DEPARTMENT OF THE NAVY
FISCAL YEAR (FY) 2027 BUDGET



JUSTIFICATION OF ESTIMATES
APRIL 2026

Reserve Personnel, Navy

The estimated cost of this report for the Department of the Navy (DON) is $43,847. The estimated total cost for supporting the DON budget justification material is approximately $3,188,286 during the 2026 fiscal year. This includes $207,573 in supplies and $2,980,713 in labor.

Reserve Personnel, Navy

For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Navy Reserve on active duty under section 10211 of title 10, United States Code, or while serving on active duty under section 12301(d) of title 10, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing reserve training, or while performing drills or equivalent duty, and expenses authorized by section 16131 of title 10, United States Code; and for payments to the Department of War Military Retirement Fund, $2,797,683,000.

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

Apr 2026

Appropriation	FY 2025 Actuals	FY 2026 Discretionary Enacted	FY 2026 PL119-21 Spend Plan	FY 2026 Total	FY 2027 Discretionary Request	FY 2027 Mandatory Request	FY 2027 Total
Department of the Navy							
Reserve Personnel, Navy	2,603,385	2,712,359	41,746	2,754,105	2,797,683		2,797,683
Total Department of the Navy	**2,603,385**	**2,712,359**	**41,746**	**2,754,105**	**2,797,683**		**2,797,683**
Total Direct - Department of the Navy	**2,603,385**	**2,712,359**	**41,746**	**2,754,105**	**2,797,683**		**2,797,683**
Total Military Personnel Appropriations	**2,603,385**	**2,712,359**	**41,746**	**2,754,105**	**2,797,683**		**2,797,683**
Navy MEDICARE - Retiree Health Care Contributions							
Medicare-Eligible Retiree Health Fund Contribution, Reserve Pers., Navy	187,400	218,347		218,347	241,853		241,853
Total Navy MEDICARE - Retiree Health Care Contributions	**187,400**	**218,347**		**218,347**	**241,853**		**241,853**
Total - MEDICARE - Retiree Health Care Contributions	**187,400**	**218,347**		**218,347**	**241,853**		**241,853**
Total Department of the Navy Military Personnel Title	**2,790,785**	**2,930,706**	**41,746**	**2,972,452**	**3,039,536**		**3,039,536**
Total Military Personnel Title	**2,790,785**	**2,930,706**	**41,746**	**2,972,452**	**3,039,536**		**3,039,536**
Total Direct Military Personnel Title	**2,790,785**	**2,930,706**	**41,746**	**2,972,452**	**3,039,536**		**3,039,536**

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

Apr 2026

Reserve Personnel, Navy

			Sec	FY 2025 Actuals	FY 2026 Discretionary Enacted	FY 2026 PL119-21 Spend Plan	FY 2026 Total	FY 2027 Discretionary Request	FY 2027 Mandatory Request	FY 2027 Total
Reserve Component Training and Support										
1405N	010	Pay Group A Training (15 Days & Drills 24/48)	U	779,989	829,339		829,339	868,209		868,209
1405N	020	Pay Group B Training (Backfill For Active Duty)	U	9,821	10,012		10,012	8,421		8,421
1405N	030	Pay Group F Training (Recruits)	U	52,128	43,372		43,372	44,174		44,174
1405N	060	Mobilization Training	U	14,925	17,807		17,807	18,423		18,423
1405N	070	School Training	U	77,147	81,475		81,475	87,046		87,046
1405N	080	Special Training	U	141,157	166,448		166,448	155,676		155,676
1405N	090	Administration and Support	U	1,450,195	1,486,732	41,746	1,528,478	1,535,014		1,535,014
1405N	094	Thrift Savings Plan Matching Contributions	U	13,099	12,484		12,484	14,859		14,859
1405N	100	Education Benefits	U	157	743		743	224		224
1405N	120	Health Profession Scholarship	U	64,767	63,947		63,947	65,637		65,637
Total Budget Activity 01				**2,603,385**	**2,712,359**	**41,746**	**2,754,105**	**2,797,683**		**2,797,683**
Total Reserve Personnel, Navy				**2,603,385**	**2,712,359**	**41,746**	**2,754,105**	**2,797,683**		**2,797,683**
Total Direct - Reserve Personnel, Navy				**2,603,385**	**2,712,359**	**41,746**	**2,754,105**	**2,797,683**		**2,797,683**
Medicare-Eligible Retiree Health Fund Contribution (MERHFC) Accounts										
1002N	300	Reserve Personnel, Navy	U	187,400	218,347		218,347	241,853		241,853

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

Apr 2026

Reserve Personnel, Navy

	Sec	FY 2025 Actuals	FY 2026 Discretionary Enacted	FY 2026 PL119-21 Spend Plan	FY 2026 Total	FY 2027 Discretionary Request	FY 2027 Mandatory Request	FY 2027 Total
Total Reserve Navy Military Personnel Costs		2,790,785	2,930,706	41,746	2,972,452	3,039,536		3,039,536

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

Apr 2026

Reserve Personnel, Grand Total

	Sec	FY 2025 Actuals	FY 2026 Discretionary Enacted	FY 2026 PL119-21 Spend Plan	FY 2026 Total	FY 2027 Discretionary Request	FY 2027 Mandatory Request	FY 2027 Total
010 Pay Group A Training (15 Days & Drills 24/48)	U	779,989	829,339		829,339	868,209		868,209
020 Pay Group B Training (Backfill For Active Duty)	U	9,821	10,012		10,012	8,421		8,421
030 Pay Group F Training (Recruits)	U	52,128	43,372		43,372	44,174		44,174
060 Mobilization Training	U	14,925	17,807		17,807	18,423		18,423
070 School Training	U	77,147	81,475		81,475	87,046		87,046
080 Special Training	U	141,157	166,448		166,448	155,676		155,676
090 Administration and Support	U	1,450,195	1,486,732	41,746	1,528,478	1,535,014		1,535,014
094 Thrift Savings Plan Matching Contributions	U	13,099	12,484		12,484	14,859		14,859
100 Education Benefits	U	157	743		743	224		224
120 Health Profession Scholarship	U	64,767	63,947		63,947	65,637		65,637
Total Budget Activity 01		**2,603,385**	**2,712,359**	**41,746**	**2,754,105**	**2,797,683**		**2,797,683**
Total Direct - Reserve		**2,603,385**	**2,712,359**	**41,746**	**2,754,105**	**2,797,683**		**2,797,683**
300 Medicare-Eligible Retiree Health Fund Contribution	U	187,400	218,347		218,347	241,853		241,853
Grand Total - Reserve Personnel Costs		**2,790,785**	**2,930,706**	**41,746**	**2,972,452**	**3,039,536**		**3,039,536**

Table of Contents

Section 1 - Summary of Requirements
- Summary of Requirements by Budget Program 4
- Total Reserve Pay and Benefits Funded from Military Personnel Accounts 5

Section 2 - Introduction and Performance Measures
- Introduction 7
- Summary of Economic Assumptions 8
- Performance Measures 9

Section 3 - Summary Tables
- Summary of Personnel 11
- Reserve Component Personnel on Tours of Training and Administration of the Reserves (TAR) Active Duty 12
- Monthly Personnel Strength Plans 13
- Schedule of Gains and Losses to Selected Reserve Strength 16
- Summary of Entitlements by Activity and Subactivity 18
- Analysis of Appropriation Changes and Supplemental Requirements 21
- Summary of Basic Pay and Retired Pay Accrual (RPA) Costs 24
- Summary of Basic Allowance for Housing (BAH) Costs 25
- Summary of Travel Costs 26
- Summary of Basic Allowance For Subsistence (BAS) and Subsistence - In - Kind (SIK) 27
- Schedule of Increases and Decreases 28

Section 4 - Detail of Military Personnel Entitlements
- Pay Group A Training 31
- Pay Group B Training 37
- Pay Group F Training 42
- Mobilization Training 45
- School Training 48
- Special Training 52
- Administration and Support 57
- Thrift Savings Plan (TSP) 69
- Education Benefits 71
- Armed Forces Health Professions Scholarship Program (AFHPSP) 74

Section 5 - Special Analyses
- Training and Administration of the Reserves (TAR) and Selective Reserve Personnel 83
- Incentive/Bonus Payment Streams 86
- Aviation Bonus Business Case Analysis 98

Section 1

Summary of Requirements

Exhibit PB-30A Summary of Requirements by Budget Program (Reserves)

RESERVE PERSONNEL, NAVY
SUMMARY OF REQUIREMENTS BY BUDGET PROGRAM

	FY 2025 (Actual)	FY 2026 (Enacted)	FY 2027 (Estimate)
Reserve Component Training and Support			
Direct Discretionary Program	2,603,385	2,712,359	2,797,683
Reimbursable Discretionary Program	10,844	42,317	43,417
Total Discretionary Program Funding	**2,614,229**	**2,754,676**	**2,841,100**
Medicare Eligible Retiree Health Fund Contribution	187,400	218,347	241,853
TOTAL DISCRETIONARY RESERVE PERSONNEL PROGRAM	**2,801,629**	**2,973,023**	**3,082,953**

Reserve Component Training and Support	FY 2025 (Actual)	FY 2026 P.L. 119-21 Spend Plan	FY 2027 (Estimate)
Direct Mandatory Program	0	41,746	0
Administration and Support: Quality of Life	0	41,746	0
Total Mandatory Program Funding	**0**	**41,746**	**0**
TOTAL PROGRAM FUNDING	**2,614,229**	**2,796,422**	**2,841,100**
Medicare-Eligible Retiree Health Care Fund	**187,400**	**218,347**	**241,853**
TOTAL RESERVE COMPONENT PROGRAM	**2,801,629**	**3,014,769**	**3,082,953**

The FY 2026 spend plan amount for Reserve Personnel, Navy includes $2,973,023 of discretionary and $41,746 of mandatory (reconciliation) for a total of $3,014,769.

RESERVE PERSONNEL, NAVY
TOTAL RESERVE PAY AND BENEFITS FUNDED FROM MILITARY PERSONNEL ACCOUNTS
($ in Thousands)

RESERVE PERSONNEL, NAVY (RPN)	FY 2025 (Actual)	FY 2026 (Enacted)	FY 2027 (Estimate)
DIRECT PROGRAM (RPN)	2,603,385	2,712,359	2,797,683
REIMBURSABLE PROGRAM (RPN)	$10,844	$42,317	$43,417
TOTAL RESERVE/GUARD PERSONNEL COSTS (RPN)	**$2,614,229**	**$2,754,676**	**$2,841,100**
MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION (MERHCF)	$187,400	$218,347	$241,853
TOTAL RESERVE PERSONNEL, NAVY PROGRAM COST	**$2,801,629**	**$2,973,023**	**$3,082,953**
MILITARY PERSONNEL, NAVY (MPN)			
MOBILIZATION PAY AND ALLOWANCES (MPN)	$203,300	$213,300	$244,700
ACTIVE DUTY FOR OPERATIONAL SUPPORT (ADOS) PAY AND ALLOWANCES (MPN)	$281,100	$244,600	$247,400
SELECTED RESERVE 12304B AUTHORITY (MPN)	$67,700	$99,300	$108,000
TOTAL FUNDING FROM ACTIVE MILITARY PERSONNEL, NAVY	**$552,100**	**$557,200**	**$600,100**
TOTAL RESERVE PAY AND BENEFITS FUNDED FROM MILITARY PAY ACCOUNTS	**$3,353,729**	**$3,530,223**	**$3,683,053**

The FY 2026 spend plan amount for Reserve Personnel, Navy includes $2,973,023 of discretionary and $41,746 of mandatory (reconciliation) for a total of $3,014,769.

Section 2

Introduction and Performance Measures

Introduction

The purpose of the Navy Reserve Component is to provide trained units and qualified personnel for active duty in the Armed Forces in time of war, or national emergency, and at such other times as the national security requires. The major management objectives used in developing the manpower program, which is the basis for the Reserve Personnel, Navy budget, are as follows:

a. Provide a Navy Reserve component, as a part of the Total Force of the U.S. Navy, prepared to conduct prompt and sustained combat operations at sea in support of U.S. National interests and to assure continued wartime superiority for the United States.

b. Adequately man the approved force structure with properly trained personnel, keeping operating strength deviations (over/under-manning) within manageable levels.

c. Achieve and maintain the officer and enlisted grade structures necessary to support force structure requirements while meeting personnel management goals.

d. Improve retention, increase reenlistments and optimize prior service accessions.

e. Maintain extensive Contributory Support of the Active Forces in areas such as intelligence support, fleet exercises/ deployments, air logistics operations, mine and inshore undersea warfare, medical support, special operations, and counterdrug operations.

The FY 2027 Navy Reserve Personnel budget of $2,798 million will support a Selected Reserve end strength of 56,500 personnel in paid status. The Navy Reserve's top priority remains warfighting readiness, ensuring the force is prepared to meet the strategic challenges faced across the globe, providing an agile, lethal, and operationally integrated force that is ready to "fight and win." This budget focuses on maintaining a fully trained and staffed force essential to mission readiness, while addressing gaps through targeted retention and accession efforts. Changes to end strength from FY 2026 reflect a strategic approach to optimizing capabilities and capacity, aligning Navy Reserve forces to support high-end Naval combat. The FY 2027 budget positions the Navy Reserve to respond swiftly and effectively to global threats, while continuing vital support to the active force.

The Navy Reserve remains a combat-ready, agile and committed force of citizen Sailors who are ready to win.

The Consolidated Security, Disaster Assistance, and Continuing Appropriations Act, 2009 (P.L.110-329) made permanent the consolidated budget structure (single budget activity format) for the Guard and Reserve Components.

The Ronald W. Reagan National Defense Authorization Act for Fiscal Year 2005 (P. L. 108-375) provided permanent, indefinite appropriations to finance the cost of TRICARE benefits accrued by uniformed service members. Since these costs are actually borne in support of the Department of War, 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.

The Department is committed to reducing the unexpended/unobligated balances occurring annually in the military personnel appropriations. As part of the FY 2027 Budget Review, the Department continued to reduce military personnel budget estimates to moderate the loss of critical DoW resources as a result of continued unexpended/unobligated balances annually. Specifically, the Navy Reserve spent considerable time and effort to identify programs with the highest unobligated balances, completed root-cause analysis and implemented risk-based corrective actions in the FY 2027 budget submission.

Summary of Economic Assumptions

Following are the economic assumptions employed in pricing the approved programs. Social Security Costs are based on the percentage rate set by law on a member's salary for a calendar year. P.L. 98-21, "Social Security Amendment 1983" dated 20 April 1983 established the tax rate while the maximum taxable income is determined by the Social Security Administration. The Old Age, Survivor and Disability Insurance (OASDI) rate is 6.2% and the Hospital Insurance (HI) rate is 1.45%. There is no wage cap on the 1.45% percent

EFFECTIVE 1 JANUARY EACH CALENDAR YEAR	**CY 2025**	**CY 2026**	**CY 2027**
Maximum Social Security Pay Base	$176,100	$184,500	$190,800
FICA Rate	7.65%	7.65%	7.65%
Miliary Personnel Pay Increase	4.5%	3.8%	
Junior Enlisted Pay Increase	10.0%[1]		
Targeted Personnel Pay Increase			6.2%[2]
Basic Allowance for Housing	4.4%	2.4%	4.3%

EFFECTIVE ENTIRE FISCAL YEAR	**FY 2025**	**FY 2026**	**FY 2027**
Non-Pay Inflation	2.3%	2.8%	2.1%
Retired Pay Accrual, Part Time Personnel	21.5%	22.6%	19.1%
Retired Pay Accrual, Full Time Personnel	26.6%	24.3%	20.2%
Per Capita Payment to the DoW Education Benefits Fund	$100	$421	$100
Basic Allowance for Housing	4.6%	2.9%	3.8%

[1]The FY 2025 Junior Enlisted pay increase was effective 1 April, 2025.

[2] The FY 2027 targeted personnel pay increase includes 7% for E1 to E5, 6% for E6 to O3, 5% for O4 and higher, and 7% for Cadets, Midshipmen, and ROTC.

Exhibit PB-30Y Performance Measures and Evaluation Summary (Reserves)

RESERVE PERSONNEL, NAVY
Performance Measures and Evaluation Summary

Activity: Reserve Personnel, Navy

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

Description of Activity: The Reserve Military Personnel appropriations provide resources necessary to compensate military personnel required to provide trained units and qualified personnel in the Armed Forces in time of war or national emergency, and at such other times as the national security requires. The Reserve Component also fills the need of the Armed Forces whenever more units and persons are needed than are in the Active Component to achieve the planned mobilization.

PERFORMANCE MEASURES:

	FY 2025 (Actual)	FY 2026 (Estimate)	FY 2027 (Estimate)
Average Strength	57,319	58,416	57,725

Average Strength: Average strength is a measure of the average end-of-month end strength through the fiscal year. This measure allows the Navy to estimate the average number of Sailors that will be on board though the fiscal year for both budgeting and manning issues.

End Strength	58,165	58,453	56,500

End Strength: End strength is a measure of the total number of personnel in a given category on 30 September of a given fiscal year. This measure allows the Navy to have an accurate accounting for the number of personnel at the end of the fiscal year.

Authorized End Strength	57,700	57,500

Authorized End Strength**:** Authorized end strength is a measure of the personnel authorized by Congress in a given fiscal year. The Navy uses this as a target for its end strength in the given fiscal year.

Section 3

Summary Tables

Exhibit PB-30G Summary of Personnel (Reserves)

RESERVE PERSONNEL, NAVY
SUMMARY OF PERSONNEL

	No. of Drills	Avg. No. A/D Days Training	FY 2025 (Actual) Begin	FY 2025 (Actual) Average	FY 2025 (Actual) End	FY 2026 (Estimate) Begin	FY 2026 (Estimate) Average	FY 2026 (Estimate) End	FY 2027 (Estimate) Begin	FY 2027 (Estimate) Average	FY 2027 (Estimate) End
Paid Drill/Individual Training											
Pay Group A - Officers	48	15	12,162	12,312	12,297	12,297	12,372	12,437	12,437	12,217	11,931
Pay Group A - Enlisted	48	15	33,031	33,715	34,515	34,515	34,904	35,110	35,110	34,202	33,181
Subtotal Pay Group A			45,193	46,027	46,812	46,812	47,276	47,547	47,547	46,419	45,112
Pay Group B - Officers	48	15	213	219	212	212	208	183	183	168	156
Pay Group B - Enlisted	48	15	38	39	40	40	35	29	29	27	25
Subtotal Pay Group B			251	258	252	252	243	212	212	195	181
Pay Group F - Enlisted			702	876	992	992	619	279	279	600	558
Subtotal Pay Group F			702	876	992	992	619	279	279	600	558
Subtotal Paid Drill / Individual Training			46,146	47,161	48,056	48,056	48,138	48,038	48,038	47,214	45,851
Training and Administration of the Reserves (TAR) Active Duty											
Officers			1,552	1,613	1,663	1,663	1,677	1,696	1,696	1,706	1,728
Enlisted			8,369	8,545	8,446	8,446	8,601	8,719	8,719	8,805	8,921
Subtotal Full-Time			9,921	10,158	10,109	10,109	10,278	10,415	10,415	10,511	10,649
Total Selected Reserve											
Officers			13,927	14,144	14,172	14,172	14,257	14,316	14,316	14,091	13,815
Enlisted			42,140	43,175	43,993	43,993	44,159	44,137	44,137	43,634	42,685
Total			56,067	57,319	58,165	58,165	58,416	58,453	58,453	57,725	56,500
Individual Ready Reserve (IRR)											
Officers			6,210	6,248	6,285	6,285	6,245	6,205	6,205	6,200	6,194
Enlisted			30,941	30,802	30,662	30,662	30,056	29,449	29,172	29,172	29,172
Total			37,151	37,049	36,947	36,947	36,301	35,654	35,377	35,372	35,366
TOTAL			93,218	94,368	95,112	95,112	94,717	94,107	93,830	93,097	91,866

Exhibit PB-30H Reserve On Active Duty - Strength by Grade (Reserves)

RESERVE PERSONNEL, NAVY
RESERVE COMPONENT PERSONNEL ON TOURS OF FULL-TIME ACTIVE DUTY
STRENGTH BY GRADE

		FY 2025 (Actual)		FY 2026 (Estimate)		FY 2027 (Estimate)	
Commissioned Officers		Average	End	Average	End	Average	End
O-9	Vice Admiral	0	0	0	0	0	0
O-8	Rear Admiral (Upper Half)	0	0	0	0	0	0
O-7	Rear Admiral (Lower Half)	0	0	0	0	0	0
O-6	Captain	131	131	129	128	132	137
O-5	Commander	392	413	395	398	382	390
O-4	Lieutenant Commander	816	807	825	825	827	822
O-3	Lieutenant	214	248	262	273	287	294
O-2	Lieutenant, Junior Grade	29	29	32	38	43	52
O-1	Ensign	22	25	25	24	24	23
Total		1,604	1,653	1,668	1,686	1,696	1,718
Warrant Officers							
W-5	Chief Warrant Officer	1	1	1	1	1	1
W-4	Chief Warrant Officer	3	3	3	3	3	3
W-3	Chief Warrant Officer	3	3	3	3	3	3
W-2	Chief Warrant Officer	2	3	3	3	3	3
Total		9	10	10	10	10	10
Total Officers		1,613	1,663	1,677	1,696	1,706	1,728
Enlisted Personnel		Average	End	Average	End	Average	End
E-9	Master Chief Petty Officer	147	151	150	146	150	149
E-8	Senior Chief Petty Officer	238	250	242	234	230	228
E-7	Chief Petty Officer	1,206	1,217	1,193	1,231	1,228	1,274
E-6	First Class Petty Officer	2,779	2,736	2,807	2,848	2,943	2,952
E-5	Second Class Petty Officer	2,321	2,270	2,301	2,351	2,407	2,461
E-4	Third Class Petty Officer	741	719	815	959	1,025	1,108
E-3	Seaman	535	503	438	413	282	196
E-2	Seaman Apprentice	289	440	417	325	330	337
E-1	Seaman Recruit	288	160	238	212	211	216
Total Enlisted		8,545	8,446	8,601	8,719	8,805	8,921
Total Personnel on Active Duty		10,158	10,109	10,278	10,415	10,511	10,649

Exhibit PB-30F Schedule of Gains and Losses to Selected Reserve Strength

RESERVE PERSONNEL, NAVY
SCHEDULE OF GAINS AND LOSSES TO SELECTED RESERVE STRENGTHS

OFFICERS

	FY 2025 (Actual)	FY 2026 (Estimate)	FY 2027 (Estimate)
BEGINNING STRENGTH	**13,927**	**14,172**	**14,316**
GAINS			
Non-prior Service Commissions	560	379	191
Male	420	284	143
Female	140	95	48
Prior Service Affiliations	1,354	1,218	876
From Civilian Life	0	0	0
From Active Component	782	652	471
From IRR	0	0	0
From Other Reserve Status/Component	234	225	217
From All Other	338	341	189
TOTAL GAINS	**1,914**	**1,597**	**1,067**
LOSSES			
To Civilian Life	519	344	331
To Active Component	164	106	160
Retired Reserve	645	629	692
To IRR	96	97	98
To Other Reserve Status/Component	88	124	125
To All Other	157	153	163
TOTAL LOSSES	**1,669**	**1,453**	**1,569**
Accounting Adjustment	0	0	0
END STRENGTH	**14,172**	**14,316**	**13,815**

RESERVE PERSONNEL, NAVY
SCHEDULE OF GAINS AND LOSSES TO SELECTED RESERVE STRENGTHS

ENLISTED

	FY 2025 (Actual)	FY 2026 (Estimate)	FY 2027 (Estimate)
BEGINNING STRENGTH	**42,140**	**43,993**	**44,137**
GAINS			
Non-prior Service Enlistments	2,433	1,450	2,466
Male	1,767	1,048	1,781
Female	666	402	685
Prior Service Enlistments	7,233	6,900	4,569
From Civilian Life	148	80	0
From Active Component	4,045	3,380	2,011
From Officer	0	0	0
From Other Reserve Status/Component	1,455	1,408	680
From Reenlistment Gains	1,060	1,352	1,468
From All Other	525	680	409
From Full-Time Active Duty	0	0	0
TOTAL GAINS	**9,666**	**8,350**	**7,035**
LOSSES			
To Active Component	653	758	837
To Officer from Enlisted	59	62	61
To Retired Reserve	1,417	1,415	1,275
To Other Reserve Status	441	464	500
To Other Reserve Component	0	0	0
To Civilian Life	3,423	3,472	3,670
To Death	22	18	19
To All Other	738	665	656
To Reenlistments/Extensions	1,060	1,352	1,468
TOTAL LOSSES	**7,813**	**8,206**	**8,486**
Accounting Adjustment	0	0	0
END STRENGTH	**43,993**	**44,137**	**42,685**

Exhibit PB-30I Strength by Month (Reserves)

RESERVE PERSONNEL, NAVY
FY 2025 STRENGTH (ACTUAL)

	Pay Group A			Pay Group B (IMA)			Pay	Total	Full-Time			Total Selected
	Officer	Enlisted	Total	Officer	Enlisted	Total	Group F	Drill	Officer	Enlisted	Total	Reserve
September 30, 2024	12,162	33,031	45,193	213	38	251	702	46,146	1,552	8,369	9,921	56,067
October	12,231	33,017	45,248	223	37	260	674	46,182	1,581	8,367	9,948	56,130
November	12,291	33,009	45,300	219	37	256	745	46,301	1,585	8,435	10,020	56,321
December	12,279	33,168	45,447	221	38	259	733	46,439	1,571	8,510	10,081	56,520
January	12,310	33,388	45,698	223	38	261	806	46,765	1,572	8,544	10,116	56,881
February	12,322	33,547	45,869	223	40	263	862	46,994	1,618	8,609	10,227	57,221
March	12,321	33,754	46,075	228	41	269	910	47,254	1,640	8,648	10,288	57,542
April	12,372	33,891	46,263	219	39	258	894	47,415	1,649	8,627	10,276	57,691
May	12,376	34,074	46,450	218	39	257	887	47,594	1,628	8,604	10,232	57,826
June	12,362	34,192	46,554	217	39	256	975	47,785	1,636	8,633	10,269	58,054
July	12,334	34,307	46,641	216	38	254	1,077	47,972	1,635	8,617	10,252	58,224
August	12,316	34,465	46,781	214	39	253	1,102	48,136	1,633	8,544	10,177	58,313
September 30, 2025	12,297	34,515	46,812	212	40	252	992	48,056	1,663	8,446	10,109	58,165
Average	12,312	33,715	46,027	219	39	258	876	47,161	1,613	8,545	10,158	57,319

RESERVE COMPONENT MEMBERS
PERFORMING OPERATIONAL SUPPORT DUTY AND EXCEEDING 1,825 DAY THRESHOLD
FY 2025 (Actual)

AC FUNDED	RC FUNDED	TOTAL	Primary Missions Being Performed
2	**0**	**2**	USNA

Congressional Reporting Requirement

Exhibit PB-30I Strength by Month (Reserves)

RESERVE PERSONNEL, NAVY
FY 2026 STRENGTH (ESTIMATE)

	Pay Group A			Pay Group B (IMA)			Pay	Total	Full-Time			Total Selected
	Officer	Enlisted	Total	Officer	Enlisted	Total	Group F	Drill	Officer	Enlisted	Total	Reserve
September 30, 2025	12,297	34,515	46,812	212	40	252	992	48,056	1,663	8,446	10,109	58,165
October	12,346	34,345	46,691	208	43	251	1,012	47,954	1,671	8,479	10,150	58,104
November	12,349	34,438	46,787	202	42	244	1,060	48,091	1,685	8,593	10,278	58,369
December	12,357	34,664	47,021	215	42	257	894	48,172	1,673	8,540	10,213	58,385
January	12,341	34,874	47,215	214	38	252	693	48,160	1,683	8,528	10,211	58,371
February	12,333	35,001	47,334	220	34	254	612	48,200	1,672	8,553	10,225	58,425
March	12,337	35,080	47,417	221	33	254	535	48,206	1,679	8,592	10,271	58,477
April	12,378	35,009	47,387	215	32	247	498	48,132	1,690	8,625	10,315	58,447
May	12,396	35,079	47,475	209	31	240	384	48,099	1,675	8,647	10,322	58,421
June	12,405	35,219	47,624	203	31	234	356	48,214	1,675	8,669	10,344	58,558
July	12,430	35,174	47,604	197	30	227	393	48,224	1,672	8,691	10,363	58,587
August	12,427	35,152	47,579	191	30	221	358	48,158	1,666	8,707	10,373	58,531
September 30, 2026	12,437	35,110	47,547	183	29	212	279	48,038	1,696	8,719	10,415	58,453
Average	12,372	34,904	47,276	208	35	243	619	48,138	1,677	8,601	10,278	58,416

RESERVE COMPONENT MEMBERS
PERFORMING OPERATIONAL SUPPORT DUTY AND EXCEEDING 1,825 DAY THRESHOLD
(Estimate FY2026)

AC FUNDED	RC FUNDED	TOTAL	Primary Missions Being Performed
1	**0**	**1**	USNA

Congressional Reporting Requirement

Exhibit PB-30I Strength by Month (Reserves)

RESERVE PERSONNEL, NAVY
FY 2027 STRENGTH (ESTIMATE)

	Pay Group A			Pay Group B (IMA)			Pay	Total	Full-Time			Total Selected
	Officer	Enlisted	Total	Officer	Enlisted	Total	Group F	Drill	Officer	Enlisted	Total	Reserve
September 30, 2026	12,437	35,110	47,547	183	29	212	279	48,038	1,696	8,719	10,415	58,453
October	12,400	35,120	47,520	178	29	207	550	48,277	1,692	8,732	10,424	58,701
November	12,395	34,988	47,383	176	28	204	741	48,328	1,697	8,751	10,448	58,776
December	12,367	34,847	47,214	174	28	202	700	48,116	1,693	8,767	10,460	58,576
January	12,316	34,774	47,090	172	27	199	563	47,852	1,696	8,779	10,475	58,327
February	12,279	34,582	46,861	170	27	197	716	47,774	1,708	8,792	10,500	58,274
March	12,228	34,272	46,500	168	26	194	796	47,490	1,713	8,810	10,523	58,013
April	12,193	34,086	46,279	166	26	192	777	47,248	1,724	8,818	10,542	57,790
May	12,131	33,629	45,760	164	26	190	531	46,481	1,712	8,813	10,525	57,006
June	12,080	33,422	45,502	162	26	188	454	46,144	1,711	8,836	10,547	56,691
July	12,045	33,354	45,399	160	25	185	513	46,097	1,707	8,860	10,567	56,664
August	11,985	33,205	45,190	158	25	183	446	45,819	1,701	8,886	10,587	56,406
September 30, 2027	11,931	33,181	45,112	156	25	181	558	45,851	1,728	8,921	10,649	56,500
Average	12,217	34,202	46,419	168	27	195	600	47,214	1,706	8,805	10,511	57,725

RESERVE COMPONENT MEMBERS
PERFORMING OPERATIONAL SUPPORT DUTY AND EXCEEDING 1,825 DAY THRESHOLD
(Estimate FY2027)

AC FUNDED	RC FUNDED	TOTAL	Primary Missions Being Performed
2	**0**	**2**	USNA

Congressional Reporting Requirement

Exhibit PB-30J Summary of Entitlements by Subactivity (Reserves)

RESERVE PERSONNEL, NAVY
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
($ in Thousands)

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Officer	Enlisted	Total	Officer	Enlisted	Total	Officer	Enlisted	Total
PAY GROUP A TRAINING									
Annual Training	$77,298	$82,514	$159,812	$89,845	$89,209	$179,054	$93,179	$91,932	$185,111
Inactive Duty Training	$240,393	$236,188	$476,581	$257,644	$227,354	$484,998	$270,637	$251,189	$521,826
Unit Training Assemblies	$203,879	$223,163	$427,042	$224,844	$213,944	$438,788	$235,322	$236,899	$472,221
Flight Training	$12,085	$1,095	$13,180	$13,090	$1,105	$14,195	$14,337	$1,202	$15,539
Military Funeral Honors	$9,920	$8,335	$18,255	$10,651	$8,540	$19,191	$11,058	$9,146	$20,204
Training Preparation	$14,509	$3,595	$18,104	$9,059	$3,765	$12,824	$9,920	$3,942	$13,862
Civil Disturbance	$0	$0	$0	$0	$0	$0	$0	$0	$0
Jump Proficiency	$0	$0	$0	$0	$0	$0	$0	$0	$0
Clothing	$60	$1,633	$1,693	$102	$3,381	$3,483	$104	$3,426	$3,530
Subsistence of Enlisted Personnel	$0	$2,627	$2,627	$0	$2,458	$2,458	$0	$2,710	$2,710
Travel	$47,614	$91,662	$139,276	$56,373	$102,973	$159,346	$55,093	$99,939	$155,032
TOTAL DIRECT OBLIGATIONS	$365,365	$414,624	$779,989	$403,964	$425,375	$829,339	$419,013	$449,196	$868,209
PAY GROUP B TRAINING (IMA)									
Annual Training	$1,934	$101	$2,035	$2,111	$95	$2,206	$1,773	$76	$1,849
Inactive Duty Training	$6,406	$303	$6,709	$6,469	$268	$6,737	$5,433	$215	$5,648
Travel	$942	$135	$1,077	$981	$88	$1,069	$854	$70	$924
TOTAL DIRECT OBLIGATIONS	$9,282	$539	$9,821	$9,561	$451	$10,012	$8,060	$361	$8,421
PAY GROUP F TRAINING (NAT)									
Annual Training	$0	$47,011	$47,011	$0	$38,528	$38,528	$0	$40,239	$40,239
Travel	$0	$625	$625	$0	$414	$414	$0	$450	$450
Clothing	$0	$4,492	$4,492	$0	$2,430	$2,430	$0	$3,485	$3,485
TOTAL DIRECT OBLIGATIONS	$0	$52,128	$52,128	$0	$41,372	$41,372	$0	$44,174	$44,174
SUBTOTAL (this page)	$374,647	$467,291	$841,938	$413,525	$467,198	$880,723	$427,073	$493,731	$920,804

RESERVE PERSONNEL, NAVY
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
($ in Thousands)

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Officer	Enlisted	Total	Officer	Enlisted	Total	Officer	Enlisted	Total
MOBILIZATION TRAINING									
Strategic Sealift Officer Program	$14,757	$0	$14,757	$17,468	$0	$17,468	$18,064	$0	$18,064
IRR Readiness Training	$0	$0	$0	$0	$0	$0	$0	$0	$0
IRR Muster/Screening	$0	$168	$168	$0	$339	$339	$0	$359	$359
VTU members performing ADT	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL DIRECT OBLIGATIONS	$14,757	$168	$14,925	$17,468	$339	$17,807	$18,064	$359	$18,423
SCHOOL TRAINING									
Initial Skill Acquisition Training	$13,145	$0	$13,145	$15,294	$0	$15,294	$15,955	$0	$15,955
Refresher and Proficiency Training	$12,634	$29,253	$41,887	$14,699	$30,374	$45,073	$15,253	$31,930	$47,183
Career Development Training	$4,995	$11,187	$16,182	$5,812	$11,615	$17,427	$5,823	$12,125	$17,948
Unit Conversion Training	$0	$1,310	$1,310	$0	$1,360	$1,360	$0	$1,130	$1,130
Continuing Medical Education	$2,495	$2,128	$4,623	$2,903	$2,210	$5,113	$2,796	$2,034	$4,830
TOTAL DIRECT OBLIGATIONS	$33,269	$43,878	$77,147	$38,708	$45,559	$84,267	$39,827	$47,219	$87,046
SPECIAL TRAINING									
Command/Staff Supervision & Conf.	$4,131	$6,568	$10,699	$5,055	$8,036	$13,091	$5,040	$8,013	$13,053
Exercises	$5,403	$4,449	$9,852	$6,610	$5,442	$12,052	$6,591	$5,426	$12,017
Management Support	$3,602	$4,025	$7,627	$4,407	$4,925	$9,332	$4,394	$4,911	$9,305
Operational Training	$26,695	$26,377	$53,072	$33,220	$32,838	$66,058	$32,565	$32,181	$64,746
Service Mission/Mission Support	$12,712	$11,970	$24,682	$15,555	$14,648	$30,203	$15,510	$14,605	$30,115
Active Duty Operational Support (ADOS)	$7,769	$27,456	$35,225	$5,955	$21,045	$27,000	$5,831	$20,609	$26,440
TOTAL DIRECT OBLIGATIONS	$60,312	$80,845	$141,157	$70,802	$86,934	$157,736	$69,931	$85,745	$155,676
ADMINISTRATION AND SUPPORT									
Full Time Pay and Allowances	$355,351	$863,086	$1,218,438	$370,277	$905,387	$1,275,664	$384,917	$948,598	$1,333,515
Clothing	$36	$5,110	$5,146	$41	$5,140	$5,181	$44	$5,343	$5,388
Subsistence	$6,152	$40,871	$47,023	$6,568	$44,686	$51,254	$6,891	$47,345	$54,236
Travel/PCS	$14,715	$29,845	$44,560	$13,111	$26,982	$40,092	$13,131	$27,024	$40,155
Death Gratuities	$0	$0	$0	$100	$100	$200	$100	$100	$200
Disability/Hospitalization Benefits	$105	$0	$105	$149	$679	$828	$153	$693	$846
Reserve Incentive Programs	$50,917	$82,567	$133,484	$37,494	$83,348	$120,842	$43,675	$53,761	$97,436
Adoption Expenses	$0	$0	$0	$3	$3	$6	$3	$3	$6
NROTC Nuclear Bonus	$0	$0	$0	$0	$0	$0	$0	$0	$0
Continuation Pay (CP) Bonus	$777	$664	$1,441	$982	$727	$1,709	$1,511	$1,721	$3,232
TOTAL DIRECT OBLIGATIONS	$428,053	$1,022,144	$1,450,195	$428,725	$1,067,051	$1,495,776	$450,425	$1,084,589	$1,535,014
SUBTOTAL (this page)	$536,390	$1,147,035	$1,683,424	$555,702	$1,199,884	$1,755,586	$578,247	$1,217,912	$1,796,159

RESERVE PERSONNEL, NAVY
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
($ in Thousands)

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Officer	Enlisted	Total	Officer	Enlisted	Total	Officer	Enlisted	Total
EDUCATION BENEFITS									
Basic Benefit	$0	$130	$130	$0	$684	$684	$0	$163	$163
Kicker Program	$0	$27	$27	$0	$59	$59	$0	$61	$61
TOTAL DIRECT OBLIGATIONS	$0	$157	$157	$0	$743	$743	$0	$224	$224
ARMED FORCES HEALTH PROFESSIONS SCHOLARSHIP PROGRAM (AFHPSP)				$80					
Active Duty Training	$14,284	$0	$14,284	$14,627	$0	$14,627	$14,984	$0	$14,984
Travel	$2,001	$0	$2,001	$1,993	$0	$1,993	$1,943	$0	$1,943
Stipend	$36,998	$0	$36,998	$37,622	$0	$37,622	$35,826	$0	$35,826
Uniform Allowance	$135	$0	$135	$51	$0	$51	$111	$0	$111
Accession Bonus	$6,160	$0	$6,160	$3,240	$0	$3,240	$6,000	$0	$6,000
TOTAL DIRECT OBLIGATIONS	$59,578	$0	$59,578	$57,533	$0	$57,533	$58,864	$0	$58,864
MEDICAL FINANCIAL ASSISTANCE PROGRAM (FAP)									
Active Duty Training	$100	$0	$100	$133	$0	$133	$197	$0	$197
Stipend	$814	$0	$814	$1,107	$0	$1,107	$1,433	$0	$1,433
Uniform Allowance	$2	$0	$2	$8	$0	$8	$5	$0	$5
Financial Assistance Grant	$1,456	$0	$1,456	$2,084	$0	$2,084	$2,025	$0	$2,025
TOTAL DIRECT OBLIGATIONS	$2,372	$0	$2,372	$3,333	$0	$3,333	$3,660	$0	$3,660
NURSE CANDIDATE PROGRAM (NCP)									
Accession Bonus	$1,567	$0	$1,567	$1,760	$0	$1,760	$1,720	$0	$1,720
Nurse Candidate Bonus	$1,250	$0	$1,250	$1,322	$0	$1,322	$1,393	$0	$1,393
TOTAL DIRECT OBLIGATIONS	$2,817	$0	$2,817	$3,082	$0	$3,082	$3,113	$0	$3,113
THRIFT SAVINGS PLAN (TSP)									
Thrift Savings Plan (TSP)	$4,058	$9,041	$13,099	$4,098	$8,386	$12,484	$4,482	$10,377	$14,859
TOTAL DIRECT OBLIGATIONS	$4,058	$9,041	$13,099	$4,098	$8,386	$12,484	$4,482	$10,377	$14,859
SUBTOTAL (this page)	**$68,825**	**$9,198**	**$78,023**	**$68,046**	**$9,129**	**$77,175**	**$70,119**	**$10,601**	**$80,720**
TOTAL DIRECT PROGRAM	$979,863	$1,623,525	$2,603,383	$1,037,273	$1,676,210	$2,713,482	$1,075,439	$1,722,244	$2,797,683

Exhibit PB-30K Analysis of Appropriation Changes (Reserves)

RESERVE PERSONNEL, NAVY
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
FY 2026
($ in Thousands)

	FY26 President's Budget Submission	Congressional Action	Appropriation	Priority Munitions Prior Approval Reprogramming	Internal Realignment Reprogramming[1]	Sub-Total	Proposed DD1415 Actions	FY26 Column of the FY 2027 President's Budget
PAY GROUP A TRAINING								
Annual Training	$178,904	$0	$178,904		$150	$179,054	$0	$179,054
Inactive Duty Training	$509,234	($24,236)	$484,998		$0	$484,998	$0	$484,998
Unit Training Assemblies	$461,618	($22,830)	$438,788		$0	$438,788	$0	$438,788
Flight Training	$14,934	($739)	$14,195		$0	$14,195	$0	$14,195
Military Funeral Honors	$19,191	$0	$19,191		$0	$19,191	$0	$19,191
Training Preparation	$13,491	($667)	$12,824		$0	$12,824	$0	$12,824
Clothing	$3,483	$0	$3,483		$0	$3,483	$0	$3,483
Subsistence of Enlisted Personnel	$2,458	$0	$2,458		$0	$2,458	$0	$2,458
Travel	$159,496	$0	$159,496		($150)	$159,346	$0	$159,346
TOTAL DIRECT OBLIGATIONS	$853,575	($24,236)	$829,339		$0	$829,339	$0	$829,339
PAY GROUP B TRAINING (IMA)								
Annual Training	$2,206	$0	$2,206		$0	$2,206	$0	$2,206
Inactive Duty Training	$6,737	$0	$6,737		$0	$6,737	$0	$6,737
Travel	$1,069	$0	$1,069		$0	$1,069	$0	$1,069
TOTAL DIRECT OBLIGATIONS	$10,012	$0	$10,012		$0	$10,012	$0	$10,012
PAY GROUP F TRAINING (NAT)								
Initial Active Duty Training	$40,528	$0	$40,528		($2,000)	$38,528	$0	$38,528
Clothing	$2,430	$0	$2,430		$0	$2,430	$0	$2,430
Travel	$414	$0	$414		$0	$414	$0	$414
TOTAL DIRECT OBLIGATIONS	$43,372	$0	$43,372		($2,000)	$41,372	$0	$41,372
SUBTOTAL (this page)	$906,959	($24,236)	$882,723		($2,000)	$880,723	$0	$880,723

RESERVE PERSONNEL, NAVY
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
FY 2026
($ in Thousands)

	FY26 President's Budget Submission	Congressional Action	Appropriation	Priority Munitions Prior Approval Reprogramming	Internal Realignment/ Reprogramming[1]	Sub-Total	Proposed DD1415 Actions	FY26 Column of the FY 2027 President's Budget
MOBILIZATION TRAINING								
Merchant Marine Training	$17,468	$0	$17,468		$0	$17,468	$0	$17,468
IRR Readiness Training	$115	$0	$115		($115)	$0	$0	$0
IRR Muster/Screening	$224	$0	$224		$115	$339	$0	$339
TOTAL DIRECT OBLIGATIONS	$17,807	$0	$17,807		$0	$17,807	$0	$17,807
SCHOOL TRAINING								
Initial Skill Acquisition Training	$14,738	$0	$14,738		$556	$15,294	$0	$15,294
Refresher and Proficiency	$36,975	$0	$36,975		$8,098	$45,073	$0	$45,073
Career Development Training	$7,436	$0	$7,436		$9,991	$17,427	$0	$17,427
Unit Conversion Training	$17,680	$0	$17,680		($16,320)	$1,360	$0	$1,360
Continuing Medical Education	$4,646	$0	$4,646		$467	$5,113	$0	$5,113
TOTAL DIRECT OBLIGATIONS	$81,475	$0	$81,475		$2,792	$84,267	$0	$84,267
SPECIAL TRAINING								
Command/Staff Supervision & Conf.	$12,666	$0	$12,666		$425	$13,091	$0	$13,091
Exercises	$11,661	$0	$11,661		$391	$12,052	$0	$12,052
Management Support	$9,029	$0	$9,029		$303	$9,332	$0	$9,332
Operational Training	$62,826	$0	$62,826		$3,232	$66,058	$0	$66,058
Service Mission/Mission Support	$29,222	$0	$29,222		$981	$30,203	$0	$30,203
Active Duty Operational Support (ADOS)	$41,044	$0	$41,044		($14,044)	$27,000	$0	$27,000
TOTAL DIRECT OBLIGATIONS	$166,448	$0	$166,448		($8,712)	$157,736	$0	$157,736
ADMINISTRATION AND SUPPORT								
Full Time Pay and Allowances	$1,259,450	$0	$1,259,450		$16,214	$1,275,664	$0	$1,275,664
Clothing	$5,783	$0	$5,783		($602)	$5,181	$0	$5,181
Subsistence	$53,201	$0	$53,201	($5,998)	($1,947)	$45,256	$5,998	$51,254
Travel/PCS	$39,800	$0	$39,800		$292	$40,092	$0	$40,092
Death Gratuities	$200	$0	$200		$0	$200	$0	$200
Disability/Hospitalization Benefits	$828	$0	$828		$0	$828	$0	$828
Reserve Incentive Programs	$125,755	$0	$125,755		($4,913)	$120,842	$0	$120,842
Adoption Expenses	$6	$0	$6		$0	$6	$0	$6
NROTC Nuclear Bonus	$0	$0	$0		$0	$0	$0	$0
Continuation Pay (CP) Bonus	$1,709	$0	$1,709		($0)	$1,709	$0	$1,709
TOTAL DIRECT OBLIGATIONS	$1,486,731	$0	$1,486,732	($5,998)	$9,044	$1,489,778	$5,998	$1,495,776
SUBTOTAL (this page)	$1,752,461	$0	$1,752,463	($5,998)	$3,124	$1,749,588	$5,998	$1,755,586

RESERVE PERSONNEL, NAVY
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
FY 2026
($ in Thousands)

	FY26 President's Budget Submission	Congressional Action	Appropriation	Priority Munitions Prior Approval Reprogramming	Internal Realignment/ Reprogramming[1]	Sub-Total	Proposed DD1415 Actions	FY26 Column of the FY 2027 President's Budget
EDUCATION BENEFITS								
Basic Benefit	$685	$0	$685		$0	$684	$0	$684
Kicker Program	$59	$0	$59		$0	$59	$0	$59
TOTAL DIRECT OBLIGATIONS	$743	$0	$743		($0)	$743	$0	$743
ARMED FORCES HEALTH PROFESSIONS SCHOLARSHIP PROGRAM (AFHPSP)								
Active Duty Training	$15,387	$0	$15,387		($359)	$14,627	$0	$14,627
Travel	$1,953	$0	$1,953		($49)	$1,993	$0	$1,993
Stipend	$35,962	$0	$35,962		($409)	$37,622	$0	$37,622
Uniform Allowance	$103	$0	$103		($2)	$51	$0	$51
Accession Bonus	$6,120	$0	$6,120		($240)	$3,240	$0	$3,240
TOTAL DIRECT OBLIGATIONS	$59,525	$0	$59,525		($1,992)	$57,533	$0	$57,533
MEDICAL FINANCIAL ASSISTANCE PROGRAM (FAP)								
Active Duty Training	$96	$0	$96		$23	$133	$0	$133
Stipend	$723	$0	$723		$223	$1,107	$0	$1,107
Uniform Allowance	$2	$0	$2		$1	$8	$0	$8
Financial Assistance Grant	$1,112	$0	$1,112		$515	$2,084	$0	$2,084
TOTAL DIRECT OBLIGATIONS	$1,933	$0	$1,933		$1,400	$3,333	$0	$3,333
NURSE CANDIDATE PROGRAM (NCP)								
Accession Bonus	$1,520	$0	$1,520		$32	$1,760	$0	$1,760
Nurse Candidate Bonus	$969	$0	$969		$265	$1,322	$0	$1,322
TOTAL DIRECT OBLIGATIONS	$2,489	$0	$2,489		$594	$3,083	$0	$3,083
THRIFT SAVINGS PLAN								
Thirft Savings Plan (TSP)	$12,484	$0	$12,484		$0	$12,484	$0	$12,484
TOTAL DIRECT OBLIGATIONS	$12,484	$0	$12,484		$0	$12,484	$0	$12,484
SUBTOTAL (this page)	$77,174	$0	$77,174	$0	($0)	$77,174	$0	$77,174
TOTAL DIRECT PROGRAM	$2,736,595	($24,236)	$2,712,359	($5,998)	$1,123	$2,707,484	$5,998	$2,713,482

[1] Includes anticipated and approved Internal Reprogramming (IR) for Innovative Readiness Training.

Exhibit PB-30L Summary of Basic Pay and Retired Pay Accrual Costs (Reserves)

RESERVE PERSONNEL, NAVY
SUMMARY OF BASIC PAY AND RETIRED PAY ACCRUAL COSTS
($ in Thousands)

	FY 2025 (Actual)		FY 2026 (Estimate)		FY 2027 (Estimate)	
	Basic Pay	RPA	Basic Pay	RPA	Basic Pay	RPA
Pay Group A						
Officers	$228,181	$49,059	$241,579	$54,597	$246,681	$47,116
Enlisted	$227,577	$48,929	$243,100	$54,941	$246,323	$47,048
Subtotal	$455,758	$97,988	$484,679	$109,538	$493,004	$94,164
Pay Group B						
Officers	$6,744	$1,450	$6,343	$1,434	$5,308	$1,014
Enlisted	$349	$75	$259	$59	$211	$40
Subtotal	$7,093	$1,525	$6,602	$1,493	$5,519	$1,054
Pay Group F						
Officers	$0	$0	$0	$0	$0	$0
Enlisted	$25,084	$5,393	$22,460	$5,076	$22,462	$4,290
Subtotal	$25,084	$5,393	$22,460	$5,076	$22,462	$4,290
Mobilization Training						
Officers	$6,363	$1,368	$7,700	$1,740	$7,967	$1,522
Enlisted	$0	$0	$0	$0	$0	$0
Subtotal	$6,363	$1,368	$7,700	$1,740	$7,967	$1,522
School Training						
Officers	$13,819	$2,971	$20,619	$4,660	$21,370	$4,082
Enlisted	$15,256	$3,280	$12,000	$2,712	$12,438	$2,376
Subtotal	$29,074	$6,251	$32,619	$7,372	$33,808	$6,458
Special Training						
Officers	$32,296	$7,360	$33,848	$7,650	$34,962	$6,677
Enlisted	$31,209	$6,537	$35,616	$8,049	$36,474	$6,967
Subtotal	$63,505	$13,897	$69,464	$15,699	$71,436	$13,645
Administration and Support						
Officers	$201,656	$54,084	$213,693	$51,928	$228,396	$46,136
Enlisted	$464,728	$120,969	$486,819	$118,297	$528,773	$106,812
Subtotal	$666,385	$175,054	$700,512	$170,224	$757,169	$152,948
Armed Forces Health Professions Scholarship and Medical Financial Assistance Programs						
Officers	$7,510	$1,615	$7,699	$1,740	$7,963	$1,521
Subtotal	$7,510	$1,615	$7,699	$1,740	$7,963	$1,521
Total Direct Program						
Officers	$496,570	$117,908	$531,482	$123,748	$552,647	$108,068
Enlisted	$764,202	$185,183	$800,253	$189,134	$846,680	$167,533
Total	$1,260,772	$303,091	$1,331,735	$312,882	$1,399,327	$275,602
Total Reimbursable Program						
Officers	$3,051	$656	$11,385	$2,573	$12,921	$2,468
Enlisted	$2,358	$507	$7,566	$1,710	$9,990	$1,908
Total	$5,409	$1,163	$18,951	$4,283	$22,911	$4,376
Total Program						
Officers	$499,621	$118,564	$542,867	$126,321	$565,569	$110,536
Enlisted	$766,561	$185,690	$807,819	$190,844	$856,670	$169,441
TOTAL	$1,266,180	$304,254	$1,350,686	$317,165	$1,422,238	$279,978

Exhibit PB-30M Summary of BAH Costs (Reserves)

RESERVE PERSONNEL, NAVY
SUMMARY OF BASIC ALLOWANCE FOR HOUSING (BAH)
($ in Thousands)

	FY 2025 (Actual) BAH	FY 2026 (Estimate) BAH	FY 2027 (Estimate) BAH
Pay Group A			
Officers	$10,828	$12,421	$12,893
Enlisted	$13,964	$15,157	$15,733
Subtotal	$24,792	$27,578	$28,626
Pay Group B			
Officers	$237	$257	$267
Enlisted	$17	$16	$17
Subtotal	$254	$273	$284
Pay Group F			
Officers	$0	$0	$0
Enlisted	$8,432	$6,931	$7,041
Subtotal	$8,432	$6,931	$7,041
Mobilization Training			
Officers	$2,200	$2,356	$2,446
Enlisted	$0	$0	$0
Subtotal	$2,200	$2,356	$2,446
School Training			
Officers	$4,583	$6,227	$6,464
Enlisted	$6,672	$5,518	$5,728
Subtotal	$11,255	$11,745	$12,192
Special Training			
Officers	$9,144	$8,878	$9,181
Enlisted	$15,038	$16,156	$16,574
Subtotal	$24,182	$25,034	$25,755
Administration and Support			
Officers	$65,189	$69,328	$73,044
Enlisted	$228,232	$247,784	$255,867
Subtotal	$293,421	$317,112	$328,911
Armed Forces Health Professions Scholarship and Medical Financial Assistance Programs			
Officers	$3,395	$3,446	$3,570
Enlisted	$0	$0	$0
Subtotal	$3,395	$3,446	$3,570
Total Direct Program			
Officers	$95,576	$102,913	$107,865
Enlisted	$272,356	$291,562	$300,960
TOTAL	$367,931	$394,475	$408,825
Total Reimbursable Program			
Officers	$1,232	$2,914	$3,025
Enlisted	$1,390	$3,247	$3,370
Subtotal	$2,622	$6,161	$6,395
Total Program			
Officers	$96,808	$105,827	$110,890
Enlisted	$273,746	$294,809	$304,330
TOTAL	$370,553	$400,636	$415,220

Exhibit PB-30N Summary of Travel Costs (Reserves)

RESERVE PERSONNEL, NAVY
SUMMARY OF TRAVEL COSTS
($ in Thousands)

	FY 2025 (Actual)	FY 2026 (Estimate)	FY 2027 (Estimate)
	Travel	Travel	Travel
Pay Group A			
Officers	$47,614	$56,373	$55,093
Enlisted	$91,662	$102,973	$99,939
Subtotal	$139,276	$159,346	$155,032
Pay Group B			
Officers	$942	$981	$854
Enlisted	$135	$88	$70
Subtotal	$1,077	$1,069	$924
Pay Group F			
Officers	$0	$0	$0
Enlisted	$625	$414	$450
Subtotal	$625	$414	$450
Mobilization Training			
Officers	$3,640	$4,743	$4,842
Enlisted	$0	$0	$0
Subtotal	$3,640	$4,743	$4,842
School Training			
Officers	$9,652	$12,991	$13,264
Enlisted	$15,630	$12,145	$12,400
Subtotal	$25,282	$25,136	$25,664
Special Training			
Officers	$13,651	$13,476	$13,759
Enlisted	$14,117	$17,784	$18,157
Subtotal	$27,768	$31,260	$31,916
Administration and Support			
Officers	$14,715	$13,111	$13,131
Enlisted	$29,845	$26,982	$27,024
Subtotal	$44,560	$40,092	$40,155
Armed Forces Health Professions Scholarship and Medical Financial Assistance Programs			
Officers	$2,001	$1,993	$1,943
Enlisted	$0	$0	$0
Subtotal	$2,001	$1,993	$1,943
Total Direct Program			
Officers	$92,215	$103,668	$102,886
Enlisted	$152,014	$160,386	$158,040
TOTAL	$244,229	$264,053	$260,926
Total Reimbursable Program			
Officers	$308	$5,001	$5,138
Enlisted	$206	$5,413	$6,540
Subtotal	$514	$10,414	$11,678
Total Program			
Officers	$92,523	$108,669	$108,024
Enlisted	$152,220	$165,799	$164,580
TOTAL	$244,743	$274,467	$272,604

Exhibit PB-30U Summary of BAS and SIK Costs (Reserves)

RESERVE PERSONNEL, NAVY
SUMMARY OF BASIC ALLOWANCE FOR SUBSISTENCE (BAS) AND SUBSISTENCE-IN-KIND (SIK)
($ in Thousands)

	FY 2025 (Actual)		FY 2026 (Estimate)		FY 2027 (Estimate)	
	BAS	SIK	BAS	SIK	BAS	SIK
Pay Group A						
Officers	$1,616	$0	$1,846	$0	$1,916	$0
Enlisted	$5,202	$2,627	$5,599	$2,458	$5,812	$2,708
Subtotal	$6,818	$2,627	$7,445	$2,458	$7,728	$2,708
Pay Group B						
Officers	$30	$0	$32	$0	$33	$0
Enlisted	$6	$0	$6	$0	$6	$0
Subtotal	$36	$0	$38	$0	$39	$0
Pay Group F						
Officers	$0	$0	$0	$0	$0	$0
Enlisted	$4,959	$0	$4,399	$0	$4,390	$0
Subtotal	$4,959	$0	$4,399	$0	$4,390	$0
Mobilization Training						
Officers	$286	$0	$326	$0	$338	$0
Enlisted	$0	$0	$0	$0	$0	$0
Subtotal	$286	$0	$326	$0	$338	$0
School Training						
Officers	$591	$0	$785	$0	$815	$0
Enlisted	$1,647	$0	$1,324	$0	$1,374	$0
Subtotal	$2,238	$0	$2,109	$0	$2,189	$0
Special Training						
Officers	$1,002	$0	$1,011	$0	$1,046	$0
Enlisted	$3,174	$0	$3,498	$0	$3,581	$0
Subtotal	$4,176	$0	$4,509	$0	$4,627	$0
Administration and Support						
Officers	$6,152	$0	$6,568	$0	$6,891	$0
Enlisted	$40,067	$804	$43,853	$833	$46,475	$871
Subtotal	$46,218	$804	$50,421	$833	$53,365	$871
Armed Forces Health Professions Scholarship and Medical Financial Assistance Programs						
Officers	$583	$0	$587	$0	$607	$0
Enlisted	$0	$0	$0	$0	$0	$0
Subtotal	$583	$0	$587	$0	$607	$0
Total Direct Program						
Officers	$10,260	$0	$11,155	$0	$11,646	$0
Enlisted	$55,055	$3,431	$58,679	$3,291	$61,638	$3,579
TOTAL	$65,315	$3,431	$69,834	$3,291	$73,283	$3,579
Total Reimbursable Program						
Officers	$8	$0	$338	$0	$351	$0
Enlisted	$24	$0	$722	$0	$749	$0
Subtotal	$992	$0	$1,060	$0	$1,106	$0
Total Program						
Officers	$10,268	$0	$11,493	$0	$11,997	$0
Enlisted	$55,079	$3,431	$59,401	$3,291	$62,387	$3,579
TOTAL	$66,307	$3,431	$70,894	$3,291	$74,389	$3,579

RESERVE PERSONNEL, NAVY
SCHEDULE OF INCREASES AND DECREASES - SUMMARY
($ in Thousands)

	BA-1	Total
FY 2026 Direct Program	**$2,713,482**	**$2,713,482**
Price Increases		
Increase For Anticipated Targeted Pay Raises Effective 1 Jan 2027	$82,422	
Annualization Of 3.8% Pay Raise Effective 1 Jan 2026 And Junior Enlisted Pay Raise Effective 1 Apr 2025	$22,913	
Increase For Anticipated Bah Rate Increase To 3.8%	$8,330	
Increase in Travel Rates	$5,001	
Increase For Anticipated BAS Rate Increase To 3.1%	$2,568	
Increase In AFHPSP Stipend Rates	$1,245	
Increase Clothing Rates	$1,238	
Increase In TSP Rates	$979	
Increase In PCS Rates	$833	
Increase In Incentive Pay Rates	$521	
Increase In Separation Pay Rates	$297	
Increase In Continuation Pay Rates	$135	
Increase in IDT-R Rates	$52	
Increase In FAP Stipend Rates	$51	
Increase In Special Pay Rates	$40	
Increase In Lump Sum Leave Rates	$25	
Increase In SELRES IRR Bonus Rates	$20	
Increase In COLA Rates	$2	
Total Price	**$126,673**	
Program Increases		
Increase In Number Of TAR Enlisted	$22,704	
Increase In Number Of PG A Enlisted Drills By 1,872 Paid Participants	$17,347	
Increase In Number Of TAR Officers	$6,441	
Increase In SELRES In Officer Retention Bonus Recipients	$6,085	
Increase In Number Of AFHPSP Accession Bonus Recipients	$2,760	
Increase In Number Of Continuation Pay Recipients	$1,459	
Increase In Number Of TSP Participants	$1,396	
Increase In Number Of TAR Reenlistment Bonus Recipients	$458	
Increase In Number Of FAP Participants	$338	
Increase In Number Of PG A Enlisted Subsistence Participants	$173	
Increase In Number Of Separation Pay Recipients	$141	
Increase In SELRES In Officer Access/Affil Bonus Recipients	$96	
Increase In Number Of AFHPSP - Clothing Allowance Recipients	$60	
Increase IDT-R For PG A Officer And Enlisted Recipients	$24	
Increase In Death, Disability And Hospitalization Payments	$18	
Increase In $200 Kicker Recipients	$9	
Increase In Number Of PG A Officer Clothing Recipients	$2	
Total Program	**$59,510**	
Total Increases		**$186,183**
Price Decreases		
Decrease For Anticipated RPA 20.2% Full Time Rate Effective 1 Oct 26	(31,044)	
Decrease For Anticipated RPA 19.1% Part Time Rate Effective 1 Oct 26	(17,921)	
Decrease GI Bill Rates	(523)	
Decrease In Reenlistment Bonus Rates	(514)	
Decrease $200 Kicker Rates	(5)	
Total Price	**($50,007)**	
Program Decreases		
Decrease In SELRES In Prior Serv Enl Bonus Payments	($22,338)	

Decrease In Number Of PG A Enlisted At By 520 Paid Participants	($5,126)	
Decrease In SELRES In Non-Prior Serv Enlist Bonus Payments	($4,417)	
Decrease in number of PG A Enlisted IDTT Travel	($3,749)	
Decrease In Number Of AFHPSP Participants	($3,157)	
Decrease In SELRES In Reenlistment Bonus Payments	($2,780)	
Decrease In Number Of PG A Officer At By 130 Paid Participants	($2,037)	
Decrease in number of PG A Officer IDTT Travel	($1,914)	
Decrease In Number Of ADOS Personnel	($974)	
Decrease In PG B Officer Drills By 40 Paid Participants	($948)	
Decrease In Number Of TAR PCS Moves	($770)	
Decrease In PG B Officer AT By 40 Paid Participants	($742)	
Decrease In ADT Officer By -560 Mandays	($350)	
Decrease In ADT Enlisted By -948 Mandays	($349)	
Decrease In Schools Officer By -1,664 Mandays	($272)	
Decrease In Schools Enlisted By -1,664 Mandays	($243)	
Decrease In Number Of PG A Officer Drills By 132 Paid Participants	($202)	
Decrease In Number Of PG F Bas By 19 Paid Participants	($135)	
Decrease In Number Of PG F Clothing By 19 Paid Participants	($111)	
Decrease In Number Of FAP Participants	($63)	
Decrease In PG B Enlisted Drills By 8 Paid Participants	($48)	
Decrease In Number Of NCP Accession Bonus Recipients	($40)	
Decrease In PG B Enlisted At By 8 Paid Participants	($38)	
Decrease In Number Of PG A Enlisted Clothing Recipients	($30)	
Decrease In Number Of PG F Travel By 19 Paid Participants	($14)	
Decrease In Number Of Family Separation Pay Recipients	($6)	
Total Program	**($50,852)**	
Total Decreases		**($100,858)**
FY 2027 Direct Program		**$2,798,806**

Section 4

Detail of Military Personnel Entitlements

Detail of Military Personnel Requirements
Pay Group A

		($ in Thousands)
Reserve Personnel, Navy	**FY 2027 (Estimate)**	**$868,209**
Reserve Component Training and Support	**FY 2026 (Estimate)**	**$829,339**
Pay Group A	**FY 2025 (Actual)**	**$779,989**

Part I - Purpose and Scope

This budget activity provides for the total costs of training officers and enlisted personnel of the Navy Reserve in Pay Groups A. Members in Pay Group A are required to perform training duty of approximately two weeks duration and perform a minimum of 48 drills per year. In addition, personnel in the combat component of the surface Reserve and in selected aviation groups are authorized to participate in specified Additional Training Periods (ATP) in order to maintain proficiency. Included in this budget activity are the costs of basic pay, basic allowance for housing, basic allowance for subsistence, the government's contribution to Social Security and retired pay accrual, individual clothing and uniform gratuities for officers and enlisted personnel, subsistence-in-kind (SIK) for enlisted personnel, travel to and from annual training, and travel to and from alternate Inactive Duty Training sites (Inactive Duty Training Travel). The rates for all costs are determined by applicable provisions of law and regulations.

Exhibit PB-30P Schedule of Increases and Decreases (Reserves)

RESERVE PERSONNEL, NAVY
SCHEDULE OF INCREASES AND DECREASES - PAY GROUP A
($ in Thousands)

	BA-1	Total
FY 2026 Direct Program	**$829,339**	**$829,339**
Increases		
Price		
Increase For Anticipated Targeted Pay Raises Effective 1 Jan 2027	$31,583	
Annualization Of 3.8% Pay Raise Effective 1 Jan 2026 And Junior Enlisted Pay Raise Effective 1 Apr 2025	$10,528	
Increase in Travel Rates	$3,547	
Increase For Anticipated BAH Rate Increase To 3.8%	$1,048	
Increase For Anticipated BAS Rate Increase To 3.1%	$360	
Increase in Clothing Rates	$72	
Increase In IDT-R Rates	$52	
Total Price	**$47,190**	
Program		
Increase In Number Of PG A Enlisted Drills By 1,872 Paid Participants	$17,347	
Increase In Number Of PG A Enlisted Subsistence Recipients	$173	
Increase In IDT-R for PG A Officer and Enlisted	$24	
Increase In Number Of PG A Officer Clothing Recipients	$2	
Total Program	**$17,546**	
Total Increases		**$64,736**
Decreases		
Price		
Decrease For Anticipated RPA 19.1% Rate Effective 1 Oct 26	($12,808)	
Total Price	**($12,808)**	
Program		
Decrease In Number Of PG A Enlisted AT By 520 Paid Participants	(5,126)	
Decrease in number of PG A Enlisted IDTT Travel	(3,749)	
Decrease In Number Of PG A Officer AT By 130 Paid Participants	(2,037)	
Decrease in number of PG A Officer IDTT Travel	(1,914)	
Decrease In Number Of PG A Officer Drills By 132 Paid Participants	(202)	
Decrease In Number Of PG A Enlisted Clothing Recipients	(30)	
Total Program	**($13,058)**	
Total Decreases		**($25,866)**
FY 2027 Direct Program		**$868,209**

Pay Group A
Detail of Requirements
(Amounts in Thousands)

Pay and Allowances, Annual Training, Officers: Funding provides for pay of officers attending annual training. The rate used in computing the requirement includes basic pay, allowances, government's Social Security contribution, special and incentive pays when authorized, and retired pay accrual.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Strength	Rate	Amount	Strength	Rate	Amount	Strength	Rate	Amount
Average Strength	12,312			12,372			12,217		
Participation Rate	84%			84%			84%		
Paid Participants	10,342	$7,474.18	$77,298	10,392	$8,645.59	$89,845	10,262	$9,080.00	$93,179

Pay and Allowances, Annual Training, Enlisted Personnel: Funding provides for pay of enlisted attending annual training. The rate used in computing the requirement includes basic pay, allowances, government's Social Security contribution, special and incentive pays when authorized, and retired pay accrual.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Strength	Rate	Amount	Strength	Rate	Amount	Strength	Rate	Amount
Average Strength	33,715			34,904			34,202		
Participation Rate	74%			74%			74%		
Paid Participants	24,949	$3,307.31	$82,514	25,829	$3,453.83	$89,209	25,309	$3,632.38	$91,932

Travel, Annual Training for Officers: Funding provides travel and per diem allowances for officers performing Annual Training (AT).

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Commercial/Per Diem	10,342	$3,648.42	$37,732	10,392	$4,223.83	$43,894	10,262	$4,312.51	$44,255

Travel, Annual Training for Enlisted: Funding provides travel and per diem allowances for enlisted personnel performing Annual Training (AT).

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Commercial/Per Diem	24,949	$3,098.44	$77,303	25,829	$3,242.87	$83,760	25,309	$3,310.96	$83,797

Pay Group A
Detail of Requirements
(Amounts in Thousands)

Pay, Inactive Duty Training, Officers: Funding provides for pay of officers attending inactive duty for training including unit training assemblies and additional training periods. The rate used in computing the requirement includes basic pay, government's Social Security contribution, special and incentive pays when authorized, and retired pay accrual.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Strength/ Assemblies	Rate	Amount	Strength/ Assemblies	Rate	Amount	Strength/ Assemblies	Rate	Amount
Unit Training									
Average Strength	12,312			12,372			12,217		
Participation Rate	82%			84%			85%		
Paid Participants	10,034	$20,318.82	$203,879	10,392	$21,636.26	$224,844	10,384	$22,661.98	$235,322
Additional Training Periods									
Flight Training	36,936	$327.19	$12,085	27,342	$478.75	$13,090	27,002	$530.96	$14,337
Military Funeral Honors	22,654	$437.89	$9,920	22,764	$467.89	$10,651	22,418	$493.26	$11,058
Training Preparation	27,702	$523.75	$14,509	16,701	$542.42	$9,059	17,592	$563.89	$9,920
Subtotal	87,292		$36,514	66,807		$32,800	67,012		$35,315
Total			$240,393			$257,644			$270,637

Pay, Inactive Duty Training, Enlisted: Funding provides for pay of enlisted personnel attending inactive duty for training including unit training assemblies and additional training periods. The rate used in computing the requirement includes basic pay, government's Social Security contribution, special and incentive pays when authorized, and retired pay accrual.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Strength/ Assemblies	Rate	Amount	Strength/ Assemblies	Rate	Amount	Strength/ Assemblies	Rate	Amount
Unit Training									
Average Strength	33,715			34,904			34,202		
Participation Rate	79%			72%			79%		
Paid Participants	26,635	$8,378.56	$223,163	25,131	$8,513.15	$213,944	27,020	$8,767.54	$236,899
Additional Training Periods									
Flight Training	2,697	$406.01	$1,095	2,618	$422.08	$1,105	2,736	$439.33	$1,202
Military Funeral Honors	59,676	$139.67	$8,335	58,290	$146.51	$8,540	60,572	$150.99	$9,146
Training Preparation	25,286	$142.17	$3,595	25,829	$145.77	$3,765	25,652	$153.67	$3,942
Subtotal	87,659		$13,025	86,737		$13,410	88,960		$14,290
Total			$236,188			$227,354			$251,189

Pay Group A
Detail of Requirements
(Amounts in Thousands)

Travel, Inactive Duty Training, Officers: Funding provides travel and per diem for officers performing inactive duty training away from the usual drill location at Fleet sites. Rates reflect round trip travel to training site and return. Per 37 U.S.C. § 452 (b) (9), Joint Travel Regulation § 032304, SECNAV authorizes reimbursement for actual travel expenses, limited to $750 for each round trip, for specified members with critical skills who are assigned to operational units greater than 150 miles from member's residence, and subject to annual reporting provided to the Assistant Secretary of the Navy (Manpower and Reserve Affairs).

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Commercial	44,323	$187.24	$8,299	54,932	$192.82	$10,592	45,203	$196.71	$8,892
Reimbursement	3,559	$444.90	$1,583	4,179	$451.52	$1,887	4,221	$461.00	$1,946
Total	47,882		$9,882	59,111		$12,479	49,424		$10,838

Travel, Inactive Duty Training, Enlisted: Funding provides travel and per diem for enlisted members performing inactive duty training away from the usual drill location at Fleet sites. Per 37 U.S.C. § 452 (b) (9), Joint Travel Regulation § 032304, SECNAV authorizes reimbursement for actual travel expenses, limited to $750 for each round trip, for specified members with critical skills who are assigned to operational units greater than 150 miles from member's residence, and subject to annual reporting provided to the Assistant Secretary of the Navy (Manpower and Reserve Affairs).

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Commercial	45,279	$311.40	$14,100	56,963	$327.62	$18,662	45,933	$339.06	$15,574
Reimbursement	790	$327.51	$259	1,636	$336.74	$551	1,652	$343.81	$568
Total	46,069		$14,359	58,599		$19,213	47,585		$16,142

Subsistence of Enlisted Personnel: Funding provides for subsistence-in-kind of personnel on annual training and inactive duty training periods of eight hours or more in one calendar day:

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Annual Training Requirements:	35,114			35,690			35,621		
Subsistence-in-Kind									
Total Enlisted Mandays									
Less Provided for Elsewhere:									
On Monetary Allowance	0			0			0		
Operational Rations									
Travel (Per Diem)	34,061			34,619			34,552		
Total Enlisted									
Entitled to be Subsisted	41,435			43,730			44,296		
% Present	25%			25%			25%		
Total	10,359			10,932			11,074		
Subsistence-in-Kind									
Operational Rations									
Basic Allowance for Subsistence									
Total Annual Training Rqmt	24,334	$10.79	$263	21,923	$11.10	$243	24,222	$11.45	$277
Inactive Duty Periods of									
Eight Hours or more	189,460	$12.48	$2,364	172,520	$12.84	$2,215	183,732	$13.24	$2,433
Total			$2,627			$2,458			$2,710

Pay Group A
Detail of Requirements
(Amounts in Thousands)

Individual Clothing and Uniform Allowances, Officers: Funding provides payment to officers for initial and supplemental clothing allowances, under the provisions of 37 U.S.C. 415 and 416, for purchase of required uniforms.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Initial Uniform Allowance	148	$405.50	$60	239	$425.78	$102	240	$433.33	$104
Total Clothing, Officers			$60			$102			$104

Individual Clothing and Uniform Allowances, Enlisted: Funding provides prescribed uniform items and organizational clothing for enlisted personnel as authorized by the Secretary of War under the provisions of 37 U.S.C. 418. Replacement issue allows the Navy Reserve to provide enlisted personnel the means to have items replaced from their initial seabag without an out-of -pocket expense to the Reservists.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Initial (Partial) Issue to Prior Service Personnel	642	$931.61	$598	1,166	$1,652.46	$1,927	1,163	$1,687.16	$1,962
Replacement Issues	7,710	$56.43	$435	10,160	$70.32	$714	9,987	$71.80	$717
CPO Initial Issue	674	$351.25	$237	646	$317.83	$205	650	$324.50	$211
CPO Quarterly Uniform Maintenance Allowance	2,813	$129.04	$363	3,431	$156.07	$535	3,362	$159.35	$536
New Uniform Roll-out	0	$0.00	$0	0	$0.00	$0	0	$0.00	$0
Total Clothing, Enlisted			$1,633			$3,381			$3,426
Total Clothing			$1,693			$3,483			$3,530
TOTAL Pay Group A Training			$779,989			$829,339			$868,209

Exhibit PB-30X Subactivity Detailed Justification (Reserves)

Detail of Military Personnel Requirements
Pay Group B

		($ in Thousands)
Reserve Personnel, Navy	**FY 2027 (Estimate)**	**$8,421**
Reserve Component Training and Support	**FY 2026 (Estimate)**	**$10,012**
Pay Group B	**FY 2025 (Actual)**	**$9,821**

Part I - Purpose and Scope

Pay Group B identifies Selected Navy Reserve (SELRES) personnel authorized to attend up to 48 Inactive Duty Training (IDT) periods (drills) and 14 days Annual Training (AT) as Individual Mobilization Augmentees (IMAS). These personnel are pre-assigned to fill mobilization billets on or shortly after the Active Duty personnel, that they are assigned to back fill, are mobilized. Billets to be filled are broadly categorized to include Flag Officers, Selective Service System Augmentees, Civil Defense and Continental United States Defense Programs (FEMA and NEPLO augmentation), and mobilization support to the Immediate Office of the Secretary of the Navy and the Secretary of War.

Exhibit PB-30P Schedule of Increases and Decreases (Reserves)

RESERVE PERSONNEL, NAVY
SCHEDULE OF INCREASES AND DECREASES - PAY GROUP B
($ in Thousands)

	BA-1	Total
FY 2026 Direct Program	**$10,012**	**$10,012**
Increases		
Price		
Increase For Anticipated Targeted Pay Raises Effective 1 Jan 2027	$215	
Increase In Travel Rates	$79	
Annualization Of 3.8% Pay Raise Effective 1 Jan 2026 And Junior Enlisted Pay Raise Effective 1 Apr 2025	$72	
Increase For Anticipated BAH Rate Increase To 3.8%	$11	
Increase For Anticipated BAS Rate Increase To 3.1%	$1	
Total Price	**$378**	
Program		
Total Program	**$0**	
Total Increases		**$378**
Decreases		
Price		
Decrease Ror Anticipated RPA 19.1% Rate Effective 1 Oct 26	($193)	
Total Price	**($193)**	
Program		
Decrease in PG B Officer Drills by 40 paid participants	($948)	
Decrease in PG B Officer AT by 40 paid participants	($539)	
Decrease In PG B Number Of PG B Officer Travel	($203)	
Decrease In PG B Enlisted Drills by 8 paid participants	($48)	
Decrease In PG B number of PG B Enlisted Travel	($21)	
Decrease In PG B Enlisted AT by 8 paid participants	($17)	
Total Program	**($1,776)**	
Total Decreases		**($1,969)**
FY 2027 Direct Program		**$8,421**

Pay Group B
Detail of Requirements
(Amounts in Thousands)

Pay and Allowances, Annual Training, Officers: Funding provides for pay of officers attending annual training. The rate used in computing the requirement includes basic pay, government's Social Security contribution, special and incentive pays when authorized, and retired pay accrual.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Strength	Rate	Amount	Strength	Rate	Amount	Strength	Rate	Amount
Average Strength	219			208			168		
Participation Rate	100%			100%			100%		
Paid Participants	219	$8,831.05	$1,934	208	$10,149.04	$2,111	168	$10,552.46	$1,773

Pay and Allowances, Annual Training, Enlisted Personnel: Funding provides for pay and allowances of enlisted personnel attending annual training. The rates used in computing requirements include basic pay, government's Social Security contribution, basic allowances for subsistence and housing, special and incentive pays when authorized, and retired pay accrual.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Strength	Rate	Amount	Strength	Rate	Amount	Strength	Rate	Amount
Average Strength	39			35			27		
Participation Rate	100%			100%			100%		
Paid Participants	39	$2,589.74	$101	35	$2,714.29	$95	27	$2,822.18	$76

Pay Group B
Detail of Requirements
(Amounts in Thousands)

Pay, Inactive Duty Training, Officers: Funding provides for pay of officers attending inactive duty for training including unit training assemblies and additional training periods. The rate used in computing the requirement includes basic pay, government's Social Security contribution, special and incentive pays when authorized, and retired pay accrual.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Strength/ Assemblies	Rate	Amount	Strength/ Assemblies	Rate	Amount	Strength/ Assemblies	Rate	Amount
Unit Training									
Average Strength	219			208			168		
Participation Rate	100%			100%			100%		
Paid Participants	219	$29,251.14	$6,406	208	$31,100.96	$6,469	168	$32,337.22	$5,433
Additional Training Periods									
Flight Training	0	$0.00	$0	0	$0.00	$0	0	$0.00	$0
Military Funeral Honors	0	$0.00	$0	0	$0.00	$0	0	$0.00	$0
Trng Preparation	0	$0.00	$0	0	$0.00	$0	0	$0.00	$0
SUBTOTAL	0		$0	0		$0	0		$0
TOTAL			$6,406			$6,469			$5,433

Pay, Inactive Duty Training, Enlisted: Funding provides for pay of enlisted personnel attending inactive duty for training including unit training assemblies and additional training periods. The rate used in computing the requirement includes basic pay, government's Social Security contribution, special and incentive pays when authorized, and retired pay accrual.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Strength/ Assemblies	Rate	Amount	Strength/ Assemblies	Rate	Amount	Strength/ Assemblies	Rate	Amount
Unit Training									
Average Strength	39			35			27		
Participation Rate	100%			100%			100%		
Paid Participants	39	$7,769.23	$303	35	$7,657.14	$268	27	$7,961.51	$215
Additional Training Periods									
Flight Training	0	$0.00	$0	0	$0.00	$0	0	$0.00	$0
Military Funeral Honors	0	$0.00	$0	0	$0.00	$0	0	$0.00	$0
Trng Preparation	0	$0.00	$0	0	$0.00	$0	0	$0.00	$0
SUBTOTAL	0		$0	0		$0	0		$0
TOTAL			$303			$268			$215

Pay Group B
Detail of Requirements
(Amounts in Thousands)

Travel, Annual Training for Officers: Funding provides travel and per diem allowances for officers performing Annual Training.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Commercial/Per Diem	219	$3,470.32	$760	208	$3,644.23	$758	168	$3,749.91	$630

Travel, Annual Training for Enlisted: Funding provides travel and per diem allowances for enlisted personnel performing Annual Training.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Commercial/Per Diem	39	$2,666.67	$104	35	$2,285.71	$80	27	$2,352.00	$64

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Travel, Inactive Duty Training, Officers: Funding provides travel and per diem for officers performing inactive duty training away from the usual drill location at Fleet sites. Rates reflect round trip travel to training site and return

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Commercial	1,270	$143.31	$182	1,206	$184.91	$223	974	$229.47	$224

Travel, Inactive Duty Training, Enlisted: Funding provides travel and per diem for enlisted members performing inactive duty training away from the usual drill location at Fleet sites. Rates reflect round trip travel to training site and return.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Commercial	70	$442.86	$31	63	$126.98	$8	49	$130.66	$6
Total Pay Group B			$9,821			$10,012			$8,421

Detail of Military Personnel Requirements
Pay Group F

	($ in Thousands)	
Reserve Personnel, Navy	**FY 2027 (Estimate)**	**$44,174**
Reserve Component Training and Support	**FY 2026 (Estimate)**	**$41,372**
Pay Group F	**FY 2025 (Actual)**	**$52,128**

Part I - Purpose and Scope

Title 10, United States Code, Section 12103, authorizes a program whereby non-prior service personnel may enlist in the Navy Reserve for a period of eight years, of which not less than twenty-four weeks must be spent on initial active duty for training. Funds requested in Pay Group 'F' are used for pay and allowances and other personnel costs incurred during this period of initial active duty for training. All trainees are enlisted for a pre-identified Enlisted Rating, and receive recruit training at Recruit Training Command, Great Lakes, during which time they are integrated with Regular Navy Recruits in boot camp. Depending on their specialty rating and enlistment contract, Pay Group F personnel may proceed to formal 'A' schools administered by the Navy for various specialty ratings. The Navy Reserve's New Accession Training (NAT) program and associated bonuses for qualifying personnel was implemented in July 2006. All non-prior service personnel entering the Navy Reserve participate in the NAT program.

Exhibit PB-30P Schedule of Increases and Decreases (Reserves)

RESERVE PERSONNEL, NAVY
SCHEDULE OF INCREASES AND DECREASES - PAY GROUP F
($ in Thousands)

	BA-1	Total
FY 2026 Direct Program	**$41,372**	**$41,372**
Increases		
Price		
Increase For Anticipated Targeted Pay Raises Effective 1 Jan 2027	$1,797	
Increase in Clothing Rates	$1,166	
Annualization Of 3.8% Pay Raise Effective 1 Jan 2026 And Junior Enlisted Pay Raise Effective 1 Apr 2025	$599	
Increase For Anticipated BAS Rate Increase To 3.1%	$126	
Increase For Anticipated BAH Rate Increase To 3.8%	$110	
Increase In Travel Rates	$50	
Total Price	**$3,848**	
Program		
Total Program	**$0**	
Total Increases		**$3,848**
Decreases		
Price		
Decrease For Anticipated RPA 19.1% Rate Effective 1 Oct 26	($786)	
Total Price	**($786)**	
Program		
Decrease In Number Of PG F BAS by 19 Paid Participants	($135)	
Decrease In Number Of PG F Clothing By 19 Paid Participants	($111)	
Decrease In Number of PG F Travel By 19 Paid Participants	($14)	
Total Program	**($260)**	
Total Decreases		**($1,046)**
FY 2027 Direct Program		**$44,174**

Pay Group F
Detail of Requirements
(Amounts in Thousands)

Pay and Allowances, Initial Active Duty for Training, Enlisted Personnel: Funding provides for pay and allowances of enlisted personnel attending initial active duty for training in the New Accession Training (NAT) program. The rates used in computing requirements include basic pay, government's Social Security contribution, basic allowances for subsistence and housing, special and incentive pays as authorized, and retired pay accrual.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Strength	Rate	Amount	Strength	Rate	Amount	Strength	Rate	Amount
Average Strength	876			619			600		
Participation Rate	100%			100%			100%		
Average Trainees	876	$53,665.53	$47,011	619	$62,242.33	$38,528	600	$67,065.00	$40,239

Travel, Initial Active Duty for Training, Enlisted Personnel: These funds are requested to provide travel and per diem allowances for enlisted personnel performing initial active duty for training.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Commercial/Per Diem	1,965	$318.07	$625	1,262	$328.05	$414	1,223	$367.95	$450

Individual Clothing and Uniform Allowances, Enlisted: These funds are requested to provide for clothing and uniforms for enlisted personnel attending initial active duty for training.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Initial Issue	2,375	$1,891.37	$4,492	1,262	$1,925.52	$2,430	1,223	$2,849.55	$3,485
Total Pay Group F			$52,128			$41,372			$44,174

Detail of Military Personnel Requirements
Mobilization Training

		($ in Thousands)
Reserve Personnel, Navy	**FY 2027 (Estimate)**	**$18,423**
Reserve Component Training and Support	**FY 2026 (Estimate)**	**$17,807**
Mobilization Training	**FY 2025 (Actual)**	**$14,925**

Part I - Purpose and Scope

This budget activity provides for the total costs of training officers and enlisted personnel of the Individual Ready Reserve (IRR). Included are members of Voluntary Training Units (VTU) who perform non-pay regular drills and annual training for pay, as funding permits; Merchant Marine officers on subsidy ships; other inactive Navy Reservists who have remaining military service obligation, or who elect to remain in the IRR, and are not assigned to Navy Reserve units.

Included in this budget activity are the costs of basic pay, individual clothing and uniform allowances for officers and enlisted personnel, subsistence-in-kind for enlisted personnel, travel to and from active duty training, basic allowances for subsistence and housing, the government's contribution to Social Security and retired pay accrual. The rates of all costs are determined by applicable provisions of law and regulations.

Exhibit PB-30P Schedule of Increases and Decreases (Reserves)

RESERVE PERSONNEL, NAVY
SCHEDULE OF INCREASES AND DECREASES - MOBILIZATION TRAINING
($ in Thousands)

	BA-1	Total
FY 2026 Direct Program	**$17,807**	**$17,807**
Increases		
Price		
Increase For Anticipated Targeted Pay Raises Effective 1 Jan 2027	$506	
Annualization Of 3.8% Pay Raise Effective 1 Jan 2026 And Junior Enlisted Pay Raise Effective 1 Apr 2025	$169	
Increase In Travel Rates	$99	
Increase For Anticipated BAH Rate Increase To 3.8%	$90	
Increase In SELRES IRR Bonus Rate Change Payments	$20	
Increase For Anticipated BAS Rate Increase To 3.1%	$12	
Total Price	**$896**	
Program Increases		
Total Program	**$0**	
Total Increases		**$896**
Decreases		
Price		
Decrease For Anticipated RPA 19.1% Rate Effective 1 Oct 26	($280)	
Total Price	**($280)**	
Program		
Total Program	**$0**	
Total Decreases		**($280)**
FY 2027 Direct Program		**$18,423**

Mobilization Training
Detail of Requirements
(Amounts in Thousands)

Strategic Sealift Officer Program: The Merchant Marine Act of 1936 required training of Merchant Marine credentialed officers in the U.S. Navy Reserve. The members of the Strategic Sealift Officer Program support both at sea and ashore mobilization requirements and are trained to maintain a cadre of licensed Merchant Marine officers able to serve as Navy and Military auxiliaries in time of War or National Emergency. There are about 1,925 Reservists in this program each year.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Mandays	Rate	Amount	Mandays	Rate	Amount	Mandays	Rate	Amount
Officers									
Annual Training Manday Costs	33,000	$336.88	$11,117	33,000	$385.61	$12,725	32,978	$400.94	$13,222
Travel/Per Diem	18,000	$202.23	$3,640	18,000	$263.49	$4,743	17,997	$269.02	$4,842
Subtotal			$14,757			$17,468			$18,064
VTU Members Performing ADT			$0			$0			$0
Total			$14,757			$17,468			$18,064

Training for IRR Personnel: Funding provides Active Duty Training (ADT) for members assigned to the Ready Reserve in a non-drilling status and is intended to enhance or refresh existing skills that support military operations or future mobilizations.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Mandays	Rate	Amount	Mandays	Rate	Amount	Mandays	Rate	Amount
Enlisted									
Annual Training Costs	0	$0.00	$0	0	$0.00	$0	0	$0.00	$0
Travel/Per Diem	0	$0.00	$0	0	$0.00	$0	0	$0.00	$0
Subtotal			$0			$0			$0
IRR Muster	217	$773.72	$168	412	$823.11	$339	412	$872.50	$359
Total			$168			$339			$359
Total Mobilization Training			$14,925			$17,807			$18,423

Detail of Military Personnel Requirements
School Training

		($ in Thousands)
Reserve Personnel, Navy	**FY 2027 (Estimate)**	**$87,046**
Reserve Component Training and Support	**FY 2026 (Estimate)**	**$84,267**
School Training	**FY 2025 (Actual)**	**$77,147**

Part I - Purpose and Scope

This budget activity provides for the total costs of training qualified officers and enlisted personnel participating in selected school programs. This training is designed to increase mobilization potential and to provide increased proficiency in high priority skills which cannot be achieved solely through regular drills and annual training. Examples are the Naval War College, Senior Officer Course, Defense Strategy Seminar, Engineering Watch Officer and Anti- Submarine Warfare (ASW) Operator. Included in this activity are the costs of basic pay, subsistence-in-kind for enlisted personnel, travel to and from active duty for training, basic allowance for housing, basic allowance for subsistence, the government's contribution to Social Security and retirement accrual. The rates of all costs are determined by applicable provisions of law and regulations. Additionally, the Prior Service Reenlistment Eligibility – Reserve (PRISE-R), formerly known as Reserve Selected Conversion for Reenlistment (RESCORE), program was established in FY 2001 to support crucial Force Shaping/Recruiting requirements of the Navy Reserve. This program allows personnel in over-manned ratings to be retrained in under-manned ratings. Personnel will complete all initial rate entry requirements, training, qualifications, and will have the opportunity to attend 'A' school.

Exhibit PB-30P Schedule of Increases and Decreases (Reserves)

RESERVE PERSONNEL, NAVY
SCHEDULE OF INCREASES AND DECREASES - SCHOOL TRAINING
($ in Thousands)

	BA-1	Total
FY 2026 Direct Program	**$84,267**	**$84,267**
Increases		
Price		
Increase For Anticipated Targeted Pay Raises Effective 1 Jan 2027	$2,566	
Annualization Of 3.8% Pay Raise Effective 1 Jan 2026 And Junior Enlisted Pay Raise Effective 1 Apr 2025	$856	
Increase In Travel Rates	$528	
Increase For Anticipated BAH Rate Increase To 3.8%	$447	
Increase For Anticipated BAS Rate Increase To 3.1%	$80	
Total Price	**$4,477**	
Program		
Total Program	**$0**	
Total Increases		**$4,477**
Decreases		
Price		
Decrease For Anticipated RPA 19.1% Rate Effective 1 Oct 26	($1,183)	
Total Price	**($1,183)**	
Program		
Decrease In Schools Officer by -1,664 Mandays	($272)	
Decrease In Schools Enlisted by -1,664 Mandays	($243)	
Total Program	**($515)**	
Total Decreases		**($1,698)**
FY 2027 Direct Program		**$87,046**

School Training
Detail of Requirements
(Amounts in Thousands)

Initial Skill Acquisition Training: Funding provides Pay and Allowances and Travel for Navy Reserve Officers attending the Chaplain Indoctrination Program for inactive Reserve chaplains to prepare for mobilization and provide religious ministry in a military environment; the Law Officer Indoctrination Program designed to aid the newly commissioned officer in adjusting to military life; the Medical Clinical Clerkship Program providing on-the-job training (OJT) in clinical or research service at a Naval Hospital Medical Research Facility; and the Dental Clerkship and indoctrination program offering formal classroom and field training for newly commissioned officers. The Navy Reserve is required to upgrade and enhance accession level training for non-prior service personnel in order to meet Navy Regulations.

	FY 2025 (Actual)					FY 2026 (Estimate)					FY 2027 (Estimate)				
	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount
Officers	777	33.9	26,340	$499.05	$13,145	776	33.9	26,309	$581.32	$15,294	764	33.9	25,893	$616.19	$15,955

Refresher & Proficiency Skills: Funding provides for that training necessary to attain the required level of proficiency in a specific military specialty for which a member has been initially qualified. It includes advanced technical training and qualification training in various naval warfare, administrative, and management areas to meet specific mobilization billet requirements.

	FY 2025 (Actual)					FY 2026 (Estimate)					FY 2027 (Estimate)				
	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount
Officers	2,173	9.1	19,774	$638.91	$12,634	2,172	9.1	19,768	$743.58	$14,699	2,127	9.1	19,352	$788.19	$15,253
Enlisted	1,975	25.5	50,363	$580.85	$29,253	1,974	25.5	50,347	$603.29	$30,374	1,958	25.5	49,931	$639.48	$31,930
Subtotal	4,148		70,137		$41,887	4,147		70,115		$45,073	4,085		69,283		$47,183

Career Development Training: Funding provides professional military training conducted at National War College, Armed Forces Staff College, Naval War College and other Navy training activities. Experience has dictated greater reliance on formal schools, rather than correspondence courses and OJT for career development.

	FY 2025 (Actual)					FY 2026 (Estimate)					FY 2027 (Estimate)				
	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount
Officers	286	26.5	7,579	$659.06	$4,995	286	26.5	7,585	$766.25	$5,812	271	26.5	7,169	$812.25	$5,823
Enlisted	6,640	4.1	27,224	$410.92	$11,187	6,667	4.1	27,333	$424.94	$11,615	6,565	4.1	26,917	$450.46	$12,125
Subtotal	6,926		34,803		$16,182	6,953		34,918		$17,427	6,836		34,086		$17,948

School Training
Detail of Requirements
(Amounts in Thousands)

Unit/Individual Conversion Training: Funding provides training required as the result of a change in the type of unit, a change in unit mission, or new equipment. In FY 2001 the PRISE-R program was started to allow recently separated/discharged NAVETS and IRR personnel, who are in closed ratings that would otherwise be ineligible for enlistment/affiliation and access into open ratings.

	FY 2025 (Actual)					FY 2026 (Estimate)					FY 2027 (Estimate)				
	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount
Enlisted (A School)	385	5.0	1,925	$680.52	$1,310	385	5.0	1,925	$706.49	$1,360	385	5.0	1,925	$587.01	$1,130
Subtotal	385		1,925		$1,310	385		1,925		$1,360	385		1,925		$1,130

Continuing Medical Education: Funding provides training necessary for health professionals to maintain their proficiency/expertise through continuing education, as required by the medical professional bodies, as a mandate to maintain their professional standing.

	FY 2025 (Actual)					FY 2026 (Estimate)					FY 2027 (Estimate)				
	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount
Officers	760	6.0	4,558	$547.39	$2,495	760	6.0	4,558	$636.90	$2,903	690	6.0	4,142	$675.04	$2,796
Enlisted	264	12.0	3,163	$672.83	$2,128	264	12.0	3,163	$698.70	$2,210	229	12.0	2,747	$740.44	$2,034
Subtotal	1,023		7,721		$4,623	1,023		7,721		$5,113	919		6,889		$4,830
Total School Training															
Officers	3,996	14.6	58,251	$571.13	$33,269	3,994	14.6	58,220	$664.86	$38,708	3,851	14.7	56,556	$704.20	$39,827
Enlisted	9,264	8.9	82,675	$530.73	$43,878	9,290	8.9	82,768	$550.44	$45,559	9,137	8.9	81,104	$582.20	$47,219
TOTAL	13,259		140,926		$77,147	13,284		140,988		$84,267	12,988		137,660		$87,046

Detail of Military Personnel Requirements
Special Training

	($ in Thousands)	
Reserve Personnel, Navy	**FY 2027 (Estimate)**	**$155,676**
Reserve Component Training and Support	**FY 2026 (Estimate)**	**$157,736**
Special Training	**FY 2025 (Actual)**	**$141,157**

Part I - Purpose and Scope

This budget activity provides additional training for Navy Reserve officers and enlisted personnel participating in special Active duty training opportunities, and for Operational Support to Active component Navy commands. The special active duty for training program is critical to the readiness of Reservists, management of Reserve programs and to certain Fleet Operations. These training periods often provide both Operational Support to Fleet Units and training to the Navy Reserve. Peak Fleet requirements, such as during Fleet exercises, are filled by Reservists performing short periods of Special Active Duty for Operational Support (ADOS). War Gaming Seminars and Naval Flight Officer (NFO) Transitional Training are other programs funded in this budget activity. This training is designed to enable personnel to achieve immediate readiness standards that cannot be met by other means and for support of other requirements. Included in this activity are the costs of basic pay, subsistence-in-kind for enlisted personnel, travel to and from training, basic allowance for housing, basic allowance for subsistence, the government's contribution to Social Security and retirement accrual. The rates of all costs are determined by applicable provisions of laws and regulations.

Exhibit PB-30P Schedule of Increases and Decreases (Reserves)

RESERVE PERSONNEL, NAVY
SCHEDULE OF INCREASES AND DECREASES - SPECIAL TRAINING
($ in Thousands)

	BA-1	Total
FY 2026 Direct Program	**$157,736**	**$157,736**
Increases		
Price		
Increase For Anticipated Targeted Pay Raises Effective 1 Jan 2027	$999	
Annualization Of 3.8% Pay Raise Effective 1 Jan 2026 And Junior Enlisted Pay Raise Effective 1 Apr 2025	$335	
Increase For Anticipated BAH Rate Increase To 3.8%	$972	
Increase In Travel Rates	$656	
Increase For Anticipated BAS Rate Increase To 3.1%	$125	
Increase In Subsistence Rates	$40	
Total Price	**$3,127**	
Program		
Total Program	**$0**	
Total Increases		**$3,127**
Decreases		
Price		
Decrease For Anticipated RPA 19.1% Rate Effective 1 Oct 26	($2,391)	
Total Price	**($2,391)**	
Program		
Decrease In Number Of ADOS Personnel	($974)	
Decrease In ADT Officer by -560 Mandays	($350)	
Decrease In ADT Enlisted by -948 Mandays	($349)	
Total Program	**($1,673)**	
Total Decreases		**($4,064)**
FY 2027 Direct Program		**$156,799**

Special Training
Detail of Requirements
(Amounts in Thousands)

Command/Staff Supervision and Conferences: These tours provide for command/staff inspection and supervision visits made by higher headquarters to subordinate units to evaluate the effectiveness of training and the units capability to respond to wartime tasking. Tours also provide for pre-annual training coordination conferences and the professional development of reserve Sailors, not associated with mobilization requirements, to maintain leadership standards equivalent to the active component.

	FY 2025 (Actual)					FY 2026 (Estimate)					FY 2027 (Estimate)				
	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount
Officers	674	11.5	7,751	$532.96	$4,131	751	11.5	8,637	$585.27	$5,055	747	11.5	8,591	$586.66	$5,040
Enlisted	735	30.4	22,344	$293.95	$6,568	819	30.4	24,898	$322.76	$8,036	815	30.4	24,776	$323.42	$8,013
Subtotal	1,409		30,095		10,699	1,570		33,535		13,091	1,562		33,367		13,053

Exercises: Funding provides for Navy Reserve participation in Fleet exercises and support of Fleet training. Reserve component members are integrated with the Active component forces and provide required capabilities and subject matter expertise.

	FY 2025 (Actual)					FY 2026 (Estimate)					FY 2027 (Estimate)				
	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount
Officers	641	13.0	8,333	$648.39	$5,403	715	13.0	9,295	$711.14	$6,610	711	13.0	9,243	$713.08	$6,591
Enlisted	592	16.7	9,886	$450.03	$4,449	660	16.7	11,022	$493.74	$5,442	656	16.7	10,955	$495.30	$5,426
Subtotal	1,233		18,219		9,852	1,375		20,317		$12,052	1,367		20,198		12,017

Special Training
Detail of Requirements
(Amounts in Thousands)

Management Support: Funding provides Reserve members with the opportunity to participate in policy boards, special studies and projects that have a direct effect on total Navy Reserve program planning. Additionally, management assistance teams provide support to active force units.

	FY 2025 (Actual)					FY 2026 (Estimate)					FY 2027 (Estimate)				
	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount
Officers	682	9.9	6,752	$533.47	$3,602	761	9.9	7,534	$584.95	$4,407	757	9.9	7,494	$586.34	$4,394
Enlisted	298	40.5	12,069	$333.50	$4,025	332	40.5	13,446	$366.28	$4,925	331	40.5	13,406	$366.33	$4,911
Subtotal	980		18,821		7,627	1,093		20,980		9,332	1,088		20,900		9,305

Operational Training: Funding provides training directly related to the member's mobilization billet. This additional training is necessary in order to sustain parity with comparable active force units, meet specialized billet qualifications and achieve enhanced readiness for units required to maintain a ready alert posture.

	FY 2025 (Actual)					FY 2026 (Estimate)					FY 2027 (Estimate)				
	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount
Officers	5,260	9.1	47,866	$557.70	$26,695	5,865	9.1	53,372	$622.42	$33,220	5,832	9.1	53,071	$613.61	$32,565
Enlisted	5,819	14.0	81,466	$323.78	$26,377	6,489	14.0	90,846	$361.47	$32,838	6,450	14.0	90,300	$356.38	$32,181
Subtotal	11,079		129,332		53,072	12,354		144,218		$66,058	12,282		143,371		64,746

Service Mission/Mission Support: Funds training of Reserve personnel through direct support to active military forces. Includes all active missions for which Navy Reserve capability exists, such as air logistics operations, maritime patrol missions, adversary training, expeditionary warfare, operational watch floor manning, intelligence activities and medical team support.

	FY 2025 (Actual)					FY 2026 (Estimate)					FY 2027 (Estimate)				
	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount	Participants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount
Officers	1,251	17.2	21,517	$590.79	$12,712	1,394	17.2	23,977	$648.75	$15,555	1,387	17.2	23,856	$650.15	$15,510
Enlisted	965	34.6	33,389	$358.50	$11,970	1,075	34.6	37,195	$393.82	$14,648	1,070	34.6	37,022	$394.50	$14,605
Subtotal	2,216		54,906		24,682	2,469		61,172		30,203	2,457		60,878		30,115

Special Training
Detail of Requirements
(Amounts in Thousands)

Active Duty Operational Support (ADOS): This program is an authorized voluntary tour of active duty (AD) performed pursant to section 120301(d) of Title 10 U.S.C. Formerly named Active Duty for Special Work (ADSW), the funding provides necessary skilled manpower for existing or emergent short term requirements in support of reserve component (RC) programs which cannot be accomplished with assigned personnel. Typically, ADOS tours are 90 to 179 days in duration, to include recall and separation of members. Examples include Funeral Honors coordinator assignments in shifting high-demand areas and short duration RC-specific special projects.

	FY 2025 (Actual)					FY 2026 (Estimate)					FY 2027 (Estimate)				
	Parti-cipants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount	Parti-cipants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount	Parti-cipants	Tour Length (Avg)	Man-days	Rate (Avg)	Amount
Officers	62	197	12,197	$636.92	$7,769	48	197	9,496	$627.09	$5,955	47	197	9,151	$637.19	$5,831
Enlisted	342	293	100,284	$273.79	$27,456	251	293	73,506	$286.31	$21,045	241	293	70,648	$291.71	$20,609
Subtotal	404		112,481		$35,225	299		83,002		$27,000	287		79,799		$26,440
Total Special Training															
Officers	8,570	12.18	104,416	$577.61	$60,312	9,534	11.78	112,311	$630.41	$70,802	9,481	11.75	111,406	$627.71	$69,931
Enlisted	8,751	29.65	259,438	$372.41	$80,845	9,626	26.07	250,913	$346.47	$86,934	9,563	25.84	247,107	$347.00	$85,745
TOTAL	**17,321**		**363,854**		**$141,157**	**19,160**		**363,224**		**$157,736**	**19,043**		**358,513**		**$155,676**

Exhibit PB-30X Subactivity Detailed Justification (Reserves)

Detail of Military Personnel Requirements
Administration and Support

	($ in Thousands)	
Reserve Personnel, Navy	**FY 2027 (Estimate)**	**$1,535,014**
Reserve Component Training and Support	**FY 2026 (Estimate)**	**$1,495,776**
Administration and Support	**FY 2025 (Actual)**	**$1,450,197**

Part I - Purpose and Scope

Funds requested provide for pay and allowances and permanent change of station costs for Navy Training and Administration of the Reserve (TAR) personnel. The majority of the TAR personnel are assigned to active duty, as authorized by 10 U.S.C. 12301 and 12310. The purpose of the TAR program is to provide a community of professionals to administer Navy Reserve programs. TAR personnel are assigned to Navy Reserve shore activities (e.g. Navy Air Reserve Units, Naval Air Stations/Facilities, Navy and Navy-Marine Corps Reserve Centers, Navy Regional Reserve Component Commands, etc.), Naval Air Squadrons, Fleet afloat units and headquarters staffs such as Chief of Naval Operations and Chief of Naval Personnel.

Funds requested also provide for Reserve Incentives Programs, Transition Incentive Programs, Death Gratuities, Disability and Hospitalization Benefits, and the NROTC Nuclear Accession Bonus Program.

Starting in FY 2025, the NROTC Nuclear Officer Accession Bonus program will transfer to MPN in order to correctly align with Active Duty ownership of both NROTC, and Nuclear Accession Bonus programs.

Exhibit PB-30P Schedule of Increases and Decreases (Reserves)

RESERVE PERSONNEL, NAVY
SCHEDULE OF INCREASES AND DECREASES - ADMINISTRATION AND SUPPORT
($ in Thousands)

	BA-1	Total
FY 2026 Direct Program	**$1,495,776**	**$1,495,776**
Increases		
Price		
Increase For Anticipated Targeted Pay Raises Effective 1 Jan 2027	$44,359	
Annualization Of 3.8% Pay Raise Effective 1 Jan 2026 And Junior Enlisted Pay Raise Effective 1 Apr 2025	$10,263	
Increase For Anticipated BAH Rate Increase To 3.8%	$5,522	
Increase For Anticipated BAS Rate Increase To 3.1%	$1,805	
Increase In PCS rates	$833	
Increase In Incentive Pay rates	$521	
Increase In Separation Pay rates	$297	
Increase In Continuation Pay rates	$135	
Increase In Special Pay rates	$40	
Increase in COLA rates	$2	
Total Price	**$63,777**	
Program		
Increase In Number Of TAR Enlisted	$22,704	
Increase In Number Of TAR Officers	$6,441	
Increase In SELRES In Officer Retention Bonus Payments	$6,085	
Increase In Number Of Continuation Pay Recipients	$1,388	
Increase In Number Of TAR Reenlistment Bonus recipients	$458	
Increase In Number Of Separation Pay recipients	$141	
Increase In SELRES In Officer Access/Affil Bonus Payments	$96	
Increase Change In Death, Disability And Hospitalization Payments	$18	
Total Program	**$37,330**	
		$101,107
Total Increases		
Price		
Decrease For Anticipated RPA 20.2% Full Time Rate Effective 1 Oct 26	($31,044)	
Decrease In Reenlistment Bonus rates	($514)	
Total Price	**($31,558)**	
Program		
Decrease In SELRES In Prior Serv Enl Bonus Payments	($22,338)	
Decrease In SELRES In Non-Prior Serv Enlist Bonus Payments	($4,417)	
Decrease In SELRES In Reenlistment Bonus Payments	($2,780)	
Decrease In Number Of TAR PCS Moves	($770)	
Decrease In Number Of Family Separation Pay Recipients	($6)	
Total Program	**($30,312)**	
Total Decreases		**($61,869)**
FY 2027 Direct Program		**$1,535,014**

Administration and Support
Detail of Requirements
(Amounts in Thousands)

Title 10, USC, Section 12301. Policies and Regulations: Participation of Reserve officers in preparation and administration of Reserve Affairs. " Within such numbers and in such grades and assignments as the Secretary concerned may prescribe, each armed force shall have officers of its Reserve component on active duty (other than for training) at the seat of government, and at headquarters responsible for Reserve affairs to participate in preparing and administering the policies and regulations affecting those Reserve components. While so serving, such officer is an additional number of any staff with which he is serving."

	FY 2025 (Actual)			FY 2026 (Estimate)		FY 2027 (Estimate)	
	Begin	Avg	End	Avg	End	Avg	End
Officers	116	126	136	114	91	92	92

Title 10, USC, Section 12310. Reserves: For organizing, administering, etc., Reserve components. " A Reserve ordered to active duty under Section 672(d) of this title in connection with organizing, administering, recruiting, instructing or training the Reserve component."

	FY 2025 (Actual)			FY 2026 (Estimate)		FY 2027 (Estimate)	
	Begin	Avg	End	Avg	End	Avg	End
Training and Administration of the Reserves (TAR)							
Officers	1,357	1,404	1,439	1,470	1,505	1,518	1,542
Enlisted	8,055	8,187	8,043	8,237	8,393	8,478	8,593
Total	9,412	9,590	9,482	9,706	9,898	9,996	10,135
Canvasser-Recruiters							
Officers	79	84	88	94	100	97	94
Enlisted	314	359	403	365	326	327	328
Total	393	442	491	459	426	424	422
Total Section 12301, TAR and Canvasser-Recruiters							
Officers	1,552	1,613	1,663	1,677	1,696	1,706	1,728
Enlisted	8,369	8,545	8,446	8,601	8,719	8,805	8,921
Total	9,921	10,158	10,109	10,278	10,415	10,511	10,649
Active Duty for Operational Support (ADOS)							
Officers	0	62	0	48	0	47	0
Enlisted	0	342	0	251	0	241	0
Total	0	404	0	299	0	287	0

Pay and Allowances of Officers, TAR: Funding provides basic pay, allowances, special and incentive pays when authorized, Retired Pay Accrual (RPA) and FICA costs for Training and Administration of the Reserve (TAR) officer personnel serving on active duty.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Average Number	Rate	Amount	Average Number	Rate	Amount	Average Number	Rate	Amount
O-9	0	$0.00	$0	0	$0.00	$0	0	$0.00	$0
O-8	0	$0.00	$0	0	$0.00	$0	0	$0.00	$0
O-7	0	$0.00	$0.000	0	$0.00	$0	0	$0.00	$0
O-6	131	$288,646.85	$37,741	129	$295,883.60	$38,046	132	$300,306.63	$39,728
O-5	392	$247,749.37	$97,128	395	$253,494.66	$100,004	382	$256,652.29	$98,105
O-4	816	$212,958.49	$173,872	825	$213,183.57	$175,823	827	$220,610.48	$182,399
O-3	214	$174,154.06	$37,298	262	$174,051.80	$45,681	287	$180,990.15	$51,952
O-2	29	$161,815.40	$4,693	32	$173,833.74	$5,577	43	$177,735.12	$7,613
O-1	22	$138,554.64	$2,990	25	$130,956.54	$3,318	24	$133,714.40	$3,248
W-5	1	$195,165.20	$195	1	$227,340.27	$227	1	$232,782.50	$233
W-4	3	$180,508.89	$572	3	$182,640.27	$548	3	$186,957.21	$561
W-3	3	$183,613.95	$581	3	$187,564.25	$563	3	$190,380.97	$571
W-2	2	$160,852.42	$281	3	$163,487.51	$490	3	$168,945.56	$507
Total	1,613	$220,293.15	$355,351	1,677	$220,835.66	$370,277	1,706	$225,691.46	$384,917

Pay and Allowances of Enlisted, TAR: Funding provides basic pay, allowances, special and incentive pays when authorized, Retired Pay Accrual (RPA) and FICA costs for Training and Administration of the Reserve (TAR) enlisted personnel serving on active duty.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Average Number	Rate	Amount	Average Number	Rate	Amount	Average Number	Rate	Amount
E-9	147	$184,338.38	$27,175	150	$184,541.85	$27,643	150	$187,715.41	$28,071
E-8	238	$152,116.07	$36,267	242	$155,764.34	$37,695	230	$158,004.52	$36,262
E-7	1,206	$133,943.13	$161,586	1,193	$136,722.60	$163,133	1,228	$138,590.22	$170,241
E-6	2,779	$113,474.62	$315,374	2,807	$116,279.02	$326,410	2,943	$117,727.52	$346,452
E-5	2,321	$90,086.91	$209,054	2,301	$97,540.96	$224,401	2,407	$99,288.60	$239,029
E-4	741	$69,925.92	$51,821	815	$75,366.56	$61,392	1,025	$76,950.46	$78,845
E-3	535	$57,225.72	$30,635	438	$63,886.88	$27,998	282	$64,998.80	$18,327
E-2	289	$48,956.64	$14,155	417	$51,284.74	$21,396	330	$52,768.21	$17,409
E-1	288	$59,124.29	$17,020	238	$64,408.24	$15,318	211	$66,115.41	$13,961
Total	8,545	$100,999.44	$863,086	8,601	$105,270.94	$905,387	8,805	$107,729.98	$948,598

Clothing Expense: Funding provides for Training and Administration of the Reserve (TAR) personnel uniform allowance.

	FY 2025 (Actual)	FY 2026 (Estimate)	FY 2027 (Estimate)
Officers	$36	$41	$44
Enlisted	$5,110	$5,140	$5,343
New Uniform Rollout	$0	$0	$0
Total	$5,146	$5,181	$5,388

Subsistence of Enlisted Personnel: Funding provides payment of basic allowance for subsistence and subsistence-in-kind for Training and Administration of the Reserve (TAR) personnel.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
A. Basic Allowance for Subsistence									
1. When Authorized to Mess Separately	8,376	$5,573	$46,679	8,431	$5,688	$47,955	8,635	$5,867	$50,658
2. When Rations In Kind Not Available	0	$0.00	$0	0	$0.00	$0	0	$0.00	$0
3. Less Collections			-$6,613			-$4,102			-$4,183
Total Enlisted BAS	8,376		$40,067	8,431		$43,853	8,635		$46,475
B. Subsistence-In-Kind									
1. Subsistence-In_Mess									
	169	$4,773	$804	170	$4,900	$833	170	$5,122	$871
Subtotal Subsistence-In-Mess	169		$804	170		$833	170		$871
Total Subsistence-In-Kind	169		$804	170		$833	170		$871
C. Family Subsistence Supplemental Allowance	0	$0.00	$0	0	$0.00	$0	0	$0.00	$0
Total FSSA	0		$0	0		$0	0		$0
Total Subsistence Program	8,545		$40,871	8,601		$44,686	8,805		$47,345
Less Reimbursable Subsistence	0	$0.00	$0	0	$0.00	$0	0	$0.00	$0
Total Direct Subsistence	8,545		40,871	8,601		44,686	8,805		47,345

Subsistence of Officer Personnel: Funding provides payment of basic allowance for subsistence for Training and Administration of the Reserves (TAR) Personnel.

FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
1,603	$3,837.96	$6,152	1,677	$3,917.30	$6,568	1,706	$4,040.40	$6,891

Administration and Support
Detail of Requirements
(Amounts in Thousands)

Permanent Change of Station (PCS) Travel, TAR: Funding provides travel costs for PCS Training and Administration of the Reserve (TAR) personnel serving on active duty.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Officer	730	$20,157.36	$14,715	612	$21,422.68	$13,111	600	$21,885.32	$13,131
Enlisted	2,800	$10,659.03	$29,845	2,313	$11,665.20	$26,982	2,269	$11,910.01	$27,024
Total PCS Travel	3,530		$44,560	2,925		$40,092	2,869		$40,155

Death Gratuities, Disability and Hospitalization Benefits: Funding provides for the payment of death gratuities to beneficiaries of deceased military personnel as authorized by 10 USC, Sections 1475-1480. Current gratuity amount is $100,000 as established by P.L. 109.13. Members of the Reserve component who are injured, disabled, or become diseased while in the Line of Duty are entitled to hospitalization and pay and allowances during treatment. Members who are injured, disabled or diseased in the Line of Duty may also be eligible for incapacitation benefits in accordance with provisions of 37 USC, sections 204 and 206. Incapacitation benefits include basic pay, allowances or disability and severance pay when applicable.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Death Gratuities									
Officers	0	$0.00	$0	1	$100,000	$100	1	$100,000	$100
Enlisted	0	$0.00	$0	1	$100,000	$100	1	$100,000	$100
Subtotal	0		$0	2		$200	2		$200
Disability and Hospitalization Benefits									
Officers	8	$13,125	$105	10	$14,900	$149	10	$15,300	$153
Enlisted	0	$0.00	$0	60	$11,317	$679	60	$11,550	$693
Subtotal	8		$105	70		$828	70		$846
Total			$105			$1,028			$1,046

Federal Workplace Transportation Subsidy, TAR[1/]: As a result of the enactment of Executive Order 13150 'Federal Workplace Transportation' which was signed by the President on 21 April 2000, all federal agencies in the National Capitol Region (NCR) were directed to implement a Mass and Vanpool Transportation Fringe Benefit Program. The program effective 1 October 2000, allows qualified Federal Employees (including Military Personnel) the option of relinquishing current parking permits for 'transit passes' in amounts equal to personal commuting costs but not to exceed $340 per month as of January 2026. In addition, funding is being provided for a Transit Pass Fringe Benefit Program for areas outside the NCR. This benefit applies to both mass transit and qualified vanpool participants.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Officer and Enlisted	75	$671.51	$50	76	$690.99	$52	75	$705.50	$53
Total Transportation Subsidy			$50			$52			$53

1/ Totals are included in Full Time Pay and Allowances.

Reserve Incentives Programs: These funds are requested to provide bonus payments as authorized by 37 U.S.C., Sections 308 and 355. Bonuses are required to control accessions and attrition of Navy Reserve personnel. Incentives are generally offered only to personnel in ratings in which critical shortages exist. Shortages are determined by measuring the existing rating authorization against the onboard personnel inventory by rating.

Non-Prior Service Enlistment Bonus, SELRES and TAR: : NAT bonuses of $5K, $10K, $15K, $20K or $25K are paid as 1/2 Initial Installment upon completion of initial active duty for training and 5 anniversary payments. Members in the NAT program incur a drilling obligation upon completion of initial active duty for training. A shipping incentive for non-prior service personnel to enlist in specified ratings as a Training and Administration of the Reserve (TAR) member of the Navy Reserve is also provided. Payment is made upon successful completion of "A" school training for the specified rating

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Drilling Reservists Initial	754	$9,720.16	$7,329	500	$6,800.00	$3,400	400	$6,000.00	$2,400
Drilling Reservists (Anniversary)	1,703	$3,225.48	$5,493	2,169	$2,632.55	$5,710	902	$2,542.13	$2,293
TAR (Initial)	348	$21,847.70	$7,603	202	$21,658.42	$4,375	202	$21,658.42	$4,375
Subtotal Non-Prior Service EB			$20,425			$13,485			$9,068

Prior Service Enlistment Bonus, SELRES: The bonus is paid to SELRES members enlisting/affiliating for 3 or 6 years whose ratings are in a Tier 1,2, or 3 category. The Prior Service Enlistment Bonus is offered under the authority of 37 U.S.C., Section 331a. It is open primarily to prior Navy or Navy Reserve enlisted personnel who are fully qualified in the rate in which enlisting, but may be used to convert to an undermanned rating. Six-year bonuses (A) are paid as 1/2 initial installment and 5 anniversary payments. Three-year bonuses (B) are paid as 1/2 initial installment and 2 anniversary payments. Total bonuses by Tier and years: T1A=$20,000, T1B=$10,000, T2A=$15,000, T2B=$7,500, T3A=$10,000, T3B=$5,000.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
New Payments	2,199	$9,360.16	$20,583	3,200	$7,500.00	$24,000	3,000	$6,000.00	$18,000
Anniversary Payments	6,221	$4,305.26	$26,783	7,500	$4,282.80	$32,121	5,261	$3,000.00	$15,783
Subtotal Prior Service Enlistment Bonus			$47,366			$56,121			$33,783

Reenlistment Bonus, SELRES: The Reenlistment Bonus is offered under the authority of 37 U.S.C., Section 331a. It is open primarily to Navy Reserve enlisted personnel who are fully qualified in the rate in which reenlisting, but may be used to convert to an undermanned rating. Bonuses are paid for three or six year reenlistments, in tiers. SELRES who are eligible can reenlist for 1 six-year term (A), or two 3-year terms classified as (B) and (C). All bonuses are paid as 1/2 initial with 5 or 2 anniversary payments. Total bonuses: T1A=$15,000, T1B=$7,500, T1C=$6,000, T2A=$10,000, T2B= $5,000, T2C= $4,000, T3A= $7,500, T3B= $3,000, T3C= $2,000. Prior Lump Sum Enlistment bonus was authorized by Section 618 of the FY 2005 NDAA (P. L. 108-375).

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
New Payments to SELRES	1,147	$6,750.65	$7,743	500	$6,000.00	$3,000	500	$6,000.00	$3,000
Anniversary Payments	1,749	$2,926.24	$5,118	2,122	$3,362.39	$7,135	1,586	$2,745.90	$4,355
New Payments to TAR	121	$7,322.31	$886	175	$11,428.57	$2,000	150	$10,000.00	$1,500
Anniversary Payments	282	$1,542.55	$435	390	$1,435.90	$560	516	$1,945.74	$1,004
Subtotal Reenlistment Bonus			$14,182			$12,695			$9,859

Medical Recruiting Incentives, SELRES: Stipend and Loan Repayment Program Medical Recruiting Incentives are offered under the authority of 10 U.S.C., Sections 16201 and 16302 respectively. Special pay for Critical Shortage Specialty health care officers is offered under 37 U.S.C., Section 302g. These funds are to enhance Reserve component recruiting programs for nurses and physicians with critical skills required in wartime.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Loan Repayments	1	$40,000.00	$40	22	$30,909.09	$680	22	$30,909.09	$680
Stipend	21	$25,380.95	$533	25	$25,440.00	$636	25	$25,440.00	$636
Recruiting Bonus	0	$0.00	$0	9	$26,666.67	$240	9	$26,666.67	$240
Subtotal Medical Incentives			$573			$1,556			$1,556

Administration and Support
Detail of Requirements
(Amounts in Thousands)

Bonus for Certain Initial Service and Retention of Officers in the Selected Reserve, SELRES: Title 37 U.S.C. Section 308j allows Reserve Component members to receive an accession and affiliation bonus of up to $20,000. An Officer is eligible for this bonus if either serving on active duty for a period of more than 30 days; or is a member of the Reserve Component not on active duty and, if the member formerly served on active duty, was released from active duty under honorable conditions; and has not previously served in the Selected Reserve of the Ready Reserve; and is not entitled to receive retired or retainer pay.

Special pay for retention of SELRES Health Care Professionals is authorized under 37 U.S.C., Section 302g for officers qualified in specialties designated as Reserve Component Wartime Health Care Specialties with Critical Shortages by ASD(HA) on an annual basis, with annual installments between $75,000, and $10,000 depending on the specialty. Special pay is authorized under 37 U.S.C., Section 355 for the retention of SELRES officers with critical military skills as designated by OSD.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Officer Affiliation /Accession Bonus Initial	372	$9,967.74	$3,708	400	$10,500.00	$4,200	400	$10,500.00	$4,200
Officer Affiliation /Accession Bonus Anniversary	11	$12,000.00	$132	24	$12,000.00	$288	32	$12,000.00	$384
Total Affiliation/Accession Bonus			$3,840			$4,488			$4,584
Officer Retention Bonus Initial	391	$26,069.05	$10,193	360	$27,097.22	$9,755	310	$27,096.77	$8,400
Officer Retention Bonus Anniversary	1,677	$21,361.96	$35,824	829	$25,641.74	$21,257	1,060	$27,072.64	$28,697
Total Retention Bonus			$46,017			$31,012			$37,097

Foreign language proficiency pay (37 U.S.C. 353), SELRES & TAR: A monthly payment made to qualified officers whose military specialty requires proficiency in a foreign language. The FY 05 NDAA increased the monthly cap from $300 to $1,000 per month for members entitled to basic pay and a one-time bonus not to exceed $6,000 for Reserve component members who fulfill a 12-month certification period. Includes the cultural awareness pilot program.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
FLP Officer	124	$3,596.77	$446	90	$4,400.00	$396	90	$4,400.00	$396
FLP Enlisted	159	$3,220.13	$512	240	$4,400.00	$965	240	$4,020.83	$965
FLP Officer - TAR	10	$4,293.39	$41	10	$4,293.39	$42	10	$4,293.39	$42
FLP Enlisted - TAR	7	$11,055.73	$82	7	$11,055.73	$82	8	$11,055.73	$86
FLP Total	300		$1,081	347		$1,485	348		$1,489
Total Reserve Incentives			**$133,484**			**$120,842**			**$97,436**
Officer			$50,917			$37,494			$43,675
Enlisted			$82,567			$83,348			$53,761

Adoption Expense: Funding provides reimbursement for qualifying adoption expenses under the provisions of Title 10 U.S.C. Chapter 53, Section 1052. All active duty individuals who initiate adoption proceedings, are eligible to receive partial reimbursement for expenses related to the adoption of a child under 18 years of age. Reimbursement, which is made only after the adoption is final, is limited to not more than $2,000, to a member of the Armed Forces or to two such members who are spouses of each other, for expenses incurred in the adoption of a child. A maximum of $5,000 may be paid to any member, or two such members who are spouses, in any calendar year.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
Officers	0	-	$0	1	$3,000.00	$3	1	$3,000.00	$3
Enlisted	0	-	$0	1	$3,000.00	$3	1	$3,000.00	$3
Total			$0			$6			$6

Administration and Support
Detail of Requirements
(Amounts in Thousands)

Continuation Pay : The National Defense Authorization Act (NDAA) 2016, Public Law 114-92, Section 634, authorized the Secretary to make a payment of continuation pay to each member under the new modernized retirement system with 12 years of active service, or 4,320 points. The amount of continuation pay is based on the member's monthly basic pay multiplied by 0.5. In addition, the Service Secretary may offer an additional amount of continuation pay not to exceed 6 months to retain certain skills and communities. The Services will begin making continuation payments in FY 2018 pursuant to the January 1, 2018 effective date of the modernized retirement system.

	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Navy Reservists									
Officer	68	$3,617.65	$246	122	$3,754.10	$458	157	$3,929.94	$617
Enlisted	80	$1,362.50	$109	138	$1,413.04	$195	544	$1,496.32	$814
Subtotal			**$355**			**$653**			**$1,431**
Navy TAR									
Officer	12	$44,233.12	$531	11	$47,653.61	$524	18	$49,674.89	$894
Enlisted	35	$15,865.34	$555	32	$16,619.07	$532	53	$17,110.41	$907
Subtotal			**$1,086**			**$1,056**			**$1,801**
Officer Total	80		$777	133		$982	175		$1,511
Enlisted Total	115		$664	170		$727	597		$1,721
TOTAL			**$1,441**			**$1,710**			**$3,232**
Total Admin and Support			**$1,450,197**			**$1,495,777**			**$1,535,014**

Detail of Military Personnel Requirements
Thrift Savings Plan (TSP) - RC matching contributions

Reserve Personnel, Navy
Reserve Component Training and Support
Thrift Savings Plan (TSP) - RC matching contributions

($ in Thousands)
FY 2027 (Estimate) $14,859
FY 2026 (Estimate) $12,484
FY 2025 (Actual) $13,099

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 section 8432 for the benefit of the member who falls under the new modernized retirement system. Automatic contributions of one-percent of basic pay for the benefit of the member will begin on or after the day that is 60 days after the date the member enters a uniformed service, or on or after the date the member elects the new modernized retirement system. Once the member either reaches two years and one day after first entering uniformed service, or elects the new retirement system, the Service will provide matching contributions of no more than five percent of the member's basic pay. The matching will continue until the member completes 26 years of service.

Part II - Justification of Funds Requested

The amount the Service contributes is based on the percentage of basic pay the member elects to contribute to the Thrift Savings Fund.

		FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
		Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
TSP Matching contributions										
Navy Reserve	Officer	4,757	$619.24	$2,946	4,604	$617.18	$2,841	4,629	$667.36	$3,089
	Enlisted	12,598	$297.57	$3,749	11,497	$280.25	$3,222	11,547	$320.69	$3,703
Sub-Total - Navy Reserve				**$6,695**			**$6,063**			**$6,792**
Navy TAR	Officer	331	$3,317.36	$1,098	361	$3,452.47	$1,246	386	$3,574.78	$1,380
	Enlisted	3,890	$1,360.44	$5,292	3,650	$1,414.70	$5,164	4,552	$1,466.20	$6,674
Sub-Total - Navy TAR				**$6,390**			**$6,410**			**$8,054**
AFHPSP	Officer	14	$1,000.00	$14	11	$1,000.00	$11	11	$1,181.82	$13
Sub-Total - Navy AFHSPS				**$14**			**$11**			**$13**
	Officer Total			$4,058			$4,098			$4,482
	Enlisted Total			$9,041			$8,386			$10,377
	TOTAL			**$13,099**			**$12,484**			**$14,859**

Exhibit PB-30P Schedule of Increases and Decreases (Reserves)

RESERVE PERSONNEL, NAVY
SCHEDULE OF INCREASES AND DECREASES - THRIFT SAVINGS PLAN
($ in Thousands)

	BA-1	Total
FY 2026 Direct Program	**$12,484**	**$12,484**
Increases		
Price		
Increase in TSP Rates	$979	
Total Price	**$979**	
Program		
Increase in number of TSP participants	$1,396	
Total Program	**$1,396**	
Total Increases		**$2,375**
Decreases		
Price		
Total Price	**$0**	
Program		
Total Program	**$0**	
Total Decreases		**$0**
FY 2027 Direct Program		**$14,859**

Exhibit PB-30X Subactivity Detailed Justification (Reserves)

Detail of Military Personnel Requirements
Education Benefits

	($ in Thousands)	
Reserve Personnel, Navy	**FY 2027 (Estimate)**	**$224**
Reserve Component Training and Support	**FY 2026 (Estimate)**	**$743**
Education Benefits	**FY 2025 (Actual)**	**$157**

PART I - PURPOSE AND SCOPE

Funds are for payment to the Department of War Education Benefits Fund, a trust fund. This program is governed by Title 10 U.S.C., Chapter 1606 and will fund educational benefit payments in their entirety for eligible individuals in the Selected Reserve. It is budgeted on an accrual basis with actual payments to individuals made by the Veterans Administration from funds transferred from the trust account.

PART II - JUSTIFICATION OF FUNDS REQUESTED

All individuals enlisting, reenlisting, or extending for not less than six years in the Selected Reserve on or after July 1, 1985 are eligible to receive educational assistance. Individuals must also meet Initial Active Duty for Training and high school diploma or equivalency requirements. Cost estimates are actuarially based, and reflect eligibility estimates, adjusted by an estimate of ultimate benefit utilization, partially offset by an estimate of interest earned on investments of the Education Benefits Fund. The program will provide for funds adequate to allow for one of four levels of assistance: Full-time, three quarter-time, half-time, and less than half-time educational pursuit. The monthly levels indicated above are increased annually as set forth with regard to the annual Consumer Price Index.

The G. I. Kicker provides an increase in educational assistance allowance for personnel filling critical shortages in designated skills, specialties, or units. The incentive is paid on a monthly basis in addition to the M.G.I.B. basic benefits. The maximum service contribution per recipient of this incentive is established annually by the Board of Actuaries.

Exhibit PB-30P Schedule of Increases and Decreases (Reserves)

RESERVE PERSONNEL, NAVY
SCHEDULE OF INCREASES AND DECREASES - EDUCATION BENEFITS
($ in Thousands)

	BA-1	Total
FY 2026 Direct Program	**$743**	**$743**
Increases		
Price	$0	
Total Price	**$0**	
Program		
Increase In $200 Kicker Recipients	$9	
Total Program	**$9**	
Total Increases		**$9**
Decreases		
Price		
Decrease GI Bill Rate Change Rates	($523)	
Decrease $200 Kicker Rate Change Rates	($5)	
Total Price	**($528)**	
Program		
Total Program	**$0**	
Total Decreases		**($528)**
FY 2027 Direct Program		**$224**

Education Benefits
Detail of Requirements
(Amounts in Thousands)

G.I. Bill & G.I. Bill Kickers	FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
G. I. Bill	1,299	$100.00	$130	1,625	$421.00	$684	1,630	$100.00	$163
Amortization Payment	0	$0.00	$0	0	$0.00	$0	0	$0.00	$0
Subtotal G.I. Bill			$130			$684			$163
$200 G.I. Bill Kicker	45	$604.00	$27	45	$1,308.00	$59	50	$1,218.00	$61
Subtotal G.I. Bill Kicker			$27			$59			$61
Total Program			$157			$743			$224
Total Education Benefits Program			$157			$743			$224

Detail of Military Personnel Requirements
Armed Forces Health Professions Scholarship Program

		($ in Thousands)
Reserve Personnel, Navy	**FY 2027 (Estimate)**	**$65,637**
Reserve Component Training and Support	**FY 2026 (Estimate)**	**$63,947**
Armed Forces Health Professions Scholarship Program	**FY 2025 (Actual)**	**$64,767**

Part I - Purpose and Scope

Funding provides for military personnel costs for Navy Reserve Officers enrolled in the Armed Forces Health Professions Scholarship Program (AFHPSP) established by 10 U.S.C., 2121. These officers are enrolled in approved colleges and universities throughout the United States. Participants of the AFHPSP are in medical, dental, and optometry programs. They serve on active duty during Active Duty Training (ADT) in the grade of 0-1 (Ensign) for a period of 45 days. The estimate for participants of the AFHPSP includes funds for a monthly stipend when they are not on ADT, uniform allowance, pay and allowances, travel, per diem and a $20,000 Accession Bonus (AB). The AB was first authorized by Congress in NDAA 2006 and was implemented by the Navy in July 2007. Additionally, 10 U.S.C., 2121 authorized the Financial Assistance Program (FAP) as a part of the AFHPSP program. FAP funding supports an annual grant and the same other military personnel costs associated with the AFHPSP. FAP participants perform ADT for 14 days each year in their appointed grade of 0-3 or 0-4. The Nurse Candidate Program (NCP) supports students enrolled in approved nursing programs. Upon completion, these nursing students receive a commission in the Navy Nurse Corps. They receive an accession bonus and a monthly continuation bonus. Neither bonus is affected by pay raise or inflation.

Exhibit PB-30P Schedule of Increases and Decreases (Reserves)

RESERVE PERSONNEL, NAVY
SCHEDULE OF INCREASES AND DECREASES - ARMED FORCES HEALTH PROFESSIONS SCHOLARSHIP PROGRAM
($ in Thousands)

	BA-1	Total
FY 2026 Direct Program	**$63,947**	**$63,947**
Increases		
Price		
Increase In Afhpsp Stipend Rates	$1,245	
Increase For Anticipated Targeted Pay Raises Effective 1 Jan 2027	$397	
Increase For Anticipated Bah Rate Increase To 3.8%	$131	
Annualization Of 3.8% Pay Raise Effective 1 Jan 2026 And Junior Enlisted Pay Raise Effective 1 Apr 2025	$91	
Increase In Fap Stipend Rates	$51	
Increase Travel Rate Change Payments	$42	
Increase In Lump Sum Leave Rates	$25	
Increase For Anticipated BAS Rate Increase To 3.1%	$19	
Total Price	**$2,001**	
Program		
Increase In Number Of AFHPSP Accession Bonus	$2,760	
Increase In Number Of FAP Participants	$338	
Increase In Number Of NCP Continuation Recipients	$71	
Increase In Number Of AFHPSP - Clothing Allowance	$60	
Total Program	**$3,229**	
Total Increases		**$5,230**
Decreases		
Price		
Decrease For Anticipated Rpa 19.1% Part Time Rate Effective 1 Oct 26	($280)	
Total Price	**($280)**	
Program		
Decrease In Number Of Afhpsp Participants	($3,157)	
Decrease In Number Of Fap Participants	($63)	
Decrease In Number Of Ncp Accession Bonus	($40)	
Total Program	**($3,259)**	
Total Decreases		**($3,539)**
FY 2027 Direct Program		**$65,637**

Armed Forces Health Professions Scholarship Program
Detail of Requirements
(Amounts in Thousands)

Pay and Allowances, Active Duty Training (ADT), AFHPSP Officers: In accordance with 10 U.S.C. 2121(c), funding provides pay and allowances for officers attending active duty training for a period of up to 45 days. 'Pay and Allowances' consists of basic pay, retired pay accrual, government contribution for social security, subsistence and housing allowances, lump sum leave pay, and family separation allowance when authorized. The number preceding the rate reflects the students who will serve 45 days ADT. The rate is the average pay and allowance cost per order.

FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
1,195	$11,953.14	$14,284	1,177	$12,425.29	$14,627	1,185	$12,641.64	$14,984

Travel, Active Duty Training (ADT), AFHPSP Officers: Funding provides travel and per diem for officers performing ADT not located at, or in close proximity to, the accredited institution they would normally attend as a participant in the program. The number reflects students who will be required to travel to an ADT duty site. The rate is the average cost per traveler.

FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
501	$3,994.01	$2,001	485	$4,109.84	$1,993	463	$4,196.14	$1,943

Armed Forces Health Professions Scholarship Program
Detail of Requirements
(Amounts in Thousands)

Stipend, AFHPSP Officers: Funding provides a monthly stipend to members participating in the program in accordance with 10 U.S.C. 2121(d). This stipend is paid only 10.5 months a year to students enrolled in the scholarship program for an entire year. In accordance with 10 U.S.C. 2121(c), the remaining 45 days are spent on ADT, during which time students receive pay and allowances vice the monthly stipend. Senior scholarship students average only 6.5 months of stipend due to graduation, and stipend for new accessions averages two months the year they first enter the program. The monthly stipend rate increases effective 1 July each year by the same percentage as the 1 January military pay raise. 'Students' are manyears of stipend and 'Rate' is 12 months of stipend.

FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
1,218	$30,369	$36,998	1,193	$31,523	$37,622	1,097	$32,657	$35,826

Individual Clothing and Uniform Allowances, AFHPSP Officers: Funding provides initial uniform allowance under the provisions of 37 U.S.C. 415(a)(4) for officer uniforms required upon reporting for their first period of ADT. The number reflects students who will receive this one-time uniform allowance.

FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
338	$400.00	$135	128	$400.00	$51	278	$400.00	$111

Accession Bonus (AB), AFHPSP Officers: Funding provides payment of a one-time bonus effective upon a medical or dental school student's accession into the AFHPSP program. The AB was first authorized in the NDAA 2006 and is set at an amount of $20,000.

FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
308	$20,000	$6,160	162	$20,000	$3,240	300	$20,000	$6,000
Total AFHPSP		$59,578			$57,533			$58,864

Armed Forces Health Professions Scholarship Program
Financial Assistance Program (FAP)
Detail of Requirements
(Amounts in Thousands)

Pay and Allowances, Active Duty Training (ADT), FAP Officers: In accordance with 10 U.S.C. 2121(c), funding provides pay and allowances for officers performing 14 days of ADT. Pay and Allowances consist of basic pay, retired pay accrual, government contribution for social security, subsistence and housing allowances, lump sum leave pay, and family separation allowance when authorized.

FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
17	$5,824	$100	22	$6,091	$133	32	$6,156	$197

Stipend, FAP: Funding provides a monthly stipend to FAP participants in accordance with 10 U.S.C. 2121(d) for 11.5 months a year to students enrolled in the FAP program for an entire year. In accordance with 10 U.S.C. 2121(c), the remaining 14 days are spent on ADT, when students are receiving pay and allowances vice the monthly stipend. The monthly stipend rate increases effective July, each year by the same percentage as the January, military pay raise, and is rounded to the next higher whole dollar.

FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
25	$33,176	$814	32	$34,437	$1,107	40	$35,676	$1,433

Armed Forces Health Professions Scholarship Program
Financial Assistance Program (FAP)
Detail of Requirements
(Amounts in Thousands)

Individual Clothing and Uniform Allowances, FAP Officers: Funding provides a one-time initial uniform allowance under the provisions of 37 U.S.C. 415(a)(4) for officer uniforms required upon reporting for their first period of Active Duty Training (ADT). The number reflects students who will receive this one-time uniform allowance.

FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
4	$400.00	$2	19	$400.00	$8	12	$400.00	$5

Annual Grant, FAP Officers: Funding provides payment of an annual grant in accordance with 10 U.S.C. 2127(e), effective upon enrollment in the program. The amount of the grant is increased annually in the same manner as the stipend, in accordance with 10 U.S.C. 2121(d). 'Annual Grants' are paid on a pro rata basis for partial years of participation. 'Rate' is the average amount of Annual Grant. However, most students are enrolling in the program on or after 1 July forcing the 'number' higher than the number of students.

FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
32	$45,000.00	$1,456	46	$45,000.00	$2,084	45	$45,000.00	$2,025

Total Financial Assistance Program	$2,372	$3,333	$3,660

Armed Forces Health Professions Scholarship Program
Nurse Candidate Program (NCP)
Detail of Requirements

Accession Bonus, NCP: In accordance with 10 U.S.C. 2130(a)(1), funding provides for payment of a one-time accession bonus of not more than $40,000. The bonus shall be paid in periodic installments, as determined by the Secretary concerned at the time the agreement is accepted, except that the first installment may not exceed $20,000.

FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
78	$20,000.00	$1,567	88	$20,000.00	$1,760	86	$20,000.00	$1,720

Continuation Bonus, NCP: In accordance with 10 U.S.C. 2130(a)(2), funding provides a monthly bonus of $500 in FY 2004 and increase to $1,000 in FY 2005 for each month the participant continues as a full-time student in an accredited baccalaureate degree nursing program at a civilian educational institution that does not have a Senior Reserve Officers' Training Program. This continuation bonus may not be paid for more than 24 months**.**

FY 2025 (Actual)			FY 2026 (Estimate)			FY 2027 (Estimate)		
Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
104	$12,000	$1,250	110	$12,000	$1,322	116	$12,000	$1,393
Total Nurse Candidate Program		$2,817			$3,082			$3,113

Armed Forces Health Professions Scholarship Program
Number of Students

	FY 2025 (Actual)		FY 2026 (Estimate)		FY 2027 (Estimate)	
	Average	End	Average	End	Average	End
Medical AFHPSP Student Enrollments						
1st Year Students		214		73		210
2nd Year Students		234		261		121
3rd Year Students		230		238		263
4th Year Students		242		231		238
Total Medical AFHPSP Enrollments	909	920	862	803	818	832
Completed Program & Commissioned		243		237		231
Completed Program & Commission Deferred		0		0		0
Accession of prior year Deferrals		0		0		0
Dental AFHPSP Student Enrollments						
1st Year Students		33		40		50
2nd Year Students		80		58		65
3rd Year Students		98		88		58
4th Year Students		97		100		88
Total Dental AFHPSP Enrollments	310	308	297	286	274	261
Completed Program & Commissioned		78		97		99
Allied Science AFHPSP Student Enrollments						
1st Year Students		8		6		6
2nd Year Students		14		20		17
3rd Year Students		17		13		20
4th Year Students		20		17		13
Total Allied Science AFHPSP Enrollments	59	59	58	56	56	56
Completed Program & Commissioned		17		20		16
Total AFHPSP Student Enrollments						
1st Year Students		255		119		266
2nd Year Students		328		339		203
3rd Year Students		345		339		341
4th Year Students		359		348		339
Total AFHPSP Enrollments	1,278	1,287	1,216	1,145	1,147	1,149
Completed Program & Commissioned		338		354		348
Completed Program & Commission Deferred		0		0		0
Accession of prior year Deferrals		0		0		0

Financial Assistance Program (FAP) and Nurse Candidate Program (NCP)
Number of Students

	FY 2025 (Actual)		FY 2026 (Estimate)		FY 2027 (Estimate)	
	Average	End	Average	End	Average	End
Medical FAP Student Enrollments						
1st Year Students		2		1		2
2nd Year Students		7		8		4
3rd Year Students		12		16		13
4th Year Students		9		13		16
Total Medical FAP Enrollments	26	30	34	38	37	35
Dental FAP Student Enrollments						
1st Year Students		0		0		0
2nd Year Students		0		2		2
3rd Year Students		0		0		2
4th Year Students		0		0		0
Total Dental FAP Enrollments	1	0	1	2	3	4
Total FAP Student Enrollments						
1st Year Students		2		1		2
2nd Year Students		7		10		6
3rd Year Students		12		16		15
4th Year Students		9		13		16
Total FAP Enrollments	27	30	35	40	40	39

	FY 2025 (Actuals)		FY 2026 (Estimate)		FY 2027 (Estimate)	
	Average	End	Average	End	Average	End
Nurse Candidate Student Enrollments						
1st Year Students		0		0		0
2nd Year Students		0		0		0
3rd Year Students		15		16		15
4th Year Students		87		99		101
Total NCP Student Enrollments	90	102	109	115	116	116

Section 5

Special Analyses

RESERVE PERSONNEL, NAVY
Training and Administration of the Reserves (TAR) Personnel
(End Strength)

FY 2025 (Actual)

Assignment	TAR Officers	TAR Enlisted	TAR Total	Military Technicians	Military	Civilian 1/	Total
Individuals	17	296	313	0	0	0	313
Pay/Personnel Centers	53	167	220	0	0	9	229
Recruiting/Retention	193	918	1,111	0	0	0	1,111
			0				
Units			0				
Units	642	3,875	4,517	0	625	392	5,534
RC Unique Mgmt HQs	131	430	561	0	87	118	766
Unit Support - NRC 2/	207	1,542	1,749	0	306	383	2,438
Maint Activities (Non-unit)	15	408	423	0	2	29	454
Subtotal	995	6,255	7,250	0	1,020	922	9,192
Training (ROTC)							
RC Non-unit Institutions	63	292	355	0	0	0	355
RC Schools	3	56	59	0	1	16	76
Subtotal	66	348	414	0	1	16	431
Headquarters (HQs)							
Service HQs	8	1	9	0	0	2	11
AC HQs	77	111	188	0	17	0	205
AC Instal/Activities	40	123	163	0	54	21	238
RC Chiefs Staff	170	191	361	0	33	0	394
Others	44	36	80	0	0	0	80
Subtotal	339	462	801	0	104	23	928
Other	0	0	0	0	0	0	0
TOTAL	1,663	8,446	10,109	0	1,125	970	12,204

1/ Excluding military technicians
2/ Navy Reserve Centers (NRC)
3/Active Component stationed at Navy Reserve Activities

RESERVE PERSONNEL, NAVY
Training and Administration of the Reserves (TAR) Personnel
(End Strength)

FY 2026 (Estimate)

Assignment	TAR Officers	TAR Enlisted	TAR Total	Military Technicians	Military	Civilian 1/	Total
Individuals	17	296	313	0	0	0	313
Pay/Personnel Centers	54	168	222	0	0	9	231
Recruiting/Retention	189	928	1,117	0	0	0	1,117
Units							
Units	649	3,993	4,642	0	621	354	5,617
RC Unique Mgmt HQs	153	561	714	0	92	134	940
Unit Support - NRC 2/	207	1,541	1,748	0	298	349	2,395
Maint Activities (Non-unit)	15	410	425	0	2	22	449
Subtotal	1,024	6,505	7,529	0	1,013	859	9,401
Training (ROTC)							
RC Non-unit Institutions	64	313	377	0	0	0	377
RC Schools	3	56	59	0	1	16	76
Subtotal	67	369	436	0	1	16	453
Headquarters (HQs)							
Service HQs	8	1	9	0	0	2	11
AC HQs	77	112	189	0	18	0	207
AC Instal/Activities	39	123	162	0	54	20	236
RC Chiefs Staff	186	193	379	0	33	0	412
Others	35	24	59	0	0	0	59
Subtotal	345	453	798	0	105	22	925
Other	0	0	0	0	0		0
TOTAL	1,696	8,719	10,415	0	1,119	906	12,440

1/ Excluding military technicians
2/ Navy Reserve Centers (NRC)
3/Active Component stationed at Navy Reserve Activities

Exhibit PB-30V Incentive/Bonus Payment Stream (Reserves)

RESERVE PERSONNEL, NAVY
Training and Administration of the Reserves (TAR) Personnel
(End Strength)

FY 2027 (Estimate)

Assignment	TAR Officers	TAR Enlisted	TAR Total	Military Technicians	Military	Civilian 1/	Total
Individuals	17	296	313	0	0	0	313
Pay/Personnel Centers	54	169	223	0	0	9	232
Recruiting/Retention	185	780	965	0	0	0	965
Units							
Units	678	4,329	5,007	0	624	325	5,956
RC Unique Mgmt HQs	160	572	732	0	92	138	962
Unit Support - NRC 2/	207	1,541	1,748	0	304	347	2,399
Maint Activities (Non-unit)	15	410	425	0	2	20	447
Subtotal	1,060	6,852	7,912	0	1,022	830	9,764
Training (ROTC)							
RC Non-unit Institutions	64	313	377	0	0	0	377
RC Schools	3	56	59	0	1	16	76
Subtotal	67	369	436	0	1	16	453
Headquarters (HQs)							
Service HQs	8	1	9	0	0	2	11
AC HQs	77	114	191	0	17	0	208
AC Instal/Activities	39	123	162	0	56	20	238
RC Chiefs Staff	186	193	379	0	34	0	413
Others	35	24	59	0	0	0	59
Subtotal	345	455	800	0	107	22	929
Other	0	0	0	0	0	0	0
TOTAL	1,728	8,921	10,649	0	1,130	877	12,656

1/ Excluding military technicians
2/ Navy Reserve Centers (NRC)
3/Active Component stationed at Navy Reserve Activities

Exhibit PB-30V Incentive/Bonus Payment Stream (Reserves)

RESERVE PERSONNEL, NAVY
TRAINING AND ADMINISTRATION OF THE RESERVES (TAR)
NON-PRIOR SERVICE ENLISTMENT BONUS (TAR NPS) 1/
($ in Thousands)

	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	89	$2,078	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0
FY 2025														
Initial Payments	259	$5,525	77	$1,787	0	$0	0	$0	0	$0	0	$0	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0
FY 2026														
Initial Payments	0	$0	125	$2,588	77	$1,787	$0	$0	$0	$0	$0	$0	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0
FY 2027														
Initial Payments	0	$0	0	$0	125	$2,588	77	$1,787	0	$0	0	$0	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0
FY 2028														
Initial Payments	0	$0	0	$0	0	$0	125	$2,588	77	$1,787	0	$0	$0	$0
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0
FY 2029														
Initial Payments	0	$0	0	$0	0	$0	0	$0	125	$2,588	77	$1,787	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0
FY 2030														
Initial Payments	0	$0	0	$0	0	$0	0	$0	0	$0	125	$2,588	77	$1,787
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0
FY 2031														
Initial Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	125	$2,588
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0
Total														
Initial Payments	259	$5,525	202	$4,375	202	$4,375	202	$4,375	202	$4,375	202	4,375	202	$4,375
Anniversary Payments	89	$2,078	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0
Total TAR SRB	348	$7,603	202	$4,375	202	$4,375	202	$4,375	202	$4,375	202	$4,375	202	$4,375

1/ Amounts included in Administration and Support, Reserve Incentives.

Exhibit PB-30V Incentive/Bonus Payment Stream (Reserves)

RESERVE PERSONNEL, NAVY
DRILLING RESERVIST PRIOR SERVICE ENLISTMENT BONUS (SELRES PS) 1/
($ in Thousands)

	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	7,420	$41,366	6,700	$38,121	1,261	$3,783								
FY 2025														
Initial Payments	1,000	$6,000	1,000	$6,000										
Anniversary Payments			2,000	$6,000	2,000	$6,000								
FY 2026														
Initial Payments			1000	$6,000	1,000	6,000								
Anniversary Payments					2,000	$6,000	2,000	$6,000						
FY 2027														
Initial Payments					2,000	$12,000								
Anniversary Payments							2,000	$6,000	2,000	$6,000				
FY 2028														
Initial Payments							2,000	$12,000						
Anniversary Payments									2,000	$6,000	2,000	$6,000		
FY 2029														
Initial Payments									2,000	$12,000				
Anniversary Payments											2,000	$6,000	2,000	$6,000
FY 2030														
Initial Payments											2,000	$12,000		
Anniversary Payments													2,000	$6,000
FY 2031														
Initial Payments													2,000	$12,000
Anniversary Payments														
Total														
Initial Payments	2,199	20,583	3,200	24,000	3,000	18,000	2,000	12,000	2,000	12,000	2,000	12,000	2,000	12,000
Anniversary Payments	6,221	$26,783	7,500	$32,121	5,261	$15,783	4,000	$12,000	4,000	$12,000	4,000	$12,000	4,000	$12,000
Total Prior Service EB	8,420	$47,366	10,700	$56,121	8,261	$33,783	6,000	$24,000	6,000	$24,000	6,000	$24,000	6,000	$24,000

1/ Amounts included in Administration and Support, Reserve Incentives.

Exhibit PB-30V Incentive/Bonus Payment Stream (Reserves)

RESERVE PERSONNEL, NAVY
DRILLING RESERVIST SELECTED REENLISTMENT BONUS (SELRES SRB) 1/
($ in Thousands)

	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	2,124	$7,892	1,350	$4,650	314	$371	237	$291						
FY 2002														
FY 2025														
Initial Payments	772	$4,969												
Anniversary Payments			772	$2,485	772	$2,484								
FY 2026														
Initial Payments			500	$3,000										
Anniversary Payments					500	$1,500	500	$1,500						
FY 2027														
Initial Payments					500	$3,000								
Anniversary Payments							500	$1,500	500	$1,500				
FY 2028														
Initial Payments							500	$3,000						
Anniversary Payments									500	$1,500	500	$1,500		
FY 2029														
Initial Payments									500	$3,000				
Anniversary Payments											500	$1,500	500	$1,500
FY 2030														
Initial Payments											500	$3,000		
Anniversary Payments													500	$1,500
FY 2031														
Initial Payments													500	$3,000
Anniversary Payments														
Total														
Initial Payments	1,147	$7,743	500	$3,000	500	$3,000	500	$3,000	500	$3,000	500	$3,000	500	$3,000
Anniversary Payments	1,749	$5,118	2,122	$7,135	1,586	$4,355	1,237	$3,291	1,000	$3,000	1,000	$3,000	1,000	$3,000
Total Drilling Reservist SRB	2,896	$12,861	2,622	$10,135	2,086	$7,355	1,737	$6,291	1,500	$6,000	1,500	$6,000	1,500	$6,000

1/ Amounts included in Administration and Support, Reserve Incentives.

Exhibit PB-30V Incentive/Bonus Payment Stream (Reserves)

RESERVE PERSONNEL, NAVY
TRAINING AND ADMINISTRATION OF THE RESERVES (TAR)
ENLISTED SELECTED REENLISTMENT BONUS (TAR SRB) 1/
($ in Thousands)

	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	282	$435	269	$342	220	$286	168	$205	69	$97	0	$0	0	$0
FY 2025														
Initial Payments	121	$886	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0
Anniversary Payments	0	$0	121	$218	121	$218	113	$210	71	$128	62	$111	0	$0
FY 2026														
Initial Payments	0	$0	175	$2,000	0	$0	$0	$0	$0	$0	$0	$0	0	$0
Anniversary Payments	0	$0	0	$0	175	$500	175	$500	175	$500	175	$500	0	$0
FY 2027														
Initial Payments	0	$0	0	$0	150	$1,500	0	$0	0	$0	0	$0	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	150	$375	150	$375	150	$375	150	$375
FY 2028														
Initial Payments	0	$0	0	$0	0	$0	150	$1,500	0	$0	0	$0	$0	$0
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	150	$375	150	$375	150	$375
FY 2029														
Initial Payments	0	$0	0	$0	0	$0	0	$0	150	$1,500	0	$0	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	150	$375	150	$375
FY 2030														
Initial Payments	0	$0	0	$0	0	$0	0	$0	0	$0	150	$1,500	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	150	$375
FY 2031														
Initial Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	150	$1,500
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0
Total														
Initial Payments	121	$886	175	$2,000	150	$1,500	150	$1,500	150	$1,500	150	$1,500	150	$1,500
Anniversary Payments	282	$435	390	$560	516	$1,004	606	$1,290	615	$1,475	687	$1,736	600	$1,500
Total TAR SRB	403	$1,321	565	$2,560	666	$2,504	756	$2,790	765	$2,975	837	$3,236	750	$3,000

1/ Amounts included in Administration and Support, Reserve Incentives.

Exhibit PB-30V Incentive/Bonus Payment Stream (Reserves)

RESERVE PERSONNEL, NAVY
DRILLING RESERVIST NON-PRIOR SERVICE ENLISTMENT BONUS (SELRES NPS) 1/
($ in Thousands)

	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	2,257	$11,622	1,869	$5,510	202	$193								
FY 2025														
Initial Payments	200	$1,200	200	$1,200										
Anniversary Payments			400	$1,200	400	$1,200								
FY 2026														
Initial Payments			200	$1,200	100	600								
Anniversary Payments					300	$900	300	$900						
FY 2027														
Initial Payments					300	$1,800								
Anniversary Payments							300	$900	300	$900				
FY 2028														
Initial Payments							300	$1,800						
Anniversary Payments									300	$900	300	$900		
FY 2029														
Initial Payments									300	$1,800				
Anniversary Payments											300	$900	300	$900
FY 2030														
Initial Payments											300	$1,800		
Anniversary Payments													300	$900
FY 2031														
Initial Payments													300	$1,800
Anniversary Payments														
Total														
Initial Payments	754	$7,329	500	$3,400	400	$2,400	300	$1,800	300	$1,800	300	$1,800	300	$1,800
Anniversary Payments	1,703	$5,493	2,169	$5,710	902	$2,293	600	$1,800	600	$1,800	600	$1,800	600	$1,800
Total Drilling Reserve NPS EB	2,457	$12,822	2,669	$9,110	1,302	$4,693	900	$3,600	900	$3,600	900	$3,600	900	$3,600

1/ Amounts included in Administration and Support, Reserve Incentives

Exhibit PB-30V Incentive/Bonus Payment Stream (Reserves)

RESERVE PERSONNEL, NAVY
DRILLING RESERVIST OFFICER ACCESSION/AFFILIATION BONUS (SELRES) 1/
($ in Thousands)

	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	11	$132	8	$96										
FY 2025														
Initial Payments	372	$3,708												
Anniversary Payments			16	$192	16	$192								
FY 2026														
Initial Payments			400	$4,200										
Anniversary Payments					16	$192	16	$192						
FY 2027														
Initial Payments					400	$4,200								
Anniversary Payments							16	$192	16	$192				
FY 2028														
Initial Payments							400	$4,200						
Anniversary Payments									16	$192	16	$192		
FY 2029														
Initial Payments									400	$4,200				
Anniversary Payments											16	$192	16	$192
FY 2030														
Initial Payments											400	$4,200		
Anniversary Payments													16	$192
FY 2031														
Initial Payments													400	$4,200
Anniversary Payments														
Total														
Initial Payments	372	$3,708	400	$4,200	400	$4,200	400	$4,200	400	$4,200	400	$4,200	400	$4,200
Anniversary Payments	11	$132	24	$288	32	$384	32	$384	32	$384	32	$384	32	$384
Total Officer Affiliation Bonus	383	$3,840	424	$4,488	432	$4,584	432	$4,584	432	$4,584	432	$4,584	432	$4,584

1/ Amounts included in Administration and Support, Reserve Incentives

Exhibit PB-30V Incentive/Bonus Payment Stream (Reserves)

RESERVE PERSONNEL, NAVY
DRILLING RESERVIST OFFICER RETENTION BONUS (SELRES) 1/
($ in Thousands)

	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	1,677	$35,824	469	$11,502	370	$10,000								
FY 2025														
Initial Payments	391	$10,193												
Anniversary Payments			360	$9,755	360	$9,755								
FY 2026														
Initial Payments			360	$9,755										
Anniversary Payments					330	$8,942	330	$8,942						
FY 2027														
Initial Payments					310	$8,400								
Anniversary Payments							310	$8,400	310	$8,400				
FY 2028														
Initial Payments							310	$8,400						
Anniversary Payments									310	$8,400	310	$8,400		
FY 2029														
Initial Payments									310	$8,400				
Anniversary Payments											310	$8,400	310	$8,400
FY 2030														
Initial Payments											310	$8,400		
Anniversary Payments													310	$8,400
FY 2031														
Initial Payments													310	$8,400
Anniversary Payments														
Total														
Initial Payments	391	$10,193	360	$9,755	310	$8,400	310	$8,400	310	$8,400	310	$8,400	310	$8,400
Anniversary Payments	1,677	$35,824	829	$21,257	1,060	$28,697	640	$17,342	620	$16,800	620	$16,800	620	$16,800
Total Officer Retention Bonus	2,068	$46,017	1,189	$31,012	1,370	$37,097	950	$25,742	930	$25,200	930	$25,200	930	$25,200

1/ Amounts included in Administration and Support, Reserve Incentives

Exhibit PB-30V Incentive/Bonus Payment Stream (Reserves)

RESERVE PERSONNEL, NAVY
TRAINING AND ADMINISTRATION OF THE RESERVES (TAR)
NAVY SPECIAL WARFARE OFFICER CONTINUATION PAY (TAR NSWCP) 1/
($ in Thousands)

	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	9	$74	2	$16	0	$0	0	$0	0	$0	0	$0	0	$0
FY 2025														
Initial Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0
Anniversary Payments	2	$15	2	$15	2	$15	2	$15	0	$0	0	$0	0	$0
FY 2026														
Initial Payments	0	$0	3	$40	0	0	0	0	0	0	0	0	0	0
Anniversary Payments	0	$0	0	$0	3	$23	3	$23	3	$23	3	$23	0	$0
FY 2027														
Initial Payments	0	$0	0	0	3	$84	0	$0	0	$0	0	$0	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	3	$23	3	$23	3	$23	3	$23
FY 2028														
Initial Payments	0	$0	0	0	0	0	4	$120	0	$0	0	$0	0	$0
Anniversary Payments	0	$0	0	$0	0	$0			4	$30	3	$23	3	$23
FY 2029														
Initial Payments	0	$0	0	0	0	0	0	0	4	$120	0	$0	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	4	$30	4	$30
FY 2030														
Initial Payments	0	$0	0	0	0	0	0	$0	0	0	4	$120	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	4	$30
FY 2031														
Initial Payments	0	$0	0	0	0	0	0	$0	0	$0	0	0	4	$120
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0
Total														
Initial Payments	0	0	3	40	3	84	4	120	4	120	4	120	4	120
Anniversary Payments	11	$89	$4	$31	$5	$38	$8	$61	$10	$76	$13	$99	$14	$106
Total TAR NSW OCP	11	$89	7	$71	8	$122	12	$181	14	$196	17	$219	18	$226

1/ Amounts included in Administration and Support, TAR Officer Pay and Allowances.

Exhibit PB-30V Incentive/Bonus Payment Stream (Reserves)

RESERVE PERSONNEL, NAVY
TRAINING AND ADMINISTRATION OF THE RESERVES (TAR)
NAVY SPECIAL WARFARE CRITICAL SKILLS RETENTION BONUS (TAR NSW CSRB) 1/
($ in Thousands)

	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	2	$15	2	$15	2	$15	0	$0	0	$0	0	$0	0	$0
FY 2025														
Initial Payments	1	$11	0	$0	$0	$0	0	$0	0	$0	0	$0	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0
FY 2026														
Initial Payments	0	$0	1	$11	$0	$0	0	$0	0	$0	0	$0	0	$0
Anniversary Payments	0	$0	$0	$0	4	$33	2	$15	2	$15	0	$0	0	$0
FY 2027														
Initial Payments	0	$0	0	$0	4	$96	0	$0	0	$0	0	$0	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	4	$33	2	$15	2	$15	2	$15
FY 2028														
Initial Payments	0	$0	0	$0	0	$0	2	$48	0	$0	0	$0	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	$0	$0	2	$17	2	$15	2	$15
FY 2029														
Initial Payments	0	$0	0	$0	0	$0	0	$0	2	$36	0	$0	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	2	$17	2	$17
FY 2030														
Initial Payments	0	$0	0	$0	0	$0	0	$0	$0	$0	3	$66	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	$0	$0	0	$0	2	$18
FY 2031														
Initial Payments	0	$0	0	$0	0	$0	0	$0	$0	$0	0	$0	3	$66
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	$0	$0	0	$0	0	$0
Total														
Initial Payments	1	$11	1	$11	4	$96	2	$48	2	$36	3	$66	3	$66
Anniversary Payments	2	$15	2	$15	6	$48	6	$48	6	$47	6	$47	8	$65
Total TAR NSW CSRB	3	$26	3	$26	10	$144	8	$96	8	$83	9	$113	11	$131

1/ Amounts included in Administration and Support, TAR Officer Pay and Allowances.

Exhibit PB-30V Incentive/Bonus Payment Stream (Reserves)

RESERVE PERSONNEL, NAVY
TRAINING AND ADMINISTRATION OF THE RESERVES (TAR)
LIEUTENANT COMMANDER SURFACE WARFARE OFFICER CRITICAL SKILLS RETENTION BONUS (TAR LCDR SWO CSRB) 1/
($ in Thousands)

	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	25	$300	13	$156	0	$0	0	$0	0	$0	0	$0	0	$0
FY 2025														
Initial Payments	13	$156	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0
Anniversary Payments	0	$0	10	$120	9	$108	0	$0	0	$0	0	$0	0	$0
FY 2026														
Initial Payments	0	$0	5	$110	0	$0	0	$0	0	$0	0	$0	0	$0
Anniversary Payments	0	$0	0	$0	5	$110	5	$110	0	$0	0	$0	0	$0
FY 2027														
Initial Payments	0	$0	0	$0	3	$66	0	$0	0	$0	0	$0	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	3	$66	3	$66	0	$0	0	$0
FY 2028														
Initial Payments	0	$0	0	$0	0	$0	5	$110	0	$0	0	$0	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	5	$110	5	$110	0	$0
FY 2029														
Initial Payments	0	$0	0	$0	0	$0	0	$0	3	$66	0	$0	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	3	$66	3	$66
FY 2030														
Initial Payments	0	$0	0	$0	0	$0	0	$0	0	$0	2	$44	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	2	$44
FY 2031														
Initial Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	5	$110
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0
Total														
Initial Payments	13	$156	5	$110	3	$66	5	$110	3	$66	2	$44	5	$110
Anniversary Payments	25	$300	23	$276	14	$218	8	$176	8	$176	8	$176	5	$110
Total TAR SWO CSRB LCDR	38	$456	28	$386	17	$284	13	$286	11	$242	10	$220	10	$220

1/ Amounts included in Administration and Support, TAR Officer Pay and Allowances.

Exhibit PB-30V Incentive/Bonus Payment Stream (Reserves)

RESERVE PERSONNEL, NAVY
TRAINING AND ADMINISTRATION OF THE RESERVES (TAR)
LIEUTENANT COMMANDER SURFACE WARFARE OFFICER
CRITICAL SKILLS RETENTION BONUS (TAR SWO DHRB CSRB) 1/
($ in Thousands)

	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	8	$99	8	$99	2	$27	0	$0	0	$0	0	$0	0	$0
FY 2025														
Initial Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0
FY 2026														
Initial Payments	0	$0	1	$10	0	$0	0	$0	0	$0	0	$0	0	$0
Anniversary Payments	0	$0	0	$0	1	$25	1	$25	1	$25	1	$25	0	$0
FY 2027														
Initial Payments	0	$0	0	$0	3	$30	0	$0	0	$0	0	$0	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	3	$75	3	$75	3	$75	3	$75
FY 2028														
Initial Payments	0	$0	0	$0	0	$0	5	$50	0	$0	0	$0	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	5	$125	5	$125	5	$125
FY 2029														
Initial Payments	0	$0	0	$0	0	$0	0	$0	6	$60	0	$0	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	6	$150	6	$150
FY 2030														
Initial Payments	0	$0	0	$0	0	$0	0	$0	0	$0	5	$50	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	5	$125
FY 2031														
Initial Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	6	$60
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0
Total														
Initial Payments	0	$0	1	$10	3	$30	5	$50	6	$60	5	$50	6	$60
Anniversary Payments	8	$99	8	$99	3	$52	4	$100	9	$225	15	$375	19	$475
Total TAR SWO CSRB OCP	8	$99	9	$109	6	$82	9	$150	15	$285	20	$425	25	$535

1/ Amounts included in Administration and Support, TAR Officer Pay and Allowances.

Exhibit PB-30V Incentive/Bonus Payment Stream (Reserves)

RESERVE PERSONNEL, NAVY
TRAINING AND ADMINISTRATION OF THE RESERVES (TAR)
SURFACE WARFARE OFFICER SENIOR OFFICER RETENTION BONUS (TAR SWO SORB CSRB)
(Amounts in Thousands)

	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	8	$96	5	$60	3	$36	0	$0	0	$0	0	$0	0	$0
FY 2025														
Initial Payments	2	$24	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0
Anniversary Payments	0	$0	2	$24	2	$24	2	$24	0	$0	0	$0	0	$0
FY 2026														
Initial Payments	0	$0	3	$36	0	$0	0	$0	0	$0	0	$0	0	$0
Anniversary Payments	0	$0	0	$0	3	$36	3	$36	3	$36	0	$0	0	$0
FY 2027														
Initial Payments	0	$0	0	$0	3	$36	0	$0	0	$0	0	$0	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	3	$36	3	$36	3	$36	0	$0
FY 2028														
Initial Payments	0	$0	0	$0	0	$0	5	$60	0	$0	0	$0	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	5	$60	5	$60	5	$60
FY 2029														
Initial Payments	0	$0	0	$0	0	$0	0	$0	3	$36	0	$0	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	3	$36	3	$36
FY 2030														
Initial Payments	0	$0	0	$0	0	$0	0	$0	0	$0	3	$36	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	3	$36
FY 2031														
Initial Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	3	$36
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0
Total														
Initial Payments	2	$24	3	$36	3	$36	5	$60	3	$36	3	$36	3	$36
Anniversary Payments	8	$96	7	$84	8	$96	8	$96	11	$132	11	$132	11	$132
Total TAR SWO CSRB Senio	10	$120	10	$120	11	$132	13	$156	14	$168	14	$168	14	$168

1/ Amounts included in Administration and Support, TAR Officer Pay and Allowances.

Reserve Personnel, Navy
Reserve Component Training and Support
Aviation Bonus - Business Case Analysis

Part I - Purpose and Scope

The National Defense Authorization Act (NDAA) for FY 2017, Public Law 114-328, Section 616(b)(2)(B), directs the Secretary concerned to provide the business case analysis of the amount required to address manning shortfalls by aircraft type category in the budget justification documents.

Part II - Justification of Funds Requested

The aviation bonus program authorized in title 37 §334(c) remains a flexible and cost effective tool to shape the aviation community. The amount requested for each aircraft type category is necessary to influence the retention behavior of specific experienced aviators in order to meet service requirements.

In addition to offering the aviation bonus, the Navy Reserve also provides non-monetary incentives to maximize combat readiness now and in the future including increased flying tours and additional education opportunities such as the opportunity to complete a Master's degree program.

Business Case Analysis (BCA)

The Training and Administration of the Reserve (TAR) Aviation Bonus (AVB) consists of two programs: the TAR Aviation Department Head Retention Bonus (ADHRB) and the TAR Aviation Command Retention Bonus (ACRB). The ADHRB was approved in FY24 as a multi-year authorization through FY28 and is based on a structured tier system. The TAR ACRB was approved in FY25 as a multi-year authorization through FY27.

The TAR ADHRB offers the option of a 3, 5, or 7 year contract. It is structured to contract aviators through the completion of an initial TAR Department Head (DH) tour with an obligation for a second TAR tour culminating in 15 years of commissioned service. The FY26 TAR ADHRB proposal targets specific Type/Model/Series (T/M/S) using a tiered bonus structure to address the DH inventory and retention shortfall in these platforms.

The TAR ACRB program obligates Commanding Officers to complete at least one Post-Commander Command (PCC) assignment and has been restructured and increased to $120,000/yr for three years.

Aircraft Personnel Manning Levels

	FY 2025	FY 2026	FY 2027
Jet	88%	77%	78%
Prop	78%	78%	78%
Helo	68%	74%	77%

Aviation Bonus - Business Case Analysis (Continued)

The TAR AvB (ADHRB and ACRB) are critical to aviation community health. The ADHRB addresses retention at an aviator's first release point and the ACRB addresses retention of a smaller pool of experienced officers required to fill Major Command billets. Amounts for the ADHRB and restructuring of the ACRB were determined by analyzing take rates and manning in post-Department Head and Post-Command staff billets.

The TAR AvB addresses the trend of airlines continuing to hire and lure Naval Aviators away from the enterprise. Additionally, the demand for O-6 aviators to fill PCC billets is on average six per year to meet requirements. Current output of PCCs is 10 per year, but with current retirement rates, the Navy Reserve is limited to no T/M/S (community) selectivity. Five of nine PCC billets require a PCC from a specific T/M/S. It is critical to retain as many PCCs as possible to ensure selectivity (quality) and to ensure that all PCC billets can be sufficiently filled. FY25 ACRB take rates were higher than expected, but encompassed a wider elgible group, thus it is expected FY26 will not maintain such a high take rate.

In addition to offering the aviation bonus, the Navy Reserve is also providing the following non-monetary incentives to maximize combat readiness now and in the future. A few examples of non-monetary incentives include choice of follow-on orders and additional education opportunities. For a more detailed explanation on the use of non-monetary incentives to address manning shortfalls and the business case analysis supporting the amount requested by aircraft type refer to the Department's annual report to Congress on the Aviation Continuation Pay Programs pursuant to title 37 §301b(i).

	FY 2025			FY 2026			FY 2027		
ADHRB Aircraft Type	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
Jet	145	$35,596	$5,161	140	$33,700	$4,718	157	$33,600	$5,275
Prop	26	$32,215	$838	24	$31,750	$762	29	$31,330	$909
Helo	41	$22,000	$902	39	$22,000	$858	45	$22,000	$990
ADHRB Total	**212**		**$6,901**	**203**		**$6,338**	**231**		**$7,174**

ACRB Command Type	Number	Rate	Amount	Number	Rate	Amount	Number	Rate	Amount
VFA/VAQ	2	$35,000	$70	3	$35,500	$107	3	$35,750	$107
VR	15	$35,000	$525	16	$35,500	$568	12	$35,500	$426
VTJ/VTP	3	$35,000	$105	3	$35,500	$107	3	$40,000	$120
HT/HM/HSC/HSM	2	$35,000	$70	2	$35,500	$71	2	$40,000	$80
NTAG/RTAG	4	$40,000	$160	5	$40,000	$200	5	$40,000	$200
ACRB Total	**26**		**$930**	**29**		**$1,052**	**25**		**$933**
AvB Total	**238**		**$7,831**	**232**		**$7,390**	**256**		**$8,107**

Exhibit PB-30V Incentive/Bonus Payment Stream (Reserves)

RESERVE PERSONNEL, NAVY
TRAINING AND ADMINISTRATION OF THE RESERVES (TAR) CAREER CONTINUATION PAY (TAR AvB) 1/
($ in Thousands)

	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	166	$5,376	99	$2,905	62	$1,592	27	$370	0	$0	0	$0	0	$0
FY 2024														
Initial Payments	72	$2,455	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0
Anniversary Payments	0	$0	72	$2,455	72	$2,455	59	$1,954	34	$438	16	$204	16	$206
FY 2025														
Initial Payments	0	$0	61	$2,030	0	$0	0	$0	0	$0	0	$0	0	$0
Anniversary Payments	0	$0	0	$0	61	$2,030	61	$2,030	52	$1,886	35	$1,060	18	$532
FY 2026														
Initial Payments	0	$0	0	$0	61	$2,030	0	$0	0	$0	$0	$0	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	61	$2,030	61	$2,030	$35	1,060	17	$526
FY 2027														
Initial Payments	0	$0	0	$0	0	$0	61	$2,030	0	$0	$0	$0	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	$0	0	61	$2,030	61	$2,030	35	$1,060
FY 2028														
Initial Payments	0	$0	0	$0	0	$0	0	$0	61	$2,030	0	$0	$0	$0
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	$0	0	61	$2,030	61	$2,030
FY 2029														
Initial Payments	0	$0	0	$0	0	$0	0	$0	0	$0	61	$2,030	0	$0
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	$0	0	61	$2,030
FY 2030														
Initial Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	61	$2,030
Anniversary Payments	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0
Total														
Initial Payments	72	$2,455	61	$2,030	61	$2,030	61	$2,030	61	$2,030	61	$2,030	61	$2,030
Anniversary Payments	166	$5,376	171	$5,360	195	$6,077	208	$6,384	208	$6,384	208	$6,384	208	$6,384
Total TAR ACCP	238	$7,831	232	$7,390	256	$8,107	269	$8,414	269	$8,414	269	$8,414	269	$8,414

1/ Amounts included in Administration and Support, TAR Officer Pay and Allowances.

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