878	1,799
f. Catastrophical Injured Aid Allowance	189	1,115	1,304	324	1,243	1,567	330	1,269	1,599

SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
(Amount in Thousands)

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Officer	Enlisted	Total	Officer	Enlisted	Total	Officer	Enlisted	Total
9. Separation Payments	40,983	86,336	127,319	49,848	106,782	156,630	49,991	100,681	150,672
a. Terminal Leave Pay	26,797	52,507	79,304	30,107	59,151	89,258	35,596	66,230	101,826
b. Severance Pay, Disability	1,132	18,035	19,167	1,308	22,103	23,411	1,381	23,499	24,880
c. Severance Pay, Non-Promotion	44	0	44	46	0	46	48	0	48
d. Severance Pay, Involuntary Half (5%)	46	2,822	2,868	49	2,172	2,221	51	2,318	2,369
e. Severance Pay, Involuntary Full (10%)	6,841	4,583	11,424	16,721	22,873	39,594	11,991	8,358	20,349
f. VSI Trust Fund	3,003	897	3,900	1,617	483	2,100	924	276	1,200
g. Vol Separation Pay	3,120	7,492	10,612	0	0	0	0	0	0
h. Career Status Bonus (30k)	0	0	0	0	0	0	0	0	0
i. TERA	0	0	0	0	0	0	0	0	0
10 Social Security Tax Payment	488,156	925,101	1,413,257	518,221	994,097	1,512,318	554,265	1,074,382	1,628,647
11 Permanent Change of Station Travel	506,428	1,013,940	1,520,368	554,552	1,196,409	1,750,961	581,069	1,236,175	1,817,244
12 Other Military Personnel Costs	70,551	50,216	120,767	79,739	53,667	133,406	70,499	52,450	122,949
a. Apprehension of Deserters	2	24	26	2	25	27	2	25	27
b. USSD (MIA)	221	267	488	197	240	437	230	183	413
c. Death Gratuities	3,500	16,600	20,100	3,300	17,000	20,300	3,400	17,300	20,700
d. Unemployment Compensation	4,864	19,255	24,119	4,965	19,855	24,820	5,058	20,229	25,287
e. Allowance for Family Qtrs and Travel	0	0	0	0	0	0	0	0	0
f. Education Benefits	0	0	0	0	0	0	0	0	0
g. Adoption Reimbursement	100	101	201	204	204	408	101	101	202
h. Mass Transit	2,798	798	3,596	2,260	646	2,906	2,302	658	2,960
i. Partial Dislocation Allowance	2,338	9,352	11,690	3,074	12,297	15,371	2,623	10,493	13,116
j. Extra Hazard Reimb. for SGLI	717	3,692	4,409	641	3,271	3,912	652	3,329	3,981
k. ROTC	36,341	0	36,341	44,595	0	44,595	33,880	0	33,880
l. JROTC	19,646	0	19,646	20,476	0	20,476	22,226	0	22,226
m. T-SGLI	24	127	151	25	129	154	25	132	157
n. Stop Loss	0	0	0	0	0	0	0	0	0
13 Cadets	102,368	0	102,368	106,367	0	106,367	111,532	0	111,532
<u>Military Personnel Appropriation Total</u>	12,410,427	25,358,905	37,769,332	13,087,256	26,809,175	39,896,431	13,519,399	27,895,474	41,414,873
14 Less Reimbursables:	(210,928)	(300,959)	(511,887)	(219,430)	(296,470)	(515,900)	(224,451)	(304,730)	(529,181)
Retired Pay Accrual	(33,350)	(43,884)	(77,234)	(32,140)	(38,834)	(70,974)	(28,106)	(36,470)	(64,576)
Other	(177,578)	(257,075)	(434,653)	(187,290)	(257,636)	(444,926)	(196,345)	(268,260)	(464,605)
MILITARY PERSONNEL APPROPRIATION TOTAL-DIRECT	12,199,499	25,057,946	37,257,445	12,867,826	26,512,705	39,380,531	13,294,948	27,590,744	40,885,692

ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
MILITARY PERSONNEL - AIR FORCE
FY 2026
(Amount in Thousands)

	FY 2026		PRIORITY		INTERNAL	SUBTOTAL	PROPOSED DD 1415		LESS (ASSET/ SHORTFALL)	FY 2026 COLUMN FY 2027 PRES BUD /1
	PRESIDENT'S BUDGET	CONGRESSIONAL ACTIONS	APPROPRIATION	MUNITIONS PRIOR APPROVAL REPROGRAMMING /1			REALIGNMENT/ REPROGRAMMING /2	ACTIONS /3 /4		
<u>PAY AND ALLOWANCES OF OFFICERS</u>										
Basic Pay	6,604,143	0	6,604,143	0	0	6,604,143	49,746	6,653,889	(5,419)	6,648,470
Retired Pay Accrual	1,599,762	0	1,599,762	0	0	1,599,762	11,239	1,611,001	(1,204)	1,609,797
TSP - Matching Contributions	104,458	0	104,458	0	0	104,458	0	104,458	11,442	115,900
Incentive Pay	461,498	(30,722)	430,776	0	497	431,273	(20,000)	411,273	(23,043)	388,230
Special Pay	499,428	0	499,428	0	0	499,428	4,317	503,745	16,602	520,347
Basic Allowance for Housing	2,023,340	(41,839)	1,981,501	0	1,987	1,983,488	(54,088)	1,929,400	(7,371)	1,922,029
Basic Allowance for Subsistence	248,859	(585)	248,274	0	0	248,274	1,983	250,257	(2,058)	248,199
Station Allowances Overseas	70,406	0	70,406	0	0	70,406	7,324	77,730	26,990	104,720
CONUS COLA	595	0	595	0	0	595	0	595	292	887
Uniform Allowances	2,960	0	2,960	0	0	2,960	0	2,960	(218)	2,742
Family Separation Allowances	5,784	0	5,784	0	0	5,784	0	5,784	1,437	7,221
Basic Needs Allowance	351	0	351	0	0	351	0	351	0	351
Catastrophical Injured Aid Allowance	514	0	514	0	0	514	0	514	(190)	324
Separation Payments	39,564	0	39,564	0	0	39,564	0	39,564	10,284	49,848
Social Security Tax - Employer's Contribution	504,687	0	504,687	0	0	504,687	3,812	508,499	(396)	508,103
Reimbursables	219,430	0	219,430	0	0	219,430	0	219,430	0	219,430
TOTAL OBLIGATIONS OFFICERS (BA1)	12,385,779	(73,146)	12,312,633	0	2,484	12,315,117	4,333	12,319,450	27,148	12,346,598
Less Reimbursables	(219,430)	0	(219,430)	0	0	(219,430)	0	(219,430)	0	(219,430)
TOTAL DIRECT OBLIGATIONS OFFICERS (BA1)	12,166,349	(73,146)	12,093,203	0	2,484	12,095,687	4,333	12,100,020	27,148	12,127,168
<u>PAY AND ALLOWANCES OF ENLISTED</u>										
Basic Pay	12,475,735	0	12,475,735	0	1,040	12,476,775	255,612	12,732,387	102,532	12,834,919
Retired Pay Accrual	3,022,144	0	3,022,144	0	520	3,022,664	59,441	3,082,105	24,880	3,106,985
TSP - Matching Contributions	231,776	0	231,776	0	0	231,776	0	231,776	20,486	252,262
Incentive Pay	50,922	0	50,922	0	0	50,922	0	50,922	5,546	56,468
Special Pay	106,679	0	106,679	0	0	106,679	356	107,035	12,760	119,795
Special Duty Assignment Pay	97,196	0	97,196	0	0	97,196	0	97,196	0	97,196
Reenlistment Bonus	176,842	0	176,842	0	0	176,842	0	176,842	7,303	184,145
Enlistment Bonus	140,987	0	140,987	0	0	140,987	0	140,987	(1,145)	139,842
Basic Allowance for Housing	5,234,039	0	5,234,039	0	0	5,234,039	82,873	5,316,912	(234,029)	5,082,883
Station Allowances Overseas	148,308	0	148,308	0	312	148,620	48,373	196,993	183,987	380,980
CONUS COLA	460	0	460	0	0	460	0	460	384	844
Clothing Allowances	214,834	0	214,834	0	0	214,834	0	214,834	12,614	227,448
Family Separation Allowances	26,100	0	26,100	0	0	26,100	0	26,100	7,935	34,035
Basic Needs Allowance	41,103	0	41,103	0	0	41,103	0	41,103	(39,550)	1,553
Catastrophical Injured Aid Allowance	1,676	0	1,676	0	0	1,676	0	1,676	(433)	1,243
Separation Payments	83,798	0	83,798	0	0	83,798	0	83,798	22,984	106,782
Social Security Tax - Employer's Contribution	954,393	0	954,393	0	208	954,601	19,554	974,155	7,717	981,872
Basic Allowance for Subsistence	1,348,166	(1,348,166)	0	0	0	0	0	0	0	0
Subsistence-In-Kind	320,251	(320,251)	0	0	0	0	0	0	0	0
Family Supplemental Subsistence Allowance	0	0	0	0	0	0	0	0	0	0
Reimbursables	296,470	(19,300)	277,170	0	0	277,170	0	277,170	0	277,170
TOTAL OBLIGATIONS ENLISTED (BA2)	24,971,879	(1,687,717)	23,284,162	0	2,080	23,286,242	466,209	23,752,451	133,971	23,886,422
Less Reimbursables	(296,470)	19,300	(277,170)	0	0	(277,170)	0	(277,170)	0	(277,170)
TOTAL DIRECT OBLIGATIONS ENLISTED (BA2)	24,675,409	(1,668,417)	23,006,992	0	2,080	23,009,072	466,209	23,475,281	133,971	23,609,252

ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
MILITARY PERSONNEL - AIR FORCE
FY 2026
(Amount in Thousands)

	FY 2026		PRIORITY		INTERNAL	SUBTOTAL	PROPOSED DD 1415	SUBTOTAL	LESS (ASSET/ SHORTFALL)	FY 2026 COLUMN FY 2027 PRES BUD /1
	PRESIDENT'S BUDGET	CONGRESSIONAL ACTIONS	APPROPRIATION	MUNITIONS PRIOR APPROVAL REPROGRAMMING /1						
<u>PAY AND ALLOWANCES OF CADETS</u>										
Academy Cadets (BA3)	105,204	0	105,204	0	0	105,204	1,263	106,467	(100)	106,367
<u>SUBSISTENCE OF ENLISTED PERSONNEL</u>										
Basic Allowance for Subsistence	0	1,348,166	1,348,166	0	0	1,348,166	(14,946)	1,333,220	971	1,334,191
Subsistence-In-Kind	0	320,251	320,251	0	0	320,251	0	320,251	(1,065)	319,186
Family Supplemental Subsistence Allowance	0	0	0	0	0	0	0	0	0	0
Reimbursables	0	19,300	19,300	0	0	19,300	0	19,300	0	19,300
TOTAL OBLIGATIONS SUBSISTENCE (BA4)	0	1,687,717	1,687,717	0	0	1,687,717	(14,946)	1,672,771	(94)	1,672,677
Less Reimbursables	0	(19,300)	(19,300)	0	0	(19,300)	0	(19,300)	0	(19,300)
TOTAL DIRECT OBLIGATIONS SUBSISTENCE (BA4)	0	1,668,417	1,668,417	0	0	1,668,417	(14,946)	1,653,471	(94)	1,653,377
<u>PERMANENT CHANGE OF STATION TRAVEL</u>										
Accession Travel	165,866	0	165,866	0	0	165,866	0	165,866	1,146	167,012
Training Travel	112,354	(34,718)	77,636	0	0	77,636	0	77,636	8,213	85,849
Operational Travel	396,066	(38,385)	357,681	0	0	357,681	16,381	357,681	68,635	426,316
Rotational Travel	843,678	(142,293)	701,385	0	0	701,385	0	717,766	(4,543)	713,223
Separation Travel	304,136	(62,275)	241,861	0	0	241,861	0	241,861	(23,586)	218,275
Travel of Organized Units	47,225	(22,329)	24,896	0	0	24,896	0	24,896	3,689	28,585
Nontemporary Storage	41,372	0	41,372	0	0	41,372	0	41,372	(6,150)	35,222
Temporary Lodging Expense	140,250	0	140,250	0	0	140,250	(16,267)	123,983	(47,504)	76,479
Reimbursables	0	0	0	0	0	0	0	0	0	0
TOTAL OBLIGATIONS PCS (BA5)	2,050,947	(300,000)	1,750,947	0	0	1,750,947	114	1,751,061	(100)	1,750,961
Less Reimbursables	0	0	0	0	0	0	0	0	0	0
TOTAL DIRECT OBLIGATIONS PCS (BA5)	2,050,947	(300,000)	1,750,947	0	0	1,750,947	114	1,751,061	(100)	1,750,961
<u>OTHER MILITARY PERSONNEL COSTS</u>										
Apprehension Mil Deserters, Absentees, Prisoners	26	0	26	0	0	26	0	26	1	27
Interest on Uniformed Svcs Savings	1,784	0	1,784	0	0	1,784	0	1,784	(1,347)	437
Death Gratuities	20,300	0	20,300	0	0	20,300	0	20,300	0	20,300
Unemployment Compensation	24,629	0	24,629	0	0	24,629	(5,127)	19,502	5,318	24,820
Survivor Benefits	0	0	0	0	0	0	0	0	0	0
Education Benefits	0	0	0	0	0	0	0	0	0	0
Adoption Expenses	407	0	407	0	0	407	0	407	1	408
Mass Transit	7,300	0	7,300	0	0	7,300	0	7,300	(4,394)	2,906
Partial Dislocation Allowance	15,371	0	15,371	0	0	15,371	(5,000)	10,371	5,000	15,371
SROTC	46,150	0	46,150	0	0	46,150	0	46,150	(1,555)	44,595
JROTC	23,621	0	23,621	0	0	23,621	0	23,621	(3,145)	20,476
Extra Hazard Reimb. for SGLI	3,886	0	3,886	0	0	3,886	0	3,886	26	3,912
TSGLI	155	0	155	0	0	155	0	155	(1)	154
Stop Loss Retroactive Pay	0	0	0	0	0	0	0	0	0	0
Preventive Health Allow Demonstration Project	0	0	0	0	0	0	0	0	0	0
TOTAL DIRECT OBLIGATIONS OTHER (BA6)	143,629	0	143,629	0	0	143,629	(10,127)	133,502	(96)	133,406
TOTAL DIRECT OBLIGATIONS	39,141,538	(373,146)	38,768,392	0	4,564	38,772,956	446,846	39,219,802	160,729	39,380,531

1/ Includes pending DD 1415 action for the Priority Munitions Prior Approval (PA) reprogramming (\$0K).

2/ Includes anticipated and approved Internal Reprogrammings (IRs) for Counter Drug, Innovation Readiness Training, and Below Threshold Reprogrammings (under \$15M) crossing BAs for Active and BSAs for Reserve and Guard.

3/ Includes anticipated MILPERS shortfall as of September 2026.

4/ FY 2026 National Defense Area mobilized strength was executed in the Direct Mandatory Program provided in Public Law 119-21, Section 20011.1 (OBBBA); JTF-SWB (non-NDA strength) and Operation Southern Guard is included in the Reimbursable Discretionary Program and not included in this exhibit.

ACTIVE FORCES
SCHEDULE OF INCREASES AND DECREASES
(Amount in Thousands)

	<u>BA 1 Officer</u>	<u>BA 2 Enlisted</u>	<u>BA 3 Cadets</u>	<u>BA 4 Subsistence</u>	<u>BA 5 PCS</u>	<u>BA 6 Other</u>	<u>Total</u>
FY 2026 DIRECT PROGRAM	12,127,168	23,609,252	106,367	1,653,377	1,750,961	133,406	39,380,531
Move Enlisted Subsistence from BA4 to BA2		1,653,377		(1,653,377)			0
Pricing Increase	583,306	1,348,661	5,062	0	79,731	2,086	2,018,847
Annualization (PI):	100,369	236,946	762	0	2,064	0	340,141
- Annualization 1 Jan 26 raise of 3.8% on Basic Pay	62,143	138,955	707	0	0	0	201,805
- Annualization of raise on RPA	12,755	28,766	0	0	0	0	41,521
- Annualization of raise on TSP	1,063	2,698	0	0	0	0	3,761
- Annualization of raise on FICA	4,851	10,926	55	0	0	0	15,832
- Annualization 1 Jan 26 raise of 3.8% on DLA for PCS moves	0	0	0	0	2,064	0	2,064
- Annualization 1 Jan 26 inflation rate of 2.4% on BAS and SIK	1,418	12,003	0	0	0	0	13,420
- Annualization 1 Jan 26 inflation rate of 4% on BAH	18,139	43,598	0	0	0	0	61,737
Pay Raise (PI):	353,478	793,239	3,323	0	9,029	0	1,159,068
- 1 Jan 27 pay raise of 6.2% effect on Basic Pay	271,832	607,826	3,091	0	0	0	882,749
- 1 Jan 27 pay raise effect on RPA	55,789	125,825	0	0	0	0	181,614
- 1 Jan 27 pay raise effect on TSP	4,645	11,799	0	0	0	0	16,444
- 1 Jan 27 pay raise effect on FICA	21,212	47,789	231	0	0	0	69,232
- 1 Jan 27 pay raise of 6.2% effect on DLA for PCS moves	0	0	0	0	9,029	0	9,029
Inflation Rate (PI):	6,400	64,624	0	0	20,678	0	91,703
- 1 Jan 27 inflation rate of 3.4% effect on BAS and SIK	6,400	54,193	0	0	0	0	60,594
- Increase in SIK Refund Pricing	0	10,423	0	0	0	0	10,423
- Increase in SIK - Subsist in Mess Total Pricing	0	8	0	0	0	0	8
- Increase in rate for Land (HHG)	0	0	0	0	16,331	0	16,331
- Increase in rate for ITGBL (HHG)	0	0	0	0	4,347	0	4,347
BAH Rates (PI):	67,094	180,130	0	0	0	0	247,224
- Housing Allowance rate 1 Jan 27 increase of 4.2%	56,020	134,642	0	0	0	0	190,662
- Increase in MIHA Pricing	45	196	0	0	0	0	241
- Increase in OHA Pricing	3,223	14,587	0	0	0	0	17,810
- Increase in OHA due to FCF Rates Pricing	7,806	30,705	0	0	0	0	38,511

ACTIVE FORCES
SCHEDULE OF INCREASES AND DECREASES
(Amount in Thousands)

	<u>BA 1 Officer</u>	<u>BA 2 Enlisted</u>	<u>BA 3 Cadets</u>	<u>BA 4 Subsistence</u>	<u>BA 5 PCS</u>	<u>BA 6 Other</u>	<u>Total</u>
Other (PI):	55,965	73,722	978	0	47,960	2,086	180,711
- Increase in TSP Matching Contribution Pricing	782	0	0	0	0	0	782
- Increase in Clothing Pricing	10	4,775	0	0	0	0	4,785
- Increase in Aviator Bonus Pricing	27,779	0	0	0	0	0	27,779
- Increase in COLA Pricing	7,285	25,538	0	0	0	0	32,823
- Increase in COLA due to FCF Rates Pricing	2,481	8,099	0	0	0	0	10,580
- Increase in TLA Pricing	394	1,453	0	0	0	0	1,847
- Increase in CONUS COLA Pricing	19	18	0	0	0	0	37
- Increase in Special Pay Pricing	14,505	19,301	0	0	0	0	33,806
- Increase in Cat Injured Aid Allow Pricing	7	26	0	0	0	0	33
- Increase in LSTL Pricing	1,688	3,313	0	0	0	0	5,001
- Increase in Separation Payments Pricing	1,015	2,641	0	0	0	0	3,656
- Increase in Selective Reenlistment Bonus Pricing	0	8,558	0	0	0	0	8,558
- Increase in Cadet Subsistence Pricing	0	0	978	0	0	0	978
- Increase in Total Mile-Per Diem Pricing	0	0	0	0	3,111	0	3,111
- Increase in Total AMC Pricing	0	0	0	0	1,238	0	1,238
- Increase in Total Comm Air Pricing	0	0	0	0	522	0	522
- Increase in M Tons MSC Pricing	0	0	0	0	229	0	229
- Increase in S Tons AMC Pricing	0	0	0	0	1,845	0	1,845
- Increase in Trans of POV Pricing	0	0	0	0	948	0	948
- Increase in Temp Lodging Pricing	0	0	0	0	40,067	0	40,067
- Increase in Unemployment Benefits Pricing	0	0	0	0	0	520	520
- Increase in Partial DLA Pricing	0	0	0	0	0	861	861
- Increase in ROTC Pricing	0	0	0	0	0	231	231
- Increase in JROTC Pricing	0	0	0	0	0	474	474
Program Increase	249,675	578,508	103	0	39,289	1,831	869,406
Strength (PGI):	221,547	476,183	80	0	28,796	1,305	727,911
- Change in Base Pay Due to Average Strength	122,026	246,995	73	0	0	0	369,094
- Change in Base Pay Due to Grade Mix	8,648	34,971	0	0	0	0	43,619
- Change in FICA Due to Average Strength	9,324	18,899	7	0	0	0	28,230
- Change in FICA Due to Grade Mix	644	2,674	0	0	0	0	3,318
- Change in RPA Due to Average Strength	24,584	49,758	0	0	0	0	74,342
- Change in RPA Due to Grade Mix	1,731	7,023	0	0	0	0	8,754
- Increase in TSP Matching Contribution Program	0	8,206	0	0	0	0	8,206
- Increase in BAS Due to Average Strength Program	4,481	0	0	0	0	0	4,481
- Increase in Clothing Program	14	8,192	0	0	0	0	8,206
- Increase in AVIP Program	14,832	0	0	0	0	0	14,832
- Change in BAH Due to Average Strength	35,114	96,422	0	0	0	0	131,536
- Change in BAH Due to Grade Mix	149	3,043	0	0	0	0	3,192
- Increase in Land Ship Program	0	0	0	0	21,984	0	21,984
- Increase in ITGBL Program	0	0	0	0	5,757	0	5,757
- Increase in Disloc Allow Program	0	0	0	0	1,055	0	1,055
- Increase in ROTC Average Strength	0	0	0	0	0	29	29
- Increase in JROTC Average Strength	0	0	0	0	0	1,276	1,276

ACTIVE FORCES
SCHEDULE OF INCREASES AND DECREASES
(Amount in Thousands)

	<u>BA 1 Officer</u>	<u>BA 2 Enlisted</u>	<u>BA 3 Cadets</u>	<u>BA 4 Subsistence</u>	<u>BA 5 PCS</u>	<u>BA 6 Other</u>	<u>Total</u>
Other (PGI):	28,128	102,325	23	0	10,493	526	141,495
- Increase in LSTL Program	3,801	3,766	0	0	0	0	7,567
- Increase in Special Pay Program	12,198	12,900	0	0	0	0	25,098
- Increase in FSA Program	123	607	0	0	0	0	730
- Increase in Aviator Bonus Program	8,323	0	0	0	0	0	8,323
- Increase in Parachute Jumping Program	14	2	0	0	0	0	16
- Increase in SWSIP Program	73	0	0	0	0	0	73
- Increase in Other Incentive Pay Program	3,237	0	0	0	0	0	3,237
- Increase in TLA Program	333	1,263	0	0	0	0	1,596
- Increase in CONUS COLA Program	15	16	0	0	0	0	31
- Increase in Basic Needs Allowance Program	11	40,741	0	0	0	0	40,752
- Increase in Separation Payments Program	0	182	0	0	0	0	182
- Increase in Selective Reenlistment Bonus Program	0	9,130	0	0	0	0	9,130
- Increase in Cadet Subsistence Program	0	0	23	0	0	0	23
- Increase in Subsistence - BAS Enlisted Program	0	33,716	0	0	0	0	33,716
- Increase in SIK Refunds Receivable Program	0	2	0	0	0	0	2
- Increase in Total Mile-Per Diem Program	0	0	0	0	3,371	0	3,371
- Increase in Total AMC Program	0	0	0	0	1,246	0	1,246
- Increase in Total Comm Air Program	0	0	0	0	531	0	531
- Increase in M Tons MSC Program	0	0	0	0	310	0	310
- Increase in S Tons AMC Program	0	0	0	0	2,511	0	2,511
- Increase in Trans of POV Program	0	0	0	0	785	0	785
- Increase in NonTemp Storage Program	0	0	0	0	740	0	740
- Increase in Temp Lodging Program	0	0	0	0	462	0	462
- Increase in POV Contracts	0	0	0	0	537	0	537
- Increase in Total Death Gratuities Program	0	0	0	0	0	400	400
- Increase in SGLI Program	0	0	0	0	0	72	72
- Increase in Mass Transportation Program	0	0	0	0	0	54	54
Total Increases	832,981	1,927,169	5,165	0	119,020	3,917	2,888,253

ACTIVE FORCES
SCHEDULE OF INCREASES AND DECREASES
(Amount in Thousands)

	<u>BA 1 Officer</u>	<u>BA 2 Enlisted</u>	<u>BA 3 Cadets</u>	<u>BA 4 Subsistence</u>	<u>BA 5 PCS</u>	<u>BA 6 Other</u>	<u>Total</u>
Pricing Decrease	(274,261)	(532,277)	0	0	0	(203)	(806,741)
Annualization (PI):	0	(796)	0	0	0	0	(796)
- Annualization 1 Jan 26 inflation rate of 2.4% on BAS and SIK Collections	0	(796)	0	0	0	0	(796)
Inflation Rate (PD):	0	(3,593)	0	0	0	0	(3,593)
- 1 Jan 27 inflation rate of 3.4% effect on BAS and SIK Collections	0	(3,593)	0	0	0	0	(3,593)
Other (PD):	(274,261)	(527,888)	0	0	0	(203)	(802,352)
- Decrease in RPA Pricing	(271,762)	(525,720)	0	0	0	0	(797,482)
- Decrease in FICA Pricing	(514)	(1,590)	0	0	0	0	(2,104)
- Decrease in TSP Matching Contribution Pricing	0	(371)	0	0	0	0	(371)
- Decrease in Special Pay Pricing	(1,292)	0	0	0	0	0	(1,292)
- Decrease in Separation Payments Pricing	(693)	(207)	0	0	0	0	(900)
- Decrease in Interest On Savings Pricing	0	0	0	0	0	(24)	(24)
- Decrease in ROTC Pricing	0	0	0	0	0	(179)	(179)
Program Decrease	(154,040)	(355,402)	0	0	(52,737)	(14,171)	(576,350)
Strength (PGD):	(147,495)	(327,358)	0	0	(26,771)	(10,796)	(512,420)
- Decrease in TSP Matching Contribution Program	(5,749)	0	0	0	0	0	(5,749)
- Decrease in Clothing Program	(146)	(487)	0	0	0	0	(633)
- Decrease in AVIP Program	(2,758)	0	0	0	0	0	(2,758)
- Change in BAH Due to Average Strength	(1)	(1)	0	0	0	0	(2)
- Change in BAH Due to Grade Mix	(138,841)	(326,870)	0	0	0	0	(465,711)
- Decrease in Land Ship Program	0	0	0	0	(16,501)	0	(16,501)
- Decrease in ITGBL Program	0	0	0	0	(4,348)	0	(4,348)
- Decrease in Disloc Allow Program	0	0	0	0	(5,922)	0	(5,922)
- Decrease in ROTC Average Strength	0	0	0	0	0	(10,796)	(10,796)

ACTIVE FORCES
SCHEDULE OF INCREASES AND DECREASES
(Amount in Thousands)

	<u>BA 1 Officer</u>	<u>BA 2 Enlisted</u>	<u>BA 3 Cadets</u>	<u>BA 4 Subsistence</u>	<u>BA 5 PCS</u>	<u>BA 6 Other</u>	<u>Total</u>
Other (PGD):	(6,545)	(28,044)	0	0	(25,966)	(3,375)	(63,930)
- Decrease in Special Pay Program	(148)	(1,336)	0	0	0	0	(1,484)
- Decrease in Cat Injured Aid Allow Program	(1)	0	0	0	0	0	(1)
- Decrease in Flying Duty Crew Program	(45)	(16)	0	0	0	0	(61)
- Decrease in Flying Duty Non-Crew Program	0	(174)	0	0	0	0	(174)
- Decrease in Non-Fly Crew Member Program	(35)	0	0	0	0	0	(35)
- Decrease in CSIP Program	0	(311)	0	0	0	0	(311)
- Decrease in Other Incentive Pay Program	(2)	(249)	0	0	0	0	(251)
- Decrease in COLA Program	(646)	(734)	0	0	0	0	(1,380)
- Decrease in Separation Payments Program	(5,668)	(15,796)	0	0	0	0	(21,464)
- Decrease in Selective Reenlistment Bonus Program	0	(2,145)	0	0	0	0	(2,145)
- Decrease in Subsistence - BAS Enlisted Program	0	(2,579)	0	0	0	0	(2,579)
- Decrease in SIK Refunds Receivable Program	0	(4,704)	0	0	0	0	(4,704)
- Decrease in Total Mile-Per Diem Program	0	0	0	0	(2,657)	0	(2,657)
- Decrease in Total AMC Program	0	0	0	0	(1,100)	0	(1,100)
- Decrease in Total Comm Air Program	0	0	0	0	(463)	0	(463)
- Decrease in M Tons MSC Program	0	0	0	0	(230)	0	(230)
- Decrease in S Tons AMC Program	0	0	0	0	(1,872)	0	(1,872)
- Decrease in Trans of POV Program	0	0	0	0	(17)	0	(17)
- Decrease in Temp Lodging Program	0	0	0	0	(2,079)	0	(2,079)
- Decrease in Defense Personnel Property System (DPS)	0	0	0	0	(17,548)	0	(17,548)
- Decrease in Unemployment Benefits Program	0	0	0	0	0	(53)	(53)
- Decrease in Adoption Expenses Program	0	0	0	0	0	(206)	(206)
- Decrease in Partial DLA Program	0	0	0	0	0	(3,116)	(3,116)
Total Decreases	(428,301)	(887,679)	0	0	(52,737)	(14,374)	(1,383,091)
FY 2027 DIRECT PROGRAM	12,531,848	26,302,119	111,532	0	1,817,244	122,949	40,885,692

SECTION 4
DETAIL OF MILITARY
PERSONNEL ENTITLEMENTS

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**PAY AND ALLOWANCES
OF OFFICERS**

**ACTIVE FORCES
SCHEDULE OF INCREASES AND DECREASES
(Amount in Thousands)**

	<u>Amount</u>
FY 2026 DIRECT PROGRAM	12,127,168
Pricing Increase	583,306
Annualization (PI):	100,369
Annualization 1 Jan 26 raise of 3.8% on Basic Pay	62,143
Annualization of raise on RPA	12,755
Annualization of raise on FICA	4,851
Annualization of raise on TSP	1,063
Annualization 1 Jan 26 inflation rate of 2.4% on BAS	1,418
Annualization 1 Jan 26 inflation rate of 4% on BAH	18,139
Pay Raise (PI):	353,478
1 Jan 27 pay raise of 6.2% effect on Basic Pay	271,832
1 Jan 27 pay raise effect on RPA	55,789
1 Jan 27 pay raise effect on FICA	21,212
1 Jan 27 pay raise effect on TSP	4,645
Inflation Rate (PI):	6,400
1 Jan 27 inflation rate of 3.4% effect on BAS	6,400
BAH Rates (PI):	67,094
1 Jan 27 inflation rate of 4.2% effect on BAH	56,020
1 Jan 27 inflation rate of 2.1% effect on MIHA	45
1 Jan 27 inflation rate of 2.1% effect on OHA	3,223
Increase in OHA due to FCF Rates Payments	7,806
Other (PI):	55,965
Increase in TSP Matching Contribution Payments	782
Increase in Aviator Bonus Payments	27,779
Increase in Special Pay Payments	14,505
Increase in COLA Payments	7,285
Increase in COLA due to FCF Rates	2,481
Increase in TLA Payments	394
Increase in CONUS COLA Payments	19
Increase in Clothing Payments	10
Increase in Cat Injured Aid Allow Payments	7
Increase in LSTL Payments	1,688
Increase in Separation Payments	1,015

ACTIVE FORCES
SCHEDULE OF INCREASES AND DECREASES
(Amount in Thousands)

	<u>Amount</u>
Program Increase	249,675
Strength (PGI):	221,547
Increase in Average Strength for Base Pay Due to Average Strength	122,026
Change in Base Pay Due to Grade Mix	8,648
Increase in Average Strength for FICA Due to Average Strength	9,324
Change in FICA Due to Grade Mix	644
Increase in Average Strength for RPA Due to Average Strength	24,584
Change in RPA Due to Grade Mix	1,731
Increase in Average Strength for BAS Due to Average Strength	4,481
Increase in Average Strength for Clothing	14
Increase in Average Strength for AVIP	14,832
Increase in workyears Housing Allowance	35,114
Change in BAH Due to Grade Mix	149
Other (PGI):	28,128
Increase in Aviator Bonus Program	8,323
Increase in Parachute Jumping Program	14
Increase in SWSIP Program	73
Increase in Other Incentive Pay Program	3,237
Increase in Special Pay Program	12,198
Increase in TLA Program	333
Increase in CONUS COLA Program	15
Increase in Basic Needs Allowance Program	11
Increase in FSA Program	123
Increase in LSTL Program	3,801
Total Increases	832,981

ACTIVE FORCES
SCHEDULE OF INCREASES AND DECREASES
(Amount in Thousands)

		<u>Amount</u>
Pricing Decrease	(274,261)	
Other (PI):	(274,261)	
Decrease in RPA Payments	(271,762)	
Decrease in FICA Payments	(514)	
Decrease in Special Pay Payments	(1,292)	
Decrease in Separation Payments	(693)	
Program Decrease	(154,040)	
Strength (PGD):	(147,495)	
Decrease in Average Strength for TSP Matching Contribution	(5,749)	
Decrease in Average Strength for Clothing	(146)	
Decrease in Average Strength for AVIP	(2,758)	
Decrease in Average Strength for Housing Allowance	(1)	
Change in BAH Due to Grade Mix	(138,841)	
Other (PGD):	(6,545)	
Decrease in Flying Duty Crew Program	(45)	
Decrease in Non-Fly Crew Member Program	(35)	
Decrease in Other Incentive Pay Program	(2)	
Decrease in Special Pay Program	(148)	
Decrease in COLA Program	(646)	
Decrease in Cat Injured Aid Allow Program	(1)	
Decrease in Separation Payments	(5,668)	
Total Decreases		(428,301)
FY 2027 DIRECT PROGRAM		12,531,848

(Amount in Thousands)

PROJECT: BASIC PAY - OFFICERS

FY 2027 Estimate 7,252,257
FY 2026 Estimate 6,780,734
FY 2025 Actual 6,387,988

PART I - PURPOSE AND SCOPE

Funds provide basic compensation for commissioned officers of the Regular Forces and officers of the Reserve Components on extended active duty according to grade and length of service under the provisions of Title 37 U.S.C., § 201, 203 and 205.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Funding requirements include a Basic Pay (BP) increase of 4.5% in 2025, and 3.8% in 2026, and averaging 6.2% in 2027 effective January 1 each year. The annualized pay raise is 3.975% for FY 2026 and averaging 5.6% for FY 2027. Per FY 2007 NDAA, pay tables are expanded to 40 years of service. The 01 January 2027 Basic Pay Increase is specific to Grade according to the following: General to Major: 5%; Captain to Warrant Officer 1: 6%

FY 2026 beginning strength was 61,437 and end strength is projected to be 62,581 using 64,648 workyears.
FY 2027 beginning strength will be 62,581 and end strength is projected to be 62,700 using 65,757 workyears.

There is a +\$471.5 million increase in the total Basic Pay requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to Annualization 1 Jan 26 raise of 3.8% on Basic Pay: +\$62.1 million
(2) Pricing Increase due to 1 Jan 27 pay raise of 6.2% effect on Basic Pay: +\$271.8 million
(3) Program Increase due to average strength increase of 1,109 from 64,648 to 65,757: +\$122.0 million
(4) Program Increase due to changes in grade structure: +\$8.6 million
(5) Increase due to Change in Reimbursables: +\$6.9 million

Details of the cost computation are provided in the following table:

Table with 10 columns: Grade, FY 2025 Actual (Workyears, Average Rate, Amount), FY 2026 Estimate (Workyears, Average Rate, Amount), FY 2027 Estimate (Workyears, Average Rate, Amount). Rows include General*, Lt General, Major General, Brig General, Colonel, Lt Colonel, Major, Captain, 1st Lieutenant, 2nd Lieutenant, Chief Warrant Officer 5, Chief Warrant Officer 4, Chief Warrant Officer 3, Chief Warrant Officer 2, Warrant Officer 1, and TOTAL BASIC PAY.

(Amount in Thousands)

PROJECT: RETIRED PAY ACCRUAL - OFFICERS

FY 2027 Estimate	1,461,000
FY 2026 Estimate	1,641,941
FY 2025 Actual	1,684,374

PART I - PURPOSE AND SCOPE

Funds requested provide for the Department of War’s contribution to its Military Retirement Fund, in accordance with Title 10 U.S.C., § 1466. The Department of War (DoW) Office of Actuary establishes normal cost percentages (NCPs).

PART II - JUSTIFICATION OF FUNDS REQUESTED

The budgetary estimates are derived as a product of:

- a) The total amount of Basic Pay (BP) expected to be paid during the fiscal year to service members of the Armed Forces.
- b) Retired Pay Accrual (RPA) Normal Cost Percentage (NCP) approved by the Department of War Military Retirement Fund Board of Actuaries. The full-time RPA is 26.6% for FY 2025, 24.3% for FY 2026, and 20.2% for FY 2027. The part-time RPA is 21.5% for FY 2025, 22.6% for FY 2026, and 19.1% for FY 2027.

There is a -\$180.9 million decrease in the total RPA requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to Annualization of raise on RPA: +\$12.8 million
- (2) Pricing Increase due to 1 Jan 27 pay raise effect on RPA: +\$55.8 million
- (3) Program Increase due to average strength increase of 1,109 from 64,648 to 65,757: +\$24.6 million
- (4) Program Increase due to changes in grade structure: +\$1.7 million
- (5) Pricing Decrease due to Reduction in Normal Cost Percentage (NCP) AC full-time rates: -\$271.8 million
- (6) Decrease due to Change in Reimbursables: -\$4.0 million

Details of the cost computation are provided in the following table:

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
Active Component									
Retired Pay Accrual - Full Time	60,320	26,881	1,621,480	61,475	25,459	1,565,090	62,595	22,243	1,392,327
Reserve Component									
Retired Pay Accrual - Part Time	2,607	24,125	62,894	3,173	24,220	76,851	3,162	21,718	68,673
Total Retired Pay Accrual	62,927	26,767	1,684,374	64,648	25,398	1,641,941	65,757	22,218	1,461,000

(Amount in Thousands)

PROJECT: THRIFT SAVINGS PLAN (TSP) - MATCHING CONTRIBUTIONS

FY 2027 Estimate 116,641
FY 2026 Estimate 115,900
FY 2025 Actual 114,544

PART I - PURPOSE AND SCOPE

The Fiscal 2016 National Defense Authorization Act (NDAA), Public Law 114-92, § 632(2), authorized the Secretary concerned to make contributions to the Thrift Savings Fund, in accordance with Title 5 U.S.C. § 8432 for the benefit of the member who falls under the new modernized retirement system, known as the Blended Retirement System (BRS). The Thrift Savings Fund is one aspect of the BRS. Automatic contributions of one (1) 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 to participate in the BRS. Once the member either reaches two years and one day after first entering uniformed service, or elects BRS the Service will provide matching contributions of no more than five (5) percent of the member's BP. The matching will continue until the member completes 26 years of service.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The amount the Service contributes is based on the percentage of Base Pay (BP) the member elects to contribute to the Thrift Savings Fund. The Services began making automatic and matching Thrift Savings Plan (TSP) contributions payments in Fiscal Year 2018 pursuant to the January 1, 2018 effective date of the Blended Retirement System (BRS).

There is a +\$0.7 million increase in the total TSP requirement between FY 2026 and FY 2027. This change in requirement is based on basic pay raise along with increased participation assumptions as more personnel enter the blended retirement system (BRS) program in early implementation years.

Details of the cost computation are provided in the following table:

	<u>FY 2025 Actual</u>	<u>FY 2026 Estimate</u>	<u>FY 2027 Estimate</u>
	Amount	Amount	Amount
Thrift Savings Plan (TSP) - Matching Contributions	114,544	115,900	116,641

(Amount in Thousands)

PROJECT: INCENTIVE PAY - OFFICERS

FY 2027 Estimate	439,648
FY 2026 Estimate	388,230
FY 2025 Actual	342,250

PART I - PURPOSE AND SCOPE

The purpose of Hazardous Duty Incentive Pay (HDIP) is to help the Air Force attract and retain commissioned officer volunteers in duties requiring more than normal exposure to hazardous duties in peacetime.

The Fiscal 2023 National Defense Authorization Act (NDAA), Public Law No. 117-54, § 601 extends certain expiring bonus and special pay authorities as outlined under provisions of Title 37 U.S.C., § 351, § 334, § 351 and § 353 for one year, as follows:

- 1) Aviation Incentive Pay AvIP (formerly Aviator Pay) - Entitlement paid to regular and reserve commissioned officers who hold or are in training leading to an aeronautical rating or designation and who engage and remain in aviation service on a career basis. Per Title 37 U.S.C., § 334, the Air Force monthly AvIP rates are calculated based upon years of aviation service established by the Aviation Service Date and paid in fixed monthly amount not to exceed \$1500 per the Fiscal 2023 National Defense Authorization Act (NDAA). The year groups, as well as compensation, were changed to assist the service in the retention of aviators.
- 2) Hazardous Duty Incentive Pay (HDIP) - Aviation - Involves frequent and regular participation in aerial flights. Paid as an incentive for the performance of hazardous duty required by orders. It is paid to non-rated crew Airmen in fixed monthly amounts not to exceed \$250 and non-crew Airmen in fixed monthly amounts not to exceed \$150 only when performing such duties, as authorized by Title 37 U.S.C. § 351.
- 3) Aviator Bonus AvB, (formerly Aviation Retention Pay ARP) - Financial incentive to compliment non-monetary initiatives to improve rated commissioned officer retention. Title 37 U.S.C. § 334 Special Aviation Incentive Pay and Bonus Authorities for Officers originally authorized payments and the Fiscal 2023 NDAA, Public Law No. 117-54, § 602 increased the maximum to \$50,000. The Fiscal 2023 NDAA, Public Law No. 117-54, § 604, also established the RegAF Rated Officer Retention Demonstration Program that would establish a demonstration program to assess and improve retention of certain rated officers serving on active duty in the Air Force. Members that sign under the Demonstration Program will receive monetary bonus payments as soon as they are under a contract and then serve their Active-Duty Service Commitment (ADSC) after the original undergraduate flying training (UFT) ADSC expires. The Fiscal 2023 NDAA, Public Law No. 117-54, Rated Officer Retention Demonstration Program expires on 31 December 2028.
- 4) Parachute Jumping - Incentive pay for hazardous duty to encourage commissioned officers to enter and remain on, duty involving parachute jumping from an aircraft in aerial flight as authorized by Title 37 U.S.C. § 351. Service members who perform this duty are entitled to pay at the monthly rate of \$150. Service members who perform duty involving parachute jumping at a high altitude with a low opening (HALO) as an essential part of duty are entitled to pay at the monthly rate of \$225. Rates specified in DOD 7000.14R Financial Management Regulation (FMR) Volume 7A, Chapter 24, Paragraph 3.3.
- 5) Demolition - Explosive demolition as a primary duty including training for such duty. Paid to service members who demolish (with the use of explosives) underwater objects, obstacles, or explosives, or who recover and render harmless, by disarming or demolition, explosives which have failed to function as intended or which become a potential hazard. Participate as students or instructors in instructional training, including in the field or fleet provided live explosives are used in the training. Participate in proficiency training, including in the field or fleet for the maintenance of skills in the duties provided live explosives are used. Experiment with or develop tools, equipment, or procedures for the demolition and rendering harmless of explosives, provided live explosives are used. Demolition is paid under specified conditions in Title 37 U.S.C. § 351 and DOD 7000.14R Financial Management Regulation (FMR) Volume 7A, Chapter 24, Paragraph 5.2 at a monthly rate of \$150.
- 6) Special Warfare Skill Incentive Pay (SWSIP)– A monthly skill incentive pay to commissioned officers qualified and serving as Department of the Air Force Special Warfare (AFSPECWAR) Airmen, as defined in Air Force Policy Directive 10-35, dated February 1, 2017, as authorized by Title 37 U.S.C. § 353 and paid under specified conditions in accordance with DoD 7000.14-R FMR Volume 7A, Chapter 24, paragraph 15. Commissioned officers serving as AFSPECWAR Airmen conduct global access and direct engagement operations throughout ground domains that are often contested, denied, operationally limited, or occasionally permissive environments experiencing severe catastrophic or environmental conditions/disturbances. Commissioned officers serving as AFSPECWAR Airmen encompass the following critical Air Force Specialty Codes (AFSC): Special Tactics Officer (19ZXA; formerly 13DX), Tactical Air Control Party Officer (19ZXB; formerly 13LX, Air Liaison Officer and 15W, Special Operations Weather Officer), and Combat Rescue Officer (19ZXC; formerly 13CX). Incentive pays range from \$150 to \$1,000 monthly depending on years of service. NOTE: Commissioned officers serving as AFSPECWAR Airmen receiving this entitlement that originally had received Parachute Jumping and Demolition incentive pays or diving special pay, no longer receive those latter entitlements separately; the SWSIP rate is instead adjusted based on their eligibility. This continues pay entitlements to encourage early reporting of medical conditions or acceptance of special duty outside the career field when the identified actions might result in a loss of pay and/or become a disincentive to the career field and affect retention. This is not a dual entitlement. For example, the service member is authorized pay under Special Warfare Skill Incentive Pay (SWSIP) (temporarily outside the career field or medically disqualified) or Parachute Jumping (fully qualified), but not both. The rate of pay is the same.
- 7) Experimental Stress - Duties involving an unusually high level of physiological or other stress; specifically (a) duty inside a high (hyperbaric) or low pressure (altitude) chamber, (b) duty as a human acceleration/deceleration test subject, or (c) duty as a human test subject in thermal stress experiments. It is paid under specified conditions in a monthly amount of \$150 in accordance with DoD 7000.14-R Financial Management Regulation Volume (FMR) Volume 7A, Chapter 24, Paragraph 6.2 and Title 37 U.S.C. § 351.
- 8) Chemical Munitions - Duties in which service members handle chemical munitions or components of such munitions. Paid at a monthly flat rate of \$150 as authorized by Title 37 U.S.C § 351(a)(10) and DoD 7000.14-R FMR Volume 7A, Chapter 24, Paragraph 10.3.
- 9) Toxic Fuel Handlers - Duties in which personnel may be exposed to toxic fuels and propellants. This pay was initiated because of hazards among personnel who work with hypergolic fuel, specifically hydrazine and nitrogen tetroxide. Paid at a monthly flat rate of \$150 as authorized by Title 37 U.S.C § 351(a)(10) and DoD 7000.14-R FMR Volume 7A, Chapter 24, Paragraph 7.3.

(Amount in Thousands)

PROJECT: INCENTIVE PAY - OFFICERS

PART II - JUSTIFICATION OF FUNDS REQUESTED

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

There is a +\$51.4 million increase in the total Incentive Pay requirement between FY 2026 and FY 2027. Change is primarily due to a increase in Aviator Bonus rates and overall Officer Incentive Pay recipients.

Detailed cost computations are provided by the following table:

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Workyears	Average Rate	Amount	Workyears	Average Rate	Amount	Workyears	Average Rate	Amount
<u>Aviation Incentive Pay</u>									
Years Aviation Service / Grade									
Less than 2	2,984	1,800	5,371	3,049	1,800	5,488	1,715	1,800	3,087
Over 2	6,478	3,000	19,434	6,678	3,000	20,034	6,559	3,000	19,677
Over 6	7,742	8,400	65,033	7,582	8,400	63,689	8,452	8,400	70,997
Over 12	5,888	12,000	70,656	6,426	12,000	77,112	6,779	12,000	81,348
Over 22	509	8,400	4,276	520	8,400	4,368	705	8,400	5,922
Over 24	238	5,400	1,285	258	5,400	1,393	579	5,400	3,127
Subtotal Flying Duty Crew	23,839		166,055	24,513		172,084	24,789		184,158
<u>HDIP-AVIATION</u>									
Flying Duty Crew	366	2,160	791	366	3,000	1,098	351	3,000	1,053
Flying Duty Non-Crew	55	1,800	99	75	1,800	135	75	1,800	135
Flying Duty Non-Rated	366	2,385	873	351	2,402	843	338	2,391	808
Subtotal HDIP-Aviation	787		1,763	792		2,076	764		1,996
<u>Aviator Bonus</u>									
Pilots	5,841	28,935	169,011	6,333	32,935	208,577	6,556	37,321	244,679
Subtotal Aviator Bonus	5,841		169,011	6,333		208,577	6,556		244,679
Subtotal Flying Duty Pay			336,829			382,737			430,833
<u>Parachute Jumping</u>									
	62	1,800	112	62	1,800	112	70	1,800	126
<u>Parachute HALO</u>									
	84	2,700	227	84	2,700	227	1,283	2,700	3,464
<u>Demolition Duty</u>									
	77	1,800	139	77	1,800	139	76	1,800	137
<u>Special Warfare Skill Incentive Pay</u>									
SWSIP Combat Rescue	146	7,342	1,072	150	7,340	1,101	154	7,344	1,131
SWSIP Special Tactic	162	7,346	1,190	166	7,343	1,219	170	7,341	1,248
SWSIP Tactical Air Control Party	340	7,347	2,498	342	7,348	2,513	344	7,346	2,527
Subtotal SWSIP	648		4,760	658		4,833	668		4,906
<u>Other Incentive Duty Pay</u>									
Accel-Decel Subject	19	1,800	34	19	1,800	34	19	1,800	34
Chemical Munitions Handler	2	1,800	4	2	1,800	4	2	1,800	4
Pressure Chamber Observer	66	1,800	119	66	1,800	119	66	1,800	119
Thermal Stress Experiments	1	1,800	2	1	1,800	2	1	1,800	2
Toxic Fuel Handler	13	1,800	24	13	1,800	23	13	1,800	23
Subtotal Other Incentive Duty Pay	101		183	101		182	101		182
TOTAL INCENTIVE PAY			342,250			388,230			439,648

(Amount in Thousands)

PROJECT: AVIATION BONUS - BUSINESS CASE ANALYSIS

PART I - PURPOSE AND SCOPE

The 2017 Fiscal Year National Defense Authorization Act (NDAA), Public Law 114-328, § 616, directs the Secretary concerned to provide the business case analysis of the amount required to address manning shortfalls by aircraft type category in the budget justification documents.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The aviation bonus program authorized in Title 37 U.S.C. § 334(c) remains a flexible and cost-effective tool to shape the aviation community. The amount requested for each aircraft type category is necessary to influence the retention behavior of specific experienced aviators in order to meet emerging Service requirements and increased demand. The Fiscal Year 2023 NDAA, Public Law No. 117-54, § 602 increases the maximum amounts of certain bonus and special pay authorities for enlisted members, nuclear officers, aviation officers, and members with certain specialized skills. Additionally, the Fiscal Year 2023 NDAA authorized the Rated Officer Retention Demonstration Program which provides additional options within the aviation bonus structure. This new program has been integrated into the existing aviation bonus program and is tiered to incentivize aviators to enter into bonus contracts earlier and for longer service commitments. Finally, the Rated Officer Retention Demonstration Program also offers a non-monetary incentive in the form of an assignment of preference. The addition of this new program significantly increases the number of eligible aviators as it provides eligibility for three year groups of aviators versus one.

Aircraft Personnel Manning Levels

Aircraft Type Category	FY 2025	FY 2026	FY 2027
Fighter	75.4%	69.4%	67.2%
Bomber	81.5%	75.1%	68.7%
Mobility	99.6%	92.8%	88.4%
Special Ops	81.6%	80.9%	84.0%
C2ISR	97.3%	92.2%	87.0%
Rescue	91.6%	90.0%	89.2%
RPA	109.9%	111.3%	117.7%
CSO	92.3%	92.6%	90.9%
ABM	91.9%	88.2%	86.1%
Total	91.9%	90.1%	88.5%

** The Command and Control, Intelligence, Surveillance, and Reconnaissance (C2ISR) community, while overmanned, suffers from a shortage of experienced aviators while being overmanned in less experienced aviators. Therefore, the Air Force must target these experienced C2ISR pilots for retention until sufficient numbers of more junior aviators reach a sufficient level of experience. These less experienced pilots can also be used to cover Air Education and Training Command (AETC) instructor positions. While individual manning numbers for each community are an important metric, the overall pilot manning level must be considered as a certain number of pilot billets are interchangeable. As the chart indicates, overall manning drops substantially year-over-year.*

The Air Force is increasing transparency in assignment and other personnel processes; implementing family support programs to improve quality of life; revitalizing squadrons by reducing additional duties, eliminating lower priority computer-based training, and increasing administrative support to improve quality of service; increasing capacity of aircrew training pipelines; and allowing retirees to return to duty to minimize the impact of manning shortages.

Aircraft Type Category	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Fighter	446	25,729	11,475	412	24,782	10,210	559	50,907	28,457
Bomber	174	25,580	4,451	149	29,758	4,434	157	41,376	6,496
Mobility	934	26,000	24,284	828	24,812	20,544	887	32,895	29,178
Special Ops	390	25,790	10,058	335	25,170	8,432	347	30,752	10,671
C2ISR	207	26,816	5,551	181	26,575	4,810	172	31,913	5,489
Rescue	260	28,296	7,357	227	28,410	6,449	221	33,489	7,401
RPA	1,106	27,755	30,697	1,280	27,708	35,466	1,414	28,603	40,444
CSO	1,289	22,185	28,597	1,299	24,199	31,435	1,059	29,931	31,697
ABM	272	25,890	7,042	335	26,507	8,880	384	28,253	10,849
Rated Officer Retention Demonstration Program	763	51,768	39,499	1,287	60,542	77,917	1,356	54,570	73,997
Total	5,841	28,935	169,011	6,333	32,935	208,577	6,556	37,321	244,679

**MILITARY PERSONNEL, ACTIVE FORCES
AVIATOR BONUS
(Amount in Thousands)**

Officer Aviator Bonus

	<u>FY 2025</u>		<u>FY 2026</u>		<u>FY 2027</u>	
	Number	Amount	Number	Amount	Number	Amount
Prior Obligations (FY24 & Prior)	4,942	129,951	4,076	107,765	3,010	83,491
Accelerated Payments						
Prior Year FY 2025						
Initial Payments	899	39,060				
Anniversary Payments			771	21,650	756	21,210
Current Year FY 2026						
Initial Payments			1,486	79,162		
Anniversary Payments					1,427	50,386
Budget FY 2027						
Initial Payments					1,363	89,592
Anniversary Payments						
Total						
Initial Payments	899	39,060	1,486	79,162	1,363	89,592
Anniversary Payments	4,942	129,951	4,847	129,415	5,193	155,087
Total	5,841	169,011	6,333	208,577	6,556	244,679

(Amount in Thousands)

PROJECT: SPECIAL PAY - OFFICERS

FY 2027 Estimate	545,610
FY 2026 Estimate	520,347
FY 2025 Actual	469,589

PART I - PURPOSE AND SCOPE

Funds provide for:

- (1) Special pay for Health Professionals on active duty is authorized under Title 37 U.S.C., § 353 and policies of the Office of the Assistant Secretary of War for Health Affairs (HA) and the Undersecretary of War. Implementation of Title 37 U.S.C § 335, allows Accession Bonus (Consolidated Special Pay – CSP); Retention Bonus; Incentive Pay, and Board-Certified Pay for other health professions to include professions not previously authorized: all dentists, nurses, physician assistants, clinical psychologists, clinical social workers, and AF public health officers. Based upon the 30 December 2015 publishing of Department of Defense Instruction 6000.13, Accession and Retention Policies, Programs, and Incentives for Military Health Professions Officers (HPOs), all remaining dentists and nurses transitioned to the four (4) new pay categories in Fiscal Year (FY) 2017, and the physicians and remaining Biomedical Science Corps (BSC) health professions comprised of commissioned officers transitioned in Fiscal Year (FY) 2018. The Fiscal Year 2023 National Defense Authorization Act (NDAA), Public Law No. 117-54, § 601 extended certain expiring bonus and special pay authorities to December 31, 2023.
 - (a) Physician Pay: Consolidated Special Pays -
 - i. Incentive Pay - Medical - Financial incentive to address retention difficulties and shortages by closing civilian - military pay gap. Paid to commissioned officers who execute an agreement to remain on active duty for at least one year. Paid in equal monthly installments not to exceed \$100,000 annually. Incentive Pay rates are set by Health Affairs.
 - ii. Retention Bonus - Medical - Financial incentive to retain enough qualified medical professionals to meet services health care requirements. Paid as an annual bonus not to exceed \$150,000. Retention Bonus rates are set by Health Affairs across all services and vary by number of years the contract is written.
 - iii. Board Certification Pay - Medical - Monthly payment paid to physicians who become certified or recertified as having successfully met specified post-graduate education, training and experience requirements. The total annual pay is set by Health Affairs at \$8,000 in accordance with Title 37 U.S.C. § 302(a)(5).
 - iv. Critically Short Wartime Specialties Accession Bonus (CSWS-AB) for Medical - A single lump sum or 4-installment payments of an accession bonus not to exceed \$600,000 to fully qualified physicians in specialties designated by Health Affairs as a critically short wartime specialty. The new accessions must execute a written agreement to remain on active duty for not less than four (4) consecutive years and are not eligible for multiple-year bonuses (incentive pay/retention bonus). The amount authorized varies by critical wartime specialty and is set across all services by Health Affairs. The qualifying critical wartime specialties are determined by each service Secretary concerned from the list of qualifying specialties provided by Health Affairs.
 - (b) Dentist Pay: Consolidation of Special Pay -
 - i. Accession Bonus - Dental - A person who is a graduate of an accredited dental school and who, during the period beginning on September 23, 1996, and ending on December 31, 2018, executes a written agreement to accept a commission as an officer of the armed forces and remain on active duty for a period of not less than four years may, upon the acceptance of the agreement by the Secretary concerned, be paid an accession bonus in an amount determined by the Secretary concerned. The amount of an accession bonus may not exceed \$200,000.
 - ii. Incentive Pay - Dental - Financial incentive to address retention difficulties and shortages by closing the civilian - military pay gap. Paid to commissioned officers who execute an agreement to remain on active duty for at least one year. Paid in equal monthly installments not to exceed \$100,000 annually. Current rates range from \$20,000 to \$75,000. See DoD 7000.14-R Financial Management Regulation Volume 7a, Chapter 5.

(Amount in Thousands)

PROJECT: SPECIAL PAY - OFFICERS

- iii. Retention Bonus - Dental - Financial incentive to retain enough qualified dental professionals to meet services health care requirements. Paid as an annual bonus. Current rates range from \$13,000 to \$115,000. Retention Bonus rates are set by Health Affairs across all services and vary by number of years the contract is written.
 - iv. Board Certification Pay - Dental - Monthly incentive paid to dental professionals who become certified or recertified as having successfully met specified post-graduate education, training and experience requirements. The total annual pay is set by Health Affairs at \$8,000 per Title 37 U.S.C. § 302b(a)(5).
 - v. Critically Short Wartime Specialties Accession Bonus (CSWS-AB) for Dentists - A single lump sum or 4-installment payments of an accession bonus not to exceed \$400,000 to fully qualified dentists in a specialty designated by Health Affairs as a critically short wartime specialty. The new accession must execute a written agreement to remain on active duty for not less than four (4) consecutive years and are not eligible for multiple-year bonuses (incentive pay/retention bonus). The amount authorized varies by critical wartime specialty and is set across all services by Health Affairs. The qualifying critical wartime specialties are determined by each service Secretary concerned from the list of qualifying specialties provided by Health Affairs.
- (c) Nurse Pay: Consolidated Special Pays –
- i. Accession Bonus - Nurse - A person who is a registered nurse and who executes a written agreement described in subsection (c) to accept a commission as an officer and remain on active duty for a period of not less than three years may, upon the acceptance of the agreement by the Secretary concerned, be paid an accession bonus in an amount determined by the Secretary concerned. The amount of an accession bonus under paragraph (1) may not exceed \$30,000 in accordance with Title 37 U.S.C. § 335(a)(2). The amount authorized is set across all services by Health Affairs.
 - ii. Incentive Pay - Nurse - Financial incentive to address retention difficulties and shortages by closing civilian - military pay gap. Paid to Certified Registered Nurse Anesthetists who execute an agreement to remain on active duty for at least one year. Paid in equal monthly installments not to exceed \$15,000 annually as outlined in DoD 7000.14-R Financial Management Regulation Volume 7A, Chapter 5, Table 5-5..
 - iii. Retention Bonus - Nurse - This is a financial incentive to retain a sufficient number of registered nurses in specialties identified by the service from the list of qualifying specialties published by Health Affairs to meet the medical requirements of the service. Rates for registered nurses other than CRNAs are set by Health Affairs (HA) across all services and vary by number of years the contract is written. Current amounts range from \$10,000 for a two-year contract to \$60,000 for a four-year contract as outlined in DoD 7000.14-R Financial Management Regulation Volume 7A, Chapter 5, Table 5-5.
 - iv. Board Certification Pay - Nurse - Financial incentive to encourage commissioned officers who are also healthcare providers to attain board certification, signifying the highest level of professional competence. The total annual pay is set by Health Affairs at \$8,000 in accordance with Title 37 U.S.C. § 302(a)(5). Health Affairs policy determines which nursing specialties are eligible for board certified pay.
 - v. Critically Short Wartime Specialties Accession Bonus (CSWS-AB) for Nurses - A single lump sum or 4-installment payments of an accession bonus not to exceed \$250,000 to fully qualified nurses in a specialty designated by Health Affairs as a critically short wartime specialty. The new accession must execute a written agreement to remain on active duty for not less than four (4) consecutive years and are not eligible for multiple-year bonuses (incentive pay/retention bonus). The amount authorized varies by critical wartime specialty and is set across all services by Health Affairs. The qualifying critical wartime specialties are determined by each service Secretary concerned from the list of qualifying specialties provided by Health Affairs.

(Amount in Thousands)

PROJECT: SPECIAL PAY - OFFICERS

- (d) Health Professions Officers (HPO): Consolidated Special Pays –
- i. Accession Bonus - HPO – A single lump sum or installment payments of an accession bonus not to exceed \$60,000 to fully qualified health professions officers, per Title 37 U.S.C. § 335(a)(2). Current rates range from \$18,750 to \$37,500 for a three-year contract and \$20,000 to \$60,000 for a four-year contract. The new accessions must execute a written agreement to remain on active duty for three (3) or four (4) consecutive years and are not eligible for multiple-year bonuses (incentive pay/retention bonus) in accordance with Title 37 U.S.C. § 335(a)(3) or 335(b). The amount authorized is set across all services by Health Affairs. The following specialties are eligible: Dietician, Medical Lab Technologist, Occupational Therapy, Pharmacist, Physical Therapist, Physician Assistant, Public Health Officer, Psychologist, Social Worker, and Veterinary Officer.
 - ii. Incentive Pay – HPO - Financial incentive to address retention difficulties and shortages by closing the civilian - military pay gap. Paid to commissioned officers who execute an agreement to remain on active duty for at least one year. Paid in equal monthly installments not to exceed \$5,000 annually. Current rates range from \$1,200 to \$5,000. See DoD 7000.14-R Financial Management Regulation Volume 7a, Chapter 5. The following specialties are eligible: Optometrist, Physician Assistant, Podiatrist, Psychologist, Public Health Officer, and Veterinary Officer.
 - iii. Board Certification Pay - HPO - Monthly incentive paid to health professions officers who become certified or recertified as having successfully met specified education, training and experience requirements. The total annual pay is set by Health Affairs at \$8,000 per Title 37 U.S.C. § 335(c). Health Affairs policy determines which specialties are eligible for board certified pay.
 - iv. Retention Bonus - HPO - This is a financial incentive to retain a sufficient number of health professions officers in specialties identified by the service from the list of qualifying specialties published by Health Affairs to meet the medical requirements of the service. Rates for health professions officers are set by Health Affairs (HA) across all services and vary by number of years the contract is written. Current amounts range from \$2,500 for a two-year contract to \$40,000 for a six-year contract as outlined in DoD 7000.14-R Financial Management Regulation Volume 7A, Chapter 5, Table 5-6. The following specialties are eligible: Laboratory Officer, Registered Dietician, Occupational Therapist, Optometrist, Pharmacist, Physical Therapist, Physician Assistant, Podiatrist, Psychologist, Public Health Officer, and Social Worker
 - v. Critically Short Wartime Specialties Accession Bonus (CSWS-AB) for HPOs - A single lump sum or 4-installment payments of an accession bonus not to exceed \$65,000 to fully qualified health professions officers in a specialty designated by Health Affairs as a critically short wartime specialty. The new accession must execute a written agreement to remain on active duty for not less than four (4) consecutive years and are not eligible for multiple-year bonuses (incentive pay/retention bonus). The amount authorized varies by critical wartime specialty and is set across all services by Health Affairs. The qualifying critical wartime specialties are determined by each service Secretary concerned from the list of qualifying specialties provided by Health Affairs.
- (e) Health Professions Officers Board Certification Pay: Consolidated Special Pays - A financial incentive to encourage Health Professions Officers who are also healthcare providers to attain board certification, signifying the highest level of professional competence. Annual amount ranges from \$2,500 to \$6,000 paid in equal monthly increments, per Title 37 U.S.C. § 335. HA policy determines which specialties are eligible for board certified pay.

(Amount in Thousands)

PROJECT: SPECIAL PAY - OFFICERS

- (2) Critical Skill Retention Bonus - Authorized by Title 37 U.S.C., § 355. Rates for each specialty are set by the respective Service, not to exceed \$200,000 total.
- (3) Officer Retention Bonus – Authorized by Title 37 U.S.C, § 332. Rates will not exceed \$50,000 for each year of obligated service.
- (4) Personal money allowances for certain commissioned general officers under provisions of Title 37 U.S.C. § 414(a). The allowance is payable while an officer is serving in the grade of O-9 or above at annual rates of \$500 and \$2,200 for O-9s and O-10s respectively. Entitlement may also be based upon specific duty assignments as follows:
 - (a) Chairman of the Joint Chiefs of Staff and Chief of Staff of the Air Force payable at \$4,000 per year in place of any other personal money allowance authorized and
 - (b) Senior member of the Military Staff Committee of the United Nations payable at \$2,200 per year in addition to the other personal money allowance authorized.
- (5) Assignment Incentive Pay (AIP):
 - (a) Alice Springs Assignment Incentive Pay – Incentive pay of \$500 per month, in accordance with DoD 7000.14-R Financial Management Regulation Volume 7A, Chapter 15, Paragraph 5.6, to commissioned officer (RegAF) who are permanently assigned to Alice Springs, Australia. This incentive pay assists the commissioned officer and their families in weathering persistent quality of life challenges effecting the unit’s ability to attract and retain quality personnel at this austere location. IAW DoDI 1340.26, this incentive pay has been extended until 31 December 2025 to offset the effects associated with decreased quality of life, relative to a traditional Air Force installation, at this geographically remote location.
 - (b) Burlington Assignment Incentive Pay – Incentive pay of \$400 per month, in accordance with DoD Financial Management Regulation Volume 7A, Chapter 15, Paragraph 5.2, to commissioned officer (RegAF) who are permanently assigned to the 158th Fighter Wing, South Burlington, Vermont as part of the 315th Fighter Squadron which is integrated with the Vermont Air National Guard (VTANG). This incentive pay assists the commissioned officer and their families in weathering persistent quality of life challenges effecting the unit’s ability to attract and retain quality personnel. IAW DoDI 1340.26, this incentive pay has been activated from 1 January 2019 and extended through 22 December 2023 in order to offset the effects associated with decreased quality of life, relative to a traditional Air Force installation, at this geographically remote location. On 21 December 2023, SAF/MR discontinued AIP effective 29 February 2024.
 - (c) Homestead Assignment Incentive Pay – Incentive pay of \$500 per month, in accordance with DoD Financial Management Regulation Volume 7A, Chapter 15, Paragraph 5.2, to commissioned officer (RegAF) who are permanently assigned to the 482d Fighter Wing, Homestead Air Reserve Base, Florida. This incentive pay assists the commissioned officer and their families in weathering persistent quality of life challenges effecting the unit’s ability to attract and retain quality personnel. IAW DoDI 1340.26, this incentive pay has been activated from 1 January 2019 and extended through 22 December 2023 in order to offset the effects associated with decreased quality of life, relative to a traditional Air Force installation, at this geographically remote location. On 21 December 2023, SAF/MR discontinued AIP effective 29 February 2024.
 - (d) Kingsley Field Assignment Incentive Pay – Incentive pay of \$400 per month, in accordance with DoD Financial Management Regulation Volume 7A, Chapter 15, Paragraph 5.10, to commissioned officers who are permanently assigned to the 173rd Fighter Wing, Kingsley Field, Klamath Falls, Oregon. IAW DoDI 1340.26, this incentive pay month to commissioned officer (RegAF, ANG, & AFR) authorized under Title 37 U.S.C., § 352. The Secretary of the Air Force approved and authorized Kingsley Field AIP effective 18 July 2016 through 31 December 2024. Eligible recipients of Kingsley Field Assignment Incentive Pay are commissioned officer assigned to the has been activated from 1 January 2019 and extended to 31 December 2024 in order to offset the effects associated with decreased quality of life, relative to a traditional Air Force installation, at this geographically remote location.
 - (e) Korea Assignment Incentive Pay – Incentive pay of \$300 per month, in accordance with DoD Financial Management Regulation Volume 7A, Chapter 15, Paragraph 5.11, to commissioned officer (RegAF) authorized under the Fiscal 2005 National Defense Authorization Act, § 617. IAW DoDI 1340.26, this incentive pay has been extended through 31 December 2026. The Korea Assignment Incentive Pay is an enduring incentive pay to commissioned officer assigned to an installation in the Republic of Korea who volunteer to extend their service or tours of duty.

(Amount in Thousands)

PROJECT: SPECIAL PAY - OFFICERS

- (f) Madison Assignment Incentive Pay – Incentive pay of \$400 per month, in accordance with DoD Financial Management Regulation Volume 7A, Chapter 15, Paragraph 5.2, to commissioned officer (RegAF) who are permanently assigned to the 115th Fighter Wing, Truax Field, WI as part of the 378th Fighter Squadron. This incentive pay assists the commissioned officer and their families in weathering persistent quality of life challenges effecting the unit's ability to attract and retain quality personnel. IAW DoDI 1340.26, this incentive pay has been activated from 1 January 2019 and extended through 31 December 2024 in order to offset the effects associated with decreased quality of life, relative to a traditional Air Force installation, at this geographically remote location.
- (g) Turkey Assignment Incentive Pay – Incentive Pay of \$1000 per month, in accordance with DoD Financial Management Regulation Volume 7A, Chapter 15, Paragraph 5.12, to commissioned officer (RegAF) being authorized under Title 37 U.S.C. § 352, wherein the Secretary of the Air Force (SecAF) approved and authorized Turkey Assignment Incentive Pay with effective dates 29 August 2016 through 31 December 2018; subsequently, the SecAF extended the program to 31 December 2025. Eligible recipients are commissioned officer assigned to Turkey serving a 12-month unaccompanied tour and who agree to serve a total of 24 months.
- (h) Intercontinental Ballistic Missile (ICBM) Incentive Pay - Incentive paid to Nuclear and Missile Operations (13N), Missile Maintenance (21M), and Security Forces (31P) officers who deploy to remote locations within the missile complex, often for days at a time for a minimum of 210 hours out of a 90-day period, in accordance with DoD Financial Management Regulation Volume 7A, Chapter 15, Paragraph 5.9.. They are currently paid \$300 per month and currently expires 31 December 2024.
- (i) Cyber Assignment Incentive Pay – The purpose of this executive summary is to request approval for Cyber Assignment Incentive Pay (CAIP). CAIP will utilize a tiered system based on work roles and associated proficiency levels directly contributing to, or in support of, Cyber Effects Operations (CEO). Active Duty members may earn up to \$1,500 per month for being certified in accordance with USCYBERCOM, National Security Agency (NSA), or equivalent Job Qualification Requirements (JQR) and performing duties in authorized work roles. This incentive pay will recruit and retain skilled and certified cyber professionals executing critical operations vital to national security. Implementation of this incentive will ensure that we build and maintain a strong and proficient cyber workforce capable of effectively responding to emergent cyber threats and continue to outpace our adversaries.
- (j) Cold Weather Assignment Incentive Pay – Incentive pay of no less than \$500 for designated temperatures -20 degrees and above to a maximum of \$5,000 for designated temperatures -50 degrees and below. National Defense Authorization Act for FY 2023, (PL 117-263, Sec 603) authorizes personnel assigned to qualifying cold weather locations who sign an agreement to serve the prescribed tour length are eligible to receive Cold Weather Assignment Incentive Pay (AIP-CW) in the designated amount, in accordance with Department of Defense Instruction (DoD I) 1340.26, Assignment and Special Duty Pays and Department of the Air Force Instruction (DAFI) 36-3012, Military Entitlements, under the authority of 37 U.S.C. § 352a2.
- (k) Atlantic City Assignment Incentive Pay – Incentive Pay of \$400 per month, in accordance with DoD Financial Management Regulation Volume 7A, Chapter 15, Paragraph 5.1., to commissioned officers (RegAF) being authorized under Title 37 U.S.C. § 352, wherein the Secretary of the Air Force (SecAF) approved and authorized Assignment Incentive Pay with effective dates 22 December 2023 through 31 December 2024; Eligible recipients are commissioned officers assigned to the 306th Fighter Squadron Atlantic City, New Jersey.
- (l) 491st Assignment Incentive Pay – Incentive Pay of \$500 per month, in accordance with DoD Financial Management Regulation Volume 7A, Chapter 15, Paragraph 5.1., to commissioned officers (RegAF) being authorized under Title 37 U.S.C. § 352, wherein the Secretary of the Air Force (SecAF) approved and authorized Assignment Incentive Pay with effective dates 18 January 2024 through 31 December 2025; Eligible recipients are commissioned officers assigned to the 491st Attack Squadron, Hancock Field, NY.
- (m) 491nd Assignment Incentive Pay – Incentive Pay of \$500 per month, in accordance with DoD Financial Management Regulation Volume 7A, Chapter 15, Paragraph 5.1., to commissioned officers (RegAF) being authorized under Title 37 U.S.C. § 352, wherein the Secretary of the Air Force (SecAF) approved and authorized Assignment Incentive Pay with effective dates 18 January 2024 through 31 December 2025; Eligible recipients are commissioned officers assigned to the 492nd Attack Squadron, March Air Reserve Base, CA.
- (n) Cavalier Assignment Incentive Pay – Incentive pay of \$700 per month, to commissioned officer Guardian (SF) who are permanently assigned to the 21st Space Wing as part of the 10th Space Warning Squadron at Cavalier Air Force Station, North Dakota (under the command of the United States Space Force (USSF)). This incentive pay assists the commissioned officer Guardian and their families in weathering persistent quality of life challenges effecting the unit's ability to attract and retain quality personnel

(Amount in Thousands)

PROJECT: SPECIAL PAY - OFFICERS

- (6) Continuation Pay (CP) – The Fiscal 2016 National Defense Authorization Act (NDAA), P.L. 114-92, § 634, authorizes the Secretary concerned to make a payment of continuation pay to each service member under the new modernized retirement system, known as the Blended Retirement System (BRS). CP is one aspect of the BRS. Members of the Uniformed Services who are covered by this BRS are eligible to receive a one-time, mid-career bonus payment in exchange for an agreement to perform additional obligatory service. This one (1) time bonus payment is in addition to any other career field-specific incentives or retention bonuses. The Services began making payments in FY 2018, pursuant to the January 1, 2018, effective date of the BRS.
- (7) Diving Duty - Special pay to compensate for difficulty, risk and high level of training required to perform tactical military diving operations. Tactical diving duty includes conducting diving operations in support of operational mission requirements such as rescue, recovery, search, reconnaissance, and infiltration/exfiltration. Operations are open and/or closed-circuit diving profiles in all maritime environments including but not limited to day/night subsurface operations in open ocean, littoral, port, harbor, and in the vicinity of maritime vessels and structures/buildings as needed to meet tactical objectives. It is paid at the rate of \$150 per month, in accordance with DoD 7000.14-R Financial Management Regulation Volume 7A, Chapter 11.
- (8) Foreign Language Proficiency Bonus (FLPB) - Authorized in Title 37 U.S.C. § 353(b)(1) for commissioned officers and enlisted service members who have been certified as proficient in a foreign language identified on the DoW Strategic Language List or designated by the Secretary of the Military Department concerned as a foreign language or dialect for which proficient personnel are required to accomplish DoW Component specific missions, who are: (a) qualified in a military specialty requiring such proficiency; (b) assigned to military duties requiring such a proficiency; or (c) is proficient in a language for which DoW or the Secretary of the Military Department concerned has identified a need. The monthly rate shall not exceed \$500 per month for a single language, or \$1,000 per month for any combination of languages, in accordance with DoD 7000.14-R Financial Management Regulation Volume 7A, Chapter 19, Paragraph 2.5.2.
- (9) Hardship Duty Location Pay (HDLP) - Payment to service members assigned to locations or duties designated by the Secretary of War as Quality of Life (QOL) hardship locations under the provisions of Title 37 U.S.C. § 305. The payment is based on service member's designated locations. Hardship Duty Pay is payable to service members at a monthly rate not to exceed \$150, per DoD 7000.14-R Financial Management Regulation Volume 7A, Chapter 17.
- (10) Health Professions Scholarship Program (HPSP) - Base pay differential for prior military as authorized by Title 10 U.S.C. § 2121(c)(2).
- (11) Hostile Fire Pay (HFP)/Imminent Danger Pay (IDP) - Paid to service members who serve in designated areas subject to specific dangers. IDP is paid on a daily pro-rated basis not to exceed \$225 per month when a service member is on official duty in a designated IDP area. The Fiscal Year 2012 National Defense Authorization Act modified IDP payments, limiting eligibility to only the actual days served in a qualifying area; \$7.50 for each day they are on official duty in an IDP area up to the maximum monthly rate of \$225. HFP is paid \$225 per month when, as certified by the appropriate commander, a service member is: (a) Subjected to hostile fire or explosion of a hostile mine, or (b) on duty in an area in close proximity to a hostile fire incident and the service member is in danger of being exposed to the same dangers actually experienced by other service members subjected to hostile fire or explosion of hostile mines, or killed, injured, or wounded by hostile fire, explosion of a hostile mine, or any other hostile action. If a service member receives HFP; IDP cannot be received. See DoD 7000.14-R Financial Management Regulation Volume 7A, Chapter 10 for guidance. The Department of War has increased Hostile Fire Pay and Imminent Danger Pay rates to the maximum statutory threshold effective FY27.
- (12) Judge Advocate Continuation Pay (JACP) - Financial incentive for military Judge Advocates to continue active duty upon completion of their ADSO. Up to \$60K total payable to eligible judge advocates over a career.
- (13) Judge Advocate General's Corps Officer Student Loan Repayment Program - Authorized in Fiscal Year 2010 pursuant to Title 10 U.S.C § 2171 and the Under Secretary of Defense for Personnel and Readiness allows repayment of judge advocate student loans at the rate of 33 1/3 percent or \$1,500, whichever is greater, for each year of active duty service. Total amount of repayment to each eligible judge advocate may not exceed \$65,000, which is divided over the first three (3) years of service.
- (14) Pay and Allowance Continuation (PAC) - Authorized under Title 37 U.S.C. § 328, the Secretary of War authorized the continued payment of pay and allowances to service members of the Regular or Reserve Components under the Pay and Allowance Continuation Program effective May 15, 2008. Service members of the Regular or Reserve Components who, in the line of duty, incurred a wound, injury, or illness while serving in a combat operation or a combat zone, while serving in a hostile fire area, or while exposed to a hostile fire event (regardless of location), and are hospitalized for treatment of the wound, injury, or illness shall continue to receive the pay and allowances he/she received at the time of hospitalization. These entitlements include special and incentive pays, bonuses, and the daily incidental expense portion of temporary duty allowance authorized for service members deployed in a combat operation or combat zone.

(Amount in Thousands)

PROJECT: SPECIAL PAY - OFFICERS

PART II - JUSTIFICATION OF FUNDS REQUESTED

Variable Special Pay funding amount is based on average statutory rates and the number of physicians and dentists programmed per year. Board Certification funding amount for physicians, dentists, nurse, biomedical sciences corps, psychologists, and veterinarians are based on estimated number of said professionals who would qualify to receive the entitlement. The Incentive Special Pay (ISP) and Multi-Year Special Pay (MSP) funding amounts are estimates based on the expected number of takers. The Additional Special Pay funding amounts for Medical and Dental Officers are based on estimated number of eligible physicians and dentists multiplied by the entitlement rate. Accession Bonus funding amounts are derived from assessing recruiting requirements, expected number of takers, recruiting requirements and the accession rates as determined by A1 and the Air Force Medical Service.

Special Pay funding amount for Pharmacy Officers is an estimate of the number of takers multiplied by the average rate of those rate amounts established by OSW. Optometry & Veterinary Special Pay funding amounts are estimates based on the number of expected takers multiplied by the statutory rate. Optometrist Retention Special Pay, Retention Bonuses and Critical Skills Retention Bonuses funding are all based on the number of estimated takers multiplied by the established rate.

There is a +\$25.3 million increase in the total Special Pay requirement between FY 2026 and FY 2027. Change is primarily due to Hostile Fire Pay rate increase and Program Increase due to increased number of Officer Retention Bonus recipients.

Detailed cost computations are provided by the following table:

(Amount in Thousands)

PROJECT: SPECIAL PAY - OFFICERS

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
<u>Physician Pay</u>									
CSP									
Incentive Pay - Medical	3,600	41,000	147,600	3,600	44,000	158,400	3,600	44,000	158,400
Retention Bonus - Medical	901	45,000	40,545	900	50,000	45,000	900	50,000	45,000
Board Certification Pay - Medical	2,300	8,000	18,400	2,300	8,000	18,400	2,300	8,000	18,400
CWSAB - Medical	15	350,000	5,250	15	350,000	5,250	15	350,000	5,250
CSP Physician Subtotal	6,816	31,073	211,795	6,815	33,316	227,050	6,815	33,316	227,050
Physician Pay Total	6,816	31,073	211,795	6,815	33,316	227,050	6,815	33,316	227,050
<u>Dentist Pay</u>									
CSP									
Incentive Pay - Dental	980	24,500	24,010	980	27,000	26,460	980	27,000	26,460
Retention Bonus - Dental	525	49,000	25,725	525	52,000	27,300	525	52,000	27,300
Board Certification Pay - Dental	350	8,000	2,800	350	8,000	2,800	350	8,000	2,800
CWSAB - Dental	16	300,000	4,800	16	300,000	4,800	16	300,000	4,800
CSP Dentist Subtotal	1,871	30,644	57,335	1,871	32,795	61,360	1,871	32,795	61,360
Dentist Pay Total	1,871	30,644	57,335	1,871	32,795	61,360	1,871	32,795	61,360
<u>Nurse Pay</u>									
CSP									
Accession Bonus - Nurse	200	83,750	16,750	280	40,000	11,200	280	40,000	11,200
Incentive Pay - Nurse	110	15,000	1,650	180	15,000	2,700	180	15,000	2,700
Retention Bonus - Nurse	1,997	23,625	47,180	1,950	25,000	48,750	1,950	25,000	48,750
Board Certification Pay - Nurse	500	8,000	4,000	500	8,000	4,000	500	8,000	4,000
CWSAB - Nurse	0	0	0	80	124,500	9,960	80	124,500	9,960
CSP Nurse Subtotal	2,807	24,788	69,580	2,990	25,622	76,610	2,990	25,622	76,610
Nurse Pay Total	2,807	24,788	69,580	2,990	25,622	76,610	2,990	25,622	76,610

(Amount in Thousands)

PROJECT: SPECIAL PAY - OFFICERS

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
Health Professions Officers Pay									
CSP									
Accession Bonus - Health Professions Officers									
Accession Bonus - Pharmacy	10	30,000	300	10	30,000	300	10	30,000	300
Accession Bonus - PHO	15	31,267	469	15	31,267	469	15	31,267	469
Accession Bonus - Physicians Assistant	5	48,800	244	5	48,800	244	5	48,800	244
Accession Bonus - Psychologist	3	60,000	180	3	60,000	180	3	60,000	180
Accession Bonus - Social Workers	30	24,367	731	60	24,383	1,463	60	24,383	1,463
Accession Bonus - Medical Lab Technician	20	30,000	600	20	30,000	600	20	30,000	600
Accession Bonus - Physical Therapist	20	30,000	600	20	30,000	600	20	30,000	600
Accession Bonus - Optometrists	0	0	0	12	25,000	300	12	25,000	300
Accession Bonus - HPO Subtotal	103	30,330	3,124	145	28,662	4,156	145	28,662	4,156
Incentive Pay - Health Professions Officers									
Incentive Pay - PHO	120	5,000	600	120	5,400	648	120	5,400	648
Incentive Pay - Physicians Assistant	410	5,000	2,050	410	5,400	2,214	410	5,400	2,214
Incentive Pay - Psychologist	210	5,000	1,050	210	5,400	1,134	210	5,400	1,134
Incentive Pay - Optometrists	100	1,200	120	100	5,000	500	100	5,000	500
Incentive Pay - Podiatrist	20	5,000	100	20	5,000	100	20	5,000	100
Incentive Pay - Social Workers	0	0	0	100	2,500	250	100	2,500	250
Incentive Pay - HPO Subtotal	860	4,558	3,920	960	5,048	4,846	960	5,048	4,846
Retention Bonus - Health Professions Officers									
Retention Bonus - Pharmacy	200	20,000	4,000	200	20,000	4,000	200	20,000	4,000
Retention Bonus - PHO	120	7,500	900	120	7,500	900	120	7,500	900
Retention Bonus - Physicians Assistant	300	35,000	10,500	300	35,000	10,500	300	35,000	10,500
Retention Bonus - Psychologist	200	40,000	8,000	200	40,000	8,000	200	40,000	8,000
Retention Bonus - Social Workers	230	10,000	2,300	150	15,000	2,250	150	15,000	2,250
Retention Bonus - Optometrists	90	10,000	900	80	12,000	960	80	12,000	960
Retention Bonus - Dietitian	20	7,500	150	0	0	0	0	0	0
Retention Bonus - Medical Lab Technician	25	10,000	250	50	10,000	500	50	10,000	500
Retention Bonus - Physical Therapist	0	0	0	260	7,500	1,950	260	7,500	1,950
Retention Bonus - Podiatrist	20	15,000	300	20	15,000	300	20	15,000	300
Retention Bonus - Health Professions Officers	8	10,000	80	0	0	0	0	0	0
Retention Bonus - HPO Subtotal	1,213	22,572	27,380	1,380	21,275	29,360	1,380	21,275	29,360
Board Certification Pay - Health Professions Officers	1,200	8,000	9,600	1,200	8,000	9,600	1,200	8,000	9,600
CSP HPO Subtotal	3,376	13,040	44,024	3,685	13,015	47,962	3,685	13,015	47,962
Health Professions Officer Pay Total	3,376	13,040	44,024	3,685	13,015	47,962	3,685	13,015	47,962

(Amount in Thousands)

PROJECT: SPECIAL PAY - OFFICERS

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
Munitions Maintenance ORB	1	2,275,000	2,275	50	70,500	3,525	50	70,500	3,525
Network Operations Cyber Warfare ORB	508	25,000	12,700	908	25,000	22,700	908	36,013	32,700
Operations Research Analyst ORB	252	26,290	6,625	290	31,466	9,125	388	29,961	11,625
Special Tactics and Combat Rescue ORB	222	34,797	7,725	292	32,962	9,625	481	30,042	14,450
Officer Retention Bonus Subtotal	983	29,832	29,325	1,540	29,205	44,975	1,827	34,100	62,300
Retention Bonus (CSRB/ORB) Total	983	29,832	29,325	1,540	29,205	44,975	1,827	34,100	62,300
Chairman, JCS	1	4,000	4	1	4,000	4	1	4,000	4
Chief of Staff	1	4,000	4	1	4,000	4	1	4,000	4
Sr Member of UN	1	2,700	3	1	2,700	3	1	2,700	3
General	11	2,200	24	10	2,200	22	9	2,200	20
Lt General	37	500	19	40	500	20	45	500	23
Pers Allowance - General Officer	51	1,059	54	53	1,000	53	57	947	54
Alice Springs AIP	2	6,000	12	2	6,000	12	2	6,000	12
Cavalier AIP	0	0	0	4	8,500	34	4	8,500	34
Korea AIP	75	3,600	270	208	3,601	749	208	3,601	749
Kingsley Field AIP	10	4,800	48	10	4,800	48	12	4,833	58
Madison AIP	3	4,667	14	24	4,792	115	24	4,792	115
Turkey AIP	43	12,000	516	43	12,000	516	43	12,000	516
ICBM Field Ops AIP	625	3,600	2,250	625	3,600	2,250	625	3,600	2,250
Extended Service Training Specialist AIP	5	18,000	90	5	18,000	90	5	18,000	90
Cyber AIP	891	4,176	3,721	891	4,176	3,721	1,414	4,182	5,914
Cold Weather AIP	84	1,738	146	712	791	563	712	791	563
491st Attack Sq Hancock NY AIP	22	6,000	132	24	6,000	144	24	6,000	144
492nd Attack Sq March ARB CA AIP	24	6,000	144	23	6,000	138	23	6,000	138
306 FS Atlantic City NJ AIP	4	6,000	24	4	6,000	24	4	6,000	24
Assignment Incentive Pay	1,788		7,367	2,575		8,404	3,100		10,607

(Amount in Thousands)

PROJECT: SPECIAL PAY - OFFICERS

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
Continuation Pay	760	20,337	15,449	884	21,145	18,683	882	22,330	19,686
Diving Duty	18	1,778	32	18	1,778	32	18	1,778	32
Foreign Language Proficiency Bonus	2,801	6,566	18,392	2,692	6,849	18,438	2,815	6,852	19,288
Hardship Duty Location Pay	2,394	1,200	2,873	2,460	1,200	2,952	2,502	1,200	3,002
Health Prof. Scholarship Program (HPSP)	375	1,781	668	415	1,781	739	405	1,780	721
Hostile Fire Pay	1,242	2,700	3,354	1,276	2,700	3,445	1,298	5,400	7,009
Judge Advocate Continuation Pay	128	28,547	3,654	128	28,547	3,654	141	28,553	4,026
JAG Student Loan Repayment	262	21,668	5,677	276	21,667	5,980	272	21,665	5,893
Pay and Allowance Continuation (PAC)	8	1,250	10	8	1,250	10	8	1,250	10
TOTAL SPECIAL PAY	25,680		469,589	27,686		520,347	28,686		545,610

**MILITARY PERSONNEL, ACTIVE FORCES
OFFICER RETENTION BONUS
(Amount in Thousands)**

Officer ORB

	<u>FY 2025</u>		<u>FY 2026</u>		<u>FY 2027</u>		<u>FY 2028</u>		<u>FY 2029</u>		<u>FY 2030</u>		<u>FY 2031</u>		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Prior Obligations (FY24 & Prior)	932	22,975	870	21,875	806	20,425									
Accelerated Payments															
Prior Year FY 2025															
Initial Payments	50	4,075													
Anniversary Payments			50	4,075	50	4,075	50	4,075							
Current Year FY 2026															
Initial Payments			570	15,500											
Anniversary Payments					570	15,500	570	15,500	570	15,500	120	3,000			
Budget FY 2027															
Initial Payments					351	18,775									
Anniversary Payments							220	15,500	220	15,500	220	15,500			
Budget FY 2028															
Initial Payments							200	12,500							
Anniversary Payments									120	10,500	120	10,500	120	10,500	
Budget FY 2029															
Initial Payments									218	12,950					
Anniversary Payments											120	10,500	120	10,500	
Budget FY 2030															
Initial Payments											98	9,950			
Anniversary Payments													120	10,500	
Budget FY 2031															
Initial Payments														218	12,950
Anniversary Payments															
Total															
Initial Payments	50	4,075	570	15,500	351	18,775	200	12,500	218	12,950	98	9,950	218	12,950	
Anniversary Payments	932	22,975	920	25,950	1,426	40,000	840	35,075	910	41,500	580	39,500	360	31,500	
Total	982	27,050	1,490	41,450	1,777	58,775	1,040	47,575	1,128	54,450	678	49,450	578	44,450	

(Amount in Thousands)

PROJECT: BASIC ALLOWANCE FOR HOUSING - OFFICERS

FY 2027 Estimate 1,945,058
FY 2026 Estimate 1,961,890
FY 2025 Actual 1,842,296

PART I - PURPOSE AND SCOPE

In the Fiscal 1998 National Defense Authorization Act, Congress approved the payment of a Basic Allowance for Housing (BAH) to service members. BAH provides service members a monthly allowance for housing intended to subsidize costs of residing in an assigned locality, and consists of BAH, BAH Differential (BAH-Diff), Partial BAH, Overseas Housing Allowance (OHA), Moving-In Housing Allowance (MIHA), and Family Separation Housing (FSH). The BAH combines housing payments formerly provided by Basic Allowance for Quarters (BAQ), Variable Housing Allowance (VHA) and Family Separation Allowance Type I. Payment to service members is authorized by revisions to Title 37 U.S.C. § 403 and 475 for OHA.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The January 1, 2026 BAH inflation rate assumption is 4.0%, on average. The January 1, 2027 BAH inflation rate assumption is 4.2%, on average. This amount reflects the full amount of anticipated inflation for housing expenses in 2027.

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

There is a -\$17 million decrease in the total BAH requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to Annualization 1 Jan 26 inflation rate of 4% on BAH: +\$18.1 million
- (2) Pricing Increase due to Housing Allowance rate 1 Jan 27 increase of 4.2%: +\$56.0 million
- (3) Pricing Increase due to OHA rate increases: +\$3.2 million
- (4) Pricing Increase due to FCF Impact on OHA rates: +\$7.8 million
- (5) Program Increase due to change in projected BAH recipients: +\$35.1 million
- (6) Program Increase due to changes in grade structure: +\$0.1 million
- (7) Program Decrease due to changes in grade structure: -\$138.8 million
- (8) Increase due to Change in Reimbursables: +\$1.5 million

Details of the cost computation are provided in the following table:

With Dependents	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
Grade									
General	8	49,375	395	7	51,399	360	7	53,558	375
Lt General	30	45,833	1,375	32	47,713	1,527	36	49,716	1,790
Major General	66	44,379	2,929	63	46,198	2,910	70	48,139	3,370
Brig General	89	43,629	3,884	96	45,418	4,361	89	47,326	4,213
Colonel	2,560	40,967	104,891	2,601	42,647	110,940	2,504	44,438	111,288
Lt Colonel	7,043	39,487	278,144	7,089	41,106	291,438	7,004	42,832	300,037
Major	8,691	35,713	310,426	8,833	37,177	328,434	8,928	38,739	345,910
Captain	10,566	31,112	328,776	10,752	32,388	348,280	10,396	33,748	350,891
1st Lieutenant	2,129	27,259	58,043	2,124	28,377	60,281	2,127	29,569	62,902
2nd Lieutenant	1,704	25,933	44,195	1,933	26,996	52,190	1,861	28,130	52,356
Chief Warrant Officer 5	0	0	0	1	36,393	36	1	37,922	38
Chief Warrant Officer 4	0	0	0	0	34,220	0	0	35,657	0
Chief Warrant Officer 3	0	0	0	2	32,763	66	8	34,139	273
Chief Warrant Officer 2	19	26,091	496	64	27,161	1,738	157	28,301	4,444
Warrant Officer 1	11	24,974	275	26	25,997	676	27	27,089	731
Subtotal with Dependents	32,916		1,133,829	33,623		1,203,237	33,215		1,238,618

(Amount in Thousands)

PROJECT: BASIC ALLOWANCE FOR HOUSING - OFFICERS

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
Differential	5		21	5		22	5		23
Without Dependents - Full Allowance									
<u>Grade</u>	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
General	0	0	0	0	0	0	0	0	0
Lt General	2	37,450	75	2	38,986	78	2	40,623	81
Major General	2	37,296	75	2	38,825	78	2	40,456	81
Brig General	6	36,610	207	6	38,111	229	5	39,711	199
Colonel	221	34,858	7,623	225	36,287	8,165	188	37,811	7,108
Lt Colonel	1,060	33,826	35,235	1,067	35,212	37,572	917	36,691	33,646
Major	2,886	31,540	89,421	2,933	32,834	96,301	2,579	34,213	88,234
Captain	8,081	27,841	222,099	8,223	28,983	238,326	6,916	30,200	208,864
1st Lieutenant	4,388	23,979	103,401	4,378	24,962	109,283	3,814	26,010	99,203
2nd Lieutenant	4,186	21,843	89,632	4,748	22,738	107,961	3,976	23,693	94,204
Chief Warrant Officer 5	0	0	0	0	34,363	0	0	0	0
Chief Warrant Officer 4	0	0	0	0	31,386	0	0	0	0
Chief Warrant Officer 3	0	0	0	0	28,629	0	0	0	0
Chief Warrant Officer 2	1	20,634	21	3	21,480	64	8	22,382	179
Warrant Officer 1	5	19,521	98	12	20,321	244	13	21,174	275
Subtotal w/o Dependents	20,838		547,887	21,599		598,301	18,420		532,074
Without Dependents - Partial Allowance									
<u>Grade</u>	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
General	0	0	0	0	0	0	0	0	0
Lt General	0	0	0	0	0	0	0	0	0
Major General	1	486	0	1	506	1	1	527	1
Brig General	0	0	0	0	0	0	0	0	0
Colonel	3	475	1	3	495	1	3	516	2
Lt Colonel	15	396	6	15	412	6	15	430	6
Major	41	320	13	42	333	14	44	347	15
Captain	84	267	22	85	278	24	85	289	25
1st Lieutenant	106	212	22	106	221	23	109	230	25
2nd Lieutenant	451	158	71	512	165	84	509	172	87
Chief Warrant Officer 5	0	0	0	0	0	0	0	0	0
Chief Warrant Officer 4	0	0	0	0	0	0	0	0	0
Chief Warrant Officer 3	0	0	0	0	0	0	0	0	0
Chief Warrant Officer 2	0	0	0	0	0	0	0	0	0
Warrant Officer 1	0	0	0	0	0	0	0	0	0
Subtotal Partial	701		135	764		153	766		161
TOTAL BAH - DOMESTIC	54,460		1,681,872	55,991		1,801,713	52,406		1,770,876

(Amount in Thousands)

PROJECT: BASIC ALLOWANCE FOR HOUSING (OVERSEAS) - OFFICERS

<u>With Dependents</u>	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	<u>Workyears</u>	<u>Average Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Average Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Average Rate</u>	<u>Amount</u>
Grade									
General	0	0	0	0	0	0	0	0	0
Lt General	0	0	0	0	0	0	0	0	0
Major General	0	0	0	0	0	0	0	0	0
Brig General	2	49,283	99	2	49,018	98	2	52,359	105
Colonel	141	48,116	6,777	143	46,849	6,699	142	51,246	7,277
Lt Colonel	635	43,144	27,309	639	42,130	26,921	652	45,576	29,716
Major	729	39,558	28,727	741	38,694	28,672	774	41,523	32,139
Captain	848	34,922	29,538	863	34,249	29,557	862	36,556	31,512
1st Lieutenant	107	32,398	3,467	107	31,812	3,404	110	33,916	3,731
2nd Lieutenant	56	32,387	1,814	64	31,724	2,030	63	33,623	2,118
Chief Warrant Officer 5	0	0	0	0	0	0	0	0	0
Chief Warrant Officer 4	0	0	0	0	0	0	0	0	0
Chief Warrant Officer 3	0	0	0	0	0	0	0	0	0
Chief Warrant Officer 2	0	0	0	0	0	0	0	0	0
Warrant Officer 1	0	0	0	0	0	0	0	0	0
Subtotal With Dependents	2,518		97,731	2,559		97,381	2,605		106,598
Without Dependents									
Grade									
General	0	0	0	0	0	0	0	0	0
Lt General	0	0	0	0	0	0	0	0	0
Major General	0	0	0	0	0	0	0	0	0
Brig General	0	0	0	0	0	0	0	0	0
Colonel	10	37,701	377	10	35,708	357	10	39,310	393
Lt Colonel	106	34,324	3,629	107	32,850	3,515	109	35,969	3,921
Major	397	31,311	12,341	403	30,422	12,260	421	32,487	13,677
Captain	1,041	27,016	28,101	1,059	26,320	27,873	1,058	27,875	29,492
1st Lieutenant	392	26,232	10,274	391	25,643	10,026	405	27,068	10,962
2nd Lieutenant	229	25,941	5,940	260	25,442	6,615	258	26,789	6,912
Chief Warrant Officer 5	0	0	0	0	0	0	0	0	0
Chief Warrant Officer 4	0	0	0	0	0	0	0	0	0
Chief Warrant Officer 3	0	0	0	0	0	0	0	0	0
Chief Warrant Officer 2	0	0	0	0	0	0	0	0	0
Warrant Officer 1	0	0	0	0	0	0	0	0	0
Subtotal w/o Dependents	2,175		60,662	2,230		60,646	2,261		65,357
Moving-In Housing Allowance	205	9,903	2,031	211	10,190	2,150	214	10,404	2,227
TOTAL BAH - OVERSEAS	4,898		160,424	5,000		160,177	5,080		174,182
GRAND TOTAL BAH	59,358		1,842,296	60,991		1,961,890	57,486		1,945,058

(Amount in Thousands)

PROJECT: BASIC ALLOWANCE FOR SUBSISTENCE - OFFICERS

FY 2027 Estimate	265,685
FY 2026 Estimate	253,246
FY 2025 Actual	241,620

PART I - PURPOSE AND SCOPE

Funds provide monthly subsistence allowance under the provisions of Title 37 U.S.C., Section 402.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Basic Allowance for Subsistence (BAS) costs are computed by multiplying the statutory rate by the programmed commissioned officer workyears. The FY 2001 NDAA eliminated the BAS transition program and established, beginning 1 January 2002, the monthly rates for BAS would be indexed to increases in the U.S. Department of Agriculture (USDA) Food Plan. Funding requirements include inflation rates of 1.2% for 2025, 2.4% for 2026, and 3.4% for 2027 effective January 1 each year.

There is a +\$12.4 million increase in the total BAS requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to Annualization 1 Jan 26 inflation rate of 2.4% on BAS: +\$1.4 million
- (2) Pricing Increase due to 1 Jan 27 inflation rate of 3.4% effect on BAS: +\$6.4 million
- (3) Program Increase due to average strength increase of 1,109 from 64,648 to 65,757: +\$4.5 million
- (4) Increase due to Change in Reimbursables: +\$0.1 million

Details of the cost computation are provided in the following table:

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>
BAS	62,925	3,840	241,620	64,648	3,917	253,246	65,757	4,040	265,685

(Amount in Thousands)

PROJECT: STATION ALLOWANCE, OVERSEAS - OFFICERS

FY 2027 Estimate	114,567
FY 2026 Estimate	104,720
FY 2025 Actual	109,285

PART I - PURPOSE AND SCOPE

Funds provide payment of a per diem allowance to commissioned officers on duty outside the continental United States. The station allowance considers all elements of the cost of living, including quarters, subsistence and other necessary incidental expenses as prescribed by the Joint Travel Regulation (JTR) and authorized under the provisions of Title 37 U.S.C. § 405.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Station Allowances, Overseas consists of Cost Of Living Allowance (COLA) and Temporary Lodging Allowance (TLA).

COLA is based on the most recent information derived from the results of yearly surveys that determine the cost of goods and services by area, and biweekly decisions by the DoW Per Diem Travel, and Transportation Allowance Committee (PDTATAC) for adjustments relative to the value of the dollar against foreign currency. TLA covers the off-base housing (hotel) costs for service members permanently relocating in or out of an overseas location. The number of personnel entitled to an overseas station allowance is based on historical data adjusted for known changes in each type of allowance.

The workyears for Cost of Living and Temporary Lodging allowances are based on authorized overseas strengths for each fiscal year.

There is a +\$9.8 million increase in the total Overseas Station Allowance requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to impact of Basic Pay Raise on OCOLA rates: +\$7.3 million
- (2) Pricing Increase due to foreign currency exchange rates: +\$2.5 million
- (3) Pricing Increase due to TLA Rate: +\$0.4 million
- (4) Program Increase due to expected number of TLA recipients: +\$0.3 million
- (5) Program Decrease due to expected number of COLA recipients: -\$0.6 million

(Amount in Thousands)

PROJECT: STATION ALLOWANCE, OVERSEAS - OFFICERS

Details of the cost computation are provided in the following table:

<u>Cost of Living</u>	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	<u>Workyears</u>	<u>Average Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Average Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Average Rate</u>	<u>Amount</u>
<u>Grade</u>									
General	2	13,427	27	2	12,359	25	2	13,564	27
Lt. General	5	13,396	67	5	13,464	67	6	14,341	86
Major General	11	12,768	140	11	11,543	127	12	12,676	152
Brig. General	21	12,694	267	23	11,792	271	22	12,893	284
Colonel	569	12,352	7,028	578	11,428	6,605	575	12,473	7,172
Lt Colonel	1,758	12,208	21,462	1,769	11,200	19,812	1,806	12,219	22,068
Major	2,385	10,493	25,026	2,424	9,677	23,456	2,531	10,499	26,573
Captain	3,473	8,219	28,546	3,534	7,586	26,808	3,531	8,197	28,943
1st Lieutenant	852	6,987	5,953	850	6,509	5,532	880	7,022	6,179
2nd Lieutenant	476	6,276	2,987	540	5,851	3,160	537	6,292	3,379
Chief Warrant Officer 5	0	0	0	0	0	0	0	0	0
Chief Warrant Officer 4	0	0	0	0	0	0	0	0	0
Chief Warrant Officer 3	0	0	0	0	0	0	0	0	0
Chief Warrant Officer 2	3	7,844	24	10	7,092	71	25	7,520	188
Warrant Officer 1	4	4,574	18	10	4,145	41	10	4,427	44
Subtotal Cost of Living	9,559		91,545	9,756		85,975	9,937		95,095
<u>Temporary Lodging Allowance</u>	894	19,844	17,740	918	20,419	18,745	934	20,848	19,472
TOTAL STATION ALLOWANCES-OVERSEAS			109,285			104,720			114,567

(Amount in Thousands)

**PROJECT: CONUS COST OF LIVING ALLOWANCE
(COLA) - OFFICERS**

FY 2027 Estimate 921
FY 2026 Estimate 887
FY 2025 Actual 839

PART I - PURPOSE AND SCOPE

Authorization for this allowance is under the provisions of Title 37 U.S.C. § 403b and as prescribed in the Joint Travel Regulations, Chapter 8. In Title 37 U.S.C. § 403b, Congress approved a Cost of Living Allowance (COLA) payment to service members assigned to high cost areas in the Continental United States (CONUS).

PART II - JUSTIFICATION OF FUNDS REQUESTED

As part of the Department of War (DoW) Quality of Life initiatives, high cost areas are grouped as Military Housing Areas (MHA) where the cost of goods and services exceeds 107% of the national cost of living average, per the Defense Travel Management Office (DTMO). Computation of program cost is the product of the number of service members assigned to a designated high-cost area of CONUS, their grade and dependency status, and the percent by which an area’s cost of non-housing goods and services exceeds 107% of the national cost of living average.

There is a +\$34.0 thousand increase in the total CONUS COLA requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to impact of Basic Pay Raise on CONUS COLA rates: +\$19.0 thousand
- (2) Program Increase due to number of expected recipients of CONUS COLA: +\$15.0 thousand

Details of the cost computation are provided in the following table:

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
CONUS COLA	689	1,218	839	708	1,253	887	720	1,280	921

(Amount in Thousands)

PROJECT: CLOTHING ALLOWANCES - OFFICERS

FY 2027 Estimate	2,620
FY 2026 Estimate	2,742
FY 2025 Actual	2,767

PART I - PURPOSE AND SCOPE

Funds provide an initial clothing allowance to commissioned officers upon commissioning and an additional allowance for purchase of required uniforms. Authorization for this allowance is under the provisions of Title 37 U.S.C. § 415 and 416. In the Fiscal 1988-1989 National Defense Authorization Acts, Congress approved the payment of Civilian Clothing Allowance for Air Force commissioned officers. Commissioned officers assigned to locations outside the United States who are required to wear civilian clothing in the performance of their duties and/or a TDY mission are entitled to receive this allowance per the provisions of Title 37 U.S.C. § 419. Replacement allowance for Wounded Warriors is under the provisions of Title 10 U.S.C. § 1047.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Uniform allowances are determined by applying statutory rates to the programmed number of eligible commissioned officers. Starting 1 January 1985, the initial clothing allowance paid to all personnel commissioned or appointed as commissioned officers in the Regular or Reserve component is \$200 regardless of source of commission or previous enlisted status. Commissioned officers are also entitled to an additional active duty uniform allowance of \$100 to pay for additional uniforms required while they are on active duty for training. The Fiscal 2001 National Defense Authorization Act approved an increase to the one-time initial uniform allowance paid to commissioned officers from \$200 to \$400, and the one-time additional uniform allowance paid to commissioned officers from \$100 to \$200. The number of payments for the Initial and Additional Allowances are based on the number of accessions programmed. Furthermore, this entitlement covers civilian clothing allowances when authorized. The Air Force allows a Wounded Warrior clothing allowance not to exceed \$250 for each Air Force Medical Evacuee

There is a -\$122.0 thousand decrease in the total program requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to rate changes due to inflation: +\$10.0 thousand
- (2) Program Increase due to number of expected recipients: +\$14.0 thousand
- (3) Program Decrease due to number of expected recipients: -\$146.0 thousand

Details of the cost computation are provided in the following table:

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	Payments	Rate	Amount	Payments	Rate	Amount	Payments	Rate	Amount
Initial Allowances	5,061	400	2,025	4,923	400	1,969	4,558	400	1,823
Additional Allowances	1,420	200	283	1,459	200	292	1,484	200	297
Civilian Clothing	561	818	459	576	835	481	586	853	500
TOTAL CLOTHING ALLOWANCES	7,042		2,767	6,958		2,742	6,628		2,620

(Amount in Thousands)

PROJECT: FAMILY SEPARATION ALLOWANCES - OFFICERS

FY 2027 Estimate	7,344
FY 2026 Estimate	7,221
FY 2025 Actual	5,857

PART I - PURPOSE AND SCOPE

Under the provision of Title 37 U.S.C. § 427, one of three types of Family Separation Allowance (FSA) payments are possible to be made to service members with dependents to compensate for added expenses incurred because of forced separation from dependents: FSA - Restricted (FSA-R), FSA - Ship (FSA-S), and FSA - Temporary (FSA-T):

FSA-R is payable when a service member is separated from their dependents when making a Permanent Change of Station (PCS) move and dependent(s) is restricted from accompanying the service member, typically due to medical reasons. FSA-S is payable when the service member is assigned on a temporary basis to duties aboard a ship, and the ship is away from homeport continuously for more than 30 days. FSA-T is payable when a service member with dependents makes a Permanent Change of Station (PCS) move, or service member is on temporary duty (TDY) away from permanent duty station for 30 consecutive days or more either in CONUS or overseas, and the travel of dependents to service member's duty station is not authorized, and dependents do not reside at or near the duty station. In FY 2025, the monthly rates were \$250 and were prorated to \$8.33 per day after 30 days. Section 622 of the FY 2026 National Defense Authorization Act amended Section 427(a)(1) of Title 37 to increase the monthly FSA floor from \$250 to \$300, effective January 1, 2026. This statutory change reflects Congress's recognition of the rising costs faced by military families and reinforces the Department of War's commitment to supporting Service members' quality of life and family stability

PART II - JUSTIFICATION OF FUNDS REQUESTED

Allowances for family separation payments are determined by multiplying the number of personnel eligible for each type of family separation allowance by the applicable statutory rate. The FY 2026 increase in the FSA floor from \$250 to \$300, as mandated by Section 622 of the FY 2026 National Defense Authorization Act, is incorporated into the funding requirement.

There is a +\$123.0 thousand increase in the total FSA requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Program Increase due to number of expected recipients: +\$123.0 thousand

Details of the cost computation are provided in the following table:

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>
PCS CONUS or Overseas with dependents not authorized	422	3,000	1,266	434	3,600	1,562	441	3,600	1,588
TDY CONUS or Overseas for more than 30 days with dependents not residing near TDY station	1,530	3,000	4,591	1,572	3,600	5,659	1,599	3,600	5,756
TOTAL FAMILY SEPARATION ALLOWANCE	1,952		5,857	2,006		7,221	2,040		7,344

(Amount in Thousands)

PROJECT: BASIC NEEDS ALLOWANCE

FY 2027 Estimate	362
FY 2026 Estimate	351
FY 2025 Actual	342

PART I – PURPOSE AND SCOPE

The National Defense Authorization Act (NDAA) 2022, Public Law 117-81, Section 601, authorized a new section (402b) of Title 37 to address economic security of certain service members (based on factors such as total household income and dependents) by directing the Secretary of War to provide a monthly allowance equal to one twelfth of the difference between 130 percent of the Federal Poverty guidelines and the gross household income of the covered service during the preceding year. Section 611 of the FY 2023 NDAA directed the BNA eligibility threshold be raised to 150 percent to the Federal Poverty Guidelines by no later than January 1, 2024. This higher threshold is included in the FY 2025 and FY 2026 estimates. Section 621 of Public Law 118-159 amended Section 402b of Title 37, U.S.C. to increase the BNA federal poverty guideline threshold from 150 percent to 200 percent effective FY 2025.

PART II- JUSTIFICATION OF FUNDS REQUESTED

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

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

Members are not eligible for the allowance:

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

There is a +\$11.0 thousand increase in the total BNA requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Program Increase due to number of expected recipients: +\$11.0 thousand

Details of the cost computation are provided in the following table:

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
Basic Needs Allowance			342			351			362

(Amount in Thousands)

PROJECT: SPECIAL COMPENSATION FOR ASSISTANCE WITH ACTIVITIES OF DAILY LIVING (SCAADL)

FY 2027 Estimate	330
FY 2026 Estimate	324
FY 2025 Actual	189

PART I – PURPOSE AND SCOPE

Under the provisions of Title 37 U.S.C. § 439, members of the uniformed services with catastrophic injuries or illnesses requiring assistance in everyday living. The term “catastrophic injury or illness” means a permanent, severely disabling injury, disorder, or illness the Secretary concerned determines compromises the ability of the afflicted person to carry out the activities of daily living to such a degree the service member requires (1) personal or mechanical assistance to leave home or bed; or (2) constant supervision to avoid physical harm to self or others.

PART II- JUSTIFICATION OF FUNDS REQUESTED

The Special Compensation for Assistance with Activities of Daily Living (SCAADL) is an entitlement for special monthly compensation will be based on the following: (1) the catastrophic injury or illness was incurred or aggravated in the line of duty; (2) licensed physician certification that the injured service member requires the aid and assistance of another person to perform the personal functions required in everyday living; (3) in the absence of the provision of such assistance, would require hospitalization, nursing home care, or other residential institutional care; and (4) meets such other criteria, if any, as determined by the Secretary of War (or the Secretary of Homeland Security, with respect to the Coast Guard).

The amount of monthly special compensation payable to a service member under subsection (a) shall be determined under criteria prescribed by the Secretary of War (or the Secretary of Homeland Security, with respect to the Coast Guard), but may not exceed the amount of aid and attendance allowance authorized by Title 38 U.S.C. § 1114(r)(2) or sub-paragraph (C) §1720G(a)(3) for veterans in need of aid and attendance.

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

- (1) Pricing Increase due to average special monthly compensation increase: +\$7.0 thousand
- (2) Program Decrease due to Decrease in Cat Injured Aid Allow Program: -\$1.0 thousand

Details of the cost computation are provided in the following table:

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>
Special Monthly Compensation			189			324			330

(Amount in Thousands)

PROJECT: SEPARATION PAYMENTS - OFFICERS

FY 2027 Estimate	49,991
FY 2026 Estimate	49,848
FY 2025 Actual	40,983

PART I - PURPOSE AND SCOPE

Funds provide for:

- (1) Lump Sum Terminal Leave - Payments to commissioned officers for unused accrued leave at time of discharge (under honorable conditions), retirement or death under the provisions of Title 37 U.S.C. § 501.
- (2) Disability Severance Pay - Payments made to commissioned officers who are involuntarily discharged or released from active duty. Disability severance pay is paid to a service member separated from the service for a physical disability under provisions of Title 10 U.S.C. § 1212.
- (3) Involuntary Separation Pay - Payments to commissioned officers separated from the service for non-disability reasons under the provisions of Title 10 U.S.C. § 1174 categorized as full pay or half pay. For full pay the service member must be involuntarily separated and fully qualified for retention and the discharge must be characterized as honorable. For half pay the service member must be involuntarily separated with the discharge characterized as honorable or under honorable conditions (general) and conditions apply as determined by the Secretary.
- (4) Voluntary Separation Incentive (VSI) Trust Fund - Payments made cover the unfunded liability for those service members accepting VSI benefits prior to January 1, 1993.
- (5) Career Status Bonus - This pay was discontinued as of January 1, 2018 with the adoption of the Blended Retirement System (BRS).

PART II - JUSTIFICATION OF FUNDS REQUESTED

Lump sum terminal leave payments are determined by multiplying the projected number of eligible for each applicable separation payment at rates based on past experience and adjusted for pay raises. Leave payments will not exceed the career total of 60 days.

Severance pays are determined by multiplying a service member's basic pay rate for a specified number of months multiplied by years of service multiplied by a specific percent based on the separation criteria.

There is a +\$0.1 million increase in the total Separation Pay requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to LSTL average payment rate due to pay raise: +\$1.7 million
- (2) Pricing Increase due to Other Separation Pay rates: +\$1.0 million
- (3) Program Increase due to LSTL expected recipients: +\$3.8 million
- (4) Pricing Decrease due to VSI Trust Fund: -\$0.7 million
- (5) Program Decrease due to Other Separation Pay expected recipients: -\$5.7 million

Details of the cost computation are provided in the following table:

(Amount in Thousands)

PROJECT: SEPARATION PAYMENTS - OFFICERS

Lump Sum Terminal Leave Payments

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Payments	Average Rate	Amount	Payments	Average Rate	Amount	Payments	Average Rate	Amount
<u>Grade</u>									
General	9	27,468	248	11	28,560	314	11	30,159	332
Lt General	6	27,258	164	8	28,342	227	8	29,929	239
Major General	16	18,283	292	17	19,010	323	17	20,074	341
Brig General	8	16,263	130	9	16,910	152	9	17,857	161
Colonel	587	10,241	6,012	600	10,648	6,389	704	11,244	7,916
Lt Colonel	913	8,237	7,519	941	8,564	8,059	1,097	9,044	9,921
Major	1,340	5,792	7,761	1,501	6,021	9,038	1,636	6,358	10,402
Captain	1,087	3,963	4,308	1,255	4,121	5,172	1,332	4,352	5,797
1st Lieutenant	82	3,715	305	95	3,854	366	101	4,070	411
2nd Lieutenant	24	2,393	58	27	2,484	67	29	2,623	76
Chief Warrant Officer 5	0	0	0	0	0	0	0	0	0
Chief Warrant Officer 4	0	0	0	0	0	0	0	0	0
Chief Warrant Officer 3	0	0	0	0	0	0	0	0	0
Chief Warrant Officer 2	0	0	0	0	0	0	0	0	0
Warrant Officer 1	0	0	0	0	0	0	0	0	0
Leave Buy-Back	0	0	0	0	0	0	0	0	0
Subtotal Lump Sum Terminal Leave	4,072		26,797	4,464		30,107	4,944		35,596
<u>Separation Pay</u>									
Fail Promotion/Unfit	1	43,985	44	1	45,733	46	1	48,294	48
Disability	9	125,791	1,132	10	130,791	1,308	10	138,116	1,381
Invol-Half Pay 5%	1	46,727	46	1	48,584	49	1	51,305	51
Invol-Full Pay 10%	57	120,014	6,841	134	124,785	16,721	91	131,773	11,991
TERA	0	0	0	0	0	0	0	0	0
VSP	13	240,029	3,120	0	0	0	0	0	0
VSI Trust Fund			3,003			1,617			924
Career Status Bonus	0	0	0	0	0	0	0	0	0
Subtotal Separation Pay	82		14,186	147		19,741	104		14,395
TOTAL SEPARATION PAYMENTS	4,154		40,983	4,611		49,848	5,048		49,991

(Amount in Thousands)

PROJECT: SOCIAL SECURITY TAX (EMPLOYER'S CONTRIBUTION) - OFFICERS

FY 2027 Estimate	554,265
FY 2026 Estimate	518,221
FY 2025 Actual	488,156

PART I - PURPOSE AND SCOPE

Funds represent the Air Force contribution (as an employer) as required by the Federal Insurance Contribution Act (FICA) under provisions of Title 26 U.S.C., Sections 3101 and 3111.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Social Security costs are based on the percentage rates set by law on a service member's salary for a calendar year. P.L. 98-21, "Social Security Amendment of 1983" dated 20 April 1983 establishes the tax rate while the maximum taxable income is determined by the Social Security Administration. The Old Age, Survivor and Disability Insurance (OASDI) rate, set by statute, is 6.2% and the Hospital Insurance (HI) is 1.45%. There is no wage cap on the 1.45% medical contribution. The Government's contribution for Social Security is as follows:

- Calendar Year 2025 – 7.65% on first \$176,100 and 1.45% on the remainder
- Calendar Year 2026 – 7.65% on first \$184,500 and 1.45% on the remainder
- Calendar Year 2027 – 7.65% on first \$190,800 and 1.45% on the remainder

There is a +\$36.0 million increase in the total program requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to Annualization of raise on FICA: +\$4.9 million
- (2) Pricing Increase due to 1 Jan 27 pay raise effect on FICA: +\$21.2 million
- (3) Program Increase due to average strength increase of 1,109 from 64,648 to 65,757: +\$9.3 million
- (4) Program Increase due to changes in grade structure: +\$0.6 million
- (5) Pricing Decrease due to average payment decrease due to number of recipients above or below maximum cap: -\$0.5 million
- (6) Increase due to Change in Reimbursables: +\$0.5 million

Details of the cost computation are provided in the following table:

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	Workyears	Average Rate	Amount	Workyears	Average Rate	Amount	Workyears	Average Rate	Amount
Social Security	62,925	7,758	488,156	64,648	8,016	518,221	65,757	8,429	554,265

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**PAY AND ALLOWANCES
OF ENLISTED**

ACTIVE FORCES
SCHEDULE OF INCREASES AND DECREASES
(Amount in Thousands)

		<u>Amount</u>
FY 2026 DIRECT PROGRAM		23,609,252
Move Enlisted Subsistence from BA4 to BA2		1,653,377
Pricing Increase	1,348,661	
Annualization (PI):	236,946	
Annualization 1 Jan 26 raise of 3.8% on Basic Pay	138,955	
Annualization of raise on RPA	28,766	
Annualization of raise on FICA	10,926	
Annualization of raise on TSP	2,698	
Annualization 1 Jan 26 inflation rate of 2.4% on BAS	12,003	
Annualization 1 Jan 26 inflation rate of 4% on BAH	43,598	
Pay Raise (PI):	793,239	
1 Jan 27 pay raise of 6.2% effect on Basic Pay	607,826	
1 Jan 27 pay raise effect on RPA	125,825	
1 Jan 27 pay raise effect on FICA	47,789	
1 Jan 27 pay raise effect on TSP	11,799	
Inflation Rate (PI):	54,193	
1 Jan 27 inflation rate of 3.4% effect on BAS	54,193	
BAH Rates (PI):	180,130	
1 Jan 27 inflation rate of 4.2% effect on BAH	134,642	
1 Jan 27 inflation rate of 2.1% effect on MIHA	196	
1 Jan 27 inflation rate of 2.1% effect on OHA	14,587	
Increase in OHA due to FCF Rates Payments	30,705	

ACTIVE FORCES
SCHEDULE OF INCREASES AND DECREASES
(Amount in Thousands)

Other (PI):	84,153	
Increase in SIK - Subsist in Mess Total Payments	9,754	
Increase in SIK - Operational Payments	485	
Increase in SIK - Augmentation Rations Payments	192	
Increase in Special Pay Payments	19,301	
Increase in Selective Reenlistment Bonus Payments	8,558	
Increase in COLA Payments	25,538	
Increase in COLA due to FCF Rates	8,099	
Increase in TLA Payments	1,453	
Increase in CONUS COLA Payments	18	
Increase in Clothing Payments	4,775	
Increase in Cat Injured Aid Allow Payments	26	
Increase in LSTL Payments	3,313	
Increase in Separation Payments	2,641	
 Program Increase		 578,508
 Strength (PGI):	 509,899	
Increase in Average Strength for Base Pay Due to Average Strength	246,995	
Change in Base Pay Due to Grade Mix	34,971	
Increase in Average Strength for FICA Due to Average Strength	18,899	
Change in FICA Due to Grade Mix	2,674	
Increase in Average Strength for RPA Due to Average Strength	49,758	
Change in RPA Due to Grade Mix	7,023	
Increase in Average Strength for TSP Matching Contribution	8,206	
Increase in workyears for BAS Due to average strength	33,716	
Increase in Average Strength for Clothing	8,192	
Increase in workyears Housing Allowance	96,422	
Change in BAH Due to Grade Mix	3,043	

ACTIVE FORCES
SCHEDULE OF INCREASES AND DECREASES
(Amount in Thousands)

Other (PGI):	68,609	
Increase in SIK - Operational Program	2	
Increase in Flying Duty Crew Program	0	
Increase in CSIP Program	0	
Increase in Parachute Jumping Program	2	
Increase in Special Pay Program	12,900	
Increase in Selective Reenlistment Bonus Program	9,130	
Increase in COLA Program	0	
Increase in TLA Program	1,263	
Increase in CONUS COLA Program	16	
Increase in Basic Needs Allowance Program	40,741	
Increase in FSA Program	607	
Increase in LSTL Program	3,766	
Increase in Separation Payments	182	
Total Increases		1,927,169
Pricing Decrease		(532,277)
Annualization (PI):	(796)	
Annualization 1 Jan 26 inflation rate of 2.4% on BAS	(796)	
Inflation Rate (PI):	(3,593)	
1 Jan 27 inflation rate of 3.4% effect on BAS	(3,593)	

ACTIVE FORCES
SCHEDULE OF INCREASES AND DECREASES
(Amount in Thousands)

Other (PI):	(527,888)	
Decrease in RPA Payments	(525,720)	
Decrease in FICA Payments	(1,590)	
Decrease in TSP Matching Contribution Payments	(371)	
Decrease in Separation Payments	(207)	
Program Decrease		(355,402)
Strength (PGD):	(329,937)	
Decrease in workyears for BAS Due to average strength	(2,579)	
Decrease in Average Strength for Clothing	(487)	
Decrease in Average Strength for Housing Allowance	(1)	
Change in BAH Due to Grade Mix	(326,870)	
Other (PGD):	(25,465)	
Decrease in SIK - Subsist in Mess Total Program	(1,704)	
Decrease in SIK Refunds Receivable Program	(3,000)	
Decrease in Flying Duty Non-Crew Program	(174)	
Decrease in Other Incentive Pay Program	(249)	
Decrease in Special Pay Program	(1,336)	
Decrease in Selective Reenlistment Bonus Program	(2,145)	
Decrease in Separation Payments	(15,796)	
Total Decreases		(887,679)
FY 2027 DIRECT PROGRAM		26,302,119

(Amount in Thousands)

PROJECT: BASIC PAY - ENLISTED

FY 2027 Estimate 14,044,209
FY 2026 Estimate 12,994,731
FY 2025 Actual 12,092,817

PART I - PURPOSE AND SCOPE

Funds provide basic compensation for commissioned officers of the Regular Forces and officers of the Reserve Components on extended active duty according to grade and length of service under the provisions of Title 37 U.S.C., § 201, 203 and 205.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Funding requirements include a Basic Pay (BP) increase of 4.50% in 2025, and 3.80% in 2026, and averaging 6.20% in 2027 effective January 1 each year. The annualized pay raise is 3.975% for FY 2026 and 5.600% for FY 2027. Per FY 2007 NDAA, pay tables are expanded to 40 years of service. The 01 January 2027 Basic Pay Increase is specific to Grade according to the following: Chief Master Sergeant to Technical Sergeant: 6%; Staff Sergeant to Airman Basic: 7%.

FY 2025 beginning strength was 251,412 and end strength was 253,612 using 264,340 workyears.
FY 2026 beginning strength was 253,612 and end strength is projected to be 259,170 using 269,294 workyears.
FY 2027 beginning strength will be 259,170 and end strength is projected to be 263,700 using 274,124 workyears.

There is a +\$1,049.5 million increase in the total Basic Pay requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to Annualization 1 Jan 26 raise of 3.8% on Basic Pay: +\$139.0 million
- (2) Pricing Increase due to 1 Jan 27 pay raise of 6.2% effect on Basic Pay: +\$607.8 million
- (3) Program Increase due to average strength increase of 4,830 from 269,294 to 274,124: +\$247.0 million
- (4) Program Increase due to changes in grade structure: +\$35.0 million
- (5) Increase due to Change in Reimbursables: +\$20.7 million

Details of the cost computation are provided in the following table:

<u>Grade</u>	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	<u>Workyears</u>	<u>Average Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Average Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Average Rate</u>	<u>Amount</u>
Chief Master Sergeant	2,575	100,256	258,160	2,650	104,242	276,240	2,745	109,923	301,738
Senior Master Sergeant	5,362	80,034	429,143	5,716	83,215	475,659	5,744	87,751	504,040
Master Sergeant	24,413	69,155	1,688,285	26,016	71,904	1,870,657	26,877	75,823	2,037,891
Technical Sergeant	40,648	57,473	2,336,145	41,428	59,757	2,475,618	42,238	63,014	2,661,580
Staff Sergeant	53,975	47,743	2,576,936	55,671	49,641	2,763,560	58,044	52,719	3,060,002
Senior Airman	70,682	39,359	2,781,966	68,071	40,923	2,785,698	67,949	43,461	2,953,109
Airman First Class	47,572	31,676	1,506,886	51,323	34,935	1,792,970	52,447	37,101	1,945,836
Airman	9,299	29,467	274,013	10,330	32,079	331,373	10,572	34,075	360,240
Airman Basic	9,814	24,586	241,283	8,089	27,563	222,956	7,508	29,272	219,773
TOTAL BASIC PAY	264,340		12,092,817	269,294		12,994,731	274,124		14,044,209

(Amount in Thousands)

PROJECT: RETIRED PAY ACCRUAL - ENLISTED

FY 2027 Estimate 2,829,107
FY 2026 Estimate 3,145,819
FY 2025 Actual 3,188,334

PART I - PURPOSE AND SCOPE

Funds requested provide for the Department of War’s contribution to its Military Retirement Fund, in accordance with Title 10 U.S.C., § 1466. The Department of War (DoW) Office of Actuary establishes normal cost percentages (NCPs).

PART II - JUSTIFICATION OF FUNDS REQUESTED

The budgetary estimates are derived as a product of:

- a) The total amount of Basic Pay (BP) expected to be paid during the fiscal year to service members of the Armed Forces.
- b) Retired Pay Accrual (RPA) Normal Cost Percentage (NCP) approved by the Department of War Military Retirement Fund Board of Actuaries. The full-time RPA is 26.6% for FY 2025, 24.3% for FY 2026, and 20.2% for FY 2027. The part-time RPA is 21.5% for FY 2025, 22.6% for FY 2026, and 19.1% for FY 2027.

There is a -\$316.7 million decrease in the total RPA requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to Annualization of raise on RPA: +\$28.8 million
- (2) Pricing Increase due to 1 Jan 27 pay raise effect on RPA: +\$125.8 million
- (3) Program Increase due to average strength increase of 4,830 from 269,294 to 274,124: +\$49.8 million
- (4) Program Increase due to changes in grade structure: +\$7.0 million
- (5) Pricing Decrease due to Reduction in Normal Cost Percentage (NCP) AC full-time rates: -\$525.7 million
- (6) Decrease due to Change in Reimbursables: -\$2.4 million

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
Active Component									
Retired Pay Accrual - Full Time	253,783	12,091	3,068,610	256,168	11,663	2,987,615	261,505	10,299	2,693,255
Reserve Component									
Retired Pay Accrual - Part Time	10,557	11,341	119,724	13,126	12,053	158,204	12,619	10,766	135,852
Total Retired Pay Accrual	264,340	12,061	3,188,334	269,294	11,682	3,145,819	274,124	10,321	2,829,107

(Amount in Thousands)

PROJECT: THRIFT SAVINGS PLAN (TSP) - MATCHING CONTRIBUTIONS

FY 2027 Estimate	274,594
FY 2026 Estimate	252,262
FY 2025 Actual	238,284

PART I - PURPOSE AND SCOPE

The Fiscal 2016 National Defense Authorization Act (NDAA), Public Law 114-92, § 632(2), authorized the Secretary concerned to make contributions to the Thrift Savings Fund, in accordance with Title 5 U.S.C. § 8432 for the benefit of the member who falls under the new modernized retirement system, known as the Blended Retirement System (BRS). The Thrift Savings Fund is one aspect of the BRS. Automatic contributions of one (1) 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 to participate in the BRS. Once the member either reaches two years and one day after first entering uniformed service, or elects BRS the Service will provide matching contributions of no more than five (5) percent of the member's BP. The matching will continue until the member completes 26 years of service.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The amount the Service contributes is based on the percentage of BP service members elect to contribute to the Thrift Savings Fund. The Services began making automatic and matching Thrift Savings Plan contributions payments in Fiscal Year 2018 pursuant to the January 1, 2018 effective date of the BRS.

There is a +\$22.3 million increase in the total TSP requirement between FY 2026 and FY 2027. This change in requirement is based on basic pay raise along with increased participation assumptions as more personnel enter the blended retirement system (BRS) program in early implementation years.

Details of the cost computation are provided in the following table:

	<u>FY 2025 Actual</u>	<u>FY 2026 Estimate</u>	<u>FY 2027 Estimate</u>
	Amount	Amount	Amount
Thrift Savings Plan (TSP) - Matching Contributions	238,284	252,262	274,594

(Amount in Thousands)

PROJECT: INCENTIVE PAY - ENLISTED

FY 2027 Estimate	55,720
FY 2026 Estimate	56,468
FY 2025 Actual	69,330

PART I - PURPOSE AND SCOPE

The purpose of Hazardous Duty Incentive Pay (HDIP) is to help the Air Force attract and retain enlisted volunteers in duties requiring more than normal exposure to hazardous duties in peacetime.

The Fiscal 2024 National Defense Authorization Act (NDAA), Public Law No. 118.31, § 611 extends certain expiring bonus and special pay authorities as outlined under provisions of Title 37 U.S.C., § 351, § 334, § 351 and § 353 for one year, as follows:

- 1) Flying Duty Crew Member – A member who is required by competent orders to participate frequently and regularly in aerial flights. Minimum monthly flight requirements must be attained to qualify for this pay. The amount not to exceed \$250 per month, per DoD 7000.14-R Financial Management Regulation (FMR) Volume 7A Chapter 22, paragraph 2.13.1.
- 2) Flying Duty Non-Crew Member – Fully qualified in non-aircrew specialties and required to perform duties in-flight and on an occasional basis. Eligible for enlisted Airmen who are non-crew service members that are classified as "operational support flyers," and are not normally required for the aircraft to accomplish its assigned primary mission. The amount is paid at \$150 per month, per DoD 7000.14-R FMR Volume 7A, Chapter 22, paragraph 2.13.2.
- 3) Critical Skill Incentive Pay (CSIP) – CSIP is a unifying incentive pay which replaced Career Enlisted Flyer Incentive Pay (CEFIP), and Remote Piloted Aircraft (RPA) Sensor Operator Assignment Incentive Pay (both of which were discontinued in Fiscal Year 2018). The current rate paid ranges from \$225 per month for enlist Airmen with under 4 years of aviation service to \$600 per month for enlisted Airmen with more than 14 years of aviation service, per DoD 7000.14-R FMR Volume 7A, Chapter 22, paragraph 5.5.1.
- 4) Parachute Jumping – Incentive for hazardous duty to encourage enlisted Airmen to enter and remain on duty involving parachute jumping from an aircraft in aerial flight as authorized by Title 37 U.S.C. § 351. Members who perform a static-line (where the parachute is attached to a line in the airframe and opens automatically upon exit while in flight) jumping duty are entitled to pay at \$150 per month. Members, who perform duty involving parachute jumping free-fall (where the parachute opens through manual operation by the jumper based on their expertise and/or altitude) at a high altitude with a low opening (HALO) as an essential part of duty, are entitled to pay at the monthly rate of \$225. Rates specified in DOD 7000.14R Financial Management Regulation (FMR) Volume 7A, Chapter 24, Paragraph 3.3. NOTE: This pay does not apply to enlisted Air Force Special Warfare (AFSPECWAR) Airmen receiving Special Warfare Skill Incentive Pay (SWSIP).
- 5) Demolition – Explosive demolition as a primary duty including training for such duty. Paid to enlisted Airmen who demolish (with the use of explosives) underwater objects, obstacles, or explosives, or who recover and render harmless (by disarming or demolition) explosives which have failed to function as intended or which become a potential hazard. Participate as students or instructors in instructional training, including in the field or fleet provided live explosives are used in the training. Participate in proficiency training, including in the field or fleet for the maintenance of skills in the duties provided live explosives are used. Experiment with or develop tools, equipment, or procedures for the demolition and rendering harmless of explosives, provided live explosives are used. Demolition is paid under specified conditions in Title 37 U.S.C. §351 and DOD 7000.14R Financial Management Regulation (FMR) Volume 7A, Chapter 24, Paragraph 5.2 at a monthly rate of \$150. NOTE: This pay does not apply to enlisted Air Force Special Warfare (AFSPECWAR) Airmen receiving Special Warfare Skill Incentive Pay (SWSIP).

(Amount in Thousands)

PROJECT: INCENTIVE PAY - ENLISTED

- 6) Special Warfare Skill Incentive Pay (SWSIP) – Formally pilot program Battlefield Airmen Skill Incentive Pay (BASIP). A monthly skill incentive pay to enlisted Airmen qualified and serving as Air Force Special Warfare (AFSPECWAR) Airmen, as defined in Department of the Air Force Policy Directive 10-35, dated February 1, 2017, as authorized by Title 37 U.S.C. § 353 and paid under specified conditions in accordance with DoD 7000.14-R FMR Volume 7A, Chapter 24, paragraph 15. Enlisted serving as AFSPECWAR Airmen conduct global access and direct engagement operations throughout ground domains that are often contested, denied, operationally limited, or occasionally permissive environments experiencing severe catastrophic or environmental conditions/disturbances. Enlisted serving as AFSPECWAR Airmen encompass the following critical Air Force Specialty Codes (AFSC): Pararescue (1Z1X1; formerly 1T2X1), Combat Control (1Z2XX; formerly 1X2X1), Tactical Air Control Party (1Z3XX; formerly 1C4X1), and Special Reconnaissance (1Z4XX; formerly 1W0X2, Special Operations Weather Team). Incentive pays range from \$150 to \$1,000 monthly depending on years of service. NOTE: Enlisted serving as AFSPECWAR Airmen receiving this entitlement that originally had received Parachute Jumping and Demolition incentive pays or Diving special pay, no longer receive those latter entitlements separately; the SWSIP rate is instead adjusted based on their eligibility. This continues pay entitlements to encourage early reporting of medical conditions or acceptance of special duty outside the career field when the identified actions might result in a loss of pay and/or become a disincentive to the career field and affect retention. This is not a dual entitlement. For example, the member is authorized pay under SWSIP (temporarily outside the career field or medically disqualified) or Parachute Jumping (fully qualified), but not both. The rate of pay is the same.
- 7) Experimental Stress – Duties involving an unusually high level of physiological or other stress; specifically (a) duty inside a high (hyperbaric) or low pressure (altitude) chamber, (b) duty as a human acceleration/deceleration test subject, and (c) duty as a human test subject in thermal stress experiments. It is paid under specified conditions at a rate up to \$150 per month, in accordance with DoD 7000.14-R FMR Volume 7A, Chapter 24, paragraph 6.2 and Title 37 U.S.C. § 351.
- 8) Chemical Munitions Handler – Duties in which enlisted Airmen handle chemical munitions or components of such munitions. Paid at a monthly flat rate of \$150 as authorized by Title 37 U.S.C § 351 and DoD 7000.14-R FMR Volume 7A, Chapter 24, Paragraph 10.3.
- 9) Toxic Fuel Handler – Duties in which personnel may be exposed to toxic fuels and propellants. This pay was initiated because of hazards among personnel who work with hypergolic fuel, specifically hydrazine and nitrogen tetroxide. Paid at a monthly flat rate of \$150 as authorized by Title 37 U.S.C § 351 and DoD 7000.14-R FMR Volume 7A, Chapter 24, Paragraph 7.3.
- 10) Toxic Pesticides – Duties in which frequent and regular exposure to highly toxic pesticides occur. Paid at a monthly rate of \$150 as authorized by Title 37 U.S.C § 351, in accordance with DoD 7000.14-R FMR Volume 7A, Chapter 24, paragraph 8.3.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Incentive duty pay is computed based on the average number of enlisted in each pay grade who are eligible for payment. Average pay rates for flying duty crew enlisted Airmen are those prescribed by law, based on average years of service by pay grade. All other hazardous duty pay is computed at the statutory rate per workyear.

There is a -\$0.7 million decrease in the total Incentive Pay requirement between FY 2026 and FY 2027. Change is primarily due to a reduction in overall Enlisted recipients.

Detailed cost computations are provided by the following table:

(Amount in Thousands)

PROJECT: INCENTIVE PAY - ENLISTED

Flying Duty Crew Members

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>
<u>Grade</u>									
Chief Master Sergeant	5	2,880	14	9	2,880	26	10	2,880	29
Senior Master Sergeant	17	2,880	49	20	2,880	58	19	2,880	55
Master Sergeant	80	2,880	230	81	2,880	233	79	2,880	228
Technical Sergeant	112	2,580	289	113	2,580	292	111	2,580	286
Staff Sergeant	154	2,280	351	206	2,280	470	204	2,280	465
Senior Airman	38	1,980	75	89	1,980	176	89	1,980	176
Airman First Class	0	1,800	0	6	1,800	11	6	1,800	11
Subtotal Flying Duty Crew	406		1,008	524		1,266	518		1,250

Flying Duty Non-Crew Members

	257	1,800	463	363	1,800	653	266	1,800	479
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	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>
<u>Career Enlisted Flyer Incentive Pay</u>									
Years Aviation Service									
Subtotal Career Enlisted Flyer Incentive Pay	0		0	0		0	0		0

Critical Skills Incentive Pay

Years Aviation Service									
Less than 4	5,201	2,700	14,043	3,523	2,700	9,512	3,496	2,700	9,439
Over 4	2,617	4,200	10,991	2,546	4,200	10,693	2,526	4,200	10,609
Over 8	2,828	6,000	16,968	1,807	6,000	10,842	1,791	6,000	10,746
Over 14	1,283	7,200	9,238	978	7,200	7,042	970	7,200	6,984
Subtotal Critical Skills Incentive Pay	11,929		51,240	8,854		38,089	8,783		37,778

Aviation Incentive Pay

Years Aviation Service									
Subtotal Aviation Incentive Pay	0		0	0		0	0		0

Subtotal Flying Duty Pay	12,592		52,711	9,741		40,008	9,567		39,507
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(Amount in Thousands)

PROJECT: INCENTIVE PAY - ENLISTED

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>
<u>Parachute Jumping</u>	320	1,800	576	320	1,800	576	321	1,800	578
<u>Parachute HALO</u>	178	2,700	481	178	2,700	481	178	2,700	481
<u>Demolition</u>	1,793	1,800	3,228	1,803	1,800	3,245	1,665	1,800	2,997
	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>
Special Warfare Skill Incentive Pay									
SWSIP Pararescue	544	7,188	3,910	560	7,191	4,027	560	7,191	4,027
SWSIP Combat Controller	613	6,935	4,251	607	6,937	4,211	607	6,937	4,211
SWSIP Special Reconnaissance	134	6,925	928	135	6,926	935	135	6,926	935
SWSIP Tactical Air Control Party	1,136	1,868	2,122	1,016	1,867	1,897	1,016	1,867	1,897
Subtotal SWSIP	2,427		11,211	2,318		11,070	2,318		11,070
<u>Other Incentive Duty Pay</u>									
Accel-Decel Subject	18	1,800	32	18	1,800	32	18	1,800	32
Chemical Munitions Handler	23	1,800	41	23	1,800	41	23	1,800	41
Hazardous Bio Org	2	1,800	4	2	1,800	4	2	1,800	4
Pressure Chamber Observer	124	1,800	223	114	1,800	205	114	1,800	205
Thermal Stress Experiments	3	1,800	5	3	1,800	5	3	1,800	5
Toxic Fuel Handler	447	1,800	805	438	1,800	788	437	1,800	787
Toxic Pesticides Duty	6	1,800	11	6	1,800	11	6	1,800	11
Weapons Control Crew	1	1,800	2	1	1,800	2	1	1,800	2
Subtotal Other Incentive Duty Pay	624		1,123	605		1,088	604		1,087
TOTAL INCENTIVE PAY	17,934		69,330	14,965		56,468	14,653		55,720

(Amount in Thousands)

PROJECT: SPECIAL PAY - ENLISTED

FY 2027 Estimate	150,013
FY 2026 Estimate	119,795
FY 2025 Actual	96,822

PART I - PURPOSE AND SCOPE

Funds provide special pay to enlisted service members for sea duty or duty outside the 48 contiguous states and the District of Columbia as designated by the Secretary of War under the provisions of Title 37 U.S.C., Sections 305a; for duty subject to hostile fire under the provisions of Title 37 U.S.C., Section 351; and for special pay for service members extending duty at designated locations overseas under the provisions of Title 37 U.S.C., Section 352.

- (1) Personal Money Allowance for the Chief Master Sergeant of the Air Force (CMSAF) – Authorized for enlisted service members who assume the role as the senior-most enlisted member of their Military Service under the provisions of Title 37 U.S.C., Sections 413 and 414. This allowance is in addition to any other pay or allowance authorized. Personal Money Allowance is authorized \$2,000 a year while serving (\$166.67/month).
- (2) Sea Duty Pay – Authorized to service members under the provisions of Title 37 U.S.C., Section 305a who: (a) are permanently or temporarily assigned to a ship; (b) serve as a service member of the crew of a two (2) crewed submarine; (c) serve as a service member of a tender-class ship (with the hull classification of submarine or destroyer); or (d) are permanently or temporarily assigned to a ship and whose primary mission is normally accomplished while in port, but only during a period while the ship is away from its homeport.
- (3) Overseas Tour Extension Incentive Pay (OTEIP) – Purpose is to induce enlisted service members in specific "critical skill" classifications to extend their tours for the convenience of the government. Some military specialties are imbalanced, in that, there are more positions overseas than in the United States. This results in members being reassigned overseas after less than two (2) years in the United States. This is a career irritant resulting in many voluntary separations. A financial incentive for extending tours overseas helps alleviate these problems as well as conserve Permanent Change of Station (PCS) funds. The rate payable is \$80/month, or a \$2,000 lump sum authorized under the provisions of Title 10 U.S.C., Section 705 and Title 37 U.S.C., Section 352.
- (4) Continuation Pay (CP) – The National Defense Authorization Act (NDAA) 2016, P.L. 114-92, Section 634, authorizes the Secretary to make a payment of continuation pay to each member under the new modernized retirement system, known as the Blended Retirement System (BRS). CP is one aspect of the BRS. Members of the Uniformed Services who are covered by this BRS are eligible to receive a one-time, mid-career bonus payment in exchange for an agreement to perform additional obligatory service. This one (1) time bonus payment is in addition to any other career field-specific incentives or retention bonuses. The Services began making payments in FY 2018, pursuant to the January 1, 2018, effective date of the BRS.
- (5) Diving Duty Pay – Authorized for enlisted Airmen of the Air Force under the provisions of Title 37 U.S.C., Section 304. Special pay to compensate for the difficulty, risk, and high level of training required to perform tactical military diving operations. Tactical diving duty includes conducting diving operations in support of operational mission requirements such as rescue, recovery, search, reconnaissance, and infiltration/exfiltration. Operations are open and/or closed-circuit diving profiles in all maritime environments including, but not limited to day/night subsurface operations in open ocean, littoral, port, harbor, and in the vicinity of maritime vessels and structures/buildings as needed to meet tactical objectives. The specific amount to be paid is determined by the Secretary of the Air Force. Although the maximum amount authorized by law is \$340/month for enlisted service members, the amounts paid by the Air Force are either \$110 or \$150/month based on divers' skill levels, responsibility, hazard, and need for the incentive. NOTE: This pay does not apply to enlisted Air Force Special Warfare (AFSPECWAR) Airmen receiving SWSIP. This is not a dual entitlement.
- (6) Foreign Language Proficiency Bonus (FLPB) – Authorized in Title 37 U.S.C., Section 353(b)(1) for commissioned officers and enlisted service members who have been certified as proficient in a foreign language identified on the DoW Strategic Language List (SLL) or designated by the Secretary of the Military Department concerned as a foreign language or dialect for which proficient enlisted service members are required to accomplish DoW Component specific missions, who are: (a) qualified in a military specialty requiring such proficiency; (b) assigned to military duties requiring such a proficiency; or (c) is proficient in a language for which DoW or the Secretary of the Military Department concerned has identified a need. The monthly rate shall not exceed \$500/month for a single language, or \$1,000/month for any combination of languages, in accordance with DoD 7000.14-R Financial Management Regulation Volume 7A, Chapter 19, Paragraph 2.5.2.

(Amount in Thousands)

PROJECT: SPECIAL PAY - ENLISTED

- (7) Hostile Fire Pay (HFP)/Imminent Danger Pay (IDP) – Paid to members who serve in designated areas subject to specific dangers. IDP is paid on a daily prorated basis not to exceed \$225 per month when a member is on official duty in a designated IDP area. The Fiscal 2012 National Defense Authorization Act modified IDP payments, limiting eligibility to only the actual days served in a qualifying area; \$7.50 for each day they are on official duty in an IDP area up to the maximum monthly rate of \$225. HFP is paid \$225 per month when, as certified by the appropriate commander, a member is: (a) subjected to hostile fire or explosion of a hostile mine, or (b) on duty in an area in close proximity to a hostile fire incident and the member is in danger of being exposed to the same dangers actually experienced by other service members subjected to hostile fire or explosion of hostile mines, or killed, injured, or wounded by hostile fire, explosion of a hostile mine, or any other hostile action. If a member receives HFP, IDP cannot be received. See DoD 7000.14-R Financial Management Regulation Volume 7A, Chapter 10 for guidance. The Department of War has increased Hostile Fire Pay and Imminent Danger Pay rates to the maximum statutory threshold effective FY27.
- (8) Hardship Duty Pay (HDP) – Payment to service members assigned to locations or duties designated by the Secretary of War as Quality of Life (QOL) hardship locations under the provisions of Title 37 U.S.C. § 305. The payment is based on member's designated locations. Hardship Duty Pay is payable to members at a monthly rate not to exceed \$150, per DoD 7000.14-R Financial Management Regulation Volume 7A, Chapter 17.
- (9) Critical Skills Retention Bonus (CSRB) – Authorized under Title 37 U.S.C. § 355 allows the payment of a retention bonus to enlisted service members serving on active duty and qualified in a designated critical military skill.
- (10) Assignment Incentive Pay (AIP):
 - a. Air Force Special Operations Command (AFSOC) Air Operations Flight Assignment Incentive Pay – Incentive pay of \$750 per month to enlisted Airmen (RegAF) who have a post-training cumulative unit assignment time of less than 36 months and \$500 per month for enlisted Airmen who have a post-training cumulative unit assignment time of 36 months or more, as authorized by Title 37 U.S.C. § 352 and DoD 7000.14-R Financial Management Regulation Volume 7A, Chapter 15, paragraph 5.5. These enlisted Airmen are assigned to the HQ AFSOC serving in identified enlisted operator positions on the unit manning document (UMD). These enlisted Airmen as well must successfully complete the unit's required initial training course prior to eligibility. AFSOC Air Operations Flight AIP remains currently effective through 31 December 2024.
 - b. Alice Springs Assignment Incentive Pay – Incentive pay of \$500 per month, in accordance with DoD 7000.14-R Financial Management Regulation Volume 7A, Chapter 15, Paragraph 5.6 to enlisted Airmen (RegAF) who are permanently assigned to Alice Springs, Australia. This incentive pay assists the enlisted Airmen and their families in weathering persistent quality of life challenges effecting the unit's ability to attract and retain quality enlisted Airmen at this austere location. IAW DoDI 1340.26, this incentive pay has been activated from 1 October 2020 and extended to December 2025 to offset the effects associated with decreased quality of life, relative to a traditional Air Force installation, at this geographically remote location.
 - c. Burlington Assignment Incentive Pay – Incentive pay of \$400 per month, in accordance with DoD 7000.14-R Financial Management Regulation Volume 7A, Chapter 15, Paragraph 5.2 to enlisted Airmen (RegAF) who are permanently assigned to the 158th Fighter Wing, South Burlington, Vermont as part of the 315th Fighter Squadron which is integrated with the Vermont Air National Guard (VTANG). This incentive pay assists the enlisted Airmen and their families in weathering persistent quality of life challenges affecting the unit's ability to attract and retain quality enlisted Airmen. IAW DoDI 1340.26, this incentive pay has been activated from 1 January 2019 and extended until 22 December 2023 to offset the effects associated with decreased quality of life, relative to a traditional Air Force installation, at this geographically remote location.
 - d. Cavalier Assignment Incentive Pay – Incentive pay of \$700 per month, in accordance with DoD 7000.14-R Financial Management Regulation Volume 7A, Chapter 15, Paragraph 5.7 to enlisted Airmen (RegAF) who are permanently assigned to the 21st Space Wing as part of the 10th Space Warning Squadron at Cavalier Space Force Station, North Dakota (under the command of the United States Space Force (USSF)). This incentive pay assists the enlisted Airmen and their families in weathering persistent quality of life challenges effecting the unit's ability to attract and retain quality enlisted Airmen. IAW DoDI 1340.26, this incentive pay has been activated from 8 January 2020 and extended until 31 December 2023 in order to offset the

(Amount in Thousands)

PROJECT: SPECIAL PAY - ENLISTED

- e. Homestead Assignment Incentive Pay – Incentive pay of \$500 per month, in accordance with DoD 7000.14-R Financial Management Regulation Volume 7A, Chapter 15, Paragraph 5.2, to enlisted Airmen (RegAF) who are permanently assigned to the 482d Fighter Wing, Homestead Air Reserve Base, Florida. This incentive pay assists the enlisted Airmen and their families in weathering persistent quality of life challenges effecting the unit’s ability to attract and retain quality enlisted Airmen. IAW DoDI 1340.26, this incentive pay has been activated from 1 January 2019 and extended until 22 December 2023 to offset the effects associated with decreased quality of life, relative to a traditional Air Force installation, at this geographically remote location.
- f. Kingsley Field Assignment Incentive Pay – Incentive pay of \$400 per month, in accordance with DoD 7000.14-R Financial Management Regulation Volume 7A, Chapter 15, Paragraph 5.10. 173rd Fighter Wing, Kingsley Field, Klamath Falls, Oregon. IAW DoDI 1340.26, this incentive pay month to enlisted Airmen (RegAF, ANG, & AFR) authorized under Title 37 U.S.C. § 352. The Secretary of the Air Force approved and authorized Kingsley Field AIP effective 18 July 2016 through 31 December 2021. Eligible recipients of Kingsley Field Assignment Incentive Pay are enlisted Airmen assigned to the has been activated from 1 January 2019 and extended to 31 December 2024 to offset the effects associated with decreased quality of life, relative to a traditional Air Force installation, at this geographically remote location.
- g. Korea Assignment Incentive Pay (KAIP) – Incentive pay of \$300 per month, in accordance with DoD 7000.14-R Financial Management Regulation Volume 7A, Chapter 15, Paragraph 5.11, to enlisted Airmen (RegAF) authorized under the Fiscal 2005 National Defense Authorization Act § 617. The Korea AIP is an enduring incentive pay to enlisted Airmen assigned to an installation in the Republic of Korea who volunteer to extend their service or tours of duty.
- h. Madison Assignment Incentive Pay – Incentive pay of \$400 per month, in accordance with DoD 7000.14-R Financial Management Regulation Volume 7A, Chapter 15, Paragraph 5.2, to enlisted Airmen (RegAF) who are permanently assigned to the 115th Fighter Wing, Truax Field, WI as part of the 378th Fighter Squadron. This incentive pay assists the enlisted Airmen and their families in weathering persistent quality of life challenges effecting the unit’s ability to attract and retain quality enlisted Airmen. IAW DoDI 1340.26, this incentive pay has been activated from 1 January 2019 and extended until 22 December 2024 to offset the effects associated with decreased quality of life, relative to a traditional Air Force installation, at this geographically remote location.
- i. Turkey Assignment Incentive Pay – Incentive Pay of \$300 per month, in accordance with DoD 7000.14-R Financial Management Regulation Volume 7A, Chapter 15, Paragraph 5.12, to enlisted Airmen (RegAF) being authorized under Title 37 U.S.C. § 352, wherein the Secretary of the Air Force approved and authorized Turkey AIP with effective dates 29 August 2016 through 31 December 2018; subsequently, the SecAF extended the program to 31 December 2025. Eligible recipients are enlisted Airmen assigned to Turkey serving a 12-month unaccompanied tour and who agree to serve a total of 24 months.
- j. 724th STG Operator Assignment Incentive Pay – Incentive pay of \$750 per month, in accordance with DoD 7000.14-R Financial Management Regulation Volume 7A, Chapter 15, Paragraph 5.4, to enlisted Airmen (RegAF) with a cumulative assignment time of less than 48 months and \$1,000 per month to enlisted Airmen (RegAF) with a cumulative assignment time of 48 months or more to trained, enlisted Airmen (RegAF) serving as operators in the special warfare (SPECWAR) community and certified Federal Aviation Administration (FAA) air traffic controllers (ATC). This incentive pay is authorized by Title 37 U.S.C. § 352 and the Secretary of the Air Force for their willingness to be the first deployed into combat areas by air, land, or sea. Duties involve deploying undetected into combat and hostile environments to establish assault zones or airfields in support of direct action and global access missions. These enlisted Airmen are assigned to the 724th Special Tactics Group serving in identified enlisted operator positions on the unit manning document (UMD). 724 STG Operator AIP is an enduring incentive pay, has been extended through 31 December 2025, and is transitioning to a phased reduction through Fiscal Year 2026 to encourage healthier crossflow of critical expertise.

(Amount in Thousands)

PROJECT: SPECIAL PAY - ENLISTED

- k. Cyber AIP – The purpose of this executive summary is to request approval for Cyber Assignment Incentive Pay (CAIP). CAIP will utilize a tiered system based on work roles and associated proficiency levels directly contributing to, or in support of, Cyber Effects Operations (CEO). Active Duty members may earn up to \$1,500 per month for being certified in accordance with USCYBERCOM, National Security Agency (NSA), or equivalent Job Qualification Requirements (JQR) and performing duties in authorized work roles. This incentive pay will recruit and retain skilled and certified cyber professionals executing critical operations vital to national security. Implementation of this incentive will ensure that we build and maintain a strong and proficient cyber workforce capable of effectively responding to emergent cyber threats and continue to outpace our adversaries.
 - l. Cold Weather Assignment Incentive Pay – Incentive pay of no less than \$500 for designated temperatures -20 degrees and above to a maximum of \$5,000 for designated temperatures -50 degrees and below. National Defense Authorization Act for FY 2023, (PL 117-263, Sec 603) authorizes personnel assigned to qualifying cold weather locations who sign an agreement to serve the prescribed tour length are eligible to receive Cold Weather Assignment Incentive Pay (AIP-CW) in the designated amount, in accordance with Department of Defense Instruction (DoD I) 1340.26, Assignment and Special Duty Pays and Department of the Air Force Instruction (DAFI) 36-3012, Military Entitlements, under the authority of 37 U.S.C. § 352a2.
 - m. Atlantic City Assignment Incentive Pay – Incentive Pay of \$400 per month, in accordance with DoD Financial Management Regulation Volume 7A, Chapter 15, Paragraph 5.1., to enlisted Airmen (RegAF) being authorized under Title 37 U.S.C. § 352, wherein the Secretary of the Air Force (SecAF) approved and authorized Assignment Incentive Pay with effective dates 22 December 2023 through 31 December 2024; Eligible recipients are enlisted Airmen assigned to the 306th Fighter Squadron Atlantic City, New Jersey.
 - n. 491st Assignment Incentive Pay – Incentive Pay of \$500 per month, in accordance with DoD Financial Management Regulation Volume 7A, Chapter 15, Paragraph 5.1., to enlisted Airmen (RegAF) being authorized under Title 37 U.S.C. § 352, wherein the Secretary of the Air Force (SecAF) approved and authorized Assignment Incentive Pay with effective dates 18 January 2024 through 31 December 2025; Eligible recipients are enlisted Airmen assigned to the 491st Attack Squadron, Hancock Field, NY.
 - o. 491nd Assignment Incentive Pay – Incentive Pay of \$500 per month, in accordance with DoD Financial Management Regulation Volume 7A, Chapter 15, Paragraph 5.1., to enlisted Airmen (RegAF) being authorized under Title 37 U.S.C. § 352, wherein the Secretary of the Air Force (SecAF) approved and authorized Assignment Incentive Pay with effective dates 18 January 2024 through 31 December 2025; Eligible recipients are enlisted Airmen assigned to the 492nd Attack Squadron, March Air Reserve Base, CA.
- (11) College Loan Repayment Program (CLRP) – Authorized by Title 10 U.S.C. § 2171 and P.L. 99-145, Title VI, § 671, CLRP was a recruiting initiative designed to attract the college-bound/post-college/dropout population. Enlisted Airmen must agree to enlist in specified military specialties to qualify. Maximum amount per recruit will not exceed \$65,000. This program will be reviewed annually for applicability. NOTE: This program was paused in Fiscal Year 2014 and in Fiscal year 2023 restarted.
- (12) Pay and Allowance Continuation (PAC) – Authorized under Title 37 U.S.C. § 328 and DoD FMR Volume 7A, Chapter 13, Paragraph 130203(A) - The Secretary of Defense authorized the continued payment of pay and allowances to service members of the Regular or Reserve Components under the Pay and Allowance Continuation Program effective May 15, 2008. Members of the Regular or Reserve Components who, in the line of duty, incurred a wound, injury, or illness while serving in a combat operation or a combat zone, while serving in a hostile fire area, or while exposed to a hostile fire event (regardless of location), and are hospitalized for treatment of the wound, injury, or illness shall continue to receive the pay and allowances he/she received at the time of hospitalization. These entitlements include special, and incentive pays, bonuses, and the daily incidental expense portion of temporary duty allowance authorized for service members deployed in a combat operation or combat zone.

(Amount in Thousands)

PROJECT: SPECIAL PAY - ENLISTED

PART II - JUSTIFICATION OF FUNDS REQUESTED

Amounts are computed by applying statutory or average rates to the average numbers of personnel programmed to be eligible. These areas support the national defense mission.

There is a +\$30.2 million increase in the total Special Pay requirement between FY 2026 and FY 2027. Change is primarily due to expected Hostile Fire Pay rate increase and Program Increases in Continuation Pay, AIP, FLPB, and College Loan Payback recipients.

Detailed cost computations are provided by the following table:

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
Personal Money Allowance (CMSAF)	1	2,000	2	1	2,000	2	1	2,000	2
Sea and Foreign Duty-Total									
Sea Duty	1	4,200	4	1	4,200	4	1	4,200	4
Overseas Tour Extension Pay	98	2,000	196	100	2,000	200	100	2,000	200
Subtotal Sea and Foreign Duty-Total	99		200	101		204	101		204
Continuation Pay	881	10,882	9,554	820	11,280	9,254	952	11,912	11,341
Diving Duty Basic	25	1,320	33	25	1,320	33	25	1,320	33
Diving Duty Pararescue	123	1,800	221	123	1,800	221	123	1,800	221
Foreign Language Proficiency Bonus	5,737	5,390	30,900	6,423	5,617	36,078	6,739	5,646	38,048
Hostile Fire Pay	6,288	2,700	16,977	6,406	2,700	17,296	6,521	5,400	35,213
Hardship Duty Location Pay	12,917	1,200	15,501	13,159	1,200	15,791	13,395	1,200	16,074

(Amount in Thousands)

PROJECT: SPECIAL PAY - ENLISTED

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
Assignment Incentive Pay									
AFSOC Air Ops Flight AIP	25	13,200	330	17	12,000	204	17	12,000	204
Alice Springs AIP	41	6,000	246	41	6,000	246	41	6,000	246
Cavalier AIP	10	8,400	84	10	8,400	84	10	8,400	84
Korea AIP	650	3,600	2,340	1,824	3,600	6,566	1,824	3,600	6,566
Kingsley Field AIP	81	4,800	389	81	4,800	389	81	4,800	389
Madison AIP	38	4,800	182	53	4,800	254	53	4,800	254
Turkey AIP	256	12,000	3,072	490	12,000	5,880	490	12,000	5,880
724th STG Operator AIP	183	13,689	2,505	183	13,689	2,505	183	13,689	2,505
Cyber AIP	794	4,213	5,057	1,746	5,150	8,992	2,770	5,151	14,267
Cold Weather AIP	1,174	1,555	1,823	3,898	2,158	8,410	3,898	2,158	8,410
491st Attack Sq Hancock NY AIP	52	6,000	312	52	6,000	312	52	6,000	312
492nd Attack Sq March ARB CA AIP	47	6,000	282	47	6,000	282	78	6,000	468
306 FS Atlantic City NJ AIP	47	6,000	282	47	6,000	282	47	6,000	282
Subtotal Assignment Incentive Pay	3,398		16,904	8,489		34,406	9,544		39,867
College Loan Payback Program	326	20,000	6,520	325	20,000	6,500	375	24,000	9,000
Pay and Allowance Continuation (PAC)	8	1,260	10	8	1,260	10	8	1,260	10
TOTAL SPECIAL PAY	29,803		96,822	35,880		119,795	37,784		150,013

(Amount in Thousands)

PROJECT: SPECIAL DUTY ASSIGNMENT PAY - ENLISTED

FY 2027 Estimate	97,843
FY 2026 Estimate	97,196
FY 2025 Actual	90,857

PART I - PURPOSE AND SCOPE

The Special Duty Assignment Pay (SDAP) is authorized by Title 37 U.S.C. § 352 and is a monetary allowance to compensate enlisted service members who serve in duties which are extremely difficult and/or duties which involve an unusual degree of responsibility in a military skill.

PART II - JUSTIFICATION OF FUNDS REQUESTED

SDAP is currently authorized for recruiters, Basic Military Training (BMT) instructors, Human Intelligence (HUMINT) debriefers, Combat Controllers (CCT), Pararescue (PJ) operators, Command Chief Master Sergeants, First Sergeants, Defense Attaché Office (DAO) liaisons, enlisted Air Force Specialty Codes (AFSCs) critical to the Nuclear Enterprise, Air Force Office of Special Investigations (AFOSI) agents, Air Traffic Control (ATC) supervisors, Postal and National Defense Advisory Commission (NDAC) enablers, Tactical Air Command and Control Party (TACP) operators, enlisted weapons directors, parachute instructors, test parachute program, Special Reconnaissance operators, Phoenix Raven Security Forces defenders, Forward Area Refueling Point (FARP) enablers, flying crew chiefs, defense couriers, enlisted Airmen of joint and headquarters operational and support commands, enlisted Airmen of special government agencies, , air transportation, and classified Air Force projects. These are extremely difficult duties that may involve an unusual degree of responsibility in military skill. The Air Force conducts SDAP reviews and requires periodic justification of these duties, resulting in changes as needed. This program is dynamic, and additions or deletions of skills are required throughout the year.

There is a +\$0.6 million increase in the total SDAP requirement between FY 2026 and FY 2027. The change is primarily due to change in overall enlisted work-years.

Details of the cost computation are provided in the following table:

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
SD-6 (\$450)	5,733	5,400	30,959	5,959	5,400	32,179	5,965	5,400	32,211
SD-5 (\$375)	2,095	4,500	9,427	1,903	4,500	8,564	2,064	4,500	9,288
SD-4 (\$300)	3,043	3,600	10,954	3,308	3,600	11,909	3,515	3,600	12,654
SD-3 (\$225)	6,800	2,700	18,360	7,573	2,700	20,447	7,078	2,700	19,111
SD-2 (\$150)	10,705	1,800	19,268	12,586	1,800	22,655	12,838	1,800	23,108
SD-1 (\$75)	2,099	900	1,889	1,602	900	1,442	1,634	900	1,471
TOTAL SPECIAL DUTY ASSIGNMENT PAY	30,475		90,857	32,931		97,196	33,094		97,843

(Amount in Thousands)

PROJECT: SELECTIVE RETENTION BONUS - ENLISTED

FY 2027 Estimate	199,688
FY 2026 Estimate	184,145
FY 2025 Actual	329,341

PART I - PURPOSE AND SCOPE

A Selective Retention Bonus (SRB) is authorized by Title 37 U.S.C. § 331 as an incentive to attract additional reenlistments in critical military specialties which are characterized by retention levels insufficient to sustain the career force at an adequate level as well as retain vital experience necessary to meet current and emerging missions. An SRB is a retention tool used to address reenlistment problems between seventeen (17) months to twenty (20) years of total active federal military service. The bonus amount is calculated by multiplying the member's base pay by the number of years and months of reenlistment multiplied by the SRB multiplier. The Air Force pays SRBs under the installment program by paying 50 - 100% upon the reenlistment date with the remainder paid in equal annual payments on the anniversary of the member's reenlistment date (if applicable). Average rates paid change in connection with multiples authorized, years of reenlistment, and annual pay raises.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Selective Retention Bonus (SRB) requirements are based on retention trends, current and projected manning levels, and year group shortages in critical skills. Bonuses are successful in both attracting reenlistment of service members currently serving in the designated skills, and in attracting service members serving in other skills to reenlist for service in the designated skills. To ensure the most prudent and effective expenditure of funds, the Air Force performs a top-to-bottom review of all skills twice each year.

Maintaining skilled manning in line with requirements as well as retaining essential experience required to meet current and emerging missions is the intent of the SRB. The Air Force competes with the civilian sector for highly marketable skills and as retention continues to be a top priority, expanded monetary inducements are required to keep highly trained and experienced Air Force enlisted Airmen. These bonuses as well as the required funding are critical to the Air Force's current growth plan in order to address key gaps in nuclear, maintenance, cyber, intelligence, remotely piloted aircraft, and support.

For shortage skills, the Air Force continually evaluates the SRB program and offers bonuses where appropriate. Other initiatives to fill shortage skills include increased promotion opportunity to enlisted Airmen in chronic critical shortage skills; retraining enlisted Airmen from overage skills into shortage skills; and returning previously qualified specialists to shortage skills.

There is a +\$15,543.0 thousand increase in the total program requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to average bonus amount increase: +\$8,558.0 thousand
- (2) Program Increase due to larger reenlistment target population: +\$9,130.0 thousand
- (3) Program Decrease due to smaller prior obligation reenlistment recipients: -\$2,145.0 thousand

Details of the cost computation are provided in the following table:

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	<u>Number</u>	<u>Average Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Average Rate</u>	<u>Amount</u>	<u>Number</u>	<u>Average Rate</u>	<u>Amount</u>
Initial Payments	7,077	43,354	306,815	4,300	30,233	130,000	4,600	30,435	140,000
Anniversary Payments	3,633	6,200	22,526	7,410	7,307	54,145	7,153	8,344	59,688
Accelerated Payments	0	0	0	0	0	0	0	0	0
TOTAL	10,710		329,341	11,710		184,145	11,753		199,688

(Amount in Thousands)

PROJECT: SELECTIVE RETENTION BONUS - ENLISTED

	FY 2025		FY 2026		FY 2027		FY 2028		FY 2029		FY 2030		FY 2031	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Prior Obligations (FY24 & Prior)	3,633	22,526	2,764	13,716	1,625	11,842	419	5,553	81	389				
Accelerated Payments														
Prior Year FY 2025														
Initial Payments	7,077	306,815												
Anniversary Payments			4,646	40,429	3,228	20,081	2,904	18,639	1,298	7,579	914	4,899		
Current Year FY 2026														
Initial Payments			4,300	130,000										
Anniversary Payments					2,300	27,765	1,758	18,000	1,455	10,500	600	5,000		
Budget FY 2027														
Initial Payments					4,600	140,000								
Anniversary Payments							2,912	28,000	2,100	20,500	1,645	16,000	480	5,000
Budget FY 2028														
Initial Payments							4,587	135,000						
Anniversary Payments									2,800	24,600	1,890	19,500	1,645	18,000
Budget FY 2029														
Initial Payments									4,600	140,000				
Anniversary Payments											2,500	26,000	1,890	19,500
Budget FY 2030														
Initial Payments											4,500	135,000		
Anniversary Payments													2,500	26,000
Budget FY 2031														
Initial Payments													4,500	135,000
Anniversary Payments														
Total														
Initial Payments	7,077	306,815	4,300	130,000	4,600	140,000	4,587	135,000	4,600	140,000	4,500	135,000	4,500	135,000
Anniversary Payments	3,633	22,526	7,410	54,145	7,153	59,688	7,993	70,192	7,734	63,568	7,549	71,399	6,515	68,500
Total SRB	10,710	329,341	11,710	184,145	11,753	199,688	12,580	205,192	12,334	203,568	12,049	206,399	11,015	203,500

(Amount in Thousands)

PROJECT: ENLISTMENT BONUS

FY 2027 Estimate	139,842
FY 2026 Estimate	139,842
FY 2025 Actual	59,600

PART I - PURPOSE AND SCOPE

An Initial Enlistment Bonus (IEB) is authorized by Title 37 U.S.C. § 331 and DOW Instruction 1304.31, Enclosure 3, as an incentive to induce individuals to enlist for a period of at least four (4) or six (6) years in specific, critical military skills. The IEB program was implemented to: (a) improve our ability to sustain our critical/technical skills by incentivizing initial enlistment for six (6) years instead of four (4); (b) position the Air Force for a better return on our recruiting and training investment; (c) provide Recruiting Service (RS) another tool to help attract new recruits with technical abilities into our United States Air Force; and (d) with anticipated improved retention through the first six (6) years, reduce our non-prior service goal. The maximum bonus authorized by law is \$75,000 for a minimum two (2) year period, increased by the Fiscal 2023 National Defense Authorization Act (NDAA), Public Law 117-54, § 602.

The Air Force evaluates the IEB program each fiscal year to ensure the most critical Air Force Specialties (AFS) are targeted to meet critical accession requirements. We utilize force management data along with accession requirements, and first term enlisted Airmen attrition rates, to project bonus payments for the IEB program. Since the critical skills vary from year-to-year, the career fields and associated bonus amounts can vary. Enlisted Airmen contracted under an IEB will not receive their IEB payment until completion of their required training. Since formal training for each AFS varies, it is possible some contracted bonuses may have delayed payments exceeding two (2) years. For example, an Airman may have been contracted under the Fiscal Year (FY) 2024 IEB authorization when they enlisted but will not receive their bonus payment until they complete their training in FY 2025.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Funds are required for the hardest to fill skills, and typically these consist of the USAF’s enlisted Air Force Special Warfare (AFSPECWAR) Airmen careers (such as Combat Control, Pararescue and Explosive Ordnance Disposal (EOD)), or other types of critical career fields, such as, and Cyber Systems Security, Missile and Space systems, Security Forces, and Cryptologic Language Analyst enlisted Airmen.

There is a +\$0.0 thousand increase in the total program requirement between FY 2026 and FY 2027.

Details of the cost computation are provided in the following table:

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Enlisted Bonus Payments	9,700	6,144	59,600	11,613	12,042	139,842	11,613	12,042	139,842

(Amount in Thousands)

PROJECT: BASIC ALLOWANCE FOR HOUSING - ENLISTED

FY 2027 Estimate	5,153,110
FY 2026 Estimate	5,149,182
FY 2025 Actual	4,887,320

PART I - PURPOSE AND SCOPE

In the Fiscal 1998 National Defense Authorization Act, Congress approved the payment of a Basic Allowance for Housing (BAH) to service members. BAH provides service members a monthly allowance for housing intended to subsidize costs of residing in an assigned locality, and consists of BAH, BAH Differential (BAH-Diff), Partial BAH, Overseas Housing Allowance (OHA), Moving-In Housing Allowance (MIHA), and Family Separation Housing (FSH). The BAH combines housing payments formerly provided by Basic Allowance for Quarters (BAQ), Variable Housing Allowance (VHA) and Family Separation Allowance Type I. Payment to service members is authorized by revisions to Title 37 U.S.C. § 403 and 475 for OHA.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The January 1, 2026 BAH inflation rate assumption is 4.0%, on average. The January 1, 2027 BAH inflation rate assumption is 4.2%, on average. This amount reflects the full amount of anticipated inflation for housing expenses in 2027.

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

There is a +\$3.8 million increase in the total BAH requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to Annualization 1 Jan 26 inflation rate of 4% on BAH: +\$43.6 million
- (2) Pricing Increase due to Housing Allowance rate 1 Jan 27 increase of 4.2%: +\$134.6 million
- (3) Pricing Increase due to MIHA rate increases: +\$0.2 million
- (4) Pricing Increase due to OHA rate increases: +\$14.6 million
- (5) Pricing Increase due to FCF Impact on OHA rates: +\$30.7 million
- (6) Program Increase due to change in projected BAH recipients: +\$96.4 million
- (7) Program Increase due to changes in grade structure: +\$3.0 million
- (8) Program Decrease due to changes in grade structure: -\$326.9 million
- (9) Increase due to Change in Reimbursables: +\$7.6 million

Details of the cost computation are provided in the following table:

With Dependents

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>
<u>Grade</u>									
Chief Master Sergeant	1,927	32,426	62,530	1,983	33,755	66,984	2,054	35,173	72,300
Senior Master Sergeant	3,658	30,662	112,243	3,900	31,919	124,573	3,593	33,259	119,592
Master Sergeant	16,182	29,619	479,650	17,245	30,834	532,107	16,334	32,129	525,186
Technical Sergeant	23,769	28,449	676,703	24,225	29,615	717,950	22,645	30,859	699,341
Staff Sergeant	24,296	25,171	612,010	25,059	26,203	657,099	23,957	27,304	654,614
Senior Airman	19,910	23,681	471,829	19,175	24,652	473,034	17,551	25,687	451,175
Airman First Class	9,117	22,675	206,882	9,836	23,605	232,345	10,051	24,596	247,406
Airman	1,155	22,343	25,825	1,283	23,259	29,862	1,313	24,236	31,846
Airman Basic	1,044	21,182	22,130	860	22,050	18,977	799	22,977	18,372
Subtotal with Dependents	101,058		2,669,802	103,566		2,852,931	98,297		2,819,832

(Amount in Thousands)

PROJECT: BASIC ALLOWANCE FOR HOUSING - ENLISTED

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
Differential	98	3,924	384	100	4,085	409	102	4,257	434
Without Dependents - Full Allowance									
	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
Grade									
Chief Master Sergeant	232	27,703	6,420	239	28,839	6,893	247	30,050	7,422
Senior Master Sergeant	661	27,126	17,879	705	28,238	19,908	650	29,424	19,125
Master Sergeant	3,569	24,775	87,944	3,803	25,791	98,082	3,607	26,874	96,934
Technical Sergeant	8,685	23,055	199,628	8,852	24,000	212,452	8,286	25,008	207,220
Staff Sergeant	19,340	21,078	406,217	19,948	21,942	437,694	19,094	22,863	436,552
Senior Airman	34,275	18,296	625,703	33,009	19,046	628,704	30,251	19,846	600,373
Airman First Class	7,626	18,166	138,330	8,227	18,910	155,575	8,407	19,705	165,656
Airman	345	18,090	6,226	383	18,832	7,213	392	19,623	7,692
Airman Basic	12	17,815	204	10	18,546	185	9	19,325	174
Subtotal without Dependents (Full)	74,745		1,488,551	75,176		1,566,706	70,943		1,541,148
Without Dependents - Partial Allowance Standard Rate									
	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
Grade									
Chief Master Sergeant	4	223	1	4	232	1	4	242	1
Senior Master Sergeant	16	183	3	17	191	3	17	199	3
Master Sergeant	108	144	16	115	150	17	119	156	19
Technical Sergeant	293	119	35	299	124	37	304	129	39
Staff Sergeant	815	104	85	841	109	91	876	113	99
Senior Airman	6,199	97	602	5,970	101	604	5,959	105	628
Airman First Class	27,352	93	2,557	29,509	97	2,871	30,155	101	3,057
Airman	7,149	86	617	7,942	90	714	8,128	94	762
Airman Basic	7,799	83	646	6,428	86	554	5,966	90	536
Subtotal BAH Domestic Partial - Standard Rate	49,735		4,562	51,125		4,892	51,528		5,144
BAH Partial - Higher than Standard Rate	0		0	0		0	0		0
Subtotal BAH Domestic Partial	49,735		4,562	51,125		4,892	51,528		5,144
TOTAL BAH - DOMESTIC	225,636		4,163,299	229,967		4,424,938	220,870		4,366,558

(Amount in Thousands)

PROJECT: BASIC ALLOWANCE FOR HOUSING (OVERSEAS) - ENLISTED

With Dependents

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>
<u>Grade</u>									
Chief Master Sergeant	163	37,255	6,073	168	36,662	6,159	174	39,374	6,851
Senior Master Sergeant	455	33,757	15,336	485	33,193	16,098	487	35,543	17,310
Master Sergeant	2,062	33,504	68,948	2,197	32,965	72,423	2,270	35,114	79,709
Technical Sergeant	3,016	32,421	97,505	3,074	31,924	98,133	3,134	33,947	106,391
Staff Sergeant	2,878	30,456	87,411	2,968	30,046	89,176	3,095	31,821	98,485
Senior Airman	1,898	29,391	55,693	1,828	29,007	53,024	1,825	30,891	56,376
Airman First Class	526	29,253	15,367	567	28,633	16,235	580	30,618	17,758
Airman	35	28,570	991	39	27,951	1,090	40	29,852	1,194
Airman Basic	3	28,448	85	2	28,148	56	2	30,955	62
Subtotal with Dependents	11,036		347,409	11,328		352,394	11,607		384,136

Without Dependents

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>
<u>Grade</u>									
Chief Master Sergeant	26	30,454	792	27	28,579	772	28	31,566	884
Senior Master Sergeant	102	27,937	2,835	109	26,936	2,936	109	29,132	3,175
Master Sergeant	728	27,205	19,764	776	26,409	20,493	801	28,084	22,496
Technical Sergeant	2,097	26,483	55,416	2,137	25,822	55,181	2,179	27,429	59,767
Staff Sergeant	4,600	24,863	114,086	4,745	24,383	115,698	4,947	25,754	127,405
Senior Airman	6,125	24,840	152,036	5,899	24,342	143,592	5,888	25,933	152,693
Airman First Class	901	24,513	22,056	972	23,762	23,097	993	25,644	25,464
Airman	28	24,047	673	31	23,294	722	32	25,189	806
Airman Basic	3	23,897	72	2	23,901	48	2	25,925	52
Subtotal without Dependents	14,610		367,730	14,698		362,539	14,979		392,742
Moving-In Housing Allowance	1,118	7,945	8,882	1,139	8,175	9,311	1,159	8,347	9,674
TOTAL BAH - OVERSEAS	26,764		724,021	27,165		724,244	27,745		786,552
GRAND TOTAL BAH	252,400		4,887,320	257,132		5,149,182	248,615		5,153,110

(Amount in Thousands)

PROJECT: BASIC ALLOWANCE FOR SUBSISTENCE

FY 2027 Estimate	1,752,050
FY 2026 Estimate	0
FY 2025 Actual	0

PART I - PURPOSE AND SCOPE

The **Basic Allowance for Subsistence** account provide for the payment of subsistence allowances to active-duty enlisted Airmen under the provisions of Title 37 U.S.C. § 402.

The **Subsistence In Kind (SIK)** account provides subsistence to active-duty enlisted Airmen when they do not receive an allowance for subsistence. Funds requested also provide for operationa rations, augmentation rations, testing of new food items, medical dining facilities and payment for meals furnished under contract at commercial facilities where the payment of the commuted ration under the provisions of Title 10 U.S.C. § 4561, 6081 and 9561.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The requirement is based on the average number of enlisted Airmen entitled to receive several types of allowances.

All enlisted members, except those in basic training and others in accordance with Title 37 U.S.C. § 402, will receive Basic Allowance for Subsistence (BAS). All Air Force E-6s and below who are assigned to single-type government quarters and are directed to use the dining facility will have three meals a day deducted from their pay, whether meals are eaten or not. The discounted meal rate is determined annually by the Office of the Under Secretary of War (OUSW) Comptroller and is effective the first of each January. Charges at the discounted meal rate are deducted directly from the member's pay account, leaving a residual amount of BAS in the member's pay.

The monthly BAS rate is computed by the preceding year rate plus the percentage increase in the monthly cost of the United States Department of Agriculture (USDA) liberal food plan for a male in the United States who is between the ages of 20 and 50 years. Funding requirements include inflation rates of 1.2% for 2025, 2.4% for 2026, and 3.4% for 2027 effective January 1 each year.

There are scheduled, emergency, and contingency situations at times requiring additional funds be provided to unaccompanied enlisted Airmen housed in government quarters (e.g., dormitories) that are forced to subsist on the economy due to the temporary (or on rare occasion, permanent) closure of a dining facility (DFAC) on their installation. For circumstances such as these, BAS Type II is made available to eligible enlisted Airmen and the authority contained within Title 37 U.S.C. § 402. Prior to distribution of any additional funds on top of their normal BAS and removal from essential unit messing (ESM) status, each scenario is examined by a number of HQ/Air Staff, Major Command, and Wing-level organizations to ensure there is a bona fide need as well as funds availability. Typically, these enlisted Airmen lack the storage space or preparatory facilities in support of their subsistence, and therefore must rely on commercial arrangements until the Dining Facilities/Cafeteria (DFAC) becomes available once more

The monthly BAS Type II rate is computed by the preceding year BAS rate plus the percentage increase in the monthly cost of the United States Department of Agriculture (USDA) liberal food plan for a male in the United States who is between the ages of 20 and 50 years, Per the DOW 700.14-R Financial Management Regulation (FMR) Volume 7A, Chapter 25, the new BAS the rate is doubled. Allocation of this entitlement is then scrutinized throughout its duration, with a mandate for further justification regarding extensions. Funding requirements include inflation rates of 1.2% for 2025, 2.4% for 2026, and 3.4% for 2027 effective January 1 each year.

(Amount in Thousands)

PROJECT: BASIC ALLOWANCE FOR SUBSISTENCE

SIK costs for active-duty enlisted Airmen not receiving an allowance for subsistence are computed by multiplying the Basic Daily Food Allowance (BDFA) by the estimated number entitled to the allowance. The BDFA, which represents the cost of meals for one person for one day, is based on actual experience. Funding requirements include inflation rates of 1.2% for 2025, 2.4% for 2026, and 3.4% for 2027 effective January 1 each year. Other SIK elements are computed at the contract rate per unit.

There is a +\$79.4 million increase in the Subsistence for Enlisted Personnel requirement between FY 2026 and FY 2027. The requirement change is due to:

Increase Due to Enlisted Subsistence Move from BA04: +\$1,672,677 million from the FY 2026 Amount

Basic Allowance for Subsistence

There is a +\$73.6 million increase in the total BAS requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to Annualization 1 Jan 26 inflation rate of 2.4% on BAS: +\$12.0 million
- (2) Pricing Increase due to 1 Jan 27 inflation rate of 3.4% effect on BAS: +\$54.2 million
- (3) Program Increase due to workyear increase: +\$33.7 million
- (4) Pricing Decrease due to annualization of inflation on collections: -\$0.8 million
- (5) Pricing Decrease due to inflation on collections: -\$3.6 million
- (6) Program Decrease due to increase in number of expected collections: -\$2.6 million
- (7) Decrease due to Change in Reimbursables: -\$19.3 million

Subsistence in Kind

There is a +\$5.7 million increase in the total SIK requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to Increase in SIK - Subsist in Mess Total Pricing: +\$9.8 million
- (2) Pricing Increase due to Increase in SIK - Operational Pricing: +\$0.5 million
- (3) Pricing Increase due to Increase in SIK - Augmentation Rations Pricing: +\$0.2 million
- (4) Program Increase due to Increase in SIK - Operational Program: +\$0.0 million
- (5) Program Decrease due to Decrease in SIK - Subsist in Mess Total Program: -\$1.7 million
- (6) Program Decrease due to Decrease in SIK Refunds Receivable Program: -\$3.0 million

Details of the cost computation are provided in the following table:

(Amount in Thousands)

PROJECT: BASIC ALLOWANCE FOR SUBSISTENCE

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Subsistence of Enlisted Personnel									
Basic Allowance for Subsistence - Enlisted									
When Authorized to Mess Separately	-	-	-	-	-	-	262,645	5,867	1,540,823
Basic Allowance for Subsistence Type II	-	-	-	-	-	-	2,780	11,733	32,618
Collections at Discount Meal Rate	-	-	-	-	-	-	-	-	(146,306)
Subtotal Basic Allowance for Subsistence - Enlisted	-	-	-	-	-	-	294,932	-	1,427,135
Subsistence in Kind									
Subsistence in Mess									
Trainee/Non-Pay Status	-	-	-	-	-	-	5,479	7,115	38,985
Members Taking Meals in Mess	-	-	-	-	-	-	39,717	-	278,739
Less Cash Collections	-	-	-	-	-	-	-	-	(15,000)
Subtotal Subsistence-In-Mess	-	-	-	-	-	-	45,196	-	302,724
Operational Rations									
Meals Ready to Eat	-	-	-	-	-	-	75,000	189	14,169
Unitized Group Rations	-	-	-	-	-	-	1,700	626	1,065
Other Packaging	-	-	-	-	-	-	11,500	57	650
Subtotal Operational Rations	-	-	-	-	-	-	88,200	-	15,884
Augmentation Rations/Other									
Augmentation Rations	-	-	-	-	-	-	350,000	6	2,241
Other - Regionalization	-	-	-	-	-	-	385,000	6	2,465
Other - Messing	-	-	-	-	-	-	250,000	6	1,601
Subtotal Augmentation Rations/Other	-	-	-	-	-	-	985,000	-	6,307
Subtotal Subsistence in Kind	-	-	-	-	-	-	1,118,396	-	324,915
Total Subsistence of Enlisted Personnel	-	-	-	-	-	-	-	-	1,752,050

(Amount in Thousands)

PROJECT: STATION ALLOWANCE, OVERSEAS - ENLISTED

FY 2027 Estimate	416,599
FY 2026 Estimate	380,980
FY 2025 Actual	397,092

PART I - PURPOSE AND SCOPE

Funds provide payment of a per diem allowance to enlisted service members on duty outside the Continental United States (CONUS). The station allowance considers all elements of the cost of living, including quarters, subsistence and other necessary incidental expenses as prescribed by the Joint Travel Regulation (JTR) and authorized under the provisions of Title 37 U.S.C. § 475.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Station Allowances, overseas consists of Cost-of-Living Allowance (COLA) and Temporary Lodging Allowance (TLA).

COLA is based on the most recent experience derived from the results of yearly surveys that determine the cost of goods and services by area, and bi-weekly decisions by the DoW Per Diem, Travel and Transportation Allowance Committee (PDTATAC) for adjustments relative to the value of the dollar against foreign currency. TLA covers the off-base housing (hotels) costs for service members permanently relocating in or out of an overseas location. The number of service members entitled to an overseas station allowance is based on historical data adjusted for known changes in each type of allowance.

The workyears for cost-of-living allowance and temporary lodging allowance are based on authorized overseas strengths for each fiscal year.

(Amount in Thousands)

PROJECT: STATION ALLOWANCE, OVERSEAS - ENLISTED

There is a +\$35.6 million increase in the total Overseas Station Allowance requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to impact of Basic Pay Raise on OCOLA rates: +\$25.5 million
- (2) Pricing Increase due to foreign currency exchange rates: +\$8.1 million
- (3) Pricing Increase due to TLA Rate: +\$1.5 million
- (4) Program Increase due to expected number of TLA recipients: +\$1.3 million
- (5) Program Decrease due to expected number of COLA recipients: -\$0.7 million

Details of the cost computation are provided in the following table:

Cost of Living

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
<u>Grade</u>									
Chief Master Sergeant	523	9,646	5,038	538	8,929	4,804	558	9,677	5,400
Senior Master Sergeant	1,218	8,831	10,738	1,298	8,086	10,496	1,305	8,780	11,458
Master Sergeant	5,631	8,008	45,036	6,001	7,382	44,302	6,199	7,989	49,526
Technical Sergeant	9,252	7,023	64,875	9,430	6,452	60,842	9,614	6,985	67,155
Staff Sergeant	12,642	5,948	75,095	13,039	5,464	71,241	13,595	5,908	80,321
Senior Airman	16,492	4,961	81,763	15,883	4,540	72,103	15,854	4,919	77,993
Airman First Class	9,794	4,258	41,635	10,566	3,877	40,968	10,798	4,182	45,157
Airman	1,590	3,999	6,346	1,766	3,731	6,590	1,808	4,005	7,241
Airman Basic	144	3,823	541	119	3,575	425	110	3,850	423
Subtotal Cost of Living	57,286		331,067	58,640		311,771	59,841		344,674
<u>Temporary Lodging Allowance</u>	4,120	16,025	66,025	4,197	16,490	69,209	4,272	16,836	71,925
TOTAL STATION ALLOWANCES-OVERSEAS			397,092			380,980			416,599

(Amount in Thousands)

PROJECT: CONUS COST OF LIVING ALLOWANCE (COLA) - ENLISTED

FY 2027 Estimate	878
FY 2026 Estimate	844
FY 2025 Actual	805

PART I - PURPOSE AND SCOPE

Authorization for this allowance is under the provisions of Title 37 U.S.C. § 403b and as prescribed in the JTR, Chapter 8. In Title 37 U.S.C. § 403b, Congress approved a Cost-of-Living Allowance (COLA) payment to service members assigned to high-cost areas in the Continental United States (CONUS).

PART II - JUSTIFICATION OF FUNDS REQUESTED

As part of the DoW quality of life initiatives, high-cost areas are grouped as Military Housing Areas (MHA) where the cost of goods and services exceeds 107% of the national cost of living average. Computation of program cost is the product of the number of service members assigned to a designated high-cost area of CONUS, their grade and dependency status, and the percent by which an area’s cost of non-housing goods and services exceeds 107% of the national cost of living average.

There is a +\$34.0 thousand increase in the total CONUS COLA requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to impact of Basic Pay Raise on CONUS COLA rates: +\$18.0 thousand
- (2) Program Increase due to number of expected recipients of CONUS COLA: +\$16.0 thousand

Details of the cost computation are provided in the following table:

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
CONUS COLA	869	927	805	885	954	844	901	974	878

(Amount in Thousands)

PROJECT: CLOTHING ALLOWANCE - ENLISTED

FY 2027 Estimate	239,928
FY 2026 Estimate	227,448
FY 2025 Actual	209,740

PART I - PURPOSE AND SCOPE

Funds provide payment to enlisted service members for prescribed clothing, authorized by the Secretary of War under the provisions of Title 37 U.S.C. § 418. This program includes:

- (1) Initial Clothing Allowances upon initial Enlistment. The initial issue may be an in-kind issue or a combination of in kind issue and cash payment.
- (2) Civilian Clothing Allowances (CCA) when authorized.
- (3) Basic replacement allowance payable to a member upon completion of six (6) months active duty for the remainder of the first thirty-six (36) months of continuous service.
- (4) Standard replacement allowance payable to a member upon completion of thirty-six (36) months of active duty through the remainder of active duty.
- (5) Supplemental Clothing Allowances for service members assigned to special organizations or details where the nature of the duties requires additional items of individual uniform clothing. This necessitates that he or she has, as a military requirement, additional quantities or special items of individual uniform clothing normally not required for most service members.
- (6) Replacement allowance for Wounded Warrior under the provisions of Title 10 U.S.C. § 1047. The Air Force allows a Clothing Allowance not to exceed \$250 for each Air Force Medical Evacuee.

Both Basic and Standard replacement allowances are cash allowances for the eligible enlisted service member to purchase the required items. All replacement allowances are paid annually to eligible Airmen on their TAFMSD anniversary.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The annual rates prescribed by the Secretary of War are used to determine Clothing Allowance requirements. The number of payments for the initial and additional allowances is based on the number of accessions programmed.

There is a +\$12.5 million increase in the total program requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to rate changes due to inflation: +\$4.8 million
- (2) Program Increase due to number of expected recipients: +\$8.2 million
- (3) Program Decrease due to number of expected recipients: -\$0.5 million

Details of the cost computation are provided in the following table:

(Amount in Thousands)

PROJECT: CLOTHING ALLOWANCE - ENLISTED

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>
<u>Initial Allowances</u>									
<u>Military Clothing</u>									
Civilian Life (Male)	24,884	2,223	55,324	25,835	2,323	60,004	27,610	2,371	65,473
Civilian Life (Female)	6,194	2,641	16,359	6,915	2,734	18,906	7,390	2,792	20,629
Officer Tng School (Male)	988	991	980	2,007	1,294	2,598	1,715	1,321	2,266
Officer Tng School (Female)	219	1,203	264	442	1,548	684	378	1,582	598
AF Academy Prep (Male)	195	1,177	229	195	1,201	234	195	1,227	239
AF Academy Prep (Female)	51	1,177	60	51	1,201	61	51	1,227	63
Subtotal Military Clothing	32,531		73,216	35,445		82,487	37,339		89,268
<u>Civilian Clothing</u>									
Initial	899	1,227	1,103	916	1,253	1,148	932	1,279	1,192
Continuing	2,542	410	1,042	2,590	419	1,084	2,636	427	1,127
TDY	3,218	614	1,976	3,278	627	2,055	3,337	640	2,136
Subtotal Civilian Clothing	6,659		4,121	6,784		4,287	6,905		4,455
TOTAL INITIAL ALLOWANCES	39,190		77,337	42,229		86,774	44,244		93,723
<u>Maintenance Allowance</u>									
<u>Military Clothing</u>									
Airmen (Male)	46,350	397	18,410	47,219	414	19,554	48,066	423	20,323
Airmen (Female)	13,381	408	5,460	13,632	427	5,824	13,876	436	6,052
Subtotal	59,731		23,870	60,851		25,378	61,942		26,375
<u>Standard Maintenance Allowance</u>									
<u>Military Clothing (37th Month)</u>									
Airmen (Male)	144,888	567	82,221	147,603	592	87,322	150,251	604	90,755
Airmen (Female)	37,190	583	21,680	37,887	610	23,119	38,567	623	24,028
Subtotal	182,078		103,901	185,490		110,441	188,818		114,783
<u>Supplemental Maint. Allow.</u>	11,122	416	4,632	11,330	429	4,855	11,534	438	5,047
TOTAL CLOTHING ALLOWANCE			209,740			227,448			239,928

(Amount in Thousands)

PROJECT: FAMILY SEPARATION ALLOWANCES - ENLISTED

FY 2027 Estimate	34,642
FY 2026 Estimate	34,035
FY 2025 Actual	27,841

PART I - PURPOSE AND SCOPE

Under the provision of Title 37 U.S.C. § 427, one (1) of three (3) types of Family Separation Allowance (FSA) payments are possible to be made to enlisted service members with dependents to compensate for added expenses incurred because of forced separation from dependents: FSA - Restricted (FSA-R), FSA - Ship (FSA-S), and FSA - Temporary (FSA-T):

FSA-R is payable when a member is separated from their dependents when making a Permanent Change of Station (PCS) move and dependent(s) is restricted from accompanying the member, typically due to medical reasons. FSA-S is payable when the member is assigned on a temporary basis to duties aboard a ship, and the ship is away from homeport continuously for more than 30 days. FSA-T is payable when a member with dependents makes a Permanent Change of Station (PCS) move, or member is on temporary duty (TDY) away from permanent duty station for 30 consecutive days or more either in CONUS or overseas, and the travel of dependents to member's duty station is not authorized, and dependents do not reside at or near the duty station. Section 622 of the FY 2026 National Defense Authorization Act amended Section 427(a)(1) of Title 37 to increase the monthly FSA floor from \$250 to \$300, effective January 1, 2026. This statutory change reflects Congress's recognition of the rising costs faced by military families and reinforces the Department of War's commitment to supporting Service members' quality of life and family stability.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Allowances for family separation payments are determined by multiplying the number of service members eligible for each type of family separation allowance by the applicable statutory rate. The FY 2026 increase in the FSA floor from \$250 to \$300, as mandated by Section 622 of the FY 2026 National Defense Authorization Act, is incorporated into the funding requirement.

There is a +\$607.0 thousand increase in the total FSA requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Program Increase due to number of expected recipients: +\$607.0 thousand

Details of the cost computation are provided in the following table:

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>	<u>Workyears</u>	<u>Rate</u>	<u>Amount</u>
PCS CONUS or Overseas with dependents not authorized	4,435	3,000	13,305	4,518	3,600	16,265	4,599	3,600	16,556
TDY CONUS or Overseas for more than 30 days with dependents not residing near TDY station	4,845	3,000	14,536	4,936	3,600	17,770	5,024	3,600	18,086
TOTAL FAMILY SEPARATION ALLOWANCE	9,280		27,841	9,454		34,035	9,623		34,642

(Amount in Thousands)

PROJECT: BASIC NEEDS ALLOWANCE

FY 2027 Estimate	42,294
FY 2026 Estimate	1,553
FY 2025 Actual	1,494

PART I – PURPOSE AND SCOPE

The National Defense Authorization Act (NDAA) 2022, Public Law 117-81, Section 601, authorized a new section (402b) of Title 37 to address economic security of certain service members (based on factors such as total household income and dependents) by directing the Secretary of War to provide a monthly allowance equal to one twelfth of the difference between 130 percent of the Federal Poverty guidelines and the gross household income of the covered service during the preceding year. Section 611 of the FY 2023 NDAA directed the BNA eligibility threshold be raised to 150 percent to the Federal Poverty Guidelines by no later than January 1, 2024. This higher threshold is included in the FY 2025 and FY 2026 estimates. Section 621 of Public Law 118-159 amended Section 402b of Title 37, U.S.C. to increase the BNA federal poverty guideline threshold from 150 percent to 200 percent effective FY 2025.

PART II- JUSTIFICATION OF FUNDS REQUESTED

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

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

Members are not eligible for the allowance:

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

There is a +\$40,741.0 thousand increase in the total BNA requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Program Increase due to number of expected recipients: +\$40,741.0 thousand

Details of the cost computation are provided in the following table:

	<u>FY 2025 Actual</u>	<u>FY 2026 Estimate</u>	<u>FY 2027 Estimate</u>
	Amount	Amount	Amount
Basic Needs Allowance	1,494	1,553	42,294

(Amount in Thousands)

PROJECT: SPECIAL COMPENSATION FOR ASSISTANCE WITH ACTIVITIES OF DAILY LIVING (SCAADL)

FY 2027 Estimate	1,269
FY 2026 Estimate	1,243
FY 2025 Actual	1,115

PART I – PURPOSE AND SCOPE

Under the provisions of Title 37 U.S.C. § 439, members of the uniformed services with catastrophic injuries or illnesses requiring assistance in everyday living. The term “*catastrophic injury or illness*” means a permanent, severely disabling injury, disorder, or illness the Secretary concerned determines compromises the ability of the afflicted person to carry out the activities of daily living to such a degree the member requires (1) personal or mechanical assistance to leave home or bed; or (2) constant supervision to avoid physical harm to self or others.

PART II- JUSTIFICATION OF FUNDS REQUESTED

The Special Compensation for Assistance with Activities of Daily Living (SCAADL) is an entitlement for special monthly compensation will be based on the following: (1) the catastrophic injury or illness was incurred or aggravated in the line of duty; (2) licensed physician certification that the injured Service member requires the aid and assistance of another person to perform the personal functions required in everyday living; (3) in the absence of the provision of such assistance, would require hospitalization, nursing home care, or other residential institutional care; and (4) meets such other criteria, if any, as determined by the Secretary of War (or the Secretary of Homeland Security, with respect to the Coast Guard).

The amount of monthly special compensation payable to an enlisted Airman (RegAF) under subsection (a) shall be determined under criteria prescribed by the Secretary of War (or the Secretary of Homeland Security, with respect to the Coast Guard), but may not exceed the amount of aid and attendance allowance authorized by Title 38 U.S.C. § 1114(r)(2) or sub-paragraph (C) § 1720G(a)(3) for veterans in need of aid and attendance.

There is a +\$26.0 thousand increase in the total SCAADL requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to average special monthly compensation increase: +\$26.0 thousand

Details of the cost computation are provided in the following table:

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
Special Monthly Compensation			1,115			1,243			1,269

(Amount in Thousands)

PROJECT: SEPARATION PAYMENTS - ENLISTED

FY 2027 Estimate	100,681
FY 2026 Estimate	106,782
FY 2025 Actual	86,336

PART I - PURPOSE AND SCOPE

Funds provide payment to enlisted service members for:

- (1) Lump Sum Terminal Leave – Payments to service members for unused accrued leave at time of discharge (under honorable conditions), retirement or death under the provisions of Title 37 U.S.C. § 501.
- (2) Disability Severance Pay – Payments to service members who are involuntarily discharged or released from active duty. Disability severance pay is paid to a member separated from the service for a physical disability under provisions of Title 10 U.S.C. § 1212.
- (3) Involuntary Separation Pay – Payments to service members separated from the service for non-disability reasons under the provisions of Title 10 U.S.C. § 1174 categorized as full pay or half pay. For full pay the member must be involuntarily separated and fully qualified for retention and the discharge must be characterized as honorable. For half pay the member must be involuntarily separated with the discharge characterized as honorable or under honorable conditions (general) and conditions apply as determined by the Secretary.
- (4) Voluntary Separation Incentive (VSI) Trust Fund – To cover the unfunded liability for those service members accepting VSI benefits prior to January 1, 1993.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Lump sum terminal leave payments are determined by multiplying the projected number of eligible for each applicable separation payment at rates based on past experience and adjusted for pay raises. Leave payments will not exceed the career total of 60 days.

Severance pays are determined by multiplying a member’s basic pay rate for a specified number of month’s times years of service times a specific percent based on the separation criteria.

There is a -\$6.1 million decrease in the total Separation Pay requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to LSTL average payment rate due to pay raise: +\$3.3 million
- (2) Pricing Increase due to Other Separation Pay rates: +\$2.6 million
- (3) Program Increase due to LSTL expected recipients: +\$3.8 million
- (4) Program Increase due to Other Separation Pay expected recipients: +\$0.2 million
- (5) Pricing Decrease due to VSI Trust Fund: -\$0.2 million
- (6) Program Decrease due to Other Separation Pay expected recipients: -\$15.8 million

Details of the cost computation are provided in the following table:

(Amount in Thousands)

PROJECT: SEPARATION PAYMENTS - ENLISTED

**Lump Sum Terminal
Leave Payments**

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Payments	Average Rate	Amount	Payments	Average Rate	Amount	Payments	Average Rate	Amount
<u>Grade</u>									
Chief Master Sergeant	426	6,022	2,560	540	6,247	3,373	556	6,597	3,668
Senior Master Sergeant	657	4,207	2,764	828	4,373	3,621	852	4,618	3,934
Master Sergeant	2,158	3,914	8,446	2,697	4,069	10,974	2,773	4,297	11,915
Technical Sergeant	2,225	3,128	6,962	2,504	3,253	8,146	2,622	3,435	9,007
Staff Sergeant	4,501	2,244	10,100	4,538	2,333	10,587	4,882	2,464	12,028
Senior Airman	9,623	1,687	16,231	9,597	1,754	16,830	10,388	1,852	19,237
Airman First Class	2,020	1,655	3,344	2,001	1,721	3,444	2,175	1,818	3,953
Airman	786	1,531	1,204	784	1,592	1,248	849	1,681	1,427
Airman Basic	1,554	576	896	1,549	599	928	1,678	633	1,061
Subtotal LSTL	23,950		52,507	25,038		59,151	26,775		66,230
<u>Separation Pay</u>									
Disability	375	48,095	18,035	442	50,007	22,103	445	52,808	23,499
Invol-Half Pay 5%	127	22,219	2,822	94	23,103	2,172	95	24,396	2,318
Invol-Full Pay 10%	115	39,853	4,583	552	41,437	22,873	191	43,758	8,358
TERA	0	0	0	0	0	0	0	0	0
VSP	94	79,706	7,492	0	0	0	0	0	0
VSI Trust Fund			897			483			276
Subtotal Separation Pay	712		33,829	1,089		47,631	732		34,451
Career Status Bonus	0	0	0	0	0	0	0	0	0
TOTAL SEPARATION PAYMENTS	24,662		86,336	26,127		106,782	27,507		100,681

(Amount in Thousands)

PROJECT: SOCIAL SECURITY TAX (EMPLOYER'S CONTRIBUTION) - ENLISTED

FY 2027 Estimate	1,074,382
FY 2026 Estimate	994,097
FY 2025 Actual	925,101

PART I - PURPOSE AND SCOPE

Funds represent the Air Force contribution (as an employer) as required by the Federal Insurance Contribution Act (FICA) under provisions of Title 26 U.S.C., Sections 3101 and 3111.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Social Security costs are based on the percentage rates set by law on a service member's salary for a calendar year. P.L. 98-21, "Social Security Amendment of 1983" dated 20 April 1983 establishes the tax rate while the maximum taxable income is determined by the Social Security Administration. The Old Age, Survivor and Disability Insurance (OASDI) rate, set by statute, is 6.2% and the Hospital Insurance (HI) is 1.45%. There is no wage cap on the 1.45% medical contribution. The Government's contribution for Social Security is as follows:

- Calendar Year 2025 – 7.65% on first \$176,100 and 1.45% on the remainder
- Calendar Year 2026 – 7.65% on first \$184,500 and 1.45% on the remainder
- Calendar Year 2027 – 7.65% on first \$190,800 and 1.45% on the remainder

There is a +\$80.3 million increase in the total program requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to Annualization of raise on FICA: +\$10.9 million
- (2) Pricing Increase due to 1 Jan 27 pay raise effect on FICA: +\$47.8 million
- (3) Program Increase due to average strength increase: +\$18.9 million
- (4) Program Increase due to changes in grade structure: +\$2.7 million
- (5) Pricing Decrease due to average payment decrease due to changes in grade structure: -\$1.6 million
- (6) Increase due to Change in Reimbursables: +\$1.6 million

Details of the cost computation are provided in the following table:

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
		Average			Average			Average	
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
Social Security	264,340	3,500	925,101	269,294	3,435	925,101	274,124	3,375	925,101

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**PAY AND ALLOWANCES
OF CADETS**

**ACTIVE FORCES
SCHEDULE OF INCREASES AND DECREASES
(Amount in Thousands)**

AMOUNT

FY 2026 DIRECT PROGRAM

106,367

Pricing Increase

5,062

Annualization (PI):

762

Annualization 1 Jan 26 raise of 3.8% on Basic Pay

707

Annualization of raise on FICA

55

Pay Raise (PI):

3,323

1 Jan 27 pay raise of 6.2% effect on Basic Pay

3,091

1 Jan 27 pay raise effect on FICA

231

Other (PI):

978

Increase in Subsistence rate

978

Program Increase

103

Strength (PGI):

103

Increase in Average Strength for Base Pay Due to Average Strength

73

Increase in Average Strength for Subsistence

23

Increase in Average Strength for FICA Due to Average Strength

7

Total Increases:

5,165

Pricing Decrease

0

Program Decrease

0

Total Decreases:

0

FY 2027 DIRECT PROGRAM

111,532

(Amount in Thousands)

PROJECT: ACADEMY CADETS

FY 2027 Estimate	111,532
FY 2026 Estimate	106,367
FY 2025 Actual	102,368

PART I - PURPOSE AND SCOPE

Funds provide (a) for basic pay, commuted rations allowance, and employer’s share of Federal Insurance Contributions Act (FICA) tax for cadets appointed to the United States Air Force Academy under the provisions of Title 37 U.S.C. § 203, and 422 and the Federal Insurance Contributions Act; (b) for the difference between the value of the commuted ration allowance (money cadets receive while away from the Air Force Academy) and the cost of operational rations; and (c) for payment of nuclear accession bonus under the provisions of Title 37 U.S.C. § 312b. The number of takers for FICA does not include foreign cadets as they are exempt from taxation.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Requirements are determined by multiplying estimated annual rates and statutory rates by the projected workyears. The Fiscal 2000 National Defense Authorization Act (NDAA) requires cadet strength limitations to be measured annually as of the day before graduation verses the end of the fiscal year. The Fiscal 2001 NDAA § 612 approved linking cadet pay to 35% of the basic pay of a second lieutenant with less than two years of service.

Effective January 1 each year, pay raise increase is 4.50% in 2025, and 3.80% in 2026, and 6.20% in 2027. The annualized pay raise rate is 3.975% in FY 2026 and 5.600% in FY 2027. The Non-Pay Inflation rate is 2.8% in FY 2026 and 2.1% in FY 2027.

The daily subsistence rates by calendar year are provided in the following table:

	Dining Facility Rate	Daily Commuted Rate
Calendar Year 2025*	\$21.65	\$15.55
Calendar Year 2026*	\$22.15	\$15.90
Calendar Year 2027*	\$22.90	\$16.40

To improve cadet meal utilization, the United Stated Air Force Academy (USAFA), the Air Force has increased non-traditional meal options for students. The new options have been successful at increasing meal participation rates at USAFA dining facilities but are projected to increase costs above the published USAFA Dining Facility Rate. The Air Force is working with OSW Comptroller to incorporate these operational changes in to the USAFA Dining Facility Rate for future years. The requested amounts reflect the incorporation of the new initiatives into USAFA dining operations. These changes will not impact Daily Commuted Rate.

(Amount in Thousands)

PROJECT: ACADEMY CADETS

There is a +\$5.2 million increase in the total Cadet program requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to Annualization 1 Jan 26 raise of 3.8% on Basic Pay and FICA: +\$0.8 million
- (2) Pricing Increase due to 1 Jan 27 pay raise of 6.2% effect on Basic Pay and FICA: +\$3.3 million
- (3) Pricing Increase due to subsistence rate increase: +\$1.0 million
- (4) Program Increase due to average strength increase of 4 from 4,032 to 4,036: +\$0.1 million

Details of the cost computation are provided in the following table:

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Workyears	Average Rate	Amount	Workyears	Average Rate	Amount	Workyears	Average Rate	Amount
<u>Basic Pay</u>	4,003	16,613	66,501	4,032	17,273	69,646	4,036	18,215	73,517
<u>Subsistence</u>	4,003	7,708	30,854	4,033	7,803	31,470	4,036	8,045	32,471
<u>Social Security Tax (Employer's Contribution)</u>	3,945	1,271	5,013	3,974	1,321	5,251	3,978	1,393	5,544
TOTAL ACADEMY CADETS			102,368			106,367			111,532

**SUBSISTENCE OF
ENLISTED PERSONNEL**

(Amount in Thousands)

PROJECT: BASIC ALLOWANCE FOR SUBSISTENCE

		<u>AMOUNT</u>
FY 2026 DIRECT PROGRAM		1,653,377
Move Enlisted Subsistence from BA4 to BA2		
Pricing Increase	0	
Program Increase	0	
Total Increases		0
Move Enlisted Subsistence to BA04	(1,653,377)	
Pricing Decrease	0	
Program Decrease	0	
Total Decreases		(1,653,377)
FY 2027 DIRECT PROGRAM		0

(Amount in Thousands)

PROJECT: BASIC ALLOWANCE FOR SUBSISTENCE

FY 2027 Estimate	0
FY 2026 Estimate	1,672,677
FY 2025 Actual	1,592,520

PART I - PURPOSE AND SCOPE

The **Basic Allowance for Subsistence** account provide for the payment of subsistence allowances to active-duty enlisted Airmen under the provisions of Title 37 U.S.C. § 402.

The **Subsistence In Kind (SIK)** account provides subsistence to active-duty enlisted Airmen when they do not receive an allowance for subsistence. Funds requested also provide for operationa rations, augmentation rations, testing of new food items, medical dining facilities and payment for meals furnished under contract at commercial facilities where the payment of the commuted ration under the provisions of Title 10 U.S.C. § 4561, 6081 and 9561.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The requirement is based on the average number of enlisted Airmen entitled to receive several types of allowances.

All enlisted members, except those in basic training and others in accordance with Title 37 U.S.C. § 402, will receive Basic Allowance for Subsistence (BAS). All Air Force E-6s and below who are assigned to single-type government quarters and are directed to use the dining facility will have three meals a day deducted from their pay, whether meals are eaten or not. The discounted meal rate is determined annually by the Office of the Under Secretary of War (OUSW) Comptroller and is effective the first of each January. Charges at the discounted meal rate are deducted directly from the member's pay account, leaving a residual amount of BAS in the member's pay

The monthly BAS rate is computed by the preceding year rate plus the percentage increase in the monthly cost of the United States Department of Agriculture (USDA) liberal food plan for a male in the United States who is between the ages of 20 and 50 years. Funding requirements include inflation rates of 1.2% for 2025, 2.4% for 2026, and 3.4% for 2027 effective January 1 each year.

There are scheduled, emergency, and contingency situations at times requiring additional funds be provided to unaccompanied enlisted Airmen housed in government quarters (e.g., dormitories) that are forced to subsist on the economy due to the temporary (or on rare occasion, permanent) closure of a dining facility (DFAC) on their installation. For circumstances such as these, BAS Type II is made available to eligible enlisted Airmen and the authority contained within Title 37 U.S.C. § 402. Prior to distribution of any additional funds on top of their normal BAS and removal from essential unit messing (ESM) status, each scenario is examined by a number of HQ/Air Staff, Major Command, and Wing-level organizations to ensure there is a bona fide need as well as funds availability. Typically, these enlisted Airmen lack the storage space or preparatory facilities in support of their subsistence, and therefore must rely on commercial arrangements until the Dining Facilities/Cafeteria (DFAC) becomes available once more

The monthly BAS Type II rate is computed by the preceding year BAS rate plus the percentage increase in the monthly cost of the United States Department of Agriculture (USDA) liberal food plan for a male in the United States who is between the ages of 20 and 50 years, Per the DOW 700.14-R Financial Management Regulation (FMR) Volume 7A, Chapter 25, the new BAS the rate is doubled. Allocation of this entitlement is then scrutinized throughout its duration, with a mandate for further justification regarding extensions. Funding requirements include inflation rates of 1.2% for 2025, 2.4% for 2026, and 3.4% for 2027 effective January 1 each year.

SIK costs for active-duty enlisted Airmen not receiving an allowance for subsistence are computed by multiplying the Basic Daily Food Allowance (BDFA) by the estimated number entitled to the allowance. The BDFA, which represents the cost of meals for one person for one day, is based on actual experience. Funding requirements include inflation rates of 1.2% for 2025, 2.4% for 2026, and 3.4% for 2027 effective January 1 each year. Other SIK elements are computed at the contract rate per unit.

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

(Amount in Thousands)

PROJECT: BASIC ALLOWANCE FOR SUBSISTENCE

Details of the cost computation are provided in the following table:

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Subsistence of Enlisted Personnel									
Basic Allowance for Subsistence - Enlisted									
When Authorized to Mess Separately	253,271	5,573	1,411,402	258,018	5,688	1,467,575	-	-	-
Basic Allowance for Subsistence Type II	2,187	11,145	24,375	2,220	11,376	25,254	-	-	-
Collections at Discount Meal Rate			(133,964)			(139,338)	-	-	-
Subtotal Basic Allowance for Subsistence - Enlisted	283,912		1,301,813	289,225		1,353,491	-		-
Subsistence in Kind									
Subsistence in Mess									
Trainee/Non-Pay Status	5,479	6,756	37,017	5,479	6,898	37,794	-	-	-
Members Taking Meals in Mess	37,487		249,824	39,960		271,880	-	-	-
Less Reimbursable/Collections			(17,500)			(12,000)	-	-	-
Subtotal Subsistence-In-Mess	42,966		269,341	45,439		297,674	-		-
Operational Rations									
Meals Ready to Eat	75,000	183	13,736	75,000	183	13,736	-	-	-
Unitized Group Rations	1,685	608	1,024	1,697	608	1,031	-	-	-
Other Packaging	11,500	54	617	11,500	55	630	-	-	-
Subtotal Operational Rations	88,185		15,377	88,197		15,397	-		-
Augmentation Rations/Other									
Augmentation Rations	350,000	6	2,128	350,000	6	2,173	-	-	-
Other - Regionalization	385,000	6	2,341	385,000	6	2,390	-	-	-
Other - Messing	250,000	6	1,520	250,000	6	1,552	-	-	-
Subtotal Augmentation Rations/Other	985,000		5,989	985,000		6,115	-		-
Subtotal Subsistence in Kind	1,116,151		290,707	1,118,636		319,186	-		-
Total Subsistence of Enlisted Personnel			1,592,520			1,672,677			-

**PERMANENT CHANGE
OF
STATION TRAVEL**

ACTIVE FORCES
SCHEDULE OF INCREASES AND DECREASES
(Amount in Thousands)

		<u>AMOUNT</u>
FY 2026 DIRECT PROGRAM		1,750,961
Pricing Increase		79,731
Annualization (PI):	2,064	
Annualization 1 Jan 26 raise of 3.8% on DLA for PCS moves	2,064	
Pay Raise (PI):	9,029	
1 Jan 27 pay raise of 6.2% effect on DLA for PCS moves	9,029	
Inflation Rate (PI):	20,678	
Increase in rate for Land (HHG) Pricing	16,331	
Increase in rate for ITGBL (HHG) Pricing	4,347	
Other (PI):	47,960	
Increase in Total Mile-Per Diem Pricing	3,111	
Increase in Total AMC Pricing	1,238	
Increase in Total Comm Air Pricing	522	
Increase in M Tons MSC Pricing	229	
Increase in S Tons AMC Pricing	1,845	
Increase in Trans of POV Pricing	948	
Increase in Temp Lodging Pricing	40,067	
Program Increase		39,289

ACTIVE FORCES
SCHEDULE OF INCREASES AND DECREASES
(Amount in Thousands)

		<u>AMOUNT</u>
Strength (PGI):	28,796	
Increase in Disloc Allow Program	1,055	
Increase in Land Ship Program	21,984	
Increase in ITGBL Program	5,757	
 Other (PGI):	 10,493	
Increase in Total Mile-Per Diem Program	3,371	
Increase in Total AMC Program	1,246	
Increase in Total Comm Air Program	531	
Increase in M Tons MSC Program	310	
Increase in S Tons AMC Program	2,511	
Increase in Trans of POV Program	785	
Increase in NonTemp Storage Program	740	
Increase in Temp Lodging Program	462	
Increase in POV Contracts Program	537	
 Total Increases		 119,020
 Pricing Decrease		 0

ACTIVE FORCES
SCHEDULE OF INCREASES AND DECREASES
(Amount in Thousands)

		<u>AMOUNT</u>
Program Decrease	(52,737)	
Strength (PGD):	(26,771)	
Decrease in Disloc Allow Program	(5,922)	
Decrease in Land Ship Program	(16,501)	
Decrease in ITGBL Program	(4,348)	
Other (PGD):	(25,966)	
Decrease in Total Mile-Per Diem Program	(2,657)	
Decrease in Total AMC Program	(1,100)	
Decrease in Total Comm Air Program	(463)	
Decrease in M Tons MSC Program	(230)	
Decrease in S Tons AMC Program	(1,872)	
Decrease in Trans of POV Program	(17)	
Decrease in Temp Lodging Program	(2,079)	
Decrease in Defense Personnel Property System (DPS) Program	(17,548)	
Total Decreases		(52,737)
FY 2027 DIRECT PROGRAM		1,817,244

PART I - PURPOSE AND SCOPE

These funds are for expenses incident to Permanent Change of Station (PCS) travel of military personnel individually, travel of family member(s), or as part of organized units within the Continental United States (CONUS) and Outside of Continental United States (OCONUS). PCS travel costs include personally procured movement of household goods, shipping and storage of Privately Owned Vehicles (POV); transportation by common carrier (rail, bus, air or water), including Air Mobility Command (AMC), Military Sealift Command (MSC), Military Surface Deployment and Distribution Command (SDDC); costs of contract packing, crating, handling and non-temporary storage of household goods; storage of POVs; transportation of baggage and household goods; port handling charges; POV transportation CONUS/OCONUS readying POV for shipments at the loading ports or Vehicle Processing Center; authorized transportation of dependents, personal and household effects of deceased military personnel. PCS travel costs includes per diem allowances; payments authorized for transportation of dependents; payment of dislocation allowance; payment of temporary lodging entitlement (TLE) and for extended TLE over 21 days; mileage; reimbursement for pet allowances; unaccompanied baggage; the National Defense Authorization Act (NDAA) 2018, Public Law No. 115-91, section 556, authorized the service member's reimbursement for spouse re-licensure/re-certification and small business; reimbursement for child care transportation; service member's family member(s) actual and necessary expenses and cost of subsistence while in a PCS travel status; reimbursements for only the service member's family member(s) when authorized or directed to evacuated from an area threatened by unusual or emergency circumstances; expenses and allowances incident to retirement and separation travel, discharge or release; travel incident to organizational movements on PCS whether for training or non-training purposes; Expenses include all authorized temporary duty travel directly related to and an integral part of PCS movements of individuals or organizational units; expenses incident to PCS movement of any military group traveling under one order from the same point of origin to the same destination. The term "CONUS" applies to the contiguous 48 states and "OCONUS" applies to overseas outside of the contiguous 48 states.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The Air Force budget request incorporates an estimate of rate increase in Household Goods movements and pay raise increase effect on dislocation allowances increased entitlement for members Temporary Lodging Expense (TLE) increased from 14 days to 21 days due to a housing Shortage; includes reimbursement for the spouse re-licensure/re-certification and small business, increased pet allowances to include CONUS and OCONUS, and transportation of infant subsistence; and \$1,817 million shall remain available until September 30, 2028.

Effective January 1 each year, pay raise increase is 4.5% in 2025, and 3.8% in 2026, and 6.2% in 2027. The annualized pay raise rate is 3.975% in FY 2026 and 5.600% in FY 2027. The Non-Pay Inflation rate is 2.8% in FY 2026 and 2.1% in FY 2027.

SUMMARY OF REQUIREMENTS BY TYPES OF MOVES
(Amount in Thousands)

	FY 2025 Actual		FY 2026 Estimate		FY 2027 Estimate	
	Number	Amount	Number	Amount	Number	Amount
Accession Travel	35,799	144,984	41,768	171,100	43,444	182,580
Training Travel	7,294	92,827	6,361	88,256	6,361	91,947
Operational Travel between Duty Stations	19,944	428,029	22,850	479,194	20,950	449,161
Rotational Travel To and From Overseas	30,791	646,079	36,578	764,700	36,646	810,958
Separation Travel	30,982	201,630	34,194	218,275	38,404	251,919
Travel of Organized Units	544	6,819	2,150	29,436	2,150	30,679
TOTAL OBLIGATIONS	125,354	1,520,368	143,901	1,750,961	147,955	1,817,244
Less Reimbursements		0		0		0
TOTAL DIRECT PROGRAM	125,354	1,520,368	143,901	1,750,961	147,955	1,817,244

SUMMARY OF REQUIREMENTS BY TYPES OF COST
(Amount in Thousands)

	FY 2025 Actual		FY 2026 Estimate		FY 2027 Estimate	
	Number	Amount*	Number	Amount*	Number	Amount*
<u>Travel of Military Member</u>						
Mileage and Per Diem	92,193	97,344	105,834	116,611	108,816	120,043
AMC	24,099	31,684	27,664	37,957	28,444	39,078
Commercial Air	9,060	13,500	10,401	16,173	10,694	16,653
<u>Travel of Family Members</u>						
Mileage and Per Diem	53,597	26,111	62,663	31,292	62,123	31,695
AMC	25,505	17,058	29,822	20,432	29,563	20,695
Commercial Air	9,078	7,247	10,612	8,686	10,523	8,796
<u>Transportation of Household Goods</u>						
M Tons - MSC	34,117	9,694	39,896	11,418	39,552	11,727
S Tons - AMC	10,476	78,637	12,250	92,646	12,145	95,130
Land Shipment, CONUS & Overseas	55,416	685,002	64,805	806,847	64,245	828,361
ITGBL	21,959	182,123	25,680	214,577	25,456	220,333
Dislocation Allowance	48,299	163,943	56,819	198,059	55,562	204,285
Trailer Allowance	0	0	0	0	0	0
Shipment of POVs	16,388	37,095	19,376	45,144	19,630	46,860
Storage of POVs	0	6,491	0	7,899	0	8,199
Port Handling Charges		2,950		0		0
Nontemporary Storage		34,498		35,222		35,962
Temporary Lodging Expense*	37,531	94,500	44,036	76,479	43,024	114,929
Defense Personnel Property System (DPS)		18,932		17,548		0
POV Service Contracts		13,429		13,824		14,361
Spouse Licensure and Small Business Certification		130		147		137
TOTAL OBLIGATIONS		1,520,368		1,750,961		1,817,244
Less Reimbursements		0		0		0
TOTAL DIRECT PROGRAM		1,520,368		1,750,961		1,817,244

*NOTE: Temporary Lodging Expense (TLE) are shown as separate line items. TLE amounts are merged within the travel type in the detailed pages.

(Amount in Thousands)

PROJECT: ACCESSION TRAVEL

FY 2027 Estimate	182,580
FY 2026 Estimate	171,100
FY 2025 Actual	144,984

PART I - PURPOSE AND SCOPE

Funds provide for the Accession Permanent Change of Station (PCS) movements:

- (1) Initial Permanent Change of Station (PCS) movements of active-duty Air Force commissioned officers, to include Reserve Component officers called or recalled to extended active duty, officers who are appointed or recalled from enlisted status, and officers appointed from enlisted status upon graduation from Officer Training School (OTS).
- (2) Commences from a member's home or point where orders were received to their first permanent duty station in Continental United States (CONUS), Outside of Continental United States (OCONUS) or training school of 20 weeks or more and, in some cases, from the station where they served as enlisted to their new Permanent Duty Station (PDS) or training school of 20 weeks or more.
- (3) Enlistees, re-enlistees, and prior service personnel from recruiting station or place of enlistment to their first PCS duty station or training school of 20 weeks or more; recalled enlisted reservists from home to first permanent duty station or training school of 20 weeks or more.
- (4) Individuals selected as Air Force Academy cadets upon entry into the Academy.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The estimates for accession travel cover the PCS movement of members entering active duty. The PCS requirements for accession travel are directly related to officer, enlisted and cadet gains as reflected in the Air Force personnel programs. These gains are required to meet planned Air Force manpower levels. This category of move results primarily from approved end strengths; consequently, adjustments in accession travel can only accommodate via adjustments in officer, enlisted or cadet strengths. Officer accessions include academy graduates, Reserve Officer's Training Corps (ROTC), medical officers, judge advocate general officers, chaplains, reserve officers and OTS graduates. Enlisted accessions include prior and non-prior service personnel, recalled reserves, and the USAF Preparatory School.

Rates are based upon statistical analysis derived from actual accession PCS move costs during a given accounting period. The number of accessions move (officer, enlisted and cadet) times the appropriate rates for each element of expense (e.g., military member, dependents, household goods, etc.) results in the estimated funding required.

There is a +\$11.5 million increase in the Accession PCS program between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to a change in household goods shipment rates driven by general inflation and dislocation allowance rates driven by pay raise: +\$6.5 million
- (2) Program Increase due to a change in the projected number of moves due to number of accessions: +\$6.73 million
- (3) Program Decrease due to a change in the projected number of moves due to number of accessions: -\$1.7 million

Details of the cost computation are provided on the following page.

(Amount in Thousands)

PROJECT: ACCESSION TRAVEL

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
<u>Officer Accession Travel</u>									
Member Travel	4,800	757	3,634	5,000	779	3,895	4,800	795	3,817
Family Member Travel	1,774	418	741	1,848	430	794	1,774	439	779
Pet Expense	149	550	82	155	548	85	149	550	82
Trans of Household Goods	2,558	9,778	25,013	2,665	10,060	26,811	2,558	10,273	26,279
Dislocation Allowance	1,248	5,366	6,697	1,301	5,575	7,253	1,248	5,892	7,353
POV Shipment	140	2,679	375	146	2,753	402	140	2,814	394
Temporary Lodging Expenses	1,999	953	1,905	2,082	657	1,367	1,999	1,001	2,001
Subtotal Officer Accession Travel			38,447			40,607			40,705
<u>Enlisted Accession Travel</u>									
Member Travel	30,068	1,324	39,805	35,388	1,362	48,207	37,188	1,391	51,724
Family Member Travel	6,913	466	3,223	8,136	480	3,902	8,550	490	4,187
Pet Expense	422	550	232	496	550	273	522	550	287
Trans of Household Goods	4,270	10,544	45,025	5,025	10,851	54,528	5,281	11,078	58,504
Dislocation Allowance	3,903	3,105	12,117	4,593	3,228	14,828	4,827	3,409	16,454
POV Shipment	851	2,915	2,481	1,001	3,002	3,005	1,052	3,065	3,224
Temporary Lodging Expenses	3,957	822	3,253	4,657	567	2,640	4,894	864	4,228
Subtotal Enlisted Accession Travel			106,136			127,383			138,608
ADOS Officer Accession Travel	0	0	0	246	8,122	1,998	246	8,480	2,086
ADOS Enlisted Accession Travel	0	0	0	193	3,596	694	193	3,731	720
Cadet Accession Travel	931	431	401	941	444	418	1,017	453	461
TOTAL ACCESSION TRAVEL			144,984			171,100			182,580

(Amount in Thousands)

PROJECT: TRAINING TRAVEL

FY 2027 Estimate	91,947
FY 2026 Estimate	88,256
FY 2025 Actual	92,827

PART I - PURPOSE AND SCOPE

Funds provide for the Training Permanent Change of Station (PCS) movements:

- (1) Officers: Covers PCS movements of (1) officers from previous Continental United States (CONUS) permanent duty station to formal service or civilian schools, including technical schools, flying training schools, factory training, and other approved courses of instruction of 20 weeks' duration or more; and (2) officer school graduates and eliminates from school to their next permanent CONUS duty station. (Excludes academy graduates, Officer Candidate School (OCS) or Officer Training School (OTC) graduates, flying training graduates, Reserve Officer Training Corps (ROTC) graduates and others chargeable to Accession Travel).
- (2) Enlisted: Covers PCS movements of (1) enlisted personnel from previous CONUS permanent duty station to formal service or civilian schools, including technical schools, flying training schools, factory training, and other approved courses of instruction, of 20 weeks duration or more; (2) enlisted school graduates and eliminates from school to their next CONUS permanent duty station; and (3) enlisted personnel ordered to training leading to a commission if such training period is of 20 weeks duration or more.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The estimates for training travel cover PCS requirements for officer and enlisted personnel engaged in Air Force and outside agency training programs. The PCS requirements for training travel are the direct result of Air Force training programs covering technical training, career training and flying training. These types of training are required to maintain the skill level and educational requirements necessary to fulfill the Air Force mission. Adjustments in training travel are directly responsive to training programs that generate the move requirements. This category of travel contains basic and advanced technical training, retraining, professional military education, and undergraduate pilot and navigator training.

Rates are based upon statistical analysis derived from actual PCS training move costs. The number of officer and enlisted training moves times the average rate for each element of expense (e.g., military member, dependent, household goods, etc.) results in the estimated funding required.

There is a +\$3.7 million increase in the Training PCS program between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to a change in household goods shipment rates driven by general inflation and dislocation allowance rates driven by pay raise: +\$3.7 million

Details of the cost computation are provided on the following page.

(Amount in Thousands)

PROJECT: TRAINING TRAVEL

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
<u>Officer Training Travel</u>									
Member Travel	4,709	901	4,243	4,756	927	4,410	4,756	947	4,503
Family Member Travel	4,888	345	1,685	4,937	355	1,751	4,937	362	1,788
Pet Expense	136	551	75	138	551	76	138	551	76
Trans of Household Goods	5,712	9,015	51,492	5,769	9,276	53,514	5,769	9,471	54,639
Dislocation Allowance	3,480	4,168	14,504	3,515	4,333	15,232	3,515	4,576	16,084
POV Shipment	0	0	1	0	0	0	0	0	0
Temporary Lodging Expenses	2,783	1,045	2,907	2,811	720	2,024	2,811	1,097	3,085
Subtotal Officer Training Travel			74,907			77,007			80,175
<u>Enlisted Training Travel</u>									
Member Travel	2,585	897	2,320	1,605	923	1,482	1,605	943	1,513
Family Member Travel	853	837	714	530	860	456	530	879	466
Pet Expense	44	545	24	27	556	15	27	556	15
Trans of Household Goods	747	12,967	9,686	464	13,336	6,188	464	13,616	6,318
Dislocation Allowance	523	8,073	4,222	325	8,385	2,725	325	8,852	2,877
POV Shipment	0	0	59	0	0	0	0	0	0
Temporary Lodging Expenses	435	2,057	895	270	1,419	383	270	2,159	583
Subtotal Enlisted Training Travel			17,920			11,249			11,772
TOTAL TRAINING TRAVEL			92,827			88,256			91,947

(Amount in Thousands)

PROJECT: OPERATIONAL TRAVEL

FY 2027 Estimate	449,161
FY 2026 Estimate	479,194
FY 2025 Actual	428,029

PART I - PURPOSE AND SCOPE

Funds provide for the Operational Permanent Change of Station (PCS) movements:

- (1) Officers and enlisted personnel to and from Permanent Duty Stations (PDS) located within the United States.
- (2) Officers and enlisted personnel to and from PDS located within an overseas area when no transoceanic travel or border crossing is involved.
- (3) Officers and enlisted personnel who are interned (including hospitalized or imprisoned), missing, or captured when no transoceanic travel is involved.

PART II – JUSTIFICATION OF FUNDS REQUESTED

The estimate for operational travel covers PCS requirements for operational reassignment of officer and enlisted personnel between both duty stations (1) within the Continental United States (CONUS) and (2) within Outside of Continental United States (OCONUS) areas when no transoceanic travel or border crossing is involved. Operational moves are predicated upon the approved Air Force structure and are necessary to support skill leveling among units, to fill new/un-programmed requirements, and to accommodate valid humanitarian assignments. The estimates include actions taken by the Air Force to limit operational reassignments and reduce costs to the minimum necessary to carry out the Air Force mission (e.g., manning floor, minimum CONUS tour lengths, personally procured movement of household goods, and maximum use of low-cost moves, etc.).

Rates are based upon statistical analysis derived from actual PCS operational move costs. The number of officer and enlisted operational moves times the average rate for each element of expense (e.g., military member, dependent, household goods, transportation, spouse licensure, privately owned vehicles, pet allowances etc.) results in the estimated funding required.

There is a -\$30.0 million decrease in the Operational PCS program between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to a change in household goods shipment rates driven by general inflation and dislocation allowance rates driven by pay raise: +\$19.7 million
- (2) Program Increase due to usage of the Global POV Service Contracts and NTS Storage: +\$1.3 million
- (3) Program Decrease due to a reduction in the projected number of operational moves and reallocation of DPS budget to USTRANSCOM: -\$51.0 million

Details of the cost computation are provided on the following page.

(Amount in Thousands)

PROJECT: OPERATIONAL TRAVEL

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
<u>Officer Operational Travel</u>									
Member Travel	5,567	1,091	6,073	6,225	1,122	6,987	5,964	1,147	6,838
Family Member Travel	10,289	406	4,181	11,506	418	4,807	11,023	426	4,700
Pet Expense	3,307	550	1,819	3,698	550	2,034	3,543	550	1,949
Trans of Household Goods	7,426	12,743	94,630	8,304	13,112	108,884	7,956	13,387	106,510
Dislocation Allowance	4,781	4,131	19,749	5,346	4,295	22,961	5,122	4,536	23,231
POV Shipment	0	0	2	0	0	0	0	0	0
Port Handling (HHGS)	0	0	2,950	0	0	0	0	0	0
Temporary Lodging Expenses	3,764	2,610	9,824	4,209	1,799	7,573	4,033	2,742	11,057
Subtotal Officer Operational Travel			139,228			153,246			154,285
<u>Enlisted Operational Travel</u>									
Member Travel	14,377	1,379	19,829	16,625	1,419	23,594	14,986	1,449	21,713
Family Member Travel	21,555	447	9,634	24,926	460	11,460	22,469	469	10,545
Pet Expense	8,541	550	4,698	9,877	550	5,432	8,903	550	4,897
Trans of Household Goods	22,112	6,258	138,385	25,569	6,440	164,663	23,048	6,575	151,547
Dislocation Allowance	11,184	3,281	36,697	12,933	3,412	44,122	11,658	3,603	42,000
POV Shipment	0	0	51	0	0	0	0	0	0
Temporary Lodging Expenses	9,030	1,401	12,648	10,442	966	10,083	9,413	1,471	13,851
Subtotal Enlisted Operational Travel			221,942			259,354			244,553
Defense Personnel Property System (DPS)			18,932			17,548			0
POV (Personally Owned Vehicle) Service Contracts			13,429			13,824			14,361
HHG NTS Storage (Nontemporary Storage)			34,498			35,222			35,962
TOTAL OPERATIONAL TRAVEL			428,029			479,194			449,161

(Amount in Thousands)

PROJECT: ROTATIONAL TRAVEL

FY 2027 Estimate	810,958
FY 2026 Estimate	764,700
FY 2025 Actual	646,079

PART I - PURPOSE AND SCOPE

Funds provide for the Rotational Permanent Change of Station (PCS) movements:

- (1) Officers: Covers PCS movements of (1) officers from permanent duty stations in Continental United States (CONUS), or training of 20 weeks or more duration, to permanent duty stations overseas; (2) officers from permanent duty stations overseas to permanent duty stations in CONUS, or training of 20 weeks or more duration; and (3) officers from permanent duty stations in one overseas area to permanent duty stations in another overseas area when transoceanic travel is involved.
- (2) Enlisted: Covers PCS movements of (1) enlisted personnel from permanent duty stations in CONUS, or training of 20 weeks or more duration, to permanent duty stations overseas; (2) enlisted personnel from permanent duty stations overseas to permanent duty stations in CONUS, or training of 20 weeks or more duration; and (3) enlisted personnel from permanent duty stations in one overseas area to permanent duty stations in another overseas area when transoceanic travel is involved.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The estimate for rotational travel covers PCS requirements for reassignment of officer and enlisted personnel between duty stations outside the CONUS where transoceanic travel is involved. Rotational moves are made in accordance with overseas tour policies approved by the Secretary of War. Rotational moves play an integral role in establishing proper balance across all Air Force installations around the globe and are directly impacted by overseas strength requirements and the length of overseas tours for Airmen and their families.

Rates are based upon statistical analysis derived from actual PCS rotational moves. The number of officer and enlisted moves and associated numbers for each element of expense (e.g., military member, dependents, household goods, pet allowances etc.) times the appropriate average rate results in the estimated funding required.

There is a +\$46.2 million increase in the Rotational PCS program between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to a change in household goods shipment rates driven by general inflation and dislocation allowance rates driven by pay raise: +\$44.0 million
- (2) Program Increase due to a change in the projected number of rotational moves : +\$2.2 million

Details of the cost computation are provided on the following page.

(Amount in Thousands)

PROJECT: ROTATIONAL TRAVEL

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
<u>Officer Rotational Travel</u>									
Member Travel	5,410	1,680	9,090	6,478	1,729	11,202	6,546	1,765	11,556
Family Member Travel	6,975	1,028	7,171	8,351	1,058	8,835	8,439	1,080	9,116
Pet Expense	3,214	2,000	6,428	3,849	1,999	7,697	3,889	2,001	7,777
Trans of Household Goods	5,616	18,364	103,133	6,724	18,899	127,075	6,795	19,294	131,105
Dislocation Allowance	4,851	3,830	18,578	5,808	3,982	23,130	5,869	4,205	24,681
POV Shipment	3,949	1,576	6,225	4,729	1,622	7,670	4,779	1,656	7,913
Temporary Lodging Expenses	3,100	6,296	19,519	3,712	4,341	16,114	3,751	6,615	24,814
Subtotal Officer Rotational Travel			170,144			201,723			216,962
<u>Enlisted Rotational Travel</u>									
Member Travel	25,381	1,782	45,241	30,100	1,834	55,208	30,100	1,873	56,367
Family Member Travel	22,219	852	18,940	26,350	877	23,112	26,350	896	23,597
Pet Expense	15,079	2,000	30,156	17,882	2,000	35,763	17,882	2,000	35,763
Trans of Household Goods	24,112	10,955	264,145	28,595	11,273	322,341	28,595	11,509	329,111
Dislocation Allowance	17,906	2,801	50,160	21,236	2,913	61,851	21,236	3,076	65,314
POV Shipment	10,277	2,339	24,042	12,187	2,407	29,339	12,187	2,458	29,955
Temporary Lodging Expenses	12,122	3,568	43,251	14,376	2,460	35,363	14,376	3,749	53,889
Subtotal Enlisted Rotational Travel			475,935			562,977			593,996
TOTAL ROTATIONAL TRAVEL			646,079			764,700			810,958

(Amount in Thousands)

PROJECT: SEPARATION TRAVEL

FY 2027 Estimate	251,919
FY 2026 Estimate	218,275
FY 2025 Actual	201,630

PART I - PURPOSE AND SCOPE

Funds provide for the Separation Travel Permanent Change of Station (PCS) movements:

- (1) Officers and enlisted personnel upon release, normal and early retirement, or separation from the Air Force from last Permanent Duty Station (PDS) to home of record or point of entry into the service or to home of selection when authorized by law.
- (2) Dependents, household goods, and personal effects of officers and enlisted personnel who are deceased.
- (3) Eliminated Air Force Academy cadets to home of record or point of entry into the service.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The estimates for separation travel cover general separations and retirements from the Air Force. The PCS requirements for separation travel are based upon officer, enlisted and cadet losses as reflected in Air Force personnel programs. Separation travel covers disability separations, honorable separations, enlisted personnel on expiration term of service and normal early releases, retirements, etc.

Rates are based upon statistical analysis derived from actual officer and enlisted PCS move costs. The number of separations moves (officer and enlisted) and associated numbers for each element of expense (e.g., military member, dependents, household goods, etc.) times the appropriate rate for each category results in the estimated funding required.

There is a +\$33.7 million increase in the Separation PCS program between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to a change in household goods shipment rates driven by general inflation and dislocation allowance rates driven by pay raise: +\$4.6 million
- (2) Program Increase due to a change in the projected number of separations from Active Duty: +\$29.1 million

Details of the cost computation are provided on the following page.

(Amount in Thousands)

PROJECT: SEPARATION TRAVEL

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
<u>Officer Separation Travel</u>									
Member Travel	5,561	473	2,628	3,850	486	1,873	4,641	496	2,304
Family Member Travel	1,800	754	1,357	1,246	776	967	1,502	792	1,190
Pet Expense	124	548	68	85	553	47	104	548	57
Trans of Household Goods	2,412	22,965	55,392	1,670	23,629	39,461	2,013	24,127	48,567
POV Shipment	224	2,536	568	155	2,613	405	187	2,663	498
Subtotal Officer Separation Travel			60,013			42,753			52,616
<u>Enlisted Separation Travel</u>									
Member Travel	25,289	339	8,563	29,675	348	10,340	33,094	356	11,773
Family Member Travel	10,111	265	2,676	11,864	272	3,231	13,231	278	3,679
Pet Expense	131	550	72	153	549	84	171	550	94
Trans of Household Goods	15,980	7,944	126,942	18,752	8,174	153,278	20,912	8,346	174,527
POV Shipment	941	3,457	3,253	1,104	3,558	3,928	1,231	3,634	4,473
Subtotal Enlisted Separation Travel			141,506			170,861			194,546
ADOS Officer Separation Travel	0	0	0	292	11,110	3,244	292	11,339	3,311
ADOS Enlisted Separation Travel	0	0	0	223	5,758	1,284	223	5,879	1,311
Cadet Separation Travel	132	841	111	154	864	133	154	877	135
TOTAL SEPARATION TRAVEL			201,630			218,275			251,919

(Amount in Thousands)

PROJECT: TRAVEL OF ORGANIZED UNITS

FY 2027 Estimate	30,679
FY 2026 Estimate	29,436
FY 2025 Actual	6,819

PART I - PURPOSE AND SCOPE

Funds provide for the Continental United States (CONUS) or Outside of Continental United States (OCONUS) Permanent Change of Station (PCS) movements:

- (1) Covers PCS movements (CONUS or OCONUS) for officers' personnel directed to move as members of an organized unit move or as a result of unit activation, inactivation, reorganization, or moves with personnel with or without equipment.
- (2) PCS movements (CONUS or OCONUS) for enlisted personnel directed to move as member of an organized unit move or as a result of unit activation, inactivation, reorganization, or moves with personnel with or without equipment.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The estimates for organized unit travel include requirements for relocation of Air Force units within and between CONUS and OCONUS locations to include moves where transoceanic travel is involved. The PCS requirements for organized unit travel are in accordance with published Air Force programs. These moves are required because of changes in force reductions, force positioning and the requirement to maintain strategic and tactical integrity of units.

The Air Force estimate of organized unit move requirements is based on the most comprehensive planning data available in the Department of War (DoW) regulation definition of a unit move and on historical program change request data. Anticipated moves are tracked throughout the operating and budget years since mission requirements dictate changes to the initial schedule. The estimated number of moves increases as more force structure actions occur (e.g., unit realignments, public announcements, and internal Department of the Air Force restructure).

Rates are based upon statistical analysis derived from actual PCS organized unit move costs. The number of officer and enlisted organized unit moves and associated numbers for each element of expense (e.g., military member, dependents, household goods, etc.) times the average rates result in the estimated funding required.

There is a +\$1.2 million increase in the Unit Travel PCS program between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to a change in household goods shipment rates driven by general inflation and dislocation allowance rates driven by pay raise: +\$1.2 million

Details of the cost computation are provided on the following page.

(Amount in Thousands)

PROJECT: TRAVEL OF ORGANIZED UNITS

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
<u>Officer Unit Travel</u>									
Member Travel	61	951	58	650	966	628	650	988	642
Family Member Travel	79	608	48	838	630	528	838	644	540
Trans of Household Goods	94	7,021	660	1,000	7,234	7,234	1,000	7,386	7,386
Dislocation Allowance	47	4,298	202	506	4,419	2,236	506	4,666	2,361
POV Shipment	1	23,000	23	7	35,857	251	7	36,714	257
Temporary Lodging Expenses	38	1,079	41	408	735	300	408	1,120	457
Subtotal Officer Unit Travel			1,032			11,177			11,643
<u>Enlisted Unit Travel</u>									
Member Travel	483	1,099	531	1,500	1,131	1,697	1,500	1,155	1,733
Family Member Travel	724	240	174	2,249	248	558	2,249	253	570
Pet Expense	5	600	3	18	556	10	18	556	10
Trans of Household Goods	743	5,101	3,790	2,309	5,246	12,113	2,309	5,356	12,368
Dislocation Allowance	376	2,705	1,017	1,167	2,813	3,283	1,167	2,971	3,467
POV Shipment	5	3,000	15	15	3,133	47	15	3,200	48
Temporary Lodging Expenses	303	848	257	942	585	551	942	892	840
Subtotal Enlisted Unit Travel			5,787			18,259			19,036
TOTAL UNIT TRAVEL			6,819			29,436			30,679

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**OTHER MILITARY
PERSONNEL COSTS**

ACTIVE FORCES
SCHEDULE OF INCREASES AND DECREASES
(Amount in Thousands)

		<u>AMOUNT</u>
FY 2026 DIRECT PROGRAM		133,406
Pricing Increase		2,086
Increase in Unemployment Benefits Pricing	520	
Increase in Partial DLA Pricing	861	
Increase in ROTC Pricing	231	
Increase in JROTC Pricing	474	
Program Increase		1,831
Strength (PGI):	1,305	
Increase in ROTC Average Strength	29	
Increase in JROTC Average Strength	1,276	
Other (PGI):	526	
Increase in Total Death Gratuities Program	400	
Increase in SGLI Program	72	
Increase in Mass Transportation Program	54	
Total Increases		3,917

ACTIVE FORCES
SCHEDULE OF INCREASES AND DECREASES
(Amount in Thousands)

		<u>AMOUNT</u>
Pricing Decrease		(203)
Decrease in Interest On Savings Pricing	(24)	
Decrease in ROTC Pricing	(179)	
Program Decrease		(14,171)
Strength (PGD):	(10,796)	
Decrease in ROTC Average Strength	(10,796)	
Other (PGD):	(3,375)	
Decrease in Unemployment Benefits Program	(53)	
Decrease in Adoption Expenses Program	(206)	
Decrease in Partial DLA Program	(3,116)	
Total Decreases		(14,374)
FY 2027 DIRECT PROGRAM		122,949

(Amount in Thousands)

PROJECT: APPREHENSION OF AIR FORCE DESERTERS, ABSENTEES, AND MILITARY PRISONERS

FY 2027 Estimate 27
FY 2026 Estimate 27
FY 2025 Actual 26

PART I - PURPOSE AND SCOPE

Funds provide for expenses associated with the apprehension of military deserters, absentees, escaped military prisoners, including the payment for travel of guards; payment of rewards or reimbursement of reasonable and actual expenses to persons or agencies apprehending and detaining or delivering absentees or deserters to military control. Expenses are authorized by Title 10 U.S.C. § 956 “Deserters, Prisoners, Members Absent without Leave: Expenses and Rewards”. Included is the cost of detention and subsistence provided during the period a military member is detained in civil confinement for safekeeping when so requested by military authority, cost of reimbursement for expenses incurred, transportation, lodging, and subsistence of escort guards.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Cost estimates are based on factors developed from historical data and adjusted for military personnel non-pay inflation.

There is no change in the program between FY 2026 and FY 2027.

Details of the cost computation are provided in the following table:

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Expenses Incident to the Apprehension and Delivery of Deserters, Absentees and Prisoners	36	1,872	26	36	1,926	27	36	1,966	27

(Amount in Thousands)

PROJECT: INTEREST ON UNIFORMED SERVICES SAVINGS DEPOSIT PROGRAM

FY 2027 Estimate	413
FY 2026 Estimate	437
FY 2025 Actual	488

PART I - PURPOSE AND SCOPE

Funds pay interest on savings deposits of \$5.00 or more for overseas members of the uniformed services who participate in temporary duty in support of contingency operations. Under the provisions of P.L. 8-538, August 14, 1966, as amended in FY 1991 by Title 10 U.S.C., Section 1035, service members are permitted to deposit up to \$10,000 of their monthly unallotted pays into the savings program while they are in deployed status. The interest rate is not to exceed 10% per year.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Cost projections are based on factors developed from historical data and troop levels.

There is a -\$24.0 thousand decrease in the total USSD program requirement between FY 2026 and FY 2027. Change is due to inflation and anticipated number of participants supporting overseas operations.

	<u>FY 2025 Actual</u>	<u>FY 2026 Estimate</u>	<u>FY 2027 Estimate</u>
Interest on Uniformed Services Savings Deposit	488	437	413

(Amount in Thousands)

PROJECT: DEATH GRATUITIES

FY 2027 Estimate	20,700
FY 2026 Estimate	20,300
FY 2025 Actual	20,100

PART I - PURPOSE AND SCOPE

Death Gratuities are paid to beneficiaries of military personnel who die under certain conditions. The death must have occurred (a) while on active duty or while traveling to or from duty, (b) during the 120-day period following date of discharge or release, under honorable conditions, from active duty (including retirement for either disability or length of service), or (c) while traveling to or from or while at a place for final acceptance or for entry into active duty in the military service. The benefits are covered under provisions of Title 10 U.S.C., Section 1475-80 as amended by H.R. 1281, dated March 22, 1991.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Funds requirements are based on mortality rates, historical trends and the statutory gratuity amount. The rate was increased from \$12,420 to \$100,000 by the FY 2006 NDAA, P.L. 109-13.

There is a +\$400.0 thousand increase in the total program requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Program Increase due to expected mortality rates: +\$400.0 thousand

Details of the cost computation are provided in the following table:

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Officer	35	200,000	3,500	33	100,000	3,300	34	100,000	3,400
Enlisted	166	100,000	16,600	170	100,000	17,000	173	100,000	17,300
TOTAL	201		20,100	203		20,300	207		20,700

(Amount in Thousands)

PROJECT: UNEMPLOYMENT BENEFITS PAID TO EX-SERVICE MEMBERS

FY 2027 Estimate	25,287
FY 2026 Estimate	24,820
FY 2025 Actual	24,119

PART I - PURPOSE AND SCOPE

The funds are for payments of unemployment benefits to eligible ex-active duty service members and demobilized Guard and Reserve personnel as prescribed in Section 8521(a), Paragraph 1 of Title 5 U.S.C. Generally, eligibility is defined as at least 365 days of continuous active service in the Armed Forces whereupon the individual is discharged under honorable conditions or demobilized. Active duty personnel must complete a first full-term of active service or be discharged before a first-term is completed under an early release program, because of hardship, for medical reasons, or for personality disorders or inaptitude. Additionally, eligibility is subject to numerous applicable state laws.

The Department of Labor is the Executive Agency, as administered by individual states, for the Federal Government's share of applicable unemployment compensation. Currently, benefits are payable up to 26 weeks with no waiting period.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Cost estimates are based on Department of Labor economic assumptions, Department of War historical experience and force management initiatives to meet authorized end strength.

There is a +\$467.0 thousand increase in the total program requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to the average rate inflation: +\$520.0 thousand
- (2) Program Decrease due to reduction in the number of projected losses eligible to receive payments as well as the anticipated national unemployment rate: -\$53.0 thousand

Details of the cost computation are provided in the following table:

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Unemployment Compensation	4,316	5,588	24,119	4,316	5,751	24,820	4,307	5,871	25,287

(Amount in Thousands)

PROJECT: EXTRA HAZARD REIMBURSEMENT FOR SERVICEMEMBERS' GROUP LIFE INSURANCE

FY 2027 Estimate	4,138
FY 2026 Estimate	4,066
FY 2025 Actual	4,560

PART I - PURPOSE AND SCOPE

Section 1969 of Title 38 U.S.C. provides that there will be an annual assessment for the costs of the extra hazards of duty when actual mortality exceeds peacetime mortality. Each year the Department of Veterans Affairs actuaries perform a study of peacetime mortality, based upon the most recent three years of service member claim experience. This mortality study is used to determine the expected number of deaths under peacetime conditions. The expected number is then compared to the actual number of deaths to determine whether an extra hazard reimbursement is due to the Servicemembers' Group Life Insurance program. Due to world events, annual reimbursement payments for Extra Hazard Reimbursement for Servicemembers' Group Life Insurance were required starting in FY 2004 for the first time since the Vietnam era. Additionally, during FY 2006, the Military Departments were required to make payments to the Department of Veterans Affairs for the retroactive and future costs associated with enacted Traumatic Injury Protection coverage under the Servicemembers' Group Life Insurance (T-SGLI) program.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Cost is provided by the Director of the Department of Veterans Affairs' Insurance Services. The VA notifies the Under Secretary of War (Comptroller) of the installments required from the military services. Effective July 1, 2025, the SGLI premiums have been discounted from \$30.00 per month to \$25.00 per month. TSGLI premiums will remain at \$1 per month.

There is a +\$72.0 thousand increase in the total program requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Program Increase due to the anticipated number of participants supporting overseas operations: +\$72.0 thousand

Details of the cost computation are provided in the following table:

	<u>FY 2025 Actual</u>	<u>FY 2026 Estimate</u>	<u>FY 2027 Estimate</u>
	Amount	Amount	Amount
Premiums-SGLI and T-SGLI	4,560	4,066	4,138
Total	4,560	4,066	4,138

(Amount in Thousands)

PROJECT: EDUCATION BENEFITS (MONTGOMERY GI BILL)

FY 2027 Estimate	0
FY 2026 Estimate	0
FY 2025 Actual	0

PART I - PURPOSE AND SCOPE

P.L. 101-510 dated November 5, 1990 allows members who are involuntarily separated from the armed services to enroll in the Montgomery GI Bill Program. The FY 1993 NDAA allows members exercising the Voluntary Separation Incentive/Special Separation Benefit (VSI/SSB) options to convert from the Veterans Educational Assistance Program (VEAP) to the Montgomery GI Bill. Most military members who receive VSI/SSB entered the service when VEAP was in effect. Beginning in July 1985, the All-Volunteer Force Educational Assistance Program, known as the Montgomery GI Bill, became effective under Title 38 U.S.C., Chapter 30 and no new enrollments were accepted into VEAP. The Services are now required to make contributions to the Department of War Education Benefits Fund to cover the conversions as determined by the Board of Actuaries.

The 1990 National and Community Act, Subsection 162(a)(2)(C), requires the Department of War to reimburse the Corporation for National Service/Civilian Community Corps for 50 percent of the supplemental salary for cadre members who are receiving military retirement pay.

P.L. 110-252 section 5003 authorized educational assistance for members of the armed forces who serve after September 11, 2001. Subsection 3313 further states the Secretary shall pay to each individual entitled to educational assistance who is pursuing a program of education, to meet the expenses of such individual's subsistence, tuition, fees, and other educational costs.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Cost estimates are the Board of Actuaries' projected payments into the Department of War Education Benefits Fund and historical data for civilian community corps requirements.

There is no change in the program between FY 2026 and FY 2027.

	<u>FY 2025 Actual</u>	<u>FY 2026 Estimate</u>	<u>FY 2027 Estimate</u>
Education Benefits	0	0	0

(Amount in Thousands)

PROJECT: ADOPTION EXPENSES

FY 2027 Estimate	202
FY 2026 Estimate	408
FY 2025 Actual	201

PART I - PURPOSE AND SCOPE

The FY 1988/1989 NDAA (P.L. 100-180), Section 638, instructed the Secretary of War to establish a program to reimburse Armed Forces members for qualifying child adoption expenses. The program is now administered under the provisions of Title 10 U.S.C., Section 1052.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Funds are required to pay qualifying expenses incurred by active duty members in the adoption of a child under the age of 18 years. Qualifying expenses include agency fees; legal fees; medical expenses for the biological mother and newborn child to be adopted, placement fees, temporary foster care and other expenses approved by OSW (FM&P).

There is a -\$206.0 thousand decrease in the total program requirement between FY 2026 and FY 2027. The requirement change is due to:

(1) Program Decrease due to reduction in the number of expected adoptions: -\$206.0 thousand

Details of the cost computation are provided in the following table:

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Expenses for Adoptions	96	2,100	201	194	2,100	408	96	2,100	202

(Amount in Thousands)

PROJECT: MASS TRANSPORTATION

FY 2027 Estimate	2,960
FY 2026 Estimate	2,906
FY 2025 Actual	3,596

PART I - PURPOSE AND SCOPE

Executive Order 13150 dated April 21, 2000 directed Federal Agencies to implement a transportation fringe benefit program offering qualified federal employees the option to exclude from taxable wages or receive direct compensation, consistent with Title 26 U.S.C. § 132 for employee commuting costs incurred through the use of mass transportation and vanpools, not to exceed the maximum level allowed by law. E.O. 13150 was codified at Title 5 U.S.C. § 7905 through P.L. 109-59, Title III., § 3409 (a) in August 2005. The program is designed to reduce federal employees' contribution to traffic congestion and air pollution and to expand their commuting alternatives by encouraging mass transportation.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Cost estimates are based on the historical number of Air Force military personnel assigned to the National Capital Region (NCR), and select location outside of the NCR, who took advantage of this mode of transportation. Based on the Consolidated Appropriations Act, 2016 (P.L. 114-113), § 105, monthly increases are made permanent, and subject to the application of the inflation adjustment under Title 26 U.S.C., § 132(f)(6), the Internal Revenue Service (IRS) Code. Effective 1 Jan 24, the monthly cap is \$315.

There is a +\$54.0 thousand increase in the total program requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Program Increase due to number of eligible servicemembers: +\$54.0 thousand

Details of the cost computation are provided in the following table:

		<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
		Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Officers	OF	740	3,780	2,798	598	3,780	2,260	609	3,780	2,302
Enlisted	EN	211	3,780	798	171	3,780	646	174	3,780	658
TOTAL		951		3,596	769		2,906	783		2,960

(Amount in Thousands)

PROJECT: PARTIAL DISLOCATION ALLOWANCE

FY 2027 Estimate	13,116
FY 2026 Estimate	15,371
FY 2025 Actual	11,690

PART I - PURPOSE AND SCOPE

Title 37 U.S.C. § 407a authorizes a partial dislocation allowance (DLA) payment to service members who are ordered, for the convenience of the Government, to move into or out of military family housing provided by the United States.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Cost estimates are based on partial dislocation allowance rate and the number of Airmen who have been ordered to vacate family housing due to privatization or renovation.

There is a -\$2,255.0 thousand decrease in the total program requirement between FY 2026 and FY 2027. The requirement change is

- (1) Pricing Increase due to average rate based on basic pay inflation: +\$861.0 thousand
- (2) Program Decrease due to reduction in expected recipients: -\$3,116.0 thousand

Details of the cost computation are provided in the following table:

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Officers	2,447	956	2,338	3,094	994	3,074	2,500	1,049	2,623
Enlisted	9,786	956	9,352	12,376	994	12,297	10,000	1,049	10,493
TOTAL	12,233		11,690	15,470		15,371	12,500		13,116

(Amount in Thousands)

PROJECT: SENIOR ROTC - NONSCHOLARSHIP PROGRAM

FY 2027 Estimate	7,306
FY 2026 Estimate	6,975
FY 2025 Actual	7,015

PART I - PURPOSE AND SCOPE

Senior Air Force Reserve Officer Training Corps (ROTC) provides for the military personnel cost of students enrolled in the Senior ROTC Non- Scholarship Program. The estimate includes funds for subsistence allowance, uniforms, pay and allowances and subsistence while attending summer training and field training.

Beginning with the FY 2006 Budget, funding for the ROTC program was transferred from the Reserve Personnel, Air Force appropriation. Travel costs associated with the program are funded in the O&M, Air Force appropriation.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Expenses for Senior Reserve Officer Training Corps cadets are incurred in the following categories: subsistence allowance, uniforms, pay and allowances, subsistence-in-kind and Foreign Language Incentive Program. Details of the cost computation are provided in the following tables:

There is a +\$331.0 thousand increase in the total program requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Program Increase due to change in the number of students receiving subsistence: +\$337.8 thousand
- (2) Pricing Decrease due to average uniform and subsistence rates: -\$6.8 thousand

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 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>
Subsistence Allowance	4,832	454	2,195	4,134	483	1,996	4,832	454	2,195
Uniforms	5,485	827	4,535	5,509	851	4,688	5,533	869	4,809
Pay & Allowances	45	44	2	0	0	0	0	0	0
Subsistence-In-Kind	16,101	18	283	16,101	18	291	16,101	19	302
Foreign Language Incentive Program	0	0	0	0	0	0	0	0	0
TOTAL Requirement			7,015			6,975			7,306

Total Requirement

Expenses are incurred for Senior Reserve Officer Training Corps members, excluding those receiving scholarships, as follows:

Institutional Program:

The institutional program provides several entitlements for the Senior ROTC program. Programs include subsistence allowance, uniforms and subsistence-in-kind.

(Amount in Thousands)

PROJECT: SENIOR ROTC - NONSCHOLARSHIP PROGRAM

Subsistence Allowance:

The monthly MILPERS stipend for all cadets enrolled in AFROTC was reduced under the guidance of DoD FMR 7000.14-R, Vol 7A, Chap 59, Table 59.1 from the authorized maximum to the authorized minimum effective 1 October 2013. Entitlement accrues for the actual enrollment of the cadet in the academic term for not more than 600 days under a 4-year program and not more than 900 days for an approved bona fide 5-year program. Summer vacation entitlement accrues during the summer between AS 300 and AS 400.

Subsistence Allowance: (*Number represents student months = projected enrollment times number of days divided by 30)

Subsistence:

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 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>
Third Year (AS300)	4,422	450	1,990	1,428	450	643	4,422	450	1,990
Fourth Year (AS400)	390	500	195	1,896	500	948	390	500	195
Fifth Year	20	500	10	810	500	405	20	500	10

Uniforms:

Uniforms, Issue-in-Kind: Uniform issues, including replacement items. Rate shown is an average rate.

Uniforms, Commutation in Lieu of Issue-in-Kind Uniforms: Reimbursement made to ROTC students enrolled at military colleges. Rates shown are average rates and are based upon approved Service military clothing items.

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 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>
Uniforms, Issue-in-Kind:	4,870	893	4,347	4,894	918	4,495	4,918	938	4,612
Uniforms, Commutation in Lieu:	0	0	0	0	0	0	0	0	0

Subsistence-In-Kind:

Travel for Medical and Other Exams: Subsistence-in-kind for cadets traveling to and from their installation for medical exams and other exams. Costs for contract meals are provided at MEPs facilities. Non-scholarship cadets receive government furnished meals while attending the medical flight screening program. Rates shown are average rates.

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 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>
Subsistence-In-Kind for Medical or Other Examinations:	1,000	18	18	1,000	18	18	1,000	19	19

(Amount in Thousands)

PROJECT: SENIOR ROTC - NONSCHOLARSHIP PROGRAM

Base Visit Program

Subsistence-in-kind provided for cadets to visit active Air Force installations for orientation and other educational observances. Rate shown is an average rate.

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Subsistence-In-Kind	1,500	17	26	1,500	18	27	1,500	19	28

Summer Field Training:

Summer Field Training objectives are to develop military leadership and discipline, provide Air Force officer orientation and motivation, and determine officer potential. In accordance with Title 10 U.S.C., Sections 2101-2111, cadets must attend field training before commissioning. Costs for this program include pay & allowances, subsistence-in-kind and uniforms.

Pay and Allowances: Basic pay and government's social security contributions for members attending summer field training programs. P.L. 106-398, Section 612, changed cadet/midshipman pay to 35 percent of a second lieutenant/ensign's (01) basic pay with less than two years of service. Rate shown is an average rate.

Subsistence-in-Kind: Meals for members participating in summer field training programs. Rate shown is an average rate.

Uniforms, Issue-in-Kind: Uniform issues, including replacement items. Rate shown is an average rate.

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Pay and Allowances of Reserve Officer Candidates:	45	44	2	0	0	0	0	0	0
Subsistence of Summer Field Training:	10,687	18	188	10,687	18	193	10,687	19	200
Uniforms, Issue-in-Kind:	615	306	188	615	314	193	615	320	197

(Amount in Thousands)

PROJECT: SENIOR ROTC - NONSCHOLARSHIP PROGRAM

Professional Development Training Program

This program is conducted during a cadet's freshman to junior year. Some seniors elect to attend some programs.

The objectives of this program are to provide specialized orientation in a specialty appropriate to a cadet's category or interest; help cadets gain knowledge of the management challenges in leadership and human relations encountered by a junior Air Force officer; and motivate cadets toward an Air Force career. Costs include pay and allowances, subsistence-in-kind and uniforms.

Pay and Allowances: Basic pay and government's social security contribution for selected cadets attending professional development training to spend one to five weeks in job-related orientation at active Air Force installations. PL 106-398, Section 612, changed the pay for a cadet/midshipman to 35% of a second lieutenant/ensign's (01) basic pay with less than two years of service. Rate shown is an average rate.

Subsistence-in-Kind: Subsistence for selected cadets attending professional development training to spend one or five weeks in job-related orientation at active Air Force installations. Rate shown is an average rate.

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 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>
Pay and Allowances of Reserve Officer Candidates:	0	0	0	0	0	0	0	0	0
Subsistence of Professional Development Training:	2,914	18	51	2,914	18	53	2,914	19	55
Uniforms, Issue-in-Kind:	0	0	0	0	0	0	0	0	0

Foreign Language Incentive Program

FY 2008 NDAA allows stipends for ROTC cadets taking foreign language courses that will ensure airmen are able to influence operations worldwide. The program enables Information Warfare, Information Assurance and Foreign Interest Defense. It supports Air Force efforts in culture and language programs to meet requirements across accession points, in professional military education and specific career fields. Rates vary by foreign language. Rates shown are average rates. The Foreign Language Incentive bonus was terminated beginning in FY 2016.

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 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>
Foreign Language Incentive Program	0	0	0	0	0	0	0	0	0

(Amount in Thousands)

PROJECT: SENIOR ROTC - SCHOLARSHIP PROGRAM

FY 2027 Estimate	25,934
FY 2026 Estimate	36,980
FY 2025 Actual	28,686

PART I - PURPOSE AND SCOPE

Scholarship Program provides for the military personnel cost of students enrolled in the Air Force ROTC Scholarship Program authorized by P.L. 88-647 as amended. The estimate includes funds for subsistence allowance, uniforms and pay and allowances and subsistence while attending field training and professional development training.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Expenses for Reserve Officer Training Corps Scholarship cadets are incurred in the following categories: subsistence allowance, uniforms, pay and allowances, Foreign Language Incentive Program and subsistence-in-kind. Details of the cost computation are provided in the following tables:

There is a -\$11,046.0 thousand decrease in the total program requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Decrease due to average uniform and subsistence rates: -\$16.6 thousand
- (2) Program Decrease due to change in the number of students receiving subsistence: -\$11,029.4 thousand

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Subsistence Allowance	53,754	442	23,780	72,694	446	32,390	47,835	444	21,225
Uniforms	3,430	918	3,150	3,430	945	3,240	3,430	964	3,305
Pay & Allowances	16,076	47	750	6,432	49	312	6,432	51	330
Subsistence-In-Kind	57,191	18	1,006	57,391	18	1,038	57,391	19	1,074
Foreign Language Incentive Program	0	0	0	0	0	0	0	0	0
TOTAL Requirement			28,686			36,980			25,934

Institutional Program

The institutional program provides several entitlements for the Senior ROTC program. Programs include subsistence allowance, uniforms and subsistence-in-kind.

Subsistence Allowance: The entitlement is authorized for a maximum of 20 months in the General Military Course (GMC) and 30 months in the Professional Officer Course (POC). Legal authority is contained in P.L. 88-647, 13 October 1964, as amended and DoD FMR 7000.14R, Volume 7A, Chap 59. This public law was amended by P.L. 106-398, Section 612, for a tiered stipend beginning in FY 2002. The monthly MILPERS stipend for all cadets enrolled in AFROTC was reduced under the guidance of DoD FMR 7000.14-R, Volume 7A, Chap 59, Table 59.1 from the authorized maximum to the authorized minimum effective 1 October 2013. Effective FY 2019, the stipend rates changed as follows: AS100 to \$300.00, AS200 to \$350.00, AS300 to \$450.00 and for AS400 to \$500.00 Rates shown are average rates.

(Amount in Thousands)

PROJECT: SENIOR ROTC - SCHOLARSHIP PROGRAM

Subsistence Allowance: (*Number represents student months = projected enrollment times number of days divided by 30)

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 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>
First Year (AS100)	5,180	300	1,554	5,838	300	1,751	4,625	300	1,388
Second Year (AS200)	6,145	350	2,151	9,406	350	3,292	6,030	350	2,111
Third Year (AS300)	22,794	450	10,257	27,552	450	12,398	17,280	450	7,776
Fourth Year (AS400)	17,875	500	8,938	25,908	500	12,954	17,790	500	8,895
Fifth Year	1,760	500	880	3,990	500	1,995	2,110	500	1,055
Totals			23,780			32,390			21,225

Uniforms

Uniforms, Issue-in-Kind: Uniform issues, including replacement items and issues for summer field training. Rate shown is an average rate.

Uniforms, Commutation in Lieu of Issue-in-Kind Uniforms: Reimbursement made to ROTC students enrolled at military colleges. Rates shown are average rates and are based upon approved Service military clothing issue items.

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 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>
Uniforms, Issue-in-Kind:	1,555	893	1,388	1,562	919	1,435	1,569	938	1,471
Uniforms, Commutation in Lieu:	1,305	1,217	1,588	1,298	1,253	1,626	1,291	1,279	1,651

Subsistence-In-Kind

Travel for medical and Other Exams: Subsistence-In-Kind for cadets traveling to and from their installation for medical exams and other exams.

Scholarship cadets receive government furnished meals while attending the medical flight screening program. Rate shown is an average rate.

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 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>
Subsistence-In-Kind for Medical or Other Examinations:	800	18	14	1,000	18	18	1,000	19	19

(Amount in Thousands)

PROJECT: SENIOR ROTC - SCHOLARSHIP PROGRAM

Base Visit Program

Subsistence-in-kind provided for cadets to visit active Air Force installations for orientation and other educational observances. Rate shown is an average rate.

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 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>
Subsistence-In-Kind	4,500	18	79	4,500	18	81	4,500	19	84

Summer Field Training

Summer Field Training objectives are to develop military leadership and discipline, provide Air Force officer orientation and motivation, and determine officer potential. Costs for this program include pay & allowances, subsistence-in-kind, travel lodging and uniforms.

Pay and Allowances: Basic pay and government's social security contribution for members attending summer field training programs. P.L. 106-398, Section 612, changed cadet/midshipman pay to 35 percent of a second lieutenant/ensign's (01) basic pay with less than two years of service. Rate shown is an average rate.

Subsistence-in-Kind: Meals for members participating in summer field training programs. Rate shown is an average rate.

Uniforms, Issue-in-Kind: Uniform issues, including replacement items and issues for summer field training. Rate shown is an average rate.

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 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>
Pay and Allowances of Reserve Officer Candidates:	4,208	47	196	4,208	48	204	4,208	51	216
Subsistence of Summer Field Training:	32,063	18	564	32,063	18	580	32,063	19	600
Uniforms, Issue-in-Kind:	570	305	174	570	314	179	570	321	183

(Amount in Thousands)

PROJECT: SENIOR ROTC - SCHOLARSHIP PROGRAM

Professional Development Training Program

This program is conducted during a cadet's freshman to junior year. Some seniors elect to attend some programs.

The objectives of this program are to provide specialized orientation in a specialty appropriate to a cadet's category or interest; help cadets gain knowledge of the management challenges in leadership and human relations encountered by a junior Air Force officer; and motivate cadets toward an Air Force career. Costs include pay and allowances, subsistence-in-kind and uniforms.

Pay and Allowances: Basic pay and government's social security contribution for selected cadets attending professional development training to spend one to five weeks in job-related orientation at active Air Force installations. PL 106-398, Section 612, changed the pay for a cadet/midshipman to 35% of a second lieutenant/ensign's (01) basic pay with less than two years of service. Rate shown is an average rate.

Subsistence-in-Kind: Subsistence for selected cadets attending professional development training to spend one or five weeks in job-related orientation at active Air Force installations. Rate shown is an average rate.

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 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>
Pay and Allowances of Reserve Officer Candidates:	11,868	47	554	2,224	49	108	2,224	51	114
Subsistence of Professional Development Training:	19,828	18	349	19,828	18	359	19,828	19	371
Uniforms, Issue-in-Kind:	0	0	0	0	0	0	0	0	0

Foreign Language Incentive Program

FY 2008 NDAA allows stipends for ROTC cadets taking foreign language courses that will ensure airmen are able to influence operations worldwide. The program enables Information Warfare, Information Assurance and Foreign Interest Defense. It supports Air Force efforts in culture and language programs to meet requirements across accession points, in professional military education and specific career fields. Rates vary by foreign language. Rates shown are average rates.

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 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>
Foreign Language Incentive Program	0	0	0	0	0	0	0	0	0

(Amount in Thousands)

PROJECT: JUNIOR ROTC

FY 2027 Estimate	22,226
FY 2026 Estimate	20,476
FY 2025 Actual	19,646

PART I - PURPOSE AND SCOPE

Funds provide issue-in-kind uniforms and subsistence-in-kind (meals) for students enrolled in the Junior ROTC program at secondary education institutions. The dollar rate for uniforms is a composite of complete issues for new members and partial replacements for other members. The estimate for subsistence-in-kind covers the cost of meals for students participating in curriculum in action trips, summer leadership schools and Science, Technology, Engineering and Math (STEM) camps.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Cost estimates are based on factors developed from historical data and adjusted for military personnel non-pay inflation.

There is a +\$1.8 million increase in the total program requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to average rate based on inflation: +\$0.5 million
- (2) Program Increase due to expansion of JROTC students and /or schools with programs: +\$1.3 million

Details of the cost computation are provided in the following table:

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Uniforms, Issue-in-Kind:	96,100	170	16,337	97,350	175	17,029	103,388	179	18,465
Subsistence-In-Kind:	60,158	55	3,309	60,937	57	3,447	64,298	58	3,761
Total			19,646			20,476			22,226

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**ACTIVE FORCES
MILITARY PERSONNEL ASSIGNED OUTSIDE DoW
(End Strength)**

SECTION 5

SPECIAL ANALYSIS

ACTIVE FORCES
MILITARY PERSONNEL ASSIGNED OUTSIDE DoW
(End Strength)

Assigned Outside DoW:

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total
Nonreimbursable Personnel:									
Exec Office of the President, White House (WHMO)	24	14	38	24	14	38	24	14	38
Office of National Drug & Control Policy (ONDCP)	3	0	3	3	0	3	3	0	3
Office of the Vice President (OVP)	3	7	10	3	7	10	3	7	10
Department of State (DOS)	23	1	24	23	1	24	23	1	24
Department of Energy (DOE)	10	0	10	10	0	10	10	0	10
Department of Transportation (DOT)	1	0	1	1	0	1	1	0	1
Drug Enforcement Administration (DEA)	0	6	6	0	6	6	0	6	6
National Security Council (NSC)	6	1	7	6	1	7	6	1	7
Central Intelligence Agency (CIA)	12	1	13	12	1	13	12	1	13
Domestic Nuclear Detection Office (DNDO)	9	0	9	9	0	9	9	0	9
Office Dir of National Intel (ODNI)	1	0	1	1	0	1	1	0	1
Subtotal Non-Reimbursable Personnel	92	30	122	92	30	122	92	30	122

ACTIVE FORCES
MILITARY PERSONNEL ASSIGNED OUTSIDE DoW
(End Strength)

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total
Reimbursable Personnel:									
Office of Science & Technology Policy	9	5	14	9	5	14	9	5	14
Central Intelligence Agency	1	0	1	1	0	1	1	0	1
Department of Transportation	2	0	2	2	0	2	2	0	2
Space & Missile Support, Vice Cmdr (CV)	10	1	11	10	1	11	10	1	11
White House Office (WHO)	3	0	3	3	0	3	3	0	3
Department of Energy (DOE)	1	0	1	1	0	1	1	0	1
Dept of Homeland Security (DHS)	1	0	1	1	0	1	1	0	1
Subtotal Reimbursable Personnel	27	6	33	27	6	33	27	6	33
In Support Non DoW Functions:									
Foreign Military Sales	65	36	101	65	36	101	65	36	101
Subtotal Non-DoW Functions	65	36	101	65	36	101	65	36	101

ACTIVE FORCES
MILITARY PERSONNEL ASSIGNED OUTSIDE DoW
(End Strength)

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total
Assigned to DoW Activities in Support of									
DoW Functions: Working Capital Fund (WCF)									
HQ US Transportation Command (TRANSCOM)	78	25	103	78	25	103	78	25	103
Military Surface Deployment and Distribution Command (SDDC)	7	0	7	7	0	7	7	0	7
Defense Courier Service (DCS)	8	82	90	8	82	90	8	82	90
Defense Information Systems Agency (DISA)	8	4	12	8	4	12	8	4	12
Defense Logistics Agency (DLA)	109	14	123	109	14	123	109	14	123
Depot Maintenance Activity Group (DMAG)	68	100	168	68	100	168	68	100	168
Supply Management Activity Group (SMAG)	42	18	60	42	18	60	42	18	60
Subtotal Working Capital Fund	320	243	563	320	243	563	320	243	563
Total - Reimbursable	412	285	697	412	285	697	412	285	697
Total - Nonreimbursable	92	30	122	92	30	122	92	30	122
Grand Total	504	315	819	504	315	819	504	315	819

**ACTIVE FORCES
REIMBURSABLE PROGRAM
(Amount in Thousands)**

	<u>FY 2025 Actual</u>	<u>FY 2026 Estimate</u>	<u>FY 2027 Estimate</u>
Subsistence	11,117	19,300	0
RC ADOS (Non-Strength) Related:			
Officer - Basic Pay	0	0	0
Other Pay and Allowances	0	0	0
Enlisted - Basic Pay	0	0	0
Other Pay and Allowances	0	0	0
Retired Pay Accrual	0	0	0
TSP Matching Contributions	0	0	0
PCS Travel	0	0	0
RC ADOS (Non-Strength) Related Subtotal	0	0	0
Strength Related:			
Officer - Basic Pay	125,376	132,264	139,138
Other Pay and Allowances	52,202	55,026	57,207
Enlisted - Basic Pay	164,978	159,812	180,543
Other Pay and Allowances	80,980	78,524	87,717
Retired Pay Accrual	77,234	70,974	64,576
TSP Matching Contributions	0	0	0
PCS Travel	0	0	0
Strength Related Subtotal	500,770	496,600	529,181
TOTAL PROGRAM	511,887	515,900	529,181

**MILITARY PERSONNEL APPROPRIATION, AIR FORCE
RESERVE OFFICER CANDIDATES (ROTC) ENROLLMENT**

	AY 24-25 (FY25)			AY 25-26 (FY26)			AY 26-27 (FY27)		
	Begin	Average	End	Begin	Average	End	Begin	Average	End
<u>Senior ROTC - Non-Scholarship</u>									
(Excluding Scholarship)									
First Year	4,236	4,090	3,944	4,236	4,351	4,466	4,236	4,351	4,466
Second Year	3,794	3,103	2,412	3,794	3,122	2,449	3,794	3,122	2,449
Total Basic	8,030	7,193	6,356	8,030	7,473	6,915	8,030	7,473	6,915
Third Year	483	369	254	483	582	681	483	582	681
Fourth Year	67	39	11	67	115	163	67	115	163
Total Advanced	550	408	265	550	697	844	550	697	844
Extended Active	3	2	1	3	12	20	3	12	20
Total Non-Scholarship	8,583	7,603	6,622	8,583	8,181	7,779	8,583	8,181	7,779
<u>Senior ROTC - Scholarship</u>									
First Year	534	518	502	192	389	586	508	495	482
Second Year	622	615	607	502	652	802	900	878	855
Total Basic	1,156	1,133	1,109	694	1,041	1,388	1,408	1,373	1,337
Third Year	1,876	1,900	1,923	1,500	1,649	1,797	2,082	1,978	1,874
Fourth Year	1,809	1,788	1,766	1,923	1,881	1,839	1,707	1,665	1,622
Total Advanced	3,685	3,687	3,689	3,423	3,530	3,636	3,789	3,643	3,496
Extended Active	105	176	247	237	232	227	237	232	227
Total Scholarship	4,946	4,996	5,045	4,354	4,803	5,251	5,434	5,247	5,060
<u>Total Enrollment</u>									
First Year	4,770	4,608	4,446	4,428	4,740	5,052	4,744	4,846	4,948
Second Year	4,416	3,718	3,019	4,296	3,774	3,251	4,694	3,999	3,304
Total Basic	9,186	8,326	7,465	8,724	8,514	8,303	9,438	8,845	8,252
Third Year	2,359	2,268	2,177	1,983	2,231	2,478	2,565	2,560	2,555
Fourth Year	1,876	1,827	1,777	1,990	1,996	2,002	1,774	1,780	1,785
Total Advanced	4,235	4,095	3,954	3,973	4,227	4,480	4,339	4,340	4,340
Extended Active	108	178	248	240	244	247	240	244	247
Total ROTC Enrollment	13,637	12,776	11,915	13,177	13,227	13,277	14,257	13,672	13,086
Complete Commissioned	0	0	1,877	0	0	1,895	0	0	1,873
Comp, Com Defr (No Adl Ent)	3	2	1	3	12	20	3	12	20
(Cum Proj in Defr Status)	0	0	0	0	0	0	0	0	0
Complete, 5 Year Deg Ent	105	176	247	237	232	227	237	232	227
Number of ROTC Detach	145	0	145	145	0	145	145	0	145
Number of ROTC Operating Locations	3	0	4	4	0	5	5	0	6

**MILITARY PERSONNEL APPROPRIATION, AIR FORCE
JUNIOR RESERVE OFFICER TRAINING CORPS (JROTC) ENROLLMENT**

	AY 24-25	AY 25-26	AY 26-27
	Sep 2025	Sep 2025	Sep 2025
1st Year Cadet (Freshmen)	48,021	45,537	47,683
2nd Year Cadet (Sophomores)	25,377	24,064	25,198
3rd Year Cadet (Juniors)	14,998	14,222	14,892
4th Year Cadet (Seniors)	7,704	7,306	7,650
Total	96,100	91,129	95,423
Number of Junior ROTC Detachments	831	812	852

Number of Schools, Civilian and Military Personnel Associated with the Air Force ROTC Program follows:

	<u>End FY 2025 Actual</u>	<u>End FY 2026 Estimate</u>	<u>End FY 2027 Estimate</u>
Senior ROTC			
Schools	145	145	145
Civilian Personnel (End Strength)	30	30	30
Military Personnel (End Strength) 1/	896	896	896
Junior ROTC			
Schools	831	812	852
Civilian Personnel (End Strength)	64	59	59
Military Personnel (End Strength) 1/	1	1	1

NOTE: The personnel costs associated with these end strengths are funded by Air Force Operation and Maintenance and Military Personnel Appropriations.

1/ Includes those assigned to Management Headquarters.

**Military Personnel, Air Force
Monthly End Strength by Pay Grade**

FY 2025 Actual

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
<u>Commissioned Officer</u>												
O-10 General	15	13	13	13	13	13	12	12	11	11	13	12
O-9 Lieutenant General	40	40	39	39	39	39	37	37	37	36	35	33
O-8 Major General	77	73	71	71	71	70	69	69	69	66	67	65
O-7 Brigadier General	104	101	101	100	100	100	100	113	117	120	117	116
O-6 Colonel	3,125	3,126	3,126	3,054	3,112	3,137	3,199	3,239	3,232	3,250	3,251	3,237
O-5 Lt Colonel	9,155	9,186	9,224	9,269	9,292	9,271	9,290	9,308	9,263	9,187	9,078	9,038
O-4 Major	13,080	13,054	13,023	12,995	12,987	12,969	12,958	13,168	13,122	12,982	12,918	12,871
O-3 Captain	20,973	20,912	20,774	20,677	20,599	20,417	20,305	21,138	21,200	21,245	21,185	21,231
O-2 1st Lieutenant	7,075	7,019	7,024	6,981	6,909	7,027	6,929	5,992	7,082	7,484	7,474	7,328
O-1 2nd Lieutenant	6,591	6,497	6,453	6,467	6,552	6,605	6,816	6,953	7,033	6,860	7,081	7,444
W-5 Chief Warrant Officer 5	0	0	0	0	0	0	0	0	0	0	0	0
W-4 Chief Warrant Officer 4	0	0	0	0	0	0	0	0	0	0	0	0
W-3 Chief Warrant Officer 3	0	0	0	0	0	0	0	0	0	0	0	0
W-2 Chief Warrant Officer 2	0	0	12	13	14	23	27	32	34	36	36	36
W-1 Warrant Officer 1	0	0	10	9	8	22	18	30	28	26	26	26
Total Officers	60,235	60,021	59,870	59,688	59,696	59,693	59,760	60,091	61,228	61,303	61,281	61,437
<u>Enlisted Personnel</u>												
E-9 Chief Master Sergeant	2,449	2,465	2,477	2,469	2,482	2,433	2,448	2,449	2,426	2,430	2,455	2,433
E-8 Senior Master Sergeant	4,825	4,857	4,910	4,942	5,069	5,040	5,065	5,096	5,097	5,113	5,134	5,085
E-7 Master Sergeant	22,651	22,851	23,026	23,201	23,255	23,248	23,236	23,250	23,116	23,053	23,107	23,193
E-6 Technical Sergeant	38,421	38,415	38,418	38,378	38,254	38,053	38,021	38,068	38,079	38,095	37,939	37,750
E-5 Staff Sergeant	52,373	51,957	51,722	51,461	51,498	51,383	51,409	51,278	51,376	51,330	51,276	51,405
E-4 Senior Airman	68,780	68,793	68,534	68,967	68,959	68,972	68,710	68,743	68,240	68,160	67,678	67,159
E-3 Airman First Class	44,077	44,173	44,638	45,193	45,632	46,090	46,317	46,896	47,693	47,639	47,809	47,817
E-2 Airman	9,180	9,050	9,035	8,982	9,086	8,885	9,228	9,055	9,362	9,579	9,580	9,771
E-1 Airman Basic	9,367	9,247	9,375	9,779	9,764	9,818	9,886	10,435	10,470	10,140	9,557	8,999
Total Enlisted	252,123	251,808	252,135	253,372	253,999	253,922	254,320	255,270	255,859	255,539	254,535	253,612
<u>Cadets</u>	4,033	4,024	3,997	3,991	3,980	3,968	3,958	3,033	4,124	4,099	4,077	4,070
Total End Strength	316,391	315,853	316,002	317,051	317,675	317,583	318,038	318,394	321,211	320,941	319,893	319,119

**Military Personnel, Air Force
Monthly End Strength by Pay Grade**

FY 2026 Estimate

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
<u>Commissioned Officer</u>												
O-10 General	12	13	14	11	11	11	11	11	11	11	11	11
O-9 Lieutenant General	34	36	33	33	35	46	46	46	46	46	46	46
O-8 Major General	60	56	56	55	53	77	77	77	77	77	77	77
O-7 Brigadier General	116	123	124	123	126	112	112	112	112	112	112	112
O-6 Colonel	3,205	3,217	3,232	3,201	3,256	3,243	3,261	3,267	3,255	3,229	3,188	3,144
O-5 Lt Colonel	9,055	9,102	9,120	9,133	9,137	9,248	9,318	9,363	9,367	9,366	9,358	9,357
O-4 Major	12,819	12,809	12,770	12,770	12,754	13,012	13,108	13,477	13,532	13,563	13,619	13,683
O-3 Captain	21,250	21,266	21,136	20,910	20,744	20,514	20,218	20,949	21,209	21,362	21,444	21,313
O-2 1st Lieutenant	7,133	6,863	6,853	6,939	7,071	6,817	6,865	6,964	6,804	6,783	6,709	7,003
O-1 2nd Lieutenant	7,395	7,383	7,520	7,513	7,396	7,750	7,705	7,653	7,897	7,754	7,778	7,695
W-5 Chief Warrant Officer 5	0	0	0	1	1	1	1	1	1	1	1	1
W-4 Chief Warrant Officer 4	0	0	0	0	0	0	0	0	0	0	0	0
W-3 Chief Warrant Officer 3	0	0	0	0	0	0	5	5	5	5	5	5
W-2 Chief Warrant Officer 2	36	39	43	43	46	43	98	98	98	98	98	98
W-1 Warrant Officer 1	26	23	49	49	46	49	36	36	36	36	36	36
Total Officers	61,141	60,930	60,950	60,781	60,676	60,923	60,861	62,059	62,450	62,443	62,482	62,581
<u>Enlisted Personnel</u>												
E-9 Chief Master Sergeant	2,429	2,438	2,438	2,436	2,475	2,511	2,544	2,556	2,568	2,575	2,620	2,599
E-8 Senior Master Sergeant	5,062	5,133	5,139	5,165	5,211	5,251	5,256	5,282	5,311	5,323	5,314	5,286
E-7 Master Sergeant	23,202	23,388	23,508	23,793	23,962	24,412	24,484	24,555	24,586	24,617	25,014	25,212
E-6 Technical Sergeant	37,806	37,876	37,923	37,900	37,740	37,952	38,189	38,474	38,795	39,219	39,137	38,970
E-5 Staff Sergeant	51,651	51,607	51,494	51,740	51,971	52,122	52,653	52,861	53,423	53,655	53,763	54,515
E-4 Senior Airman	66,767	66,500	66,080	65,936	65,787	65,803	65,649	65,475	64,920	64,742	64,332	63,960
E-3 Airman First Class	48,340	48,661	49,362	49,266	49,703	49,714	49,878	50,199	50,393	50,531	50,802	50,953
E-2 Airman	10,189	10,252	10,233	10,178	9,788	10,223	10,255	10,319	10,318	10,310	10,349	10,355
E-1 Airman Basic	8,332	7,986	8,190	8,707	9,139	8,112	7,636	7,505	7,322	7,355	7,580	7,320
Total Enlisted	253,778	253,841	254,367	255,121	255,776	256,100	256,544	257,226	257,636	258,327	258,911	259,170
<u>Cadets</u>	4,064	4,070	4,040	4,033	4,024	4,019	4,009	3,009	4,109	4,110	4,111	4,117
Total End Strength	318,983	318,841	319,357	319,935	320,476	321,042	321,414	322,294	324,195	324,880	325,504	325,868

**Military Personnel, Air Force
Monthly End Strength by Pay Grade**

FY 2027 Estimate

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
<u>Commissioned Officer</u>												
O-10 General	11	11	11	11	11	11	11	11	11	11	11	11
O-9 Lieutenant General	46	46	46	46	46	46	46	46	46	46	46	46
O-8 Major General	77	77	77	77	77	77	77	77	77	77	77	77
O-7 Brigadier General	112	112	112	112	112	112	112	112	112	112	112	112
O-6 Colonel	3,131	3,142	3,149	3,175	3,211	3,240	3,269	3,280	3,268	3,235	3,180	3,122
O-5 Lt Colonel	9,348	9,371	9,403	9,426	9,437	9,460	9,496	9,496	9,435	9,368	9,291	9,224
O-4 Major	13,686	13,677	13,684	13,701	13,713	13,727	13,727	13,892	13,808	13,720	13,666	13,613
O-3 Captain	21,049	21,111	20,914	20,732	20,523	20,552	20,352	21,181	21,447	21,607	21,714	21,621
O-2 1st Lieutenant	7,204	7,123	7,297	7,325	7,360	7,186	7,224	7,256	7,082	7,040	6,947	7,210
O-1 2nd Lieutenant	7,622	7,620	7,448	7,507	7,510	7,697	7,648	7,509	7,705	7,552	7,552	7,447
W-5 Chief Warrant Officer 5	1	1	1	1	1	1	1	1	1	1	1	1
W-4 Chief Warrant Officer 4	0	0	0	0	0	0	0	0	0	0	0	0
W-3 Chief Warrant Officer 3	8	8	8	8	8	8	8	8	8	8	8	8
W-2 Chief Warrant Officer 2	168	168	168	168	168	168	168	168	168	168	168	168
W-1 Warrant Officer 1	40	40	40	40	40	40	40	40	40	40	40	40
Total Officers	62,503	62,507	62,358	62,329	62,217	62,325	62,179	63,077	63,208	62,985	62,813	62,700
<u>Enlisted Personnel</u>												
E-9 Chief Master Sergeant	2,597	2,598	2,574	2,590	2,591	2,573	2,591	2,592	2,606	2,623	2,626	2,637
E-8 Senior Master Sergeant	5,274	5,292	5,288	5,313	5,307	5,283	5,267	5,275	5,268	5,261	5,263	5,274
E-7 Master Sergeant	25,192	25,191	25,108	25,135	25,121	25,064	25,075	25,085	25,066	25,041	25,004	25,052
E-6 Technical Sergeant	39,066	39,138	39,137	39,171	39,148	39,165	39,241	39,243	39,285	39,335	39,404	39,555
E-5 Staff Sergeant	54,593	54,770	54,881	54,837	54,741	54,980	55,170	55,212	55,230	55,259	55,312	55,377
E-4 Senior Airman	64,288	64,412	64,664	65,104	65,798	65,883	65,995	66,303	66,436	66,494	66,250	65,925
E-3 Airman First Class	50,851	50,692	50,832	50,831	50,936	50,971	50,974	50,871	50,960	50,916	51,000	50,901
E-2 Airman	10,345	10,321	10,380	10,392	10,468	10,485	10,505	10,477	10,535	10,523	10,526	10,547
E-1 Airman Basic	7,257	6,997	7,328	7,319	7,462	7,492	7,409	7,087	7,304	7,389	8,115	8,432
Total Enlisted	259,463	259,411	260,192	260,692	261,572	261,896	262,227	262,145	262,690	262,841	263,500	263,700
<u>Cadets</u>	4,103	4,093	4,049	4,039	4,029	4,019	4,009	3,009	4,109	4,110	4,111	4,000
Total End Strength	326,069	326,011	326,599	327,060	327,818	328,240	328,415	328,231	330,007	329,936	330,424	330,400