

**DEPARTMENT OF THE
AIR FORCE**

Fiscal Year (FY) 2027 Budget



MILITARY PERSONNEL, SPACE 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, Space Force

			FY 2025	FY 2026	FY 2026	FY 2026	FY 2027	FY 2027	FY 2027
		Sec	Actuals	Discretionary	PL119-21	Total	Discretionary	Mandatory	Total
				Enacted	Spend Plan		Request	Request	
<u>Budget Activity 01: Pay and allowances of officers</u>									
3510F	005 Basic Pay	U	472,451	527,838		527,838	613,655		613,655
3510F	010 Retired Pay Accrual	U	124,764	127,920		127,920	123,390		123,390
3510F	011 Thrift Savings Plan Matching Contributions	U	8,464	7,615		7,615	9,118		9,118
3510F	025 Basic Allowance for Housing	U	175,611	129,692	9,000	138,692	221,381		221,381
3510F	030 Basic Allowance for Subsistence	U	18,088	19,568		19,568	23,030		23,030
3510F	035 Incentive Pays	U	88	88		88	88		88
3510F	040 Special Pays	U	3,840	1,690		1,690	6,254		6,254
3510F	045 Allowances	U	4,323	9,046		9,046	5,927		5,927
3510F	050 Separation Pay	U	2,752	2,498		2,498	3,704		3,704
3510F	055 Social Security Tax	U	36,063	40,317		40,317	46,869		46,869
Total Budget Activity 01			846,444	866,272	9,000	875,272	1,053,416		1,053,416
<u>Budget Activity 02: Pay and allowances of enlisted personnel</u>									
3510F	060 Basic Pay	U	247,264	282,012		282,012	338,225		338,225
3510F	065 Retired Pay Accrual	U	65,309	68,378		68,378	68,155		68,155
3510F	066 Thrift Savings Plan Matching Contributions	U	4,850	4,585		4,585	5,161		5,161
3510F	080 Basic Allowance for Housing	U	114,452	98,746	10,000	108,746	144,715		144,715
3510F	085 Incentive Pays	U	25	16		16	25		25
3510F	090 Special Pays	U	41,316	48,641		48,641	54,426		54,426
3510F	095 Allowances	U	8,174	10,091		10,091	16,808		16,808

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Military Personnel, Space 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	
3510F	100 Separation Pay	U	1,462	1,970		1,970	2,972	2,972
3510F	105 Social Security Tax	U	18,914	21,575		21,575	25,876	25,876
3510F	115 Basic Allowance for Subsistence	U					35,461	35,461
Total Budget Activity 02			501,766	536,014	10,000	546,014	691,824	691,824

Budget Activity 04: Subsistence of enlisted personnel

3510F	115 Basic Allowance for Subsistence	U	26,966	30,023		30,023		
Total Budget Activity 04			26,966	30,023		30,023		

Budget Activity 05: Permanent change of station travel

3510F	125 Accession Travel	U	5,710	4,593		4,593	20,448	20,448
3510F	130 Training Travel	U	4,612	8,691		8,691	7,602	7,602
3510F	135 Operational Travel	U	16,923	24,535		24,535	22,280	22,280
3510F	140 Rotational Travel	U	9,894	11,411		11,411	13,593	13,593
3510F	145 Separation Travel	U	5,273	5,974		5,974	7,485	7,485
3510F	150 Travel of Organized Units	U	447	773		773	291	291
3510F	155 Non-Temporary Storage	U	1,815	1,735		1,735	1,892	1,892
3510F	160 Temporary Lodging Expense	U	2,789	1,728	19,967	21,695	4,351	4,351
Total Budget Activity 05			47,463	59,440	19,967	79,407	77,942	77,942

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 (Dollars in Thousands)

Apr 2026

Military Personnel, Space Force

			FY 2026	FY 2026	FY 2026	FY 2027	FY 2027	FY 2027
			Discretionary	PL119-21	Total	Discretionary	Mandatory	Total
			Enacted	Spend Plan		Request	Request	
		Sec	FY 2025					
			Actuals					
<u>Budget Activity 06: Other Military Personnel Costs</u>								
3510F	180 Death Gratuities	U	400	300	300	500		500
3510F	185 Unemployment Benefits	U	738	759	759	610		610
3510F	200 Adoption Expenses	U	17	17	17	17		17
3510F	210 Transportation Subsidy	U	502	937	937	506		506
3510F	215 Partial Dislocation Allowance	U	300	824	824	360		360
3510F	216 SGLI Extra Hazard Payments	U	50	56	56	53		53
	Total Budget Activity 06		2,007	2,893	2,893	2,046		2,046
Total Military Personnel, Space Force			1,424,646	1,494,642	38,967	1,533,609	1,825,228	1,825,228
Less Reimbursables			357	300	300	375		375
Total Direct - Military Personnel, Space Force			1,424,289	1,494,342	38,967	1,533,309	1,824,853	1,824,853
<u>Medicare-Eligible Retiree Health Fund Contribution (MERHFC) Accounts</u>								
1010F	300 Space Force	U	67,063	81,974	81,974	100,318		100,318
Total Active Air Force Military Personnel Costs			1,491,352	1,576,316	38,967	1,615,283	1,925,171	1,925,171

**MILITARY PERSONNEL, SPACE FORCE
ACTIVE FORCES
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All figures in the exhibits are for the FY 2027 Discretionary Appropriations President's Budget Request unless otherwise noted.

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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	846,087	865,972	1,053,041
Pay and Allowances of Enlisted Personnel	501,766	536,014	691,824
Pay and Allowances of Cadets	-	-	-
Subsistence of Enlisted Personnel	26,966	30,023	-
Permanent Change of Station Travel	47,463	59,440	77,942
Other Military Personnel Costs	2,007	2,893	2,046
Total Direct Discretionary Program Funding	1,424,289	1,494,342	1,824,853
REIMBURSABLE DISCRETIONARY PROGRAM FUNDING			
Pay and Allowances of Officers	357	300	375
Pay and Allowances of Enlisted Personnel	-	-	-
Subsistence of Enlisted Personnel	-	-	-
Permanent Change of Station Travel	-	-	-
Total Reimbursable Discretionary Program Funding	357	300	375
TOTAL DISCRETIONARY PROGRAM FUNDING			
Pay and Allowances of Officers	846,444	866,272	1,053,416
Pay and Allowances of Enlisted	501,766	536,014	691,824
Pay and Allowances of Cadets	-	-	-
Subsistence of Enlisted Personnel	26,966	30,023	-
Permanent Change of Station Travel	47,463	59,440	77,942
Other Military Personnel Programs	2,007	2,893	2,046
Total Discretionary Program Funding	1,424,646	1,494,642	1,825,228
Medicare-Eligible Retiree Health Care Fund	67,063	81,974	100,318
TOTAL MILITARY DISCRETIONARY PERSONNEL PROGRAM COST	1,491,709	1,576,616	1,925,546

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.

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		9,000	
Pay and Allowances of Enlisted		10,000	
Pay and Allowances of Cadets		-	
Subsistence of Enlisted Personnel		-	
Permanent Change of Station Travel		19,967	
Other Military Personnel Programs		-	
Total Direct Mandatory Program Funding		38,967	
	<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	846,444	875,272	1,053,416
Pay and Allowances of Enlisted Personnel	501,766	546,014	691,824
Pay and Allowances of Cadets	-	-	-
Subsistence of Enlisted Personnel	26,966	30,023	-
Permanent Change of Station Travel	47,463	79,407	77,942
Other Military Personnel Costs	2,007	2,893	2,046
Total Program Funding	1,424,646	1,533,609	1,825,228
Medicare-Eligible Retiree Health Care Fund	67,063	81,974	100,318
TOTAL MILITARY PERSONNEL PROGRAM COST	1,491,709	1,615,583	1,925,546

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.

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>
DETAILED BREAKOUT			
DIRECT MANDATORY PROGRAM FUNDING			
Pay and Allowances of Officers	-	9,000	-
Basic Allowance for Housing	Quality of Life	9,000	
Pay and Allowances of Enlisted	-	10,000	-
Basic Allowance for Housing	Quality of Life	10,000	
Pay and Allowances of Cadets			
Subsistence of Enlisted Personnel			
Permanent Change of Station Travel	-	19,967	-
Temporary Lodging Expense	Quality of Life	19,967	
Other Military Personnel Programs			
Total Direct Mandatory Program Funding	-	38,967	-

1/The FY 2026 spend plan amount for Military Personnel, Space Force includes \$1,494,642 of discretionary and \$38,967 of mandatory (reconciliation) for a total of \$1,533,609.

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.

SECTION 2

INTRODUCTORY STATEMENT

The Military Personnel, Space Force Appropriation provides financial resources to compensate military personnel. The tables contain budget data for pay and allowances of officers, enlisted, 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 and enlisted personnel with associated work years.



The FY 2027 Space Force Military Personnel (MILPERS) budget request reflects a total end strength of 13,200 consisting of 12,795 Active Sustained Duty Full-Time personnel and 405 Active Non-Sustained Duty Part-Time personnel, to support U.S. Space Force (USSF) and Chief of Space Operations (CSO) priorities and the Personnel Management Act.

The United States Space Force is the Nation's space warfighting service, operating in the most technologically demanding domain to ensure freedom of action in, from and to space for the Joint Force and the American people. The Space Force organizes, trains, and equips military space forces to provide combat and space-focused combat-support functions to enable prompt and sustained offensive and defensive space operations and joint operations in all domains.

Further, the FY 2024 NDAA established the Space Force Personnel Management Act (PMA) on December 23, 2023, enabling a new model of Service that integrates active-component Guardians and space-experienced Air Reserve Component members into a unified Service without Component. This enables the USSF military force to leverage flexibility for personnel; improve personnel readiness, retention, and quality of life; and attract and retain necessary talent to deliver unmatched space capabilities for future challenges. The USSF will invest in developing space power doctrine; space education and training; space concepts of operations; space tactics, techniques, procedures; space intelligence; and space personnel management.

The USSF plan to increase full time military end strength is targeted to build a more capable and combat-ready Space Force. This investment is crucial for enhancing our warfighting advantage and integrating space capabilities across the Joint Force. This manpower plan is a deliberate, capabilities-based approach to invest in the combat units, global posture, and advanced training necessary to meet strategic challenges in the space domain and deter conflict by securing our nation's interests in space. The end strength and work year estimates reflect monthly gain and loss patterns.

FISCAL YEARS 2025, 2026 and 2027

Funding Levels

The FY 2025 actuals of \$1,424.6 million includes \$0.4 million in reimbursements.

The FY 2026 budget estimate is \$1,494.6 million to include \$0.3 million in anticipated reimbursements.

The FY 2027 budget estimate is \$1,825.2 million to include \$0.4 million in anticipated reimbursements.

Baseline Budget Rates

The FY 2027 Justification Book reflects a 3.8% pay raise in FY 2026 and average 6.2% pay raise in FY 2027, effective 1 January each year. It reflects an annualized rate of 2.1% for subsistence in FY 2026, and 3.1% in FY 2027. The budget reflects an annualized rate of 4.1% for housing allowances in FY 2026 and 4.2% 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.

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

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 Space Force has discontinued its practise of budgeting to carry an unobligated/unexpended balance for unidentified liabilities for future years.

President’s Management Plan – Performance Metrics

The Space 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 Space Force Military Personnel appropriation provides resources necessary to compensate Space Force 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	9,941	10,683	12,230
Full Time			11,561
Part Time			66
End Strength	9,985	10,657	13,200
Full Time			12,795
Part Time			405
Authorized End Strength	9,800	10,400	
DAF Recruiting			
	<u>FY 2025 Executed</u>	<u>FY 2026 Planned</u>	<u>FY 2027 Planned</u>
1. Numeric goals	796	730	1,883
Actual	819		
2. Quality goals			
a. High School Degree Graduate (HSDG) /1			
Benchmark	90.00%	90.00%	90.00%
Actual	99.88%		
b. Cat I–IIIa /2			
Benchmark	60.00%	60.00%	60.00%
Actual	98.90%		

1/ High School Diploma Graduates (HSDG): Percentages of HSDG; Department of War Benchmark ≥ 90 percent.

2/ Armed Forces Qualification Test (AFQT) Cat I-IIIa: Percent scoring at or above the 50th Percentile on the AFQT; Department of War Benchmark ≥ 60 percent. Cat IV percentages are not shown as the Services historically have no difficulty meeting the 4 percent limitation.

SECTION 3
SUMMARY TABLES

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

	<u>FY 2025 Actual /2</u>		<u>FY 2026 Estimate /3</u>		<u>FY 2027 Estimate /4</u>	
	<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>						
Full Time						
Officers	4,595	4,647	4,753	4,774	5,283	6,010
Enlisted	5,085	5,336	5,569	5,681	6,276	6,783
Total Full Time Direct Program	9,680	9,983	10,322	10,455	11,559	12,793
Part Time						
Officers	0	0	13	100	31	191
Enlisted	0	0	15	100	35	214
Total Part-Time Direct Program	0	0	28	200	66	405
<u>REIMBURSABLE DISCRETIONARY PROGRAM</u>						
Officers	2	2	3	2	2	2
Enlisted	0	0	0	0	0	0
Total Reimbursable Program	2	2	3	2	2	2
<u>ADOS-SF</u>						
Officers	105	0	141	0	354	0
Enlisted	103	0	82	0	162	0
Total ADOS	208	0	223	0	516	0
<u>12304b PREPLANNED SUPPORT</u>						
Officers	11	0	30	0	30	0
Enlisted	40	0	77	0	57	0
Total 12304b Preplanned Support	51	0	107	0	87	0
<u>TOTAL DISCRETIONARY PROGRAM</u>						
Officers	4,713	4,649	4,940	4,876	5,700	6,203
Enlisted	5,228	5,336	5,743	5,781	6,530	6,997
Revised Total Program	9,941	9,985	10,683	10,657	12,230	13,200

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.

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

	<u>FY 2025 Actual</u>			<u>FY 2026 Estimate</u>			<u>FY 2027 Estimate</u>		
	<u>Total</u>	<u>Reimb Included</u>	<u>Part-Time Included</u>	<u>Total</u>	<u>Reimb Included</u>	<u>Part-Time Included</u>	<u>Total</u>	<u>Reimb Included</u>	<u>Part-Time Included</u>
<u>Commissioned Officers</u>									
O-10 General	4	0	0	4	0	0	4	0	0
O-9 Lieutenant General	4	0	0	6	0	0	6	0	0
O-8 Major General	11	0	0	10	0	0	10	0	0
O-7 Brigadier General	13	0	0	13	0	0	18	0	0
O-6 Colonel	252	0	0	275	0	12	286	0	16
O-5 Lieutenant Colonel	783	0	0	825	0	15	877	0	58
O-4 Major	1,153	0	0	1,249	1	45	1,377	1	53
O-3 Captain	1,291	2	0	1,308	1	24	1,443	1	54
O-2 1st Lieutenant	570	0	0	635	0	3	573	0	4
O-1 2nd Lieutenant	568	0	0	551	0	1	1,609	0	6
Officer Subtotal	4,649	2	0	4,876	2	100	6,203	2	191
<u>Enlisted Personnel</u>									
E-9 Chief Master Sergeant	63	0	0	70	0	3	71	0	8
E-8 Senior Master Sergeant	147	0	0	158	0	7	160	0	10
E-7 Master Sergeant	665	0	0	702	0	30	777	0	64
E-6 Technical Sergeant	1,042	0	0	1,185	0	27	1,277	0	54
E-5 Sergeant	1,047	0	0	1,190	0	18	1,429	0	57
E-4 Specialist 4	749	0	0	697	0	13	771	0	18
E-3 Specialist 3	1,212	0	0	1,392	0	2	1,830	0	3
E-2 Specialist 2	233	0	0	201	0	0	327	0	0
E-1 Specialist 1	178	0	0	186	0	0	355	0	0
Enlisted Subtotal	5,336	0	0	5,781	0	100	6,997	0	214
TOTAL END STRENGTH	9,985	2	0	10,657	2	200	13,200	2	405

* 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>		
	<u>Total</u>	<u>Reimb Included</u>	<u>Part-Time Included</u>	<u>Total</u>	<u>Reimb Included</u>	<u>Part-Time Included</u>	<u>Total</u>	<u>Reimb Included</u>	<u>Part-Time Included</u>
<u>Commissioned Officers</u>									
O-10 General	3	0	0	4	0	0	4	0	0
O-9 Lieutenant General	5	0	0	6	0	0	6	0	0
O-8 Major General	10	0	0	10	0	0	10	0	0
O-7 Brigadier General	11	0	0	13	0	0	16	0	0
O-6 Colonel	257	0	0	279	0	2	329	0	3
O-5 Lieutenant Colonel	795	0	0	852	0	2	927	0	11
O-4 Major	1,179	0	0	1,237	1	6	1,400	1	10
O-3 Captain	1,273	2	0	1,323	2	3	1,398	1	5
O-2 1st Lieutenant	585	0	0	589	0	0	616	0	1
O-1 2nd Lieutenant	595	0	0	627	0	0	994	0	1
Officer Subtotal	4,713	2	0	4,940	3	13	5,700	2	31
<u>Enlisted Personnel</u>									
E-9 Chief Master Sergeant	58	0	0	67	0	0	68	0	1
E-8 Senior Master Sergeant	150	0	0	158	0	1	165	0	2
E-7 Master Sergeant	671	0	0	710	0	5	752	0	11
E-6 Technical Sergeant	975	0	0	1,151	0	4	1,253	0	10
E-5 Sergeant	1,065	0	0	1,140	0	3	1,342	0	6
E-4 Specialist 4	788	0	0	761	0	2	782	0	4
E-3 Specialist 3	1,136	0	0	1,339	0	0	1,630	0	1
E-2 Specialist 2	213	0	0	226	0	0	233	0	0
E-1 Specialist 1	172	0	0	191	0	0	305	0	0
Enlisted Subtotal	5,228	0	0	5,743	0	15	6,530	0	35
TOTAL WORKYEARS	9,941	2	0	10,683	3	28	12,230	2	66

ACTIVE DUTY STRENGTHS BY MONTHS /1 /2 /3

Full-Time 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	4,574	4,872	0	9,446	4,649	5,336	0	9,985	4,776	5,681	0	10,457
October	4,564	4,845	0	9,409	4,665	5,436	0	10,101	4,825	5,687	0	10,512
November	4,573	4,954	0	9,527	4,730	5,410	0	10,140	4,882	5,900	0	10,782
December	4,596	4,928	0	9,524	4,728	5,476	0	10,204	4,971	5,908	0	10,879
January	4,596	5,029	0	9,625	4,739	5,436	0	10,175	5,046	6,117	0	11,163
February	4,581	5,007	0	9,588	4,730	5,552	0	10,282	5,122	6,079	0	11,201
March	4,567	5,104	0	9,671	4,729	5,558	0	10,287	5,166	6,301	0	11,467
April	4,567	5,078	0	9,645	4,753	5,661	0	10,414	5,209	6,271	0	11,480
May	4,572	5,150	0	9,722	4,759	5,642	0	10,401	5,351	6,499	0	11,850
June	4,645	5,252	0	9,897	4,853	5,715	0	10,568	5,627	6,702	0	12,329
July	4,652	5,232	0	9,884	4,842	5,674	0	10,516	5,897	6,687	0	12,584
August	4,641	5,333	0	9,974	4,826	5,754	0	10,580	5,934	6,928	0	12,862
September	4,649	5,336	0	9,985	4,776	5,681	0	10,457	6,012	6,783	0	12,795
Average Strength	4,597	5,085	0	9,682	4,756	5,569	0	10,325	5,285	6,276	0	11,561

Part-Time Monthly End Strengths /1	FY 2025 Actual				FY 2026 Projected				FY 2027 Requested			
	Officers	Enlisted	Cadets	Total	Officers	Enlisted	Cadets	Total	Officers	Enlisted	Cadets	Total
September	0	0	0	0	0	0	0	0	100	100	0	200
October	0	0	0	0	0	0	0	0	150	150	0	300
November	0	0	0	0	0	0	0	0	155	155	0	310
December	0	0	0	0	0	0	0	0	155	160	0	315
January	0	0	0	0	0	0	0	0	155	169	0	324
February	0	0	0	0	0	0	0	0	155	179	0	334
March	0	0	0	0	0	2	0	2	155	189	0	344
April	0	0	0	0	0	5	0	5	153	189	0	342
May	0	0	0	0	0	5	0	5	153	189	0	342
June	0	0	0	0	0	11	0	11	153	189	0	342
July	0	0	0	0	33	40	0	73	153	187	0	340
August	0	0	0	0	67	71	0	138	158	192	0	350
September	0	0	0	0	100	100	0	200	191	214	0	405
Average Strength	0	0	0	0	13	15	0	28	31	35	0	66

ACTIVE DUTY STRENGTHS BY MONTHS /1 /2 /3

	FY 2025 Actual				FY 2026 Projected				FY 2027 Requested			
	Officer	Enlisted	Cadets	Total	Officer	Enlisted	Cadets	Total	Officer	Enlisted	Cadets	Total
<u>ADOS-SF</u>												
Average Strength	105	103	-	208	141	82	-	223	354	162	-	516
Dollars in Thousands	\$19,238	\$10,384	\$ -	\$29,622	\$29,917	\$9,917	\$ -	\$39,834	\$79,532	\$21,833	\$ -	\$101,365
<u>12304b Preplanned Support</u>												
Average Strength	11	40	-	51	30	77	-	107	30	57	-	87
Dollars in Thousands	\$2,015	\$4,032	\$ -	\$6,047	\$6,365	\$9,313	\$ -	\$15,678	\$6,740	\$7,682	\$ -	\$14,422
Total Average Strength	4,713	5,228	-	9,941	4,940	5,743	-	10,683	5,700	6,530	-	12,230
Total End Strength	4,649	5,336	-	9,985	4,876	5,781	-	10,657	6,203	6,997	-	13,200

1/Includes reimbursable active duty military pay strengths, but excludes active duty personnel paid from Civil Functions, Part-Time, 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 Feb 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.

12304b: Selective Reserve and Part-Time: 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 Part-Time Guardians, 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:

Space Mission Forces (SMF) Support (38 MY (18 Officer, 20 Enlisted), \$6.3M)

USSF gained ARC units tasked to combatant commander requirement in the baseline GFMAP to support Space Mission Force Crew Construct wartime missions in Space Domain Awareness (SDA), Space Position Navigation and Timing (PNT), Space Based Infrared Systems (SBIRS) Operations, Protected Band Satellite Communication (SATCOM), Command and Control (C2) Operations, Space Mission Force Crew Ground Processing Operations, and wartime missions in support of Space Based Infrared Systems OBAC mission.

Space Electronic Warfare Support (29 MY (7 Officer, 22 Enlisted), \$4.8M)

Provides Electronic Warfare Support capabilities supporting all Counter Communication System (CCS) Offensive Space Control (OSC) requests for forces to multiple combatant commanders in support of USSPACECOM.

Space Electronic Warfare Support (20 MY (5 Officer, 15 Enlisted), \$3.3M)

Provides Electronic Warfare Support capabilities supporting all Bounty Hunter (BH) Defensive Space Control (DSC) requests for forces to multiple combatant commanders in support of USSPACECOM.

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

	FY 2025	FY 2026	FY 2027
Beginning Strength	4,574	4,649	4,876
Gains (By Source):			
Service Academies	103	100	100
ROTC	108	102	300
Health Professions Scholarships			
Officer Training School	82	118	846
Warrant Officer Programs			
Other	42	230	228
Gain Adjustment			75
Total Gains	335	550	1,549
Losses (By Type):			
Voluntary Separation	109	169	120
Retirement	151	154	150
Total Involuntary			
With Pay			
Without Pay			
VSI/SSB			
TERA			
Reduction in Force	0	0	0
Other	0	0	0
Loss Adjustment			(48)
Total Losses	260	323	222
TOTAL	4,649	4,876	6,203

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

	FY 2025	FY 2026	FY 2027
Beginning Strength	4,872	5,336	5,781
Gains (By Source):			
Non Prior Service Enlistments	800	727	1,401
Male	560	485	934
Female	240	242	467
Prior Service Enlistments	19	25	60
Reenlistments	620	620	620
Reserves			
Officer Candidate Programs	15	13	15
Other	79	208	295
Gain Adjustments	2	41	112
Total Gains	1,535	1,634	2,503
Losses (By Type):			
ETS	276	373	386
Programmed Early Release			
VSI/SSB			
TERA			
To Commissioned Officer	12	12	15
To Warrant Officer			
Reenlistments	620	620	620
Retirement	98	112	112
Attrition	37	72	80
Other	28		
Loss Adjustments			74
Total Losses	1,071	1,189	1,287
TOTAL	5,336	5,781	6,997

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	472,451	247,264	719,715	517,258	285,451	802,709	613,655	338,225	951,880
2. Retired Pay Accruals	124,764	65,309	190,073	125,338	69,202	194,540	123,390	68,155	191,545
3. TSP - Matching Contributions	8,464	4,850	13,314	8,840	5,101	13,941	9,118	5,161	14,279
4. Basic Allowance for Housing	175,611	114,452	290,063	191,362	128,207	319,569	221,381	144,715	366,096
a. With Dependents - Domestic	114,160	72,296	186,456	125,520	82,921	208,441	142,386	93,177	235,563
b. Without Dependents - Domestic	57,264	35,536	92,800	61,967	39,683	101,650	74,393	44,927	119,320
c. Differential - Domestic	0	12	12	0	12	12	0	17	17
d. Partial - Domestic	4	93	97	4	110	114	3	139	142
e. With Dependents - Overseas	3,005	3,133	6,138	2,820	2,550	5,370	3,339	2,936	6,275
f. Without Dependents - Overseas	1,119	3,009	4,128	990	2,506	3,496	1,187	3,027	4,214
g. Moving-In Housing	59	373	432	61	425	486	73	492	565
5. Subsistence	18,088	26,966	45,054	19,355	30,247	49,602	23,030	35,461	58,491
a. Basic Allowance for Subsistence	18,088	26,966	45,054	19,355	30,247	49,602	23,030	35,461	58,491
1. Authorized to Mess Separately	18,088	29,122	47,210	19,355	32,665	52,020	23,030	38,297	61,327
2. Rations-In-Kind Not Available	0	0	0	0	0	0	0	0	0
3. Augmentation for Separate Meals	0	0	0	0	0	0	0	0	0
4. Less Collections (Recoupment)	0	(2,156)	(2,156)	0	(2,418)	(2,418)	0	(2,836)	(2,836)
b. Subsistence-In-Kind	0	0	0	0	0	0	0	0	0
1. Subsistence in Messes	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
c. Family Supplemental Subsistence Allowance	0	0	0	0	0	0	0	0	0
6. Incentive - Hazardous Duty - Aviation Career Pay	88	25	113	88	25	113	88	25	113
a. Flying Duty Pay	72	18	90	72	18	90	72	18	90
1. Aviation Incentive Pay	51	0	51	51	0	51	51	0	51
2. Crew Members, Enlisted	0	18	18	0	18	18	0	18	18
3. Noncrew Member	0	0	0	0	0	0	0	0	0
4. Aviator Retention Pay	0	0	0	0	0	0	0	0	0
5. Career Enlisted Flyer Pay	0	0	0	0	0	0	0	0	0
6. Critical Skills Incentive Pay	0	0	0	0	0	0	0	0	0
7. HDIP-Aviation	21	0	21	21	0	21	21	0	21
b. Parachute Jumping Pay	0	0	0	0	0	0	0	0	0
c. Demolition Pay	0	5	5	0	5	5	0	5	5
d. Battlefield Guardian Skill Incentive Pay	0	0	0	0	0	0	0	0	0
e. Other Pays	16	2	18	16	2	18	16	2	18

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	3,840	41,316	45,156	2,935	50,413	53,348	6,254	54,426	60,680
a. Medical Pay	0	0	0	0	0	0	0	0	0
b. Dental Pay	0	0	0	0	0	0	0	0	0
c. Health Professions Officers Pay	0	0	0	0	0	0	0	0	0
d. Nurse Pay	0	0	0	0	0	0	0	0	0
e. Sea and Foreign Duty, Total	0	0	0	0	0	0	0	0	0
1. Sea Duty	0	0	0	0	0	0	0	0	0
2. Overseas Extension Pay	0	0	0	0	0	0	0	0	0
f. Continuation Pay	2,350	527	2,877	1,427	431	1,858	1,357	312	1,669
g. Diving Duty Pay	0	0	0	0	0	0	0	0	0
h. Foreign Language Proficiency Bonus	1,088	403	1,491	1,097	406	1,503	1,106	468	1,574
i. Hostile Fire Pay	43	41	84	46	43	89	103	103	206
j. Responsibility Pay	0	0	0	0	0	0	0	0	0
k. Hardship Duty Pay	77	91	168	80	101	181	92	114	206
l. Judge Advocate Continuation Pay	0	0	0	0	0	0	0	0	0
m. JAG Student Loan Repayment	0	0	0	0	0	0	0	0	0
n. Retention Bonus	0	0	0	0	0	0	1,325	0	1,325
o. Reenlistment Bonus	0	30,000	30,000	0	29,800	29,800	0	29,800	29,800
p. Special Duty Assignment Pay	0	3,507	3,507	0	3,470	3,470	0	2,871	2,871
q. Enlistment Bonus	0	4,000	4,000	0	13,000	13,000	0	13,000	13,000
r. Education Benefits (College Fund)	0	0	0	0	0	0	0	0	0
s. Loan Repayment Program	0	0	0	0	0	0	0	0	0
t. Assignment Incentive Pay	271	2,745	3,016	271	3,160	3,431	2,257	7,756	10,013
u. Personal Money Allowance	11	2	13	14	2	16	14	2	16
v. Health Prof. Scholarship Program (HPSP)	0	0	0	0	0	0	0	0	0
w. Pay and Allowance Continuation Pay (PAC)	0	0	0	0	0	0	0	0	0
8. Allowances	4,323	8,174	12,497	4,631	10,654	15,285	5,927	16,808	22,735
a. Uniform or Clothing Allowances	123	3,671	3,794	254	6,223	6,477	659	9,768	10,427
1. Initial Issue	103	566	669	234	2,367	2,601	636	5,293	5,929
1a Military	90	349	439	220	2,122	2,342	620	5,008	5,628
1b Civilian	13	217	230	14	245	259	16	285	301
2. Additional	20	0	20	20	0	20	23	0	23
3. Basic Maintenance	0	838	838	0	1,074	1,074	0	1,246	1,246
4. Standard Maintenance	0	1,462	1,462	0	1,872	1,872	0	2,173	2,173
5. Supplemental	0	805	805	0	910	910	0	1,056	1,056
6. New Uniform Up Front Purchase	0	0	0	0	0	0	0	0	0
b. Station Allowance Overseas	2,914	3,407	6,321	2,885	3,092	5,977	3,525	3,723	7,248
1. Cost-of-Living	2,299	2,702	5,001	2,232	2,300	4,532	2,754	2,797	5,551
2. Temporary Lodging	615	705	1,320	653	792	1,445	771	926	1,697
c. Family Separation and PT Travel Allowance	597	744	1,341	749	979	1,728	867	1,116	1,983
1. On PCS, No Government Quarters	153	216	369	191	284	475	223	324	547
2. On TDY	444	528	972	558	695	1,253	644	792	1,436
d. Basic Needs Allowance	0	285	285	0	285	285	0	2,113	2,113
e. CONUS Cost of Living Allowance	689	67	756	743	75	818	876	88	964
f. Catastrophical Injured Aid Allowance	0	0	0	0	0	0	0	0	0

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	2,752	1,462	4,214	3,401	2,294	5,695	3,704	2,972	6,676
a. Terminal Leave Pay	1,695	1,031	2,726	2,302	1,797	4,099	2,413	2,351	4,764
b. Severance Pay, Disability	126	289	415	131	350	481	138	422	560
c. Severance Pay, Non-Promotion	44	0	44	46	0	46	48	0	48
d. Severance Pay, Involuntary Half (5%)	47	22	69	49	23	72	51	24	75
e. Severance Pay, Involuntary Full (10%)	840	120	960	873	124	997	1,054	175	1,229
f. VSI Trust Fund	0	0	0	0	0	0	0	0	0
g. Vol Separation Pay	0	0	0	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	36,063	18,914	54,977	39,498	21,835	61,333	46,869	25,876	72,745
11 Permanent Change of Station Travel	30,124	17,339	47,463	39,572	21,465	61,037	50,337	27,605	77,942
12 Other Military Personnel Costs	803	1,204	2,007	987	1,479	2,466	894	1,152	2,046
a. Apprehension of Deserters	0	0	0	0	0	0	0	0	0
b. USSD (MIA)	0	0	0	0	0	0	0	0	0
c. Death Gratuities	100	300	400	200	200	400	200	300	500
d. Unemployment Compensation	148	590	738	136	543	679	122	488	610
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	13	4	17	13	4	17	13	4	17
h. Mass Transit	457	45	502	450	49	499	461	45	506
i. Partial Dislocation Allowance	60	240	300	165	659	824	72	288	360
j. Extra Hazard Reimb. for SGLI	25	25	50	23	24	47	26	27	53
k. ROTC	0	0	0	0	0	0	0	0	0
l. JROTC	0	0	0	0	0	0	0	0	0
m. T-SGLI	0	0	0	0	0	0	0	0	0
13 Cadets	0	0	0	0	0	0	0	0	0
<u>Military Personnel Appropriation Total</u>	877,371	547,275	1,424,646	953,265	626,373	1,579,638	1,104,647	720,581	1,825,228
14 Less Reimbursables:	(357)	0	(357)	(300)	0	(300)	(375)	0	(375)
Retired Pay Accrual	(56)	0	(56)	(44)	0	(44)	(47)	0	(47)
Other	(301)	0	(301)	(256)	0	(256)	(328)	0	(328)
MILITARY PERSONNEL APPROPRIATION TOTAL-DIRECT	877,014	547,275	1,424,289	952,965	626,373	1,579,338	1,104,272	720,581	1,824,853

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

	<u>FY 2026</u> <u>PRESIDENT'S</u> <u>BUDGET</u>	<u>CONGRESSIONAL</u> <u>ACTIONS</u>	<u>APPROPRIATION</u>	<u>PRIORITY</u> <u>MUNITIONS PRIOR</u> <u>APPROVAL</u> <u>REPROGRAMMING /1</u>	<u>INTERNAL</u> <u>REALIGNMENT/</u> <u>REPROGRAMMING /2</u>	<u>SUBTOTAL</u>	<u>PROPOSED DD 1415</u> <u>ACTIONS /3</u>	<u>SUBTOTAL</u>	<u>LESS (ASSET/</u> <u>SHORTFALL</u>	<u>FY 2026 COLUMN FY</u> <u>2027 PRES BUD</u>
<u>PAY AND ALLOWANCES OF OFFICERS</u>										
Basic Pay	527,662	0	527,662	0	0	527,662	28,732	556,394	(39,317)	517,077
Retired Pay Accrual	127,877	0	127,877	0	0	127,877	5,989	133,866	(8,572)	125,294
TSP - Matching Contributions	7,615	0	7,615	0	0	7,615	0	7,615	1,225	8,840
Incentive Pay	88	0	88	0	0	88	0	88	0	88
Special Pay	1,690	0	1,690	0	0	1,690	326	2,016	919	2,935
Basic Allowance for Housing	129,632	0	129,632	0	0	129,632	8,768	138,400	52,908	191,308
Basic Allowance for Subsistence	19,561	0	19,561	0	0	19,561	953	20,514	(1,166)	19,348
Station Allowances Overseas	8,214	0	8,214	0	0	8,214	82	8,296	(5,411)	2,885
CONUS COLA	317	0	317	0	0	317	0	317	426	743
Uniform Allowances	206	0	206	0	0	206	0	206	48	254
Family Separation and PT Travel Allowances	309	0	309	0	0	309	0	309	440	749
Basic Needs Allowance	0	0	0	0	0	0	0	0	0	0
Catastrophical Injured Aid Allowance	0	0	0	0	0	0	0	0	0	0
Separation Payments	2,498	0	2,498	0	0	2,498	0	2,498	903	3,401
Social Security Tax - Employer's Contribution	40,303	0	40,303	0	0	40,303	2,151	42,454	(2,970)	39,484
Reimbursables	300	0	300	0	0	300	0	300	0	300
TOTAL OBLIGATIONS OFFICERS (BA1)	866,272	0	866,272	0	0	866,272	47,001	913,273	(567)	912,706
Less Reimbursables	(300)	0	(300)	0	0	(300)	0	(300)	0	(300)
TOTAL DIRECT OBLIGATIONS OFFICERS (BA1)	865,972	0	865,972	0	0	865,972	47,001	912,973	(567)	912,406
<u>PAY AND ALLOWANCES OF ENLISTED</u>										
Basic Pay	282,012	0	282,012	0	0	282,012	20,466	302,478	(17,027)	285,451
Retired Pay Accrual	68,378	0	68,378	0	0	68,378	4,318	72,696	(3,494)	69,202
TSP - Matching Contributions	4,585	0	4,585	0	0	4,585	0	4,585	516	5,101
Incentive Pay	16	0	16	0	0	16	0	16	9	25
Special Pay	3,490	0	3,490	0	0	3,490	606	4,096	47	4,143
Special Duty Assignment Pay	2,351	0	2,351	0	0	2,351	0	2,351	1,119	3,470
Reenlistment Bonus	29,800	0	29,800	0	0	29,800	0	29,800	0	29,800
Enlistment Bonus	13,000	0	13,000	0	0	13,000	0	13,000	0	13,000
Basic Allowance for Housing	98,746	0	98,746	0	0	98,746	10,212	108,958	19,249	128,207
Station Allowances Overseas	2,514	0	2,514	0	0	2,514	147	2,661	431	3,092
CONUS COLA	25	0	25	0	0	25	0	25	50	75
Clothing Allowances	5,001	0	5,001	0	0	5,001	0	5,001	1,222	6,223
Family Separation and PT Travel Allowances	438	0	438	0	0	438	0	438	541	979
Basic Needs Allowance	2,113	0	2,113	0	0	2,113	0	2,113	(1,828)	285
Catastrophical Injured Aid Allowance	0	0	0	0	0	0	0	0	0	0
Separation Payments	1,970	0	1,970	0	0	1,970	0	1,970	324	2,294
Social Security Tax - Employer's Contribution	21,575	0	21,575	0	0	21,575	1,551	23,126	(1,291)	21,835
Basic Allowance for Subsistence	30,023	(30,023)	0	0	0	0	0	0	0	0
Subsistence-In-Kind	0	0	0	0	0	0	0	0	0	0
Family Supplemental Subsistence Allowance	0	0	0	0	0	0	0	0	0	0
Reimbursables	0	0	0	0	0	0	0	0	0	0
TOTAL OBLIGATIONS ENLISTED (BA2)	566,037	(30,023)	536,014	0	0	536,014	37,300	573,314	(132)	573,182
Less Reimbursables	0	0	0	0	0	0	0	0	0	0
TOTAL DIRECT OBLIGATIONS ENLISTED (BA2)	566,037	(30,023)	536,014	0	0	536,014	37,300	573,314	(132)	573,182

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

	<u>FY 2026</u> <u>PRESIDENT'S</u> <u>BUDGET</u>	<u>CONGRESSIONAL</u> <u>ACTIONS</u>	<u>APPROPRIATION</u>	<u>PRIORITY</u> <u>MUNITIONS PRIOR</u> <u>APPROVAL</u> <u>REPROGRAMMING /1</u>	<u>INTERNAL</u> <u>REALIGNMENT/</u> <u>REPROGRAMMING /2</u>	<u>SUBTOTAL</u>	<u>PROPOSED DD 1415</u> <u>ACTIONS /3</u>	<u>SUBTOTAL</u>	<u>LESS (ASSET/</u> <u>SHORTFALL</u>	<u>FY 2026 COLUMN FY</u> <u>2027 PRES BUD</u>
<u>PAY AND ALLOWANCES OF CADETS</u>										
Academy Cadets	0	0	0	0	0	0	0	0	0	0
<u>SUBSISTENCE OF ENLISTED PERSONNEL</u>										
Basic Allowance for Subsistence	0	30,023	30,023	0	0	30,023	340	30,363	(116)	30,247
Subsistence-In-Kind	0	0	0	0	0	0	0	0	0	0
Family Supplemental Subsistence Allowance	0	0	0	0	0	0	0	0	0	0
Reimbursables	0	0	0	0	0	0	0	0	0	0
TOTAL OBLIGATIONS SUBSISTENCE (BA4)	0	30,023	30,023	0	0	30,023	340	30,363	(116)	30,247
Less Reimbursables	0	0	0	0	0	0	0	0	0	0
TOTAL DIRECT OBLIGATIONS SUBSISTENCE (BA4)	0	30,023	30,023	0	0	30,023	340	30,363	(116)	30,247
<u>PERMANENT CHANGE OF STATION TRAVEL</u>										
Accession Travel	4,593	0	4,593	0	0	4,593	0	4,593	3,529	8,122
Training Travel	10,957	(2,266)	8,691	0	0	8,691	0	8,691	(1,508)	7,183
Operational Travel	24,535	0	24,535	0	0	24,535	1,634	26,169	(3,558)	22,611
Rotational Travel	11,411	0	11,411	0	0	11,411	0	11,411	607	12,018
Separation Travel	5,974	0	5,974	0	0	5,974	0	5,974	1,197	7,171
Travel of Organized Units	773	0	773	0	0	773	0	773	(84)	689
Nontemporary Storage	1,735	0	1,735	0	0	1,735	0	1,735	117	1,852
Temporary Lodging Expense	1,728	0	1,728	0	0	1,728	0	1,728	(337)	1,391
Reimbursables	0	0	0	0	0	0	0	0	0	0
TOTAL OBLIGATIONS PCS (BA5)	61,706	(2,266)	59,440	0	0	59,440	1,634	61,074	(37)	61,037
Less Reimbursables	0	0	0	0	0	0	0	0	0	0
TOTAL DIRECT OBLIGATIONS PCS (BA5)	61,706	(2,266)	59,440	0	0	59,440	1,634	61,074	(37)	61,037
<u>OTHER MILITARY PERSONNEL COSTS</u>										
Apprehension Mil Deserters, Absentees, Prisoners	0	0	0	0	0	0	0	0	0	0
Interest on Uniformed Svcs Savings	0	0	0	0	0	0	0	0	0	0
Death Gratuities	300	0	300	0	0	300	0	300	100	400
Unemployment Compensation	759	0	759	0	0	759	0	759	(80)	679
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	17	0	17	0	0	17	0	17	0	17
Mass Transit	937	0	937	0	0	937	0	937	(438)	499
Partial Dislocation Allowance	824	0	824	0	0	824	0	824	0	824
SROTC	0	0	0	0	0	0	0	0	0	0
JROTC	0	0	0	0	0	0	0	0	0	0
Extra Hazard Reimb. for SGLI	54	0	54	0	0	54	0	54	(7)	47
TSGLI	2	0	2	0	0	2	0	2	(2)	0
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)	2,893	0	2,893	0	0	2,893	0	2,893	(427)	2,466
TOTAL DIRECT OBLIGATIONS	1,496,608	(2,266)	1,494,342	0	0	1,494,342	86,275	1,580,617	(1,279)	1,579,338

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 Part-Time, Reserve and Guard.

3/ 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 5 PCS</u>	<u>BA 6 Other</u>	<u>Total</u>
FY 2026 DIRECT PROGRAM	912,406	573,182	0	61,037	2,466	1,579,338
Move Enlisted Subsistence from BA4 to BA2		30,247				
Pricing Increase	42,491	28,472	0	3,892	59	74,913
Annualization (PI):	8,200	5,436	0	82	0	13,718
- Annualization 1 Jan 26 raise of 3.8% on Basic Pay	4,764	3,099	0	0	0	7,863
- Annualization of raise on RPA	956	596	0	0	0	1,552
- Annualization of raise on TSP	82	56	0	0	0	138
- Annualization of raise on FICA	366	238	0	0	0	604
- Annualization 1 Jan 26 raise of 3.8% on DLA for PCS moves	0	0	0	82	0	82
- Annualization 1 Jan 26 inflation rate of 2.4% on BAS	110	186	0	0	0	296
- Annualization 1 Jan 26 inflation rate of 4.0% on BAH	1,922	1,261	0	0	0	3,183
Pay Raise (PI):	26,968	17,441	0	360	0	44,768
- 1 Jan 27 average pay raise of 6.2% effect on Basic Pay	20,837	13,557	0	0	0	34,394
- 1 Jan 27 pay raise effect on RPA	4,180	2,607	0	0	0	6,787
- 1 Jan 27 pay raise effect on TSP	356	242	0	0	0	597
- 1 Jan 27 pay raise effect on FICA	1,595	1,035	0	0	0	2,630
- 1 Jan 27 pay raise of 6.2% effect on DLA for PCS moves	0	0	0	360	0	360
Inflation Rate (PI):	496	840	0	821	0	2,157
- 1 Jan 27 inflation rate of 3.4% effect on BAS	496	840	0	0	0	1,336
- Increase in rate for Land (HHG)	0	0	0	652	0	652
- Increase in rate for ITGBL (HHG)	0	0	0	169	0	169
BAH Rates (PI):	6,222	4,217	0	0	0	10,439
- Housing Allowance rate 1 Jan 27 increase of 4.2%	5,937	3,894	0	0	0	9,831
- Increase in MIHA Pricing	1	9	0	0	0	10
- Increase in OHA Pricing	284	314	0	0	0	598
Other (PI):	605	538	0	2,629	59	3,831
- Increase in FICA Pricing	2	0	0	0	0	2
- Increase in TSP Matching Contribution Pricing	57	0	0	0	0	57
- Increase in Clothing Pricing	0	132	0	0	0	132
- Increase in COLA Pricing	189	189	0	0	0	378
- Increase in TLA Pricing	14	17	0	0	0	31
- Increase in CONUS COLA Pricing	16	2	0	0	0	18
- Increase in Special Pay Pricing	135	70	0	0	0	205
- Increase in LSTL Pricing	130	100	0	0	0	230
- Increase in Separation Payments Pricing	62	28	0	0	0	90
- Increase in Total Mile-Per Diem Pricing	0	0	0	109	0	109
- Increase in Total AMC Pricing	0	0	0	37	0	37
- Increase in Total Comm Air Pricing	0	0	0	13	0	13
- Increase in M Tons MSC Pricing	0	0	0	12	0	12
- Increase in S Tons AMC Pricing	0	0	0	85	0	85
- Increase in Trans of POV Pricing	0	0	0	21	0	21
- Increase in Temp Lodging Pricing	0	0	0	2,352	0	2,352
- Increase in Unemployment Benefits Pricing	0	0	0	0	13	13
- Increase in Partial DLA Pricing	0	0	0	0	46	46

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 5 PCS</u>	<u>BA 6 Other</u>	<u>Total</u>
Program Increase	145,328	87,693	0	14,636	113	247,770
Strength (PGI):	141,190	74,609	0	10,184	0	225,983
- Change in Base Pay Due to Average Strength	83,747	41,357	0	0	0	125,104
- Change in FICA Due to Average Strength	6,391	3,169	0	0	0	9,560
- Change in RPA Due to Average Strength	16,839	8,335	0	0	0	25,174
- Increase in BAS Due to Average Strength Program	3,067	0	0	0	0	3,067
- Increase in Clothing Program	405	3,413	0	0	0	3,818
- Change in BAH Due to Average Strength	30,741	18,325	0	0	0	49,066
- Change in BAH Due to Grade Mix	0	10	0	0	0	10
- Increase in Land Ship Program	0	0	0	6,258	0	6,258
- Increase in ITGBL Program	0	0	0	1,627	0	1,627
- Increase in Disloc Allow Program	0	0	0	2,299	0	2,299
Other (PGI):	4,138	13,084	0	4,452	113	21,787
- Increase in LSTL Program	0	454	0	0	0	454
- Increase in Special Pay Program	3,334	5,527	0	0	0	8,861
- Increase in FSA Program	118	137	0	0	0	255
- Increase in COLA Program	333	308	0	0	0	641
- Increase in TLA Program	104	117	0	0	0	221
- Increase in CONUS COLA Program	117	11	0	0	0	128
- Increase in Basic Needs Allowance Program	0	1,828	0	0	0	1,828
- Increase in Separation Payments Program	132	96	0	0	0	228
- Increase in Subsistence - BAS Enlisted Program	0	4,606	0	0	0	4,606
- Increase in Total Mile-Per Diem Program	0	0	0	1,761	0	1,761
- Increase in Total AMC Program	0	0	0	632	0	632
- Increase in Total Comm Air Program	0	0	0	271	0	271
- Increase in M Tons MSC Program	0	0	0	87	0	87
- Increase in S Tons AMC Program	0	0	0	712	0	712
- Increase in Trans of POV Program	0	0	0	239	0	239
- Increase in NonTemp Storage Program	0	0	0	40	0	40
- Increase in Temp Lodging Program	0	0	0	710	0	710
- Increase in Total Death Gratuities Program	0	0	0	0	100	100
- Increase in SGLI Program	0	0	0	0	6	6
- Increase in Mass Transportation Program	0	0	0	0	7	7
Total Increases	187,819	116,165	0	18,528	172	322,683

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 5 PCS</u>	<u>BA 6 Other</u>	<u>Total</u>
Pricing Decrease	(21,314)	(11,621)	0	(10)	0	(32,945)
Annualization (PI):	0	(14)	0	0	0	(14)
- Annualization 1 Jan 26 inflation rate of 2.4% on BAS	0	(14)	0	0	0	(14)
Inflation Rate (PD):	0	(62)	0	(2)	0	(64)
- 1 Jan 27 inflation rate of 3.4% effect on BAS	0	(62)	0	0	0	(62)
- Decrease in rate for ITGBL (HHG)	0	0	0	(2)	0	(2)
Other (PD):	(21,314)	(11,545)	0	(8)	0	(32,867)
- Decrease in RPA Pricing	(21,314)	(11,533)	0	0	0	(32,847)
- Decrease in FICA Pricing	0	0	0	0	0	0
- Decrease in TSP Matching Contribution Pricing	0	(12)	0	0	0	(12)
- Decrease in Total Mile-Per Diem Pricing	0	0	0	(4)	0	(4)
- Decrease in Total AMC Pricing	0	0	0	(1)	0	(1)
- Decrease in Total Comm Air Pricing	0	0	0	(3)	0	(3)
Program Decrease	(25,870)	(16,149)	0	(1,613)	(592)	(44,224)
Strength (PGD):	(25,699)	(14,223)	0	(1,257)	0	(41,179)
- Change in Base Pay Due to Grade Mix	(13,002)	(5,239)	0	0	0	(18,241)
- Change in FICA Due to Grade Mix	(986)	(402)	0	0	0	(1,388)
- Change in RPA Due to Grade Mix	(2,612)	(1,051)	0	0	0	(3,663)
- Decrease in TSP Matching Contribution Program	(217)	(226)	0	0	0	(443)
- Change in BAH Due to Grade Mix	(8,882)	(7,305)	0	0	0	(16,187)
- Decrease in Land Ship Program	0	0	0	(816)	0	(816)
- Decrease in ITGBL Program	0	0	0	(194)	0	(194)
- Decrease in Disloc Allow Program	0	0	0	(247)	0	(247)
Other (PGD):	(171)	(1,926)	0	(356)	(592)	(3,045)
- Decrease in LSTL Program	(19)	0	0	0	0	(19)
- Decrease in Special Pay Program	(150)	(1,584)	0	0	0	(1,734)
- Decrease in Separation Payments Program	(2)	0	0	0	0	(2)
- Decrease in Subsistence - BAS Enlisted Program	0	(342)	0	0	0	(342)
- Decrease in Total Mile-Per Diem Program	0	0	0	(83)	0	(83)
- Decrease in Total AMC Program	0	0	0	(33)	0	(33)
- Decrease in Total Comm Air Program	0	0	0	(12)	0	(12)
- Decrease in M Tons MSC Program	0	0	0	(13)	0	(13)
- Decrease in S Tons AMC Program	0	0	0	(108)	0	(108)
- Decrease in Trans of POV Program	0	0	0	(5)	0	(5)
- Decrease in Temp Lodging Program	0	0	0	(102)	0	(102)
- Decrease in Unemployment Benefits Program	0	0	0	0	(82)	(82)
- Decrease in Partial DLA Program	0	0	0	0	(510)	(510)
Total Decreases	(47,184)	(27,770)	0	(1,623)	(592)	(77,169)
FY 2027 DIRECT PROGRAM	1,053,041	691,824	0	77,942	2,046	1,824,853

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	912,406
Pricing Increase	42,491
Annualization (PI):	8,200
Annualization 1 Jan 26 raise of 3.8% on Basic Pay	4,764
Annualization of raise on RPA	956
Annualization of raise on FICA	366
Annualization of raise on TSP	82
Annualization 1 Jan 26 inflation rate of 2.4% on BAS	110
Annualization 1 Jan 26 inflation rate of 4.0% on BAH	1,922
Pay Raise (PI):	26,968
1 Jan 27 average pay raise of 6.2% effect on Basic Pay	20,837
1 Jan 27 pay raise effect on RPA	4,180
1 Jan 27 pay raise effect on FICA	1,595
1 Jan 27 pay raise effect on TSP	356
Inflation Rate (PI):	496
1 Jan 27 inflation rate of 3.4% effect on BAS	496
BAH Rates (PI):	6,222
1 Jan 27 inflation rate of 4.2% effect on BAH	5,937
1 Jan 27 inflation rate of 2.1% effect on MIHA	1
1 Jan 27 inflation rate of 2.1% effect on OHA	284
Other (PI):	605
Increase in FICA Payments	2
Increase in TSP Matching Contribution Payments	57
Increase in Special Pay Payments	135
Increase in COLA Payments	189
Increase in TLA Payments	14
Increase in CONUS COLA Payments	16
Increase in LSTL Payments	130
Increase in Separation Payments	62

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

	<u>Amount</u>
Program Increase	145,328
Strength (PGI):	141,190
Increase in Average Strength for Base Pay Due to Average Strength	83,747
Increase in Average Strength for FICA Due to Average Strength	6,391
Increase in Average Strength for RPA Due to Average Strength	16,839
Increase in Average Strength for BAS Due to Average Strength	3,067
Increase in Average Strength for Clothing	405
Increase in workyears Housing Allowance	30,741
Other (PGI):	4,138
Increase in Special Pay Program	3,334
Increase in COLA Program	333
Increase in TLA Program	104
Increase in CONUS COLA Program	117
Increase in FSA Program	118
Increase in Separation Payments	132
Total Increases	187,819
Pricing Decrease	(21,314)
Other (PI):	(21,314)
Decrease in RPA Payments	(21,314)
Program Decrease	(25,870)
Strength (PGD):	(25,699)
Change in Base Pay Due to Grade Mix	(13,002)
Change in FICA Due to Grade Mix	(986)
Change in RPA Due to Grade Mix	(2,612)
Decrease in Average Strength for TSP Matching Contribution	(217)
Change in BAH Due to Grade Mix	(8,882)
Other (PGD):	(171)
Decrease in Special Pay Program	(150)
Decrease in LSTL Program	(19)
Decrease in Separation Payments	(2)
Total Decreases	(47,184)
FY 2027 DIRECT PROGRAM	1,053,041

(Amount in Thousands)

PROJECT: BASIC PAY - OFFICERS

FY 2027 Estimate	613,655
FY 2026 Estimate	517,258
FY 2025 Actual	472,451

PART I - PURPOSE AND SCOPE

Funds provide basic compensation for commissioned officers of the Space Force.

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 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% and Captain to 2nd Lieutenant: 6%

FY 2025 beginning strength was 4,574 and end strength was 4,649 using 4,713 workyears.

FY 2026 beginning strength was 4,649 and end strength is projected to be 4,876 using 4,940 workyears.

FY 2027 beginning strength will be 4,876 and end strength is projected to be 6,203 using 5,700 workyears.

There is a +\$96,397.0 thousand 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: +\$4,763.6 thousand
- (2) Pricing Increase due to 1 Jan 27 average pay raise of 6.2% effect on Basic Pay: +\$20,837.4 thousand
- (3) Program Increase due to average strength increase of 760 from 4,940 to 5,700: +\$83,747.0 thousand
- (4) Program Decrease due to changes in grade structure: -\$13,002.0 thousand
- (5) Increase due to Change in Reimbursables: +\$51.0 thousand

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

Grade	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Workyears	Average Rate	Amount	Workyears	Average Rate	Amount	Workyears	Average Rate	Amount
General	3	224,749	674	4	227,425	903	4	228,000	912
Lt General	5	224,516	1,123	6	227,425	1,354	6	228,000	1,368
Major General	10	222,375	2,224	10	227,425	2,257	10	228,000	2,280
Brig General	11	193,673	2,130	13	201,372	2,618	16	210,836	3,373
Colonel	257	165,151	42,443	279	171,716	47,909	329	179,786	59,150
Lt Colonel	795	132,844	105,611	852	138,112	117,682	927	144,616	134,059
Major	1,179	111,721	131,719	1,237	116,151	143,692	1,400	121,622	170,270
Captain*	1,273	90,037	114,617	1,323	93,755	124,049	1,398	98,873	138,225
1st Lieutenant	585	69,923	40,905	589	72,703	42,822	616	76,665	47,226
2nd Lieutenant	595	52,110	31,005	627	54,182	33,972	994	57,135	56,792
TOTAL BASIC PAY	4,713		472,451	4,940		517,258	5,700		613,655

* Includes FY25 actuals adjustment of +2 workyears.

(Amount in Thousands)

PROJECT: RETIRED PAY ACCRUAL - OFFICERS

FY 2027 Estimate	123,389
FY 2026 Estimate	125,339
FY 2025 Actual	124,764

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., Section 1466. The Department of War (DoW) Office of the Actuary established 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 -\$1.9 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: +\$1.0 million
- (2) Pricing Increase due to 1 Jan 27 pay raise effect on RPA: +\$4.2 million
- (3) Program Increase due to average strength increase of 760 from 4,940 to 5,700: +\$16.8 million
- (4) Pricing Decrease due to Reduction in Normal Cost Percentage (NCP) AC full-time rates: -\$21.3 million
- (5) Program Decrease due to changes in grade structure: -\$2.6 million
- (6) Increase due to Change in Reimbursables: +\$0.003 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	4,597	26,517	121,898	4,756	25,363	120,627	5,285	21,482	113,533
Reserve Component									
Retired Pay Accrual - Part Time *	116	24,707	2,866	184	25,609	4,712	415	23,749	9,856
Total Retired Pay Accrual	4,713	26,472	124,764	4,940	25,372	125,339	5,700	21,647	123,389

* Includes FY25 actuals adjustment of +2 workyears.

(Amount in Thousands)

PROJECT: THRIFT SAVINGS PLAN (TSP) - MATCHING CONTRIBUTIONS

FY 2027 Estimate	9,118
FY 2026 Estimate	8,840
FY 2025 Actual	8,464

PART I - PURPOSE AND SCOPE

The National Defense Authorization Act (NDAA) 2016, Public Law 114-92, Section 632(2), authorized the Secretary to make contributions to the Thrift Savings Fund, in accordance with Title 5 U.S.C. Section 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 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 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 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 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 BRS.

There is a +\$278 thousand 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>
	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>
Thrift Savings Plan (TSP) - Matching Contributions	8,464	8,840	9,118

(Amount in Thousands)

PROJECT: INCENTIVE PAY - OFFICERS

FY 2027 Estimate	88
FY 2026 Estimate	88
FY 2025 Actual	88

PART I - PURPOSE AND SCOPE

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

Funds provide payment to commissioned officers under the 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, AP) - Entitlement paid to regular and part-time commissioned Guardian 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. The NDAA for FY2017 authorized an increase to maximum amount of monthly AvIP not to exceed the rate of \$1,000 per month. 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 amounts ranging from \$150 to \$1,000. The year groups, as well as compensation, were changed as a means 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 Guardians in fixed monthly amounts ranging from \$150 to \$250 and non-crew Guardians in fixed monthly amounts of \$150 only when performing such duties, as authorized by Title 37 U.S.C. § 351.
- (3) 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 Title 37 U.S.C. § 351.
- (4) 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 rate of \$150 as authorized by Title 37 U.S.C § 351.

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

(Amount in Thousands)

PROJECT: INCENTIVE PAY - OFFICERS

Detailed cost computations are provided by the following table:

	<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>Aviation Incentive Pay</u>									
Years Aviation Service / Grade									
Less than 2	4	1,800	7	4	1,800	7	4	1,800	7
Over 2	5	3,000	15	5	3,000	15	5	3,000	15
Over 6	2	8,400	17	2	8,400	17	2	8,400	17
Over 12	1	12,000	12	1	12,000	12	1	12,000	12
Subtotal Flying Duty Crew	12		51	12		51	12		51
<u>HDIP-AVIATION</u>									
Flying Duty Non-Rated	9	2,333	21	9	2,333	21	9	2,333	21
Subtotal HDIP-Aviation	9		21	9		21	9		21
Subtotal Flying Duty Pay			72			72			72
<u>Other Incentive Duty Pay</u>									
Accel-Decel Subject	2	1,800	4	2	1,800	4	2	1,800	4
Pressure Chamber Observer	3	1,800	5	3	1,800	5	3	1,800	5
Toxic Fuel Handler	4	1,800	7	4	1,800	7	4	1,800	7
Subtotal Other Incentive Duty Pay	9		16	9		16	9		16
TOTAL INCENTIVE PAY			88			88			88

(Amount in Thousands)

PROJECT: SPECIAL PAY - OFFICERS

FY 2027 Estimate	6,254
FY 2026 Estimate	2,935
FY 2025 Actual	3,840

PART I - PURPOSE AND SCOPE

Funds provide for:

- (1) Personal money allowances for certain commissioned general officers under provisions of Title 37 U.S.C., Section 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 Space Operations 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 \$2,700 per year in addition to the other personal money allowance authorized.
- (2) Assignment Incentive Pay (AIP):
 - (a) Cavalier Assignment Incentive Pay – Incentive pay of \$700 per month, to commissioned officer Guardian (SF) who are permanently assigned to the 21st Space Delta 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.
 - (b) 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.
 - (c) Alice Springs Assignment Incentive Pay – Incentive pay of \$500 per month, to commissioned USSF officers 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.
 - (d) Korea Assignment Incentive Pay – Incentive pay of \$300 per month, to commissioned USSF officers 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.
 - (e) 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.
- (6) 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 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) 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 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.
- (8) 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.

(Amount in Thousands)

PROJECT: SPECIAL PAY - OFFICERS

(9) 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. The Department of War has increased Hostile Fire Pay and Imminent Danger Pay rates to the maximum statutory threshold effective FY27.

PART II - JUSTIFICATION OF FUNDS REQUESTED

There is a +\$3,319.0 thousand increase in the total Special Pay requirement between FY 2026 and FY 2027. Change is primarily due to Officer Retention Bonus and Assignment Incentive Pay.

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
Network Operations Cyber Warfare ORB	0	0	0	0	0	0	106	12,500	1,325
Officer Retention Bonus Subtotal	0	0	0	0	0	0	106	12,500	1,325
Retention Bonus (CSRB/ORB) Total	0	0	0	0	0	0	106	12,500	1,325
Chief of Staff	1	4,000	4	1	4,000	4	1	4,000	4
General	2	2,200	4	3	2,200	7	3	2,200	7
Lt General	5	500	3	6	500	3	6	500	3
Pers Allowance - General Officer	8	1,375	11	10	1,400	14	10	1,400	14
Alice Springs AIP	2	6,000	12	2	6,000	12	2	6,000	12
Cavalier AIP	16	8,375	134	16	8,375	134	16	8,375	134
Korea AIP	28	3,607	101	28	3,607	101	28	3,607	101
Cyber AIP	0	0	0	0	0	0	387	5,132	1,986
Cold Weather AIP	14	1,714	24	14	1,714	24	14	1,714	24
Assignment Incentive Pay	60		271	60		271	447		2,257
Continuation Pay	112	20,921	2,350	66	21,753	1,427	59	22,969	1,357
Foreign Language Proficiency Bonus	189	5,757	1,088	189	5,804	1,097	189	5,852	1,106
Hardship Duty Location Pay	64	1,200	77	67	1,200	80	77	1,200	92
Hostile Fire Pay	16	2,700	43	17	2,700	46	19	5,400	103
TOTAL SPECIAL PAY	449		3,840	409		2,935	907		6,254

(Amount in Thousands)

PROJECT: BASIC ALLOWANCE FOR HOUSING - OFFICERS

FY 2027 Estimate	221,381
FY 2026 Estimate	191,362
FY 2025 Actual	175,611

PART I - PURPOSE AND SCOPE

In the FY 1998 NDAA, 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., Section 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 +\$29.9 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 4.0% on BAH: +\$1.9 million
- (2) Pricing Increase due to 1 Jan 27 inflation rate of 4.2% effect on BAH: +\$5.9 million
- (3) Pricing Increase due to OHA rate increases: +\$0.3 million
- (4) Program Increase due to change in expected BAH recipients: +\$30.7 million
- (5) Program Decrease due to changes in grade structure: -\$8.9 million
- (6) Increase due to Change in Reimbursables: +\$0.016 million

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

<u>With Dependents</u>	<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>									
General	3	54,667	164	4	56,750	227	4	59,250	237
Lt General	5	53,400	267	6	55,667	334	6	58,000	348
Major General	10	51,700	517	10	53,900	539	10	56,100	561
Brig General	9	50,778	457	11	52,909	582	13	55,231	718
Colonel	238	48,181	11,467	258	50,155	12,940	295	52,258	15,416
Lt Colonel	669	46,647	31,207	717	48,558	34,816	760	50,593	38,451
Major	871	42,095	36,665	914	43,818	40,050	1,005	45,654	45,882
Captain	673	36,681	24,686	699	38,185	26,691	720	39,786	28,646
1st Lieutenant	156	31,776	4,957	157	33,076	5,193	159	34,465	5,480
2nd Lieutenant	125	30,184	3,773	132	31,424	4,148	203	32,744	6,647
Subtotal with Dependents	2,759		114,160	2,908		125,520	3,175		142,386

(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	0		0	0		0	0		0
Without Dependents - Full Allowance									
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
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	43,119	86	2	44,887	90	3	46,772	140
Colonel	13	41,056	534	14	42,739	598	17	44,534	757
Lt Colonel	98	40,146	3,935	105	41,792	4,388	111	43,548	4,834
Major	267	37,549	10,026	280	39,089	10,945	308	40,730	12,545
Captain	572	32,887	18,812	594	34,236	20,336	611	35,674	21,797
1st Lieutenant	421	28,299	11,913	424	29,459	12,491	431	30,696	13,230
2nd Lieutenant	465	25,718	11,958	490	26,773	13,119	756	27,897	21,090
Subtotal w/o Dependents	1,838		57,264	1,909		61,967	2,237		74,393
Without Dependents - Partial									
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
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	0	0	0	0	0	0	0	0	0
Lt Colonel	0	0	0	0	0	0	0	0	0
Major	3	320	1	3	333	1	0	347	0
Captain	2	267	1	2	278	1	2	289	1
1st Lieutenant	3	212	1	3	221	1	3	230	1
2nd Lieutenant	5	158	1	5	165	1	8	172	1
Subtotal BAH Domestic Partial	13		4	13		4	13		3
TOTAL BAH - DOMESTIC	4,610		171,428	4,830		187,491	5,425		216,782

(Amount in Thousands)

PROJECT: BASIC ALLOWANCE FOR HOUSING (OVERSEAS) - OFFICERS

<u>With Dependents</u>	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Workyears	Average Rate	Amount	Workyears	Average Rate	Amount	Workyears	Average Rate	Amount
<u>Grade</u>									
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	4	50,000	200	4	46,750	187	5	51,200	256
Lt Colonel	23	46,913	1,079	25	42,120	1,053	27	45,593	1,231
Major	23	44,391	1,021	24	38,708	929	27	41,519	1,121
Captain	18	39,167	705	19	34,263	651	20	36,550	731
1st Lieutenant	0	0	0	0	0	0	0	0	0
2nd Lieutenant	0	0	0	0	0	0	0	0	0
Subtotal With Dependents	68		3,005	72		2,820	79		3,339
<u>Without Dependents</u>									
<u>Grade</u>									
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	0	0	0	0	35,708	0	0	39,310	0
Lt Colonel	5	36,201	181	5	32,846	164	6	35,969	216
Major	15	37,234	559	16	30,420	487	18	32,487	585
Captain	8	29,917	239	8	26,317	211	9	27,875	251
1st Lieutenant	5	28,018	140	5	25,639	128	5	27,068	135
2nd Lieutenant	0	0	0	0	25,440	0	0	26,789	0
Subtotal w/o Dependents	33		1,119	34		990	38		1,187
Moving-In Housing Allowance	6	9,903	59	6	10,190	61	7	10,404	73
TOTAL BAH - OVERSEAS	107		4,183	112		3,871	124		4,599
GRAND TOTAL BAH	4,717		175,611	4,942		191,362	5,549		221,381

(Amount in Thousands)

PROJECT: BASIC ALLOWANCE FOR SUBSISTENCE - OFFICERS

FY 2027 Estimate	23,030
FY 2026 Estimate	19,355
FY 2025 Actual	18,088

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 +\$3,675.0 thousand 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: +\$109.9 thousand
- (2) Pricing Increase due to 1 Jan 27 inflation rate of 3.4% effect on BAS: +\$496.1 thousand
- (3) Program Increase due to average strength increase of 760 from 4,940 to 5,700: +\$3,067.0 thousand
- (4) Increase due to Change in Reimbursables: +\$2.0 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
BAS	4,713	3,838	18,088	4,940	3,917	19,355	5,700	4,040	23,030

* Includes FY26 adjustment of -1 workyears.

(Amount in Thousands)

PROJECT: STATION ALLOWANCE, OVERSEAS - OFFICERS

FY 2027 Estimate	3,525
FY 2026 Estimate	2,885
FY 2025 Actual	2,914

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., Section 475.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Station Allowances, Overseas consists of Cost Of Living Allowance (COLA).

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 allowance is based on authorized overseas strengths for each fiscal year.

There is a +\$640.0 thousand 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: +\$189.0 thousand
- (2) Pricing Increase due to TLA Rate: +\$14.0 thousand
- (3) Program Increase due to expected number of COLA recipients: +\$333.0 thousand
- (4) Program Increase due to expected number of TLA recipients: +\$104.0 thousand

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	0	0	0	0	12,359	0	0	13,564	0
Lt. General	0	0	0	0	13,464	0	0	14,341	0
Major General	0	0	0	0	11,543	0	0	12,676	0
Brig. General	0	0	0	0	11,789	0	0	12,893	0
Colonel	15	12,352	185	16	11,428	183	19	12,473	237
Lt Colonel	44	12,208	537	47	11,199	526	51	12,219	623
Major	63	10,493	660	66	9,676	639	75	10,499	787
Captain	64	8,219	526	67	7,585	508	70	8,197	574
1st Lieutenant	29	6,987	203	29	6,508	189	31	7,022	218
2nd Lieutenant	30	6,276	188	32	5,851	187	50	6,292	315
Subtotal Cost of Living	245		2,299	257		2,232	296		2,754
Temporary Lodging Allowance	31	19,844	615	32	20,419	653	37	20,848	771
TOTAL STATION ALLOWANCES-OVERSEAS			2,914			2,885			3,525

(Amount in Thousands)

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

FY 2027 Estimate	876
FY 2026 Estimate	743
FY 2025 Actual	689

PART I - PURPOSE AND SCOPE

Authorization for this allowance is under the provisions of Title 37 U.S.C., Section 403b and as prescribed in the JTR, Chapter 8. In Title 37 U.S.C., Section 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 108% 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 108% of the national cost of living average.

There is a +\$133.0 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: +\$16.0 thousand
- (2) Program Increase due to number of expected recipients of CONUS COLA: +\$117.0 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	566	1,218	689	593	1,253	743	685	1,280	876

(Amount in Thousands)

PROJECT: CLOTHING ALLOWANCES - OFFICERS

FY 2027 Estimate	659
FY 2026 Estimate	254
FY 2025 Actual	123

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., Sections 415 and 416. In the FY 1988-1989 NDAA, Congress approved the payment of Civilian Clothing Allowance for Department of the United States Space 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., Section 419. Replacement allowance for Wounded Warriors is under the provisions of Title 10 U.S.C., Section 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 Part-Time 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 FY 2001 NDAA 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 Department of the Space Force allows a Wounded Warrior clothing allowance not to exceed \$250 for each Guardian.

There is a +\$405.0 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 expected recipients: +\$405.0 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	226	400	90	550	400	220	1,549	400	620
Additional Allowances	94	200	20	99	200	20	114	200	23
Civilian Clothing	16	818	13	17	835	14	19	853	16
TOTAL CLOTHING ALLOWANCES	336		123	666		254	1,682		659

(Amount in Thousands)

PROJECT: FAMILY SEPARATION ALLOWANCES - OFFICERS

FY 2027 Estimate	428
FY 2026 Estimate	749
FY 2025 Actual	597

PART I - PURPOSE AND SCOPE

Under the provision of Title 37 U.S.C., Section 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. 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 -\$321.0 thousand decrease 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 PCS recipients: +\$32.0 thousand
- (2) Program Decrease due to number of expected TDY recipients: -\$353.0 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
PCS CONUS or Overseas with dependents not authorized	51	3,000	153	53	3,600	191	62	3,600	223
TDY CONUS or Overseas for more than 30 days with dependents not residing near TDY station	148	3,000	444	155	3,600	558	57	3,600	205
TOTAL FAMILY SEPARATION ALLOWANCE	199		597	208		749	119		428

(Amount in Thousands)

PROJECT: PART TIME TRAVEL ALLOWANCES - OFFICERS

FY 2027 Estimate	439
FY 2026 Estimate	0
FY 2025 Actual	0

PART I - PURPOSE AND SCOPE

Funding provides pay and allowances for Space Force Active Non-Sustained Duty (NSD) Guardians serving in an active status, officers and enlisted personnel. Personnel are authorized 48 paid inactive duty drill periods, an annual active duty training tour of not less than 14 days (exclusive of travel time), and Readiness Management Periods to accomplish unit administration and unit training preparation for training activities, as authorized.

Funding provides travel and per diem for traveler identified in a qualified Duty Space Force Specialty Code designated as critically short by the Secretary that reside 150 or more miles (one way) from their unit of assignment per Defense Table of Official Distances (DTOD).

Member is authorized travel expenses (actual expense) not to exceed \$750 for travel to and from Inactive Duty Training according to JTR, Paragraph 032304.

Program requirements are based on end strength and training participation rates for each fiscal year. The dollar rates used for pricing the program requirements are based on estimated execution plus the applicable approved economic assumptions identified in Section II of this submission.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Funding provides travel and per diem allowances for personnel while performing active and inactive duty for training.

There is a +\$439.0 thousand increase in the total NSD Travel requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Program Increase due to introduction of a new NSD Travel requirement: +\$439.0 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>
Active Non-Sustained Duty Travel	0	0	0	0	0	0	191	2,300	439
TOTAL ACTIVE NON-SUSTAINED DUTY TRAVEL ALLOWANCE	0	0	0	0	0	0	191	2,300	439

(Amount in Thousands)

PROJECT: BASIC NEEDS ALLOWANCE

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

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 of the Federal Poverty Guidelines 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 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>
	Amount	Amount	Amount
Basic Needs Allowance	0	0	0

(Amount in Thousands)

PROJECT: SEPARATION PAYMENTS - OFFICERS

FY 2027 Estimate	3,704
FY 2026 Estimate	3,401
FY 2025 Actual	2,752

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., Section 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., Section 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., Section 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.

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 +\$303.0 thousand 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: +\$130.0 thousand
- (2) Pricing Increase due to Other Separation Pay rates: +\$62.0 thousand
- (3) Program Increase due to Other Separation Pay expected recipients: +\$132.0 thousand
- (4) Program Decrease due to LSTL expected recipients: -\$19.0 thousand
- (5) Program Decrease due to Other Separation Pay expected recipients: -\$2.0 thousand

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	1	27,468	27	1	28,560	29	1	30,159	30
Lt General	1	27,258	27	1	28,342	28	1	29,929	30
Major General	2	18,283	37	2	19,010	38	2	20,074	40
Brig General	2	16,263	33	2	16,910	34	2	17,857	36
Colonel	36	10,241	368	42	10,648	447	47	11,244	528
Lt Colonel	56	8,237	462	65	8,564	557	71	9,044	642
Major	90	5,806	522	130	6,021	783	114	6,358	725
Captain	51	3,959	202	79	4,121	326	64	4,352	279
1st Lieutenant	4	3,839	15	13	3,854	50	21	4,070	85
2nd Lieutenant	1	2,465	2	4	2,484	10	7	2,623	18
Subtotal Lump Sum Terminal Leave	244		1,695	339		2,302	330		2,413
<u>Separation Pay</u>									
Fail Promotion/Unfit	1	43,985	44	1	45,733	46	1	48,294	48
Disability	1	125,791	126	1	130,791	131	1	138,116	138
Invol-Half Pay 5%	1	46,727	47	1	48,584	49	1	51,305	51
Invol-Full Pay 10%	7	120,014	840	7	124,785	873	8	131,773	1,054
Subtotal Separation Pay	10		1,057	10		1,099	11		1,291
TOTAL SEPARATION PAYMENTS	254		2,752	349		3,401	341		3,704

(Amount in Thousands)

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

FY 2027 Estimate	46,869
FY 2026 Estimate	39,498
FY 2025 Actual	36,063

PART I - PURPOSE AND SCOPE

Funds represent the Space 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 +\$7.4 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: +\$0.4 million
- (2) Pricing Increase due to 1 Jan 27 pay raise effect on FICA: +\$1.6 million
- (3) Program Increase due to average strength increase of 760 from 4,940 to 5,700: +\$6.4 million
- (4) Program Decrease due to changes in grade structure: -\$1.0 million
- (5) Increase due to Change in Reimbursables: +\$0.0 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
Social Security	4,713	7,652	36,063	4,940	7,996	39,498	5,700	8,223	46,869

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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		573,182
Move Enlisted Subsistence from BA4 to BA2		30,247
Pricing Increase	28,473	
Annualization (PI):	5,436	
Annualization 1 Jan 26 raise of 3.8% on Basic Pay	3,099	
Annualization of raise on RPA	596	
Annualization of raise on FICA	238	
Annualization of raise on TSP	56	
Annualization 1 Jan 26 inflation rate of 2.4% on BAS	186	
Annualization 1 Jan 26 inflation rate of 4.0% on BAH	1,261	
Pay Raise (PI):	17,442	
1 Jan 27 average pay raise of 6.2% effect on Basic Pay	13,557	
1 Jan 27 pay raise effect on RPA	2,607	
1 Jan 27 pay raise effect on FICA	1,036	
1 Jan 27 pay raise effect on TSP	242	
Inflation Rate (PI):	840	
1 Jan 27 inflation rate of 3.4% effect on BAS	840	
BAH Rates (PI):	4,217	
1 Jan 27 inflation rate of 4.2% effect on BAH	3,894	
1 Jan 27 inflation rate of 2.1% effect on MIHA	9	
1 Jan 27 inflation rate of 2.1% effect on OHA	314	
Other (PI):	538	
Increase in Special Pay Payments	70	
Increase in COLA Payments	189	
Increase in TLA Payments	17	
Increase in CONUS COLA Payments	2	
Increase in Clothing Payments	132	
Increase in LSTL Payments	100	
Increase in Separation Payments	28	
Program Increase	87,693	
Strength (PGI):	74,609	
Increase in Average Strength for Base Pay Due to Average Strength	41,357	
Increase in Average Strength for FICA Due to Average Strength	3,169	
Increase in Average Strength for RPA Due to Average Strength	8,335	
Increase in Average Strength for Clothing	3,413	
Increase in workyears Housing Allowance	18,325	
Change in BAH Due to Grade Mix	10	

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

Other (PGI):	13,084	
Increase in Subsistence - BAS Enlisted Program	4,606	
Increase in Special Pay Program	5,527	
Increase in COLA Program	308	
Increase in TLA Program	117	
Increase in CONUS COLA Program	11	
Increase in Basic Needs Allowance Program	1,828	
Increase in FSA Program	137	
Increase in LSTL Program	454	
Increase in Separation Payments	96	
Total Increases		116,166
Pricing Decrease		(11,622)
Annualization (PI):	(14)	
Annualization 1 Jan 26 inflation rate of 2.4% on BAS	(14)	
Inflation Rate (PI):	(62)	
1 Jan 27 inflation rate of 3.4% effect on BAS	(62)	
Other (PI):	(11,546)	
Decrease in RPA Payments	(11,533)	
Decrease in FICA Payments	(1)	
Decrease in TSP Matching Contribution Payments	(12)	
Program Decrease		(16,149)
Strength (PGD):	(14,223)	
Change in Base Pay Due to Grade Mix	(5,239)	
Change in FICA Due to Grade Mix	(402)	
Change in RPA Due to Grade Mix	(1,051)	
Decrease in Average Strength for TSP Matching Contribution	(226)	
Change in BAH Due to Grade Mix	(7,305)	
Other (PGD):	(1,926)	
Decrease in Subsistence - BAS Enlisted Program	(342)	
Decrease in Special Pay Program	(1,584)	
Total Decreases		(27,771)
FY 2027 DIRECT PROGRAM		691,824

(Amount in Thousands)

PROJECT: BASIC PAY - ENLISTED

FY 2027 Estimate	338,225
FY 2026 Estimate	285,451
FY 2025 Actual	247,264

PART I - PURPOSE AND SCOPE

Funds provide basic compensation for enlisted members of the Space Force.

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 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: Chief Master Sergeant to Technical Sergeant :6% and Sergeant to Specialist 1: 7%

FY 2025 beginning strength was 4,872 and end strength was 5,336 using 5,228 workyears.
FY 2026 beginning strength was 5,336 and end strength is projected to be 5,781 using 5,743 workyears.
FY 2027 beginning strength will be 5,781 and end strength is projected to be 6,997 using 6,530 workyears.

- (1) Pricing Increase due to Annualization 1 Jan 26 raise of 3.8% on Basic Pay: +\$3.1 million
- (2) Pricing Increase due to 1 Jan 27 average pay raise of 6.2% effect on Basic Pay: +\$13.6 million
- (3) Program Increase due to average strength increase of 787 from 5,743 to 6,530: +\$41.4 million
- (4) Program Decrease due to changes in grade structure: -\$5.2 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	58	99,649	5,780	67	103,610	6,942	68	109,257	7,429
Senior Master Sergeant	150	79,556	11,933	158	82,718	13,069	165	87,226	14,392
Master Sergeant	671	68,616	46,042	710	71,343	50,654	752	75,232	56,574
Technical Sergeant	975	57,056	55,629	1,151	59,324	68,282	1,253	62,557	78,384
Sergeant	1,065	47,487	50,575	1,140	49,375	56,288	1,342	52,436	70,370
Specialist 4	788	39,105	30,816	761	40,660	30,942	782	43,181	33,767
Specialist 3	1,136	31,676	35,984	1,339	34,935	46,778	1,630	37,101	60,474
Specialist 2	213	29,467	6,276	226	32,079	7,250	233	34,075	7,939
Specialist 1	172	24,586	4,229	191	27,464	5,246	305	29,166	8,896
TOTAL BASIC PAY	5,228		247,264	5,743		285,451	6,530		338,225

(Amount in Thousands)

PROJECT: RETIRED PAY ACCRUAL - ENLISTED

FY 2027 Estimate	68,156
FY 2026 Estimate	69,204
FY 2025 Actual	65,309

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., Section 1466. The Department of War (DoW) Office of the Actuary established normal cost percentages (NCPs).

PART II - JUSTIFICATION OF FUNDS REQUESTED

The budgetary estimates are derived as a product of:

- 1) The total amount of Basic Pay (BP) expected to be paid during the fiscal year to service members of the Armed Forces.
- 2) 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 -\$1.0 million decrease 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 RPA: +\$0.6 million
- (2) Pricing Increase due to 1 Jan 27 pay raise effect on RPA: +\$2.6 million
- (3) Program Increase due to average strength increase of 787 from 5,743 to 6,530: +\$8.3 million
- (4) Pricing Decrease due to Reduction in Normal Cost Percentage (NCP) AC full-time rates: -\$11.5 million
- (5) Program Decrease due to changes in grade structure: -\$1.1 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>		
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
Active Component									
Retired Pay Accrual - Full Time	5,085	12,517	63,648	5,569	12,040	67,049	6,276	10,397	65,249
Reserve Component									
Retired Pay Accrual - Part Time	143	11,615	1,661	174	12,385	2,155	254	11,445	2,907
Total Retired Pay Accrual	5,228	12,492	65,309	5,743	12,050	69,204	6,530	10,437	68,156

(Amount in Thousands)

PROJECT: THRIFT SAVINGS PLAN (TSP) - MATCHING CONTRIBUTIONS

FY 2027 Estimate	5,161
FY 2026 Estimate	5,101
FY 2025 Actual	4,850

PART I - PURPOSE AND SCOPE

The National Defense Authorization Act (NDAA) 2016, P.L. 114-92, Section 632(2), authorized the Secretary to make contributions to the Thrift Savings Fund, in accordance with section 8432 for the benefit of the member who falls under the new modernized retirement system, known as Blended Retirement System (BRS). The Thrift Savings Fund is one aspect of the BRS. Automatic contributions of one-percent of BP for the benefit of the member will begin on or after the day that is 60 days after the date the member enters a uniformed service, or on or after the date the member elects the BRS. Once the member either reaches two years and one day after first entering uniformed service, or elects the BRS, the Service will provide matching contributions of no more than five 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 TSP contributions payments in FY 2018 pursuant to the January 1, 2018 effective date of the BRS.

There is a +\$59.6 thousand increase in the total program 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	4,850	5,101	5,161

(Amount in Thousands)

PROJECT: INCENTIVE PAY - ENLISTED

FY 2027 Estimate	25
FY 2026 Estimate	25
FY 2025 Actual	25

PART I - PURPOSE AND SCOPE

The purpose of Hazardous Duty Incentive Pay (HDIP) is to help the Space 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 through December 31, 2024, 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.
- 2) 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.
- 3) Demolition – Explosive demolition as a primary duty including training for such duty. Paid to enlisted Guardians who demolish (using 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 351, at a monthly rate of \$150. NOTE: This pay does not apply to enlisted Space Force Special Warfare (SFSPECWAR) Guardians receiving SWSIP.

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 Guardians 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.

(Amount in Thousands)

PROJECT: INCENTIVE PAY - ENLISTED

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

Detailed cost computations are provided by the following table:

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>									
Technical Sergeant	2	2,580	5	2	2,580	5	2	2,580	5
Staff Sergeant	2	2,280	5	2	2,280	5	2	2,280	5
Senior Guardian	2	1,980	4	2	1,980	4	2	1,980	4
Guardian First Class	2	1,800	4	2	1,800	4	2	1,800	4
Subtotal Flying Duty Crew	8		18	8		18	8		18
Subtotal Flying Duty Pay	8		18	8		18	8		18
	<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>
Demolition	3	1,800	5	3	1,800	5	3	1,800	5
<u>Other Incentive Duty Pay</u>									
Pressure Chamber Observer	1	1,800	2	1	1,800	2	1	1,800	2
Subtotal Other Incentive Duty Pay	1		2	1		2	1		2
TOTAL INCENTIVE PAY	12		25	12		25	12		25

(Amount in Thousands)

PROJECT: SPECIAL PAY - ENLISTED

FY 2027 Estimate	8,755
FY 2026 Estimate	4,143
FY 2025 Actual	3,809

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 352; 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 Space Force (CMSMF) – Authorized for enlisted service members whom 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) 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.
- (3) 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.
- (4) Assignment Incentive Pay (AIP):
 - a. Cavalier Assignment Incentive Pay – Incentive pay of \$700 per month, to enlisted 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 enlisted Guardian and their families in weathering persistent quality of life challenges effecting the unit's ability to attract and retain quality enlisted Guardian.
 - b. 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.
 - c. Korea Assignment Incentive Pay – Incentive pay of \$300 per month, 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 - ENLISTED

- d. 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.
- (5) 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.
- (6) 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. The Department of War has increased Hostile Fire Pay and Imminent Danger Pay rates to the maximum statutory threshold effective FY27.

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 +\$4,612.0 thousand increase in the total program requirement between FY 2026 and FY 2027. Change is primarily due to Assignment Incentive Pay.

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 (CMSSEF)	1	2,000	2	1	2,000	2	1	2,000	2
Continuation Pay	46	11,514	527	36	11,972	431	25	12,642	312
Foreign Language Proficiency Bonus	70	5,758	403	70	5,804	406	80	5,850	468
Hostile Fire Pay	15	2,700	41	16	2,700	43	19	5,400	103
Hardship Duty Location Pay	76	1,200	91	84	1,200	101	95	1,200	114
Assignment Incentive Pay									
Cavalier AIP	27	8,400	227	23	8,400	193	23	8,400	193
Korea AIP	0	0	0	5	3,600	18	5	3,600	18
Cyber AIP	999	2,499	2,497	1,220	2,400	2,928	3,135	2,400	7,524
Cold Weather AIP	12	1,750	21	12	1,750	21	12	1,750	21
Subtotal Assignment Incentive Pay	1,038		2,745	1,260		3,160	3,175		7,756
TOTAL SPECIAL PAY	1,246		3,809	1,467		4,143	3,395		8,755

(Amount in Thousands)

PROJECT: SPECIAL DUTY ASSIGNMENT PAY - ENLISTED

FY 2027 Estimate	2,871
FY 2026 Estimate	3,470
FY 2025 Actual	3,507

PART I - PURPOSE AND SCOPE

The Special Duty Assignment Pay (SDAP) is authorized by Title 37 U.S.C., Section 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, Postal and National Defense Advisory Commission (NDAC) enablers, Tactical Air Command and Control Party (TACP) operators, enlisted weapons directors, Special Reconnaissance operators, Phoenix Raven Security Forces defenders, Forward Area Refueling Point (FARP) enablers, flying crew chiefs, defense couriers, enlisted Guardians of two (2) joint and headquarters operational and support commands, enlisted Guardians of three (3) special government agencies, public affairs assigned to recruiting squadrons, air transportation, and classified Space Force projects. These are extremely difficult duties that may involve an unusual degree of responsibility in military skill. The Space 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 -\$599.0 thousand decrease in the total SDAP program 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)	332	5,400	1,792	330	5,400	1,782	186	5,400	1,004
SD-5 (\$375)	135	4,500	608	134	4,500	603	321	4,500	1,445
SD-4 (\$300)	57	3,600	206	55	3,600	198	35	3,600	126
SD-3 (\$225)	197	2,700	532	194	2,700	524	90	2,700	243
SD-2 (\$150)	185	1,800	334	182	1,800	328	17	1,800	31
SD-1 (\$75)	39	900	35	39	900	35	24	900	22
TOTAL SPECIAL DUTY ASSIGNMENT PAY	945		3,507	934		3,470	673		2,871

(Amount in Thousands)

PROJECT: SELECTIVE RETENTION BONUS - ENLISTED

FY 2027 Estimate	29,800
FY 2026 Estimate	29,800
FY 2025 Actual	30,000

PART I - PURPOSE AND SCOPE

A Selective Retention Bonus (SRB) is authorized by Title 37 U.S.C., Section 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 Department of the Space 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 Space 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. Space 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 enlisted Guardians.

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

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	Average Rate	Amount	Number	Average Rate	Amount	Number	Average Rate	Amount
Initial Payments	2,016	12,500	25,200	2,000	12,500	25,000	2,000	12,500	25,000
Anniversary Payments	1,800	2,667	4,800	2,000	2,400	4,800	2,000	2,400	4,800
Accelerated Payments	0	0	0	0	0	0	0	0	0
TOTAL	3,816		30,000	4,000		29,800	4,000		29,800

(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)	1,800	4,800												
Accelerated Payments														
Prior Year FY 2025														
Initial Payments	2,016	25,200												
Anniversary Payments			2,000	4,800										
Current Year FY 2026														
Initial Payments			2,000	25,000										
Anniversary Payments					2,000	4,800								
Budget FY 2027														
Initial Payments					2,000	25,000								
Anniversary Payments							2,000	4,800						
Budget FY 2028														
Initial Payments							4,320	54,000						
Anniversary Payments									4,320	10,368				
Budget FY 2029														
Initial Payments									8,000	100,000				
Anniversary Payments											8,000	19,200		
Budget FY 2030														
Initial Payments											8,000	100,000		
Anniversary Payments													8,000	19,200
Budget FY 2031														
Initial Payments													8,000	100,000
Anniversary Payments														
Total														
Initial Payments	2,016	25,200	2,000	25,000	2,000	25,000	4,320	54,000	8,000	100,000	8,000	100,000	8,000	100,000
Anniversary Payments	1,800	4,800	2,000	4,800	2,000	4,800	2,000	4,800	4,320	10,368	8,000	19,200	8,000	19,200
Total SRB	3,816	30,000	4,000	29,800	4,000	29,800	6,320	58,800	12,320	110,368	16,000	119,200	16,000	119,200

(Amount in Thousands)

PROJECT: ENLISTMENT BONUS

FY 2027 Estimate	13,000
FY 2026 Estimate	13,000
FY 2025 Actual	4,000

PART I - PURPOSE AND SCOPE

An Initial Enlistment Bonus (IEB) is authorized by Title 37 U.S.C., Section 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 Space 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 Space 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 Space Force evaluates the IEB program each fiscal year to ensure the most critical career fields are targeted to meet critical accession requirements. We utilize force management data along with accession requirements, and first term enlisted Guardian 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 Guardians contracted under an IEB will not receive their IEB payment until completion of their required training. Since formal training for each career varies, it is possible some contracted bonuses may have delayed payments exceeding two (2) years. For example, a Guardian may have been contracted under the FY 2024 IEB authorization when they enlisted but will not receive their bonus payment until they complete their training FY 2025.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Funds are required for the most hard to fill skills, and typically these consist of critical career fields in the Space Force inventory.

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</u>			<u>FY 2026</u>			<u>FY 2027</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>
Total	100	40,000	4,000	550	23,636	13,000	550	23,636	13,000

(Amount in Thousands)

PROJECT: BASIC ALLOWANCE FOR HOUSING - ENLISTED

FY 2027 Estimate	144,715
FY 2026 Estimate	128,207
FY 2025 Actual	114,452

PART I - PURPOSE AND SCOPE

In the FY 1998 NDAA, 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., Section 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 +\$16.5 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 4.0% on BAH: +\$1.3 million
- (2) Pricing Increase due to 1 Jan 27 inflation rate of 4.2% effect on BAH: +\$3.9 million
- (3) Pricing Increase due to OHA rate increases: +\$0.3 million
- (4) Program Increase due to change in expected BAH recipients: +\$18.3 million
- (5) Program Decrease due to changes in grade structure: -\$7.3 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									
Chief Master Sergeant	54	35,889	1,938	62	37,371	2,317	61	38,934	2,375
Senior Master Sergeant	120	33,892	4,067	126	35,270	4,444	127	36,756	4,668
Master Sergeant	519	32,753	16,999	549	34,095	18,718	567	35,526	20,143
Technical Sergeant	640	31,450	20,128	756	32,739	24,751	800	34,114	27,291
Sergeant	491	27,800	13,650	526	28,941	15,223	605	30,159	18,246
Specialist 4	246	26,093	6,419	238	27,168	6,466	238	28,307	6,737
Specialist 3	298	25,070	7,471	351	26,097	9,160	417	27,192	11,339
Specialist 2	41	24,756	1,015	44	25,773	1,134	45	26,844	1,208
Specialist 1	26	23,423	609	29	24,414	708	46	25,435	1,170
Subtotal with Dependents	2,435		72,296	2,681		82,921	2,906		93,177

(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
<u>Differential</u>	3	3,924	12	3	4,085	12	4	4,257	17
<u>Without Dependents - Full Allowance</u>	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
<u>Grade</u>									
Chief Master Sergeant	4	29,389	118	5	30,594	153	5	31,879	159
Senior Master Sergeant	25	29,149	729	26	30,344	789	27	31,619	854
Master Sergeant	124	28,611	3,549	131	29,784	3,902	135	31,035	4,190
Technical Sergeant	270	25,299	6,831	319	26,336	8,401	338	27,442	9,275
Sergeant	461	24,165	11,140	493	25,155	12,402	565	26,212	14,810
Specialist 4	420	21,633	9,086	406	22,520	9,143	406	23,466	9,527
Specialist 3	146	19,542	2,853	172	20,344	3,499	203	21,198	4,303
Specialist 2	41	18,457	757	44	19,213	845	45	20,020	901
Specialist 1	26	18,191	473	29	18,937	549	46	19,732	908
Subtotal without Dependents (Full)	1,517		35,536	1,625		39,683	1,770		44,927
<u>Without Dependents - Partial Allowance Standard Rate</u>	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Workyears	Rate	Amount	Workyears	Rate	Amount	Workyears	Rate	Amount
<u>Grade</u>									
Chief Master Sergeant	0	0	0	0	0	0	0	0	0
Senior Master Sergeant	0	0	0	0	0	0	0	0	0
Master Sergeant	0	0	0	0	0	0	0	0	0
Technical Sergeant	1	119	0	1	124	0	1	129	0
Sergeant	15	104	2	16	109	2	19	113	2
Specialist 4	68	97	7	66	101	7	67	105	7
Specialist 3	676	93	63	797	97	78	970	101	98
Specialist 2	126	86	11	134	90	12	138	94	13
Specialist 1	120	83	10	133	86	11	213	90	19
Subtotal BAH Domestic Partial - Standard I	1,006		93	1,147		110	1,408		139
<u>BAH Partial - Higher than Standard Rate</u>	0		0	0		0	0		0
Subtotal BAH Domestic Partial	1,006		93	1,147		110	1,408		139
TOTAL BAH - DOMESTIC	4,961		107,937	5,456		122,726	6,088		138,260

(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	0	0	0	0	0	0	0	0	0
Senior Master Sergeant	2	45,500	91	2	33,000	66	2	35,500	71
Master Sergeant	12	45,000	540	13	33,000	429	13	35,077	456
Technical Sergeant	25	43,560	1,089	30	31,933	958	32	33,938	1,086
Sergeant	23	40,913	941	25	30,040	751	29	31,828	923
Specialist 4	9	39,444	355	9	29,000	261	9	30,889	278
Specialist 3	2	39,500	79	2	28,500	57	3	30,667	92
Specialist 2	1	38,000	38	1	28,000	28	1	30,000	30
Specialist 1	0	0	0	0	0	0	0	0	0
Subtotal with Dependents	74		3,133	82		2,550	89		2,936

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	0	0	0	0	28,579	0	0	31,566	0
Senior Master Sergeant	2	34,895	70	2	26,928	54	2	29,132	58
Master Sergeant	6	33,980	204	6	26,401	158	7	28,084	197
Technical Sergeant	18	33,078	595	21	25,817	542	23	27,429	631
Sergeant	46	31,055	1,429	49	24,379	1,195	58	25,754	1,494
Specialist 4	18	31,027	558	17	24,341	414	18	25,933	467
Specialist 3	5	30,618	153	6	23,763	143	7	25,644	180
Specialist 2	0	0	0	0	23,294	0	0	25,189	0
Specialist 1	0	0	0	0	23,901	0	0	25,925	0
Subtotal without Dependents	95		3,009	101		2,506	115		3,027
Moving-In Housing Allowance	47	7,945	373	52	8,175	425	59	8,347	492
TOTAL BAH - OVERSEAS	216		6,515	235		5,481	263		6,455
GRAND TOTAL BAH	5,177		114,452	5,691		128,207	6,351		144,715

(Amount in Thousands)

PROJECT: BASIC ALLOWANCE FOR SUBSISTENCE

FY 2027 Estimate	35,461
FY 2026 Estimate	0
FY 2025 Actual	0

PART I - PURPOSE AND SCOPE

Funds provide for the payment of subsistence allowances to active duty enlisted Guardians under the provisions of Title 37 U.S.C., Section 402.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The requirement is based on the average number of enlisted Guardians 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., Section 402, will receive Basic Allowance for Subsistence (BAS). All Space 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 Guardians 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 Guardian and the authority contained within Title 37 U.S.C., Section 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 Space Force organizations to ensure there is a bonafide need as well as funds availability. Typically, these enlisted Guardian lack the storage space or preparatory facilities in support of their subsistence, and therefore must rely on commercial arrangements until the DFAC becomes available once more.

(Amount in Thousands)

PROJECT: BASIC ALLOWANCE FOR SUBSISTENCE

There is a +\$5,214.0 thousand increase in the total BAS requirement between FY 2026 and FY 2027. The requirement change is due to:

Increase Due to Enlisted Subsistence Move from BA04:+\$30,247.0 million from the FY 2026 Amount.

- (2) Pricing Increase due to Annualization 1 Jan 26 inflation rate of 2.4% on BAS: +\$186.0 thousand
- (3) Pricing Increase due to 1 Jan 27 inflation rate of 3.4% effect on BAS: +\$840.0 thousand
- (4) Program Increase due to workyear increase: +\$4,606.0 thousand
- (5) Pricing Decrease due to annualization of inflation on collections: -\$13.8 thousand
- (6) Pricing Decrease due to inflation on collections: -\$62.2 thousand
- (7) Program Decrease due to increase in number of expected collections: -\$342.0 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
Subsistence of Enlisted Personnel									
Basic Allowance for Subsistence - Enlisted									
When Authorized to Mess Separately	0	0	0	0	0	0	6,528	5,867	38,297
Basic Allowance for Subsistence Type II	0	0	0	0	0	0	0	0	0
Collections at Discount Meal Rate			0			0			(2,836)
Subtotal Basic Allowance for Subsistence - Enlisted	0		0	0		0	6,528		35,461

(Amount in Thousands)

PROJECT: STATION ALLOWANCE, OVERSEAS - ENLISTED

FY 2027 Estimate	3,723
FY 2026 Estimate	3,092
FY 2025 Actual	3,407

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., Section 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. 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 work years for cost-of-living allowance is based on authorized overseas strengths for each fiscal year.

There is a +\$631.0 thousand 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: +\$189.0 thousand
- (2) Pricing Increase due to TLA Rate: +\$17.0 thousand
- (3) Program Increase due to expected number of COLA recipients: +\$308.0 thousand
- (4) Program Increase due to expected number of TLA recipients: +\$117.0 thousand

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

Cost of Living

	<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	4	11,496	46	5	8,929	45	5	9,677	48
Senior Master Sergeant	10	10,525	106	11	8,085	89	11	8,780	97
Master Sergeant	38	9,544	363	40	7,382	295	43	7,989	344
Technical Sergeant	75	8,370	627	89	6,451	574	96	6,985	671
Sergeant	84	7,089	595	90	5,463	492	106	5,908	626
Specialist 4	64	5,913	379	62	4,539	281	64	4,919	315
Specialist 3	89	5,075	451	105	3,877	407	128	4,182	535
Specialist 2	16	4,766	76	17	3,731	63	18	4,005	72
Specialist 1	13	4,556	59	15	3,574	54	23	3,850	89
Subtotal Cost of Living	393		2,702	434		2,300	494		2,797
<u>Temporary Lodging Allowance</u>	44	16,025	705	48	16,490	792	55	16,836	926
TOTAL STATION ALLOWANCES-OVERSEAS			3,407			3,092			3,723

(Amount in Thousands)

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

FY 2027 Estimate	88
FY 2026 Estimate	75
FY 2025 Actual	67

PART I - PURPOSE AND SCOPE

Authorization for this allowance is under the provisions of Title 37 U.S.C., Section 403b and as prescribed in the JTR, Chapter 8. In Title 37 U.S.C., Section 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 108% 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 108% of the national cost of living average.

There is a +\$13.0 thousand increase in the total program requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Pricing Increase due to rate changes due to inflation: +\$2.0 thousand
- (2) Program Increase due to number of expected recipients: +\$11.0 thousand

	<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>
CONUS COLA	72	927	67	79	954	75	90	974	88

(Amount in Thousands)

PROJECT: CLOTHING ALLOWANCE - ENLISTED

FY 2027 Estimate	9,768
FY 2026 Estimate	6,223
FY 2025 Actual	3,671

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., Section 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 three (3) years 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., Section 1047. The Department of the Space Force allows a Wounded Warrior clothing allowance not to exceed \$250 for each Guardian.

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 Guardians 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 +\$3,545.0 thousand increase in the total program requirement between FY 2026 and FY 2027. The change is primarily due to change in overall enlisted work-years.

- (1) Pricing Increase due to rate changes due to inflation: +\$132.0 thousand
- (2) Program Increase due to number of expected recipients: +\$3,413.0 thousand

(Amount in Thousands)

PROJECT: CLOTHING ALLOWANCE - ENLISTED

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
<u>Initial Allowances</u>									
<u>Military Clothing</u>									
Civilian Life (Male)	51	2,223	113	485	2,551	1,237	934	2,605	2,433
Civilian Life (Female)	51	2,641	135	242	3,017	730	467	3,081	1,439
Officer Tng School (Male)	77	974	75	94	1,266	119	672	1,295	870
Officer Tng School (Female)	22	1,182	26	24	1,500	36	174	1,529	266
Subtotal Military Clothing	201		349	845		2,122	2,247		5,008
<u>Civilian Clothing</u>									
Initial	59	1,227	72	65	1,253	81	74	1,279	95
Continuing	54	410	22	59	419	25	67	427	29
TDY	201	614	123	221	627	139	251	640	161
Subtotal Civilian Clothing	314		217	345		245	392		285
TOTAL INITIAL ALLOWANCES	515		566	1,190		2,367	2,639		5,293
<u>Maintenance Allowance</u>									
<u>Military Clothing</u>									
Guardians (Male)	1,687	397	670	1,854	459	852	2,107	469	988
Guardians (Female)	412	408	168	453	490	222	515	500	258
Subtotal	2,099		838	2,307		1,074	2,622		1,246
<u>Standard Maintenance Allowance</u>									
<u>Military Clothing (37th Month)</u>									
Guardians (Male)	2,053	567	1,165	2,256	656	1,481	2,564	670	1,718
Guardians (Female)	509	583	297	559	700	391	636	715	455
Subtotal	2,562		1,462	2,815		1,872	3,200		2,173
<u>Supplemental Maint. Allow.</u>	1,932	416	805	2,123	429	910	2,413	438	1,056
TOTAL CLOTHING ALLOWANCE			3,671			6,223			9,768

(Amount in Thousands)

PROJECT: FAMILY SEPARATION ALLOWANCES - ENLISTED

FY 2027 Estimate	644
FY 2026 Estimate	979
FY 2025 Actual	744

PART I - PURPOSE AND SCOPE

Under the provision of Title 37 U.S.C., Section 427, one (1) of three (3) types of Family Separation Allowance (FSA) payments are possible to be made to enlisted service members with dependents in an effort 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 -\$335.0 thousand decrease 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 PCS recipients: +\$40.0 thousand
- (2) Program Decrease due to number of expected TDY recipients: -\$375.0 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
PCS CONUS or Overseas with dependents not authorized	72	3,000	216	79	3,600	284	90	3,600	324
TDY CONUS or Overseas for more than 30 days with dependents not residing near TDY station	176	3,000	528	193	3,600	695	89	3,600	320
TOTAL FAMILY SEPARATION ALLOWANCE	248		744	272		979	179		644

(Amount in Thousands)

PROJECT: PART TIME TRAVEL ALLOWANCES - ENLISTED

FY 2027 Estimate	473
FY 2026 Estimate	0
FY 2025 Actual	0

PART I - PURPOSE AND SCOPE

Funding provides pay and allowances for Space Force Active Non-Sustained Duty (NSD) Travel. Personnel are authorized 48 paid inactive duty drill periods, an annual active duty training tour of not less than 14 days (exclusive of travel time), and Readiness Management Periods to accomplish unit administration and unit training preparation for training activities, as authorized.

Funding provides travel and per diem for traveler identified in a qualified Duty Space Force Specialty Code designated as critically short by the Secretary that reside 150 or more miles (one way) from their unit of assignment per Defense Table of Official Distances (DTOD).

Member is authorized travel expenses (actual expense) not to exceed \$750 for travel to and from Inactive Duty Training according to JTR, Paragraph 032304.

Program requirements are based on end strength and training participation rates for each fiscal year. The dollar rates used for pricing the program requirements are based on estimated execution plus the applicable approved economic assumptions identified in Section II of this submission.

PART II - JUSTIFICATION OF FUNDS REQUESTED

Funding provides travel and per diem allowances for personnel while performing active and inactive duty for training.

There is a +\$473.0 thousand increase in the total NSD Travel requirement between FY 2026 and FY 2027. The requirement change is due to:

(1) Program Increase due to introduction of a new NSD Travel requirement: +\$473.0 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>
Active Non-Sustained Duty Travel	0	0	0	0	0	0	214	2,208	473
TOTAL ACTIVE NON-SUSTAINED DUTY TRAVEL ALLOWANCE	0	0	0	0	0	0	214	2,208	473

(Amount in Thousands)

PROJECT: BASIC NEEDS ALLOWANCE

FY 2027 Estimate	2,113
FY 2026 Estimate	285
FY 2025 Actual	285

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 of the Federal Poverty Guidelines 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 +\$1,828.0 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: +\$1,828.0 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	285	285	2,113

(Amount in Thousands)

PROJECT: SEPARATION PAYMENTS - ENLISTED

FY 2027 Estimate	2,972
FY 2026 Estimate	2,294
FY 2025 Actual	1,462

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., Section 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., Section 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., Section 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 +\$678.0 thousand 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: +\$100.0 thousand
- (2) Pricing Increase due to Other Separation Pay rates: +\$28.0 thousand
- (3) Program Increase due to LSTL expected recipients: +\$454.0 thousand
- (4) Program Increase due to Other Separation Pay expected recipients: +\$96.0 thousand

(Amount in Thousands)

PROJECT: SEPARATION PAYMENTS - ENLISTED

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

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	10	6,484	65	69	6,247	431	103	6,597	679
Senior Master Sergeant	20	4,240	84	23	4,373	101	25	4,618	115
Master Sergeant	61	3,923	239	71	4,069	289	80	4,297	344
Technical Sergeant	51	3,116	158	61	3,253	198	66	3,435	227
Sergeant	86	2,230	191	109	2,333	254	121	2,464	298
Specialist 4	105	1,690	177	136	1,754	238	150	1,852	278
Specialist 3	48	1,655	79	82	1,721	141	108	1,818	196
Specialist 2	16	1,531	24	79	1,592	126	114	1,681	192
Specialist 1	25	576	14	32	599	19	34	633	22
Subtotal LSTL	422		1,031	662		1,797	801		2,351
<u>Separation Pay</u>									
Disability	6	48,095	289	7	50,007	350	8	52,808	422
Invol-Half Pay 5%	1	22,219	22	1	23,103	23	1	24,396	24
Invol-Full Pay 10%	3	39,853	120	3	41,437	124	4	43,758	175
TERA	0	0	0	0	0	0	0	0	0
VSP	0	0	0	0	0	0	0	0	0
VSI Trust Fund			0			0			0
Subtotal Separation Pay	10		431	11		497	13		621
Career Status Bonus	0	0	0	0	0	0	0	0	0
TOTAL SEPARATION PAYMENTS	432		1,462	673		2,294	814		2,972

(Amount in Thousands)

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

FY 2027 Estimate	18,914
FY 2026 Estimate	18,914
FY 2025 Actual	18,914

PART I - PURPOSE AND SCOPE

Funds represent the Space 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 +\$4.0 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: +\$0.2 million
- (2) Pricing Increase due to 1 Jan 27 pay raise effect on FICA: +\$1.0 million
- (3) Program Increase due to average strength increase of 787 from 5,743 to 6,530: +\$3.2 million
- (4) Program Decrease due to changes in grade structure: -\$0.4 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	5,228	3,618	18,914	5,743	3,293	18,914	6,530	2,896	18,914

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**SUBSISTENCE OF
ENLISTED PERSONNEL**

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

		<u>AMOUNT</u>
FY 2026 DIRECT PROGRAM		30,247
Pricing Increase	0	
Program Increase	0	
Total Increases		0
Move Enlisted Subsistence to BA02	(30,247)	
Pricing Decrease	0	
Program Decrease	0	
Total Decreases		(30,247)
FY 2027 DIRECT PROGRAM		0

(Amount in Thousands)

PROJECT: BASIC ALLOWANCE FOR SUBSISTENCE

FY 2027 Estimate	0
FY 2026 Estimate	30,247
FY 2025 Actual	26,966

PART I - PURPOSE AND SCOPE

Funds provide for the payment of subsistence allowances to active duty enlisted Guardians under the provisions of Title 37 U.S.C., Section 402.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The requirement is based on the average number of enlisted Guardians 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., Section 402, will receive Basic Allowance for Subsistence (BAS). All Space 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 Guardian 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 Guardian and the authority contained within Title 37 U.S.C., Section 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 Space Force organizations to ensure there is a bonafide need as well as funds availability. Typically, these enlisted Guardian lack the storage space or preparatory facilities in support of their subsistence, and therefore must rely on commercial arrangements until the DFAC becomes available once more.

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)

There is a -\$30,247.0 thousand decrease in the total BAS requirement between FY 2026 and FY 2027. The requirement change is due to:

- (1) Decrease Due to Enlisted Subsistence Move to BA02: -\$30,247.0

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	5,226	5,573	29,122	5,743	5,688	32,665	-	-	-
Basic Allowance for Subsistence Type II	0	0	0	0	0	0	-	-	-
Collections at Discount Meal Rate			(2,156)			(2,418)			
Subtotal Basic Allowance for Subsistence - Enlisted	5,226		26,966	5,743		30,247	-		-

**PERMANENT CHANGE
OF
STATION TRAVEL**

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

AMOUNT

FY 2026 DIRECT PROGRAM

61,037

Pricing Increase

3,892

Annualization (PI):

82

Annualization 1 Jan 26 raise of 3.8% on DLA for PCS moves

82

Pay Raise (PI):

360

1 Jan 27 pay raise of 6.2% effect on DLA for PCS moves

360

Inflation Rate (PI):

821

Increase in rate for Land (HHG) Pricing

652

Increase in rate for ITGBL (HHG) Pricing

169

Other (PI):

2,629

Increase in Total Mile-Per Diem Pricing

109

Increase in Total AMC Pricing

37

Increase in Total Comm Air Pricing

13

Increase in M Tons MSC Pricing

12

Increase in S Tons AMC Pricing

85

Increase in Trans of POV Pricing

21

Increase in Temp Lodging Pricing

2,352

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

AMOUNT

Program Increase		14,636
Strength (PGI):	10,184	
Increase in Disloc Allow Program	2,299	
Increase in Land Ship Program	6,258	
Increase in ITGBL Program	1,627	
Other (PGI):	4,452	
Increase in Total Mile-Per Diem Program	1,761	
Increase in Total AMC Program	632	
Increase in Total Comm Air Program	271	
Increase in M Tons MSC Program	87	
Increase in S Tons AMC Program	712	
Increase in Trans of POV Program	239	
Increase in NonTemp Storage Program	40	
Increase in Temp Lodging Program	710	
Total Increases		18,528
Pricing Decrease		(10)
Inflation Rate (PD):	(2)	
Decrease in rate for ITGBL (HHG) Pricing	(2)	
Other (PD):	(8)	
Decrease in Total Mile-Per Diem Pricing	(4)	
Decrease in Total AMC Pricing	(1)	
Decrease in Total Comm Air Pricing	(3)	

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

		<u>AMOUNT</u>
Program Decrease	(1,613)	
Strength (PGD):	(1,257)	
Decrease in Disloc Allow Program	(247)	
Decrease in Land Ship Program	(816)	
Decrease in ITGBL Program	(194)	
Other (PGD):	(356)	
Decrease in Total Mile-Per Diem Program	(83)	
Decrease in Total AMC Program	(33)	
Decrease in Total Comm Air Program	(12)	
Decrease in M Tons MSC Program	(13)	
Decrease in S Tons AMC Program	(108)	
Decrease in Trans of POV Program	(5)	
Decrease in Temp Lodging Program	(102)	
Total Decreases		(1,623)
FY 2027 DIRECT PROGRAM		77,942

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), and 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; supplies and services incident to troop or organizational PCS movements; 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 Space 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 \$77.9 million shall remain available until Spet 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 5.6% 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	1,235	5,945	1,601	8,256	3,614	21,363
Training Travel	337	4,803	487	7,297	506	7,926
Operational Travel between Duty Stations	858	19,944	1,099	25,078	1,064	25,751
Rotational Travel To and From Overseas	467	11,030	567	12,535	636	15,114
Separation Travel	673	5,273	917	7,171	936	7,485
Travel of Organized Units	38	468	50	700	20	303
TOTAL OBLIGATIONS	3,608	47,463	4,721	61,037	6,776	77,942
Less Reimbursements		0		0		0
TOTAL DIRECT PROGRAM	3,608	47,463	4,721	61,037	6,776	77,942

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	2,653	2,578	3,473	3,344	4,982	4,942
AMC	693	840	907	1,088	1,302	1,606
Commercial Air	262	358	340	462	491	681
<u>Travel of Family Members</u>						
Mileage and Per Diem	1,757	775	2,303	1,041	2,659	1,226
AMC	838	503	1,096	675	1,266	792
Commercial Air	298	213	390	285	449	335
<u>Transportation of Household Goods</u>						
M Tons - MSC	937	312	1,240	424	1,443	510
S Tons - AMC	288	2,547	380	3,443	443	4,132
Land Shipment, CONUS & Overseas	1,520	22,301	2,013	30,157	2,346	36,249
ITGBL	603	5,900	797	7,974	928	9,574
Dislocation Allowance	1,524	5,763	1,998	7,949	2,405	10,443
Trailer Allowance	0	0	0	0	0	0
Shipment of POVs	309	663	372	845	459	1,100
Storage of POVs	0	104	0	107	0	109
Port Handling Charges		0		0		0
Nontemporary Storage		1,815		1,852		1,892
Temporary Lodging Expense*	1,265	2,789	1,682	1,391	2,254	4,351
Defense Personnel Property System (DPS)		0		0		0
POV Contracts		0		0		0
Spouse Licensure		0		0		0
COVID-19		0		0		0
TOTAL OBLIGATIONS		47,461		61,037		77,942
Less Reimbursements		0		0		0
TOTAL DIRECT PROGRAM		47,461		61,037		77,942

*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	21,363
FY 2026 Estimate	8,256
FY 2025 Actual	5,945

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 Space Force commissioned officers, 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.

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 Space Force personnel programs. These gains are required to meet planned Space 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, Part-Time officers and OTS graduates. Enlisted accessions include prior and non-prior service personnel.

Rates are based upon statistical analysis derived from actual accession PCS move costs during a given accounting period. The number of accessions moves (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 +\$13.1 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: +\$0.42 million
- (2) Program Increase due to a change in the projected number of moves due to number of accessions: +\$12.68 million

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

(Amount in Thousands)

PROJECT: ACCESSION TRAVEL

	FY 2025 Actual			FY 2026 Estimate			FY 2027 Estimate		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
<u>Officer Accession Travel</u>									
Member Travel	354	760	269	550	780	429	1,637	795	1,301
Family Member Travel	131	420	55	203	429	87	605	440	266
Pet Expense	11	545	6	16	563	9	51	549	28
Trans of Household Goods	189	9,757	1,844	293	10,065	2,949	873	10,267	8,963
Dislocation Allowance	92	5,370	494	143	5,580	798	426	5,887	2,508
POV Shipment	10	2,800	28	16	2,750	44	48	2,792	134
Temporary Lodging Expenses	147	952	140	229	376	86	682	1,001	683
Subtotal Officer Accession Travel			2,836			4,402			13,883
<u>Enlisted Accession Travel</u>									
Member Travel	881	1,323	1,166	1,014	1,362	1,381	1,940	1,391	2,698
Family Member Travel	203	463	94	233	481	112	446	489	218
Pet Expense	13	538	7	15	533	8	27	556	15
Trans of Household Goods	125	10,552	1,319	144	10,847	1,562	275	11,098	3,052
Dislocation Allowance	114	3,114	355	132	3,220	425	252	3,409	859
POV Shipment	25	2,920	73	29	2,966	86	55	3,055	168
Temporary Lodging Expenses	116	819	95	133	323	43	255	867	221
Subtotal Enlisted Accession Travel			3,109			3,617			7,231
ADOS Officer Accession Travel	0	0	0	24	7,958	191	24	8,458	203
ADOS Enlisted Accession Travel	0	0	0	13	3,538	46	13	3,538	46
Cadet Accession Travel	0	0	0	0	0	0	0	0	0
TOTAL ACCESSION TRAVEL			5,945			8,256			21,363

(Amount in Thousands)

PROJECT: TRAINING TRAVEL

FY 2027 Estimate	7,926
FY 2026 Estimate	7,297
FY 2025 Actual	4,803

PART I - PURPOSE AND SCOPE

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

- (1) 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) 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.
- (3) Training moves exclude moves by graduates of service academies and similar schools, which are included in the Accession travel.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The estimates for training travel cover PCS requirements for officer and enlisted personnel engaged in Space Force and outside agency training programs. The PCS requirements for training travel are the direct result of Space 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 Space 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 +\$0.6 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: +\$0.39 million
- (2) Program Increase due to a change in the projected number of moves due to number of training programs: +\$0.24 million

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

(Amount in Thousands)

PROJECT: TRAINING 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 Training Travel</u>									
Member Travel	275	902	248	432	926	400	441	948	418
Family Member Travel	285	344	98	448	355	159	458	362	166
Pet Expense	7	571	4	13	538	7	13	538	7
Trans of Household Goods	334	9,003	3,007	524	9,277	4,861	535	9,469	5,066
Dislocation Allowance	203	4,172	847	319	4,339	1,384	326	4,577	1,492
Temporary Lodging Expenses	163	1,043	170	255	420	107	261	1,149	300
Subtotal Officer Training Travel			4,374			6,918			7,449
<u>Enlisted Training Travel</u>									
Member Travel	62	903	56	55	927	51	65	938	61
Family Member Travel	20	850	17	18	833	15	21	905	19
Pet Expense	2	500	1	2	500	1	2	500	1
Trans of Household Goods	18	12,889	232	16	13,250	212	19	13,474	256
Dislocation Allowance	13	7,769	101	11	8,455	93	13	8,923	116
POV Shipment	0	0	1	0	0	0	0	0	0
Temporary Lodging Expenses	10	2,100	21	9	778	7	11	2,182	24
Subtotal Enlisted Training Travel			429			379			477
TOTAL TRAINING TRAVEL			4,803			7,297			7,926

(Amount in Thousands)

PROJECT: OPERATIONAL TRAVEL

FY 2027 Estimate	25,751
FY 2026 Estimate	25,078
FY 2025 Actual	19,944

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 Space 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 Space Force to limit operational reassignments and reduce costs to the minimum necessary to carry out the Space 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 +\$0.7 million increase 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: +\$1.64 million
- (2) Program Increase due to a change in the projected number of operational moves : +\$0.17 million
- (3) Program Decrease due to a reduction in the projected number of operational moves and reallocation to DPS budget to USTRANSCOM: -\$1.13 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	510	1,094	558	684	1,126	770	641	1,154	740
Family Member Travel	943	406	383	1,264	418	528	1,185	427	506
Pet Expense	303	551	167	406	549	223	381	549	209
Trans of Household Goods	680	13,147	8,940	912	13,529	12,338	855	13,807	11,805
Dislocation Allowance	438	4,132	1,810	587	4,298	2,523	550	4,538	2,496
Temporary Lodging Expenses	345	2,609	900	463	1,019	472	433	2,744	1,188
Subtotal Officer Operational Travel			12,758			16,854			16,944
<u>Enlisted Operational Travel</u>									
Member Travel	348	894	311	415	918	381	423	936	396
Family Member Travel	522	582	304	622	605	376	634	621	394
Trans of Household Goods	535	6,656	3,561	638	6,850	4,370	651	6,986	4,548
Dislocation Allowance	271	3,277	888	323	3,412	1,102	329	3,605	1,186
POV Shipment	0	0	1	0	0	0	0	0	0
Temporary Lodging Expenses	219	1,397	306	261	548	143	266	1,470	391
Subtotal Enlisted Operational Travel			5,371			6,372			6,915
HHG NTS Storage (Nontemporary Storage)			1,815			1,852			1,892
TOTAL OPERATIONAL TRAVEL			19,944			25,078			25,751

(Amount in Thousands)

PROJECT: ROTATIONAL TRAVEL

FY 2027 Estimate	15,114
FY 2026 Estimate	12,535
FY 2025 Actual	11,030

PART I - PURPOSE AND SCOPE

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

- (1) Covers PCS movements of (1) officers from permanent duty stations or extended training within the in Continental United States (CONUS); (2) officers from permanent duty stations overseas to permanent duty stations in CONUS; 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) Covers PCS movements of (1) enlisted personnel from permanent duty stations or extended training within the CONUS; (2) enlisted personnel from permanent duty stations overseas to permanent duty stations in CONUS; 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.
- (3) Rotational travel excludes overseas travel involving either an Accession or a Separation move.

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 Space Force installations around the globe and are directly impacted by overseas strength requirements and the length of overseas tours for Guardians 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 +\$2.6 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: +\$1.18 million
- (2) Program Increase due to a change in the projected number of rotational moves : +\$1.41 million

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

(Amount in Thousands)

PROJECT: ROTATIONAL 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 Rotational Travel</u>									
Member Travel	179	1,682	301	187	1,733	324	191	1,770	338
Family Member Travel	231	1,026	237	241	1,058	255	246	1,081	266
Pet Expense	106	2,009	213	111	2,000	222	113	2,009	227
Trans of Household Goods	186	18,344	3,412	194	18,907	3,668	198	19,323	3,826
Dislocation Allowance	160	3,844	615	168	3,976	668	171	4,211	720
POV Shipment	131	1,573	206	137	1,613	221	139	1,662	231
Temporary Lodging Expenses	103	6,272	646	107	2,467	264	109	6,642	724
Subtotal Officer Rotational Travel			5,630			5,622			6,332
<u>Enlisted Rotational Travel</u>									
Member Travel	288	1,785	514	380	1,834	697	445	1,872	833
Family Member Travel	252	853	215	333	877	292	390	895	349
Pet Expense	171	2,000	342	226	1,996	451	264	2,004	529
Trans of Household Goods	274	10,934	2,996	361	11,271	4,069	423	11,504	4,866
Dislocation Allowance	203	2,808	570	268	2,914	781	314	3,073	965
POV Shipment	117	2,333	273	154	2,403	370	180	2,461	443
Temporary Lodging Expenses	138	3,551	490	181	1,398	253	213	3,742	797
Subtotal Enlisted Rotational Travel			5,400			6,913			8,782
TOTAL ROTATIONAL TRAVEL			11,030			12,535			15,114

(Amount in Thousands)

PROJECT: SEPARATION TRAVEL

FY 2027 Estimate	7,485
FY 2026 Estimate	7,171
FY 2025 Actual	5,273

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 Space 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 Space Force. The PCS requirements for separation travel are based upon officer, enlisted and cadet losses as reflected in Space 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 +\$305.0 thousand 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: +\$209.0 thousand
- (2) Program Increase due to a change in the projected number of separations from Active Duty: +\$137.0 thousand
- (3) Program Decrease due to a change in the projected number of separations from Active Duty: -\$41.0 thousand

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

(Amount in Thousands)

PROJECT: SEPARATION 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 Separation Travel</u>									
Member Travel	290	472	137	323	498	161	318	522	166
Family Member Travel	94	745	70	105	771	81	103	786	81
Pet Expense	7	571	4	7	571	4	7	571	4
Trans of Household Goods	126	22,929	2,889	140	24,093	3,373	138	24,913	3,438
POV Shipment	12	2,500	30	13	2,615	34	13	2,615	34
Subtotal Officer Separation Travel			3,130			3,653			3,723
<u>Enlisted Separation Travel</u>									
Member Travel	383	444	170	569	350	199	593	363	215
Family Member Travel	0	0	0	227	269	61	237	283	67
Pet Expense	2	500	1	4	500	2	4	500	2
Trans of Household Goods	242	7,946	1,923	360	8,164	2,939	375	8,405	3,152
POV Shipment	14	3,500	49	21	3,571	75	22	3,636	80
Subtotal Enlisted Separation Travel			2,143			3,276			3,516
ADOS Officer Separation Travel	0	0	0	18	11,278	203	18	11,444	206
ADOS Enlisted Separation Travel	0	0	0	7	5,571	39	7	5,714	40
TOTAL SEPARATION TRAVEL			5,273			7,171			7,485

(Amount in Thousands)

PROJECT: TRAVEL OF ORGANIZED UNITS

FY 2027 Estimate	303
FY 2026 Estimate	700
FY 2025 Actual	468

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 officer personnel directed to move as members of an organized unit move or as a result of unit activation, inactivation, reorganization, or moves with personnel and with or without equipment.
- (2) Covers 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 and with or without equipment.

PART II - JUSTIFICATION OF FUNDS REQUESTED

The estimates for organized unit travel include requirements for relocation of Space 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 Space 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 Space 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 Space 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 -\$0.4 million decrease 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: +\$0.06 million
- (2) Pricing Decrease due to a change in rates driven by reduction of types of cost: -\$0.01 million
- (3) Program Decrease due to a change in the projected number of unit relocations: -\$0.44 million

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

(Amount in Thousands)

PROJECT: TRAVEL OF ORGANIZED UNITS

	<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 Unit Travel</u>									
Member Travel	2	1,000	2	20	1,000	20	10	900	9
Family Member Travel	3	667	2	26	615	16	13	615	8
Trans of Household Goods	3	7,333	22	31	7,161	222	15	7,600	114
Dislocation Allowance	2	3,500	7	16	4,313	69	8	4,500	36
POV Shipment	2	500	1	20	400	8	10	400	4
Temporary Lodging Expenses	1	1,000	1	13	385	5	6	1,167	7
Subtotal Officer Unit Travel			35			340			178
<u>Enlisted Unit Travel</u>									
Member Travel	36	1,111	40	30	1,133	34	10	1,100	11
Family Member Travel	54	241	13	45	244	11	15	267	4
Trans of Household Goods	55	5,145	283	46	5,261	242	15	5,467	82
Dislocation Allowance	28	2,714	76	23	2,870	66	8	2,875	23
POV Shipment	0	0	1	0	0	1	0	0	0
Temporary Lodging Expenses	23	870	20	19	316	6	6	833	5
Subtotal Enlisted Unit Travel			433			360			125
TOTAL UNIT TRAVEL			468			700			303

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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		2,466
Pricing Increase		59
Increase in Unemployment Benefits Pricing	13	
Increase in Partial DLA Pricing	46	
Program Increase		113
Other (PGI):	113	
Increase in Total Death Gratuities Program	100	
Increase in SGLI Program	6	
Increase in Mass Transportation Program	7	
Total Increases		172
Program Decrease		(592)
Other (PGD):	(592)	
Decrease in Unemployment Benefits Program	(82)	
Decrease in Partial DLA Program	(510)	
Total Decreases		(592)
FY 2027 DIRECT PROGRAM		2,046

(Amount in Thousands)

PROJECT: DEATH GRATUITIES

FY 2027 Estimate 500
FY 2026 Estimate 400
FY 2025 Actual 400

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 +\$100.0 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 expected recipients: +\$100.0 thousand

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
Officer	1	100,000	100	2	100,000	200	2	100,000	200
Enlisted	3	100,000	300	2	100,000	200	3	100,000	300
TOTAL	4		400	4		400	5		500

(Amount in Thousands)

PROJECT: UNEMPLOYMENT BENEFITS PAID TO EX-SERVICE MEMBERS

FY 2027 Estimate	610
FY 2026 Estimate	679
FY 2025 Actual	738

PART I - PURPOSE AND SCOPE

The funds are for payments of unemployment benefits to eligible ex-active-duty service members and demobilized Part-Time Guardians 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 -\$69.0 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 increase: +\$13.0 thousand
- (2) Program Decrease due to number of expected recipients: -\$82.0 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	132	5,591	738	118	5,754	679	104	5,865	610

(Amount in Thousands)

PROJECT: EXTRA HAZARD REIMBURSEMENT FOR SERVICEMEMBERS' GROUP LIFE INSURANCE

FY 2027 Estimate	53
FY 2026 Estimate	47
FY 2025 Actual	50

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. The Military Departments are 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 +\$6.0 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: +\$6.0 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	50	47	53
Total	50	47	53

(Amount in Thousands)

PROJECT: ADOPTION EXPENSES

FY 2027 Estimate	17
FY 2026 Estimate	17
FY 2025 Actual	17

PART I - PURPOSE AND SCOPE

The Fiscal 1988/1989 National Defense Authorization Act, P.L. 100-180, § 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. § 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 Office of the Secretary of War (OSW FM&P).

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 for Adoptions	8	2,100	17	8	2,100	17	8	2,100	17

(Amount in Thousands)

PROJECT: MASS TRANSPORTATION

FY 2027 Estimate	506
FY 2026 Estimate	499
FY 2025 Actual	502

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 Section 132 of Title 26, U.S.C., 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., Section 7905 through P.L. 109-59, Title III., Section 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 military personnel assigned to the National Capital Region (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, USC, § 132(f)(6), the IRS Code. Effective 1 Jan 24, the monthly cap is \$315.

There is a +\$7.0 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: +\$7.0 thousand

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
Officers	121	3,780	457	119	3,780	450	122	3,780	461
Enlisted	12	3,780	45	13	3,780	49	12	3,780	45
TOTAL	133		502	132		499	134		506

(Amount in Thousands)

PROJECT: PARTIAL DISLOCATION ALLOWANCE

FY 2027 Estimate	360
FY 2026 Estimate	824
FY 2025 Actual	300

PART I - PURPOSE AND SCOPE

Title 37 U.S.C., Section 407a, authorizes a partial dislocation allowance 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 Soldiers who have been ordered to vacate family housing due to privatization or renovation.

There is a -\$464.0 thousand decrease in the total program requirement between FY 2026 and FY 2027. The requirement

- (1) Pricing Increase due to average rate based on basic pay inflation: +\$46.0 thousand
- (2) Program Decrease due to reduction in expected recipients: -\$510.0 thousand

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
Officers	63	956	60	166	994	165	69	1,049	72
Enlisted	251	956	240	663	994	659	274	1,049	288
TOTAL	314		300	829		824	343		360

SECTION 5

SPECIAL ANALYSIS

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

<u>Assigned Outside DoW:</u>	<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:									
Subtotal Non-Reimbursable Personnel	0	0	0	0	0	0	0	0	0
Reimbursable Personnel:									
Subtotal Reimbursable Personnel	0	0	0	0	0	0	0	0	0
In Support Non DoW Functions:									
NASA	2	0	2	2	0	2	2	0	2
Subtotal Non-DoW Functions	2	0	2	2	0	2	2	0	2
Assigned to DoW Activities in Support of DoW Functions: Working Capital Fund (WCF)									
Subtotal Working Capital Fund	0	0	0	0	0	0	0	0	0
Total - Reimbursable	2	0	2	2	0	2	2	0	2
Total - Nonreimbursable	0	0	0	0	0	0	0	0	0
Grand Total	2	0	2	2	0	2	2	0	2

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

	<u>FY 2025 Actual</u>	<u>FY 2026 Estimate</u>	<u>FY 2027 Estimate</u>
Subsistence	0	0	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	212	181	232
Other Pay and Allowances	89	75	96
Enlisted - Basic Pay	0	0	0
Other Pay and Allowances	0	0	0
Retired Pay Accrual	56	44	47
TSP Matching Contributions	0	0	0
PCS Travel	0	0	0
Strength Related Subtotal	357	300	375
TOTAL PROGRAM	357	300	375

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

FY 2025 Actual Full-Time

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
<u>Commissioned Officer</u>												
O-10 General	3	3	3	3	3	3	3	3	3	3	4	4
O-9 Lieutenant General	5	5	5	5	5	5	5	5	5	5	4	4
O-8 Major General	10	10	10	10	10	10	10	10	10	11	11	11
O-7 Brigadier General	10	10	10	10	10	10	10	10	13	13	13	13
O-6 Colonel	234	235	239	241	245	241	245	250	248	251	252	252
O-5 Lt Colonel	761	762	766	770	773	770	771	777	781	777	775	783
O-4 Major	1,139	1,140	1,142	1,146	1,145	1,144	1,148	1,150	1,150	1,146	1,147	1,153
O-3 Captain	1,254	1,260	1,247	1,228	1,213	1,200	1,180	1,290	1,277	1,290	1,301	1,291
O-2 1st Lieutenant	592	585	585	588	583	590	592	480	592	573	563	570
O-1 2nd Lieutenant	556	563	589	595	594	594	603	597	566	583	571	568
Total Officers	4,564	4,573	4,596	4,596	4,581	4,567	4,567	4,572	4,645	4,652	4,641	4,649
<u>Enlisted Personnel</u>												
E-9 Chief Master Sergeant	52	52	53	55	58	58	61	62	63	64	64	63
E-8 Senior Master Sergeant	136	138	137	138	138	138	139	141	137	143	144	147
E-7 Master Sergeant	626	633	640	649	652	647	650	646	649	647	650	665
E-6 Technical Sergeant	878	890	905	920	938	951	968	985	998	1,016	1,013	1,042
E-5 Sergeant	1,046	1,046	1,041	1,045	1,042	1,036	1,035	1,031	1,032	1,034	1,027	1,047
E-4 Specialist 4	784	778	742	758	761	769	755	760	720	732	760	749
E-3 Specialist 3	981	1,036	1,037	1,088	1,058	1,130	1,112	1,155	1,209	1,198	1,222	1,212
E-2 Specialist 2	204	202	218	201	222	206	196	217	227	226	219	233
E-1 Specialist 1	138	179	155	175	138	169	162	153	217	172	234	178
Total Enlisted	4,845	4,954	4,928	5,029	5,007	5,104	5,078	5,150	5,252	5,232	5,333	5,336
<u>Cadets</u>												
	0	0	0	0	0	0	0	0	0	0	0	0
Total End Strength	9,409	9,527	9,524	9,625	9,588	9,671	9,645	9,722	9,897	9,884	9,974	9,985

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

FY 2026 Estimate Full-Time

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
<u>Commissioned Officer</u>												
O-10 General	4	4	4	4	4	4	4	4	4	4	4	4
O-9 Lieutenant General	3	6	6	6	6	6	6	6	6	6	6	6
O-8 Major General	11	10	10	10	10	10	10	10	10	10	10	10
O-7 Brigadier General	13	13	13	13	13	13	13	13	13	13	13	13
O-6 Colonel	253	250	252	247	252	254	258	262	264	267	266	263
O-5 Lt Colonel	793	802	810	811	816	816	826	831	828	825	817	810
O-4 Major	1,155	1,155	1,167	1,174	1,175	1,177	1,185	1,194	1,197	1,202	1,208	1,204
O-3 Captain	1,287	1,301	1,289	1,267	1,247	1,247	1,234	1,323	1,320	1,327	1,307	1,284
O-2 1st Lieutenant	571	547	541	554	563	568	582	571	594	607	642	632
O-1 2nd Lieutenant	575	642	636	653	644	634	635	545	617	581	553	550
Total Officers	4,665	4,730	4,728	4,739	4,730	4,729	4,753	4,759	4,853	4,842	4,826	4,776
<u>Enlisted Personnel</u>												
E-9 Chief Master Sergeant	63	63	63	60	69	64	68	71	69	68	68	67
E-8 Senior Master Sergeant	147	144	141	137	133	147	153	158	156	154	153	151
E-7 Master Sergeant	675	680	683	683	683	671	674	673	672	675	668	672
E-6 Technical Sergeant	1,056	1,069	1,078	1,090	1,103	1,125	1,139	1,155	1,167	1,172	1,164	1,158
E-5 Sergeant	1,067	1,072	1,058	1,077	1,097	1,103	1,116	1,125	1,128	1,137	1,126	1,172
E-4 Specialist 4	738	718	733	689	664	717	713	716	714	712	745	684
E-3 Specialist 3	1,232	1,240	1,267	1,298	1,377	1,324	1,370	1,344	1,385	1,367	1,439	1,390
E-2 Specialist 2	257	236	243	224	257	204	229	206	233	205	201	201
E-1 Specialist 1	201	188	210	178	169	203	199	194	191	184	190	186
Total Enlisted	5,436	5,410	5,476	5,436	5,552	5,558	5,661	5,642	5,715	5,674	5,754	5,681
<u>Cadets</u>												
	0	0	0	0	0	0	0	0	0	0	0	0
Total End Strength	10,101	10,140	10,204	10,175	10,282	10,287	10,414	10,401	10,568	10,516	10,580	10,457

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

FY 2027 Estimate Full-Time

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
<u>Commissioned Officer</u>												
O-10 General	4	4	4	4	4	4	4	4	4	4	4	4
O-9 Lieutenant General	6	6	6	6	6	6	6	6	6	6	6	6
O-8 Major General	10	10	10	10	10	10	10	10	10	10	10	10
O-7 Brigadier General	14	15	15	15	16	16	16	16	18	18	18	18
O-6 Colonel	264	267	267	266	269	268	270	273	272	272	272	270
O-5 Lt Colonel	812	811	815	819	824	822	826	833	833	832	825	819
O-4 Major	1,223	1,235	1,248	1,259	1,269	1,278	1,289	1,299	1,306	1,313	1,319	1,324
O-3 Captain	1,314	1,319	1,314	1,300	1,288	1,291	1,303	1,374	1,368	1,370	1,363	1,389
O-2 1st Lieutenant	614	615	611	614	612	606	585	555	579	578	573	569
O-1 2nd Lieutenant	564	600	681	753	824	865	900	981	1,231	1,494	1,544	1,603
Total Officers	4,825	4,882	4,971	5,046	5,122	5,166	5,209	5,351	5,627	5,897	5,934	6,012
<u>Enlisted Personnel</u>												
E-9 Chief Master Sergeant	65	65	64	64	65	64	64	65	63	63	63	63
E-8 Senior Master Sergeant	149	147	146	148	147	146	146	147	147	148	149	150
E-7 Master Sergeant	674	681	689	695	701	698	703	708	710	714	707	713
E-6 Technical Sergeant	1,170	1,176	1,183	1,189	1,190	1,196	1,202	1,209	1,221	1,226	1,222	1,223
E-5 Sergeant	1,202	1,223	1,247	1,259	1,264	1,273	1,278	1,330	1,308	1,377	1,436	1,372
E-4 Specialist 4	674	708	678	727	718	753	721	738	741	751	731	753
E-3 Specialist 3	1,434	1,455	1,507	1,516	1,550	1,600	1,641	1,697	1,812	1,754	1,866	1,827
E-2 Specialist 2	177	199	195	224	207	231	184	265	246	301	299	327
E-1 Specialist 1	142	246	199	295	237	340	332	340	454	353	455	355
Total Enlisted	5,687	5,900	5,908	6,117	6,079	6,301	6,271	6,499	6,702	6,687	6,928	6,783
<u>Cadets</u>												
	0	0	0	0	0	0	0	0	0	0	0	0
Total End Strength	10,512	10,782	10,879	11,163	11,201	11,467	11,480	11,850	12,329	12,584	12,862	12,795

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

FY 2025 Actual Part-Time

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
<u>Commissioned Officer</u>												
O-10 General	0	0	0	0	0	0	0	0	0	0	0	0
O-9 Lieutenant General	0	0	0	0	0	0	0	0	0	0	0	0
O-8 Major General	0	0	0	0	0	0	0	0	0	0	0	0
O-7 Brigadier General	0	0	0	0	0	0	0	0	0	0	0	0
O-6 Colonel	0	0	0	0	0	0	0	0	0	0	0	0
O-5 Lt Colonel	0	0	0	0	0	0	0	0	0	0	0	0
O-4 Major	0	0	0	0	0	0	0	0	0	0	0	0
O-3 Captain	0	0	0	0	0	0	0	0	0	0	0	0
O-2 1st Lieutenant	0	0	0	0	0	0	0	0	0	0	0	0
O-1 2nd Lieutenant	0	0	0	0	0	0	0	0	0	0	0	0
Total Officers	0	0	0	0	0	0	0	0	0	0	0	0
<u>Enlisted Personnel</u>												
E-9 Chief Master Sergeant	0	0	0	0	0	0	0	0	0	0	0	0
E-8 Senior Master Sergeant	0	0	0	0	0	0	0	0	0	0	0	0
E-7 Master Sergeant	0	0	0	0	0	0	0	0	0	0	0	0
E-6 Technical Sergeant	0	0	0	0	0	0	0	0	0	0	0	0
E-5 Sergeant	0	0	0	0	0	0	0	0	0	0	0	0
E-4 Specialist 4	0	0	0	0	0	0	0	0	0	0	0	0
E-3 Specialist 3	0	0	0	0	0	0	0	0	0	0	0	0
E-2 Specialist 2	0	0	0	0	0	0	0	0	0	0	0	0
E-1 Specialist 1	0	0	0	0	0	0	0	0	0	0	0	0
Total Enlisted	0	0	0	0	0	0	0	0	0	0	0	0
<u>Cadets</u>	0	0	0	0	0	0	0	0	0	0	0	0
Total End Strength	0	0	0	0	0	0	0	0	0	0	0	0

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

FY 2026 Estimate Part-Time

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
<u>Commissioned Officer</u>												
O-10 General	0	0	0	0	0	0	0	0	0	0	0	0
O-9 Lieutenant General	0	0	0	0	0	0	0	0	0	0	0	0
O-8 Major General	0	0	0	0	0	0	0	0	0	0	0	0
O-7 Brigadier General	0	0	0	0	0	0	0	0	0	0	0	0
O-6 Colonel	0	0	0	0	0	0	0	0	0	4	8	12
O-5 Lt Colonel	0	0	0	0	0	0	0	0	0	5	10	15
O-4 Major	0	0	0	0	0	0	0	0	0	15	30	45
O-3 Captain	0	0	0	0	0	0	0	0	0	8	16	24
O-2 1st Lieutenant	0	0	0	0	0	0	0	0	0	1	2	3
O-1 2nd Lieutenant	0	0	0	0	0	0	0	0	0	0	1	1
Total Officers	0	0	0	0	0	0	0	0	0	33	67	100
<u>Enlisted Personnel</u>												
E-9 Chief Master Sergeant	0	0	0	0	0	0	0	0	0	1	2	3
E-8 Senior Master Sergeant	0	0	0	0	0	0	0	0	1	3	5	7
E-7 Master Sergeant	0	0	0	0	0	1	2	2	3	12	21	30
E-6 Technical Sergeant	0	0	0	0	0	1	2	2	3	11	19	27
E-5 Sergeant	0	0	0	0	0	0	1	1	3	8	13	18
E-4 Specialist 4	0	0	0	0	0	0	0	0	1	5	9	13
E-3 Specialist 3	0	0	0	0	0	0	0	0	0	0	2	2
E-2 Specialist 2	0	0	0	0	0	0	0	0	0	0	0	0
E-1 Specialist 1	0	0	0	0	0	0	0	0	0	0	0	0
Total Enlisted	0	0	0	0	0	2	5	5	11	40	71	100
<u>Cadets</u>	0	0	0	0	0	0	0	0	0	0	0	0
Total End Strength	0	0	0	0	0	2	5	5	11	73	138	200

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

FY 2027 Estimate Part-Time

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
<u>Commissioned Officer</u>												
O-10 General	0	0	0	0	0	0	0	0	0	0	0	0
O-9 Lieutenant General	0	0	0	0	0	0	0	0	0	0	0	0
O-8 Major General	0	0	0	0	0	0	0	0	0	0	0	0
O-7 Brigadier General	0	0	0	0	0	0	0	0	0	0	0	0
O-6 Colonel	13	15	15	15	15	15	15	15	15	15	16	16
O-5 Lt Colonel	55	56	56	56	56	56	56	56	56	56	58	58
O-4 Major	51	52	52	52	52	52	52	52	52	52	53	53
O-3 Captain	24	24	24	24	24	24	22	22	22	22	22	54
O-2 1st Lieutenant	4	4	4	4	4	4	4	4	4	4	4	4
O-1 2nd Lieutenant	3	4	4	4	4	4	4	4	4	4	5	6
Total Officers	150	155	155	155	155	155	153	153	153	153	158	191
<u>Enlisted Personnel</u>												
E-9 Chief Master Sergeant	5	6	7	8	8	8	8	8	8	8	8	8
E-8 Senior Master Sergeant	8	9	10	10	10	10	10	10	10	10	10	10
E-7 Master Sergeant	44	45	46	48	52	59	59	59	59	59	62	64
E-6 Technical Sergeant	43	44	45	48	51	51	51	51	51	51	53	54
E-5 Sergeant	29	30	31	34	37	40	40	40	40	38	38	57
E-4 Specialist 4	18	18	18	18	18	18	18	18	18	18	18	18
E-3 Specialist 3	3	3	3	3	3	3	3	3	3	3	3	3
E-2 Specialist 2	0	0	0	0	0	0	0	0	0	0	0	0
E-1 Specialist 1	0	0	0	0	0	0	0	0	0	0	0	0
Total Enlisted	150	155	160	169	179	189	189	189	189	187	192	214
<u>Cadets</u>												
	0	0	0	0	0	0	0	0	0	0	0	0
Total End Strength	300	310	315	324	334	344	342	342	342	340	350	405