

# SOCIAL SECURITY ADMINISTRATION

## Federal Funds

### PAYMENT TO LIMITATION ON ADMINISTRATIVE EXPENSES

#### Program and Financing (in millions of dollars)

Identification code 028-0419-0-1-651	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	22	22	.....
3020 Outlays (gross) .....	.....	-22	.....
3050 Unpaid obligations, end of year .....	22	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	22	22	.....
3200 Obligated balance, end of year .....	22	.....	.....
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	.....	22	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	22	.....

## PAYMENTS TO SOCIAL SECURITY TRUST FUNDS

For payment to the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund, as provided under sections 201(m) and 1131(b)(2) of the Social Security Act, \$15,000,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 028-0404-0-1-651	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Taxation of benefits .....	53,750	59,777	72,783
0002 Other .....	18	25	25
0900 Total new obligations, unexpired accounts .....	53,768	59,802	72,808
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	13	13	13
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	53,770	59,802	72,808
1930 Total budgetary resources available .....	53,783	59,815	72,821
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2	.....	.....
1941 Unexpired unobligated balance, end of year .....	13	13	13
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	3	3
3010 New obligations, unexpired accounts .....	53,768	59,802	72,808
3011 Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020 Outlays (gross) .....	-53,768	-59,802	-72,808
3050 Unpaid obligations, end of year .....	3	3	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	3	3
3200 Obligated balance, end of year .....	3	3	3
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4090 Budget authority, gross .....	53,770	59,802	72,808
Outlays, gross:			
4100 Outlays from new mandatory authority .....	53,766	59,799	72,808
4101 Outlays from mandatory balances .....	2	3	.....
4110 Outlays, gross (total) .....	53,768	59,802	72,808
4180 Budget authority, net (total) .....	53,770	59,802	72,808
4190 Outlays, net (total) .....	53,768	59,802	72,808

This general fund appropriation reimburses the Social Security trust funds annually for 1) pension reform and 2) interest on unnegotiated checks.

Amounts appropriated to this account as permanent indefinite authority include receipts from Federal income taxation of Social Security benefits.

#### Object Classification (in millions of dollars)

Identification code 028-0404-0-1-651	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	18	25	25
94.0 Financial transfers .....	53,750	59,777	72,783
99.9 Total new obligations, unexpired accounts .....	53,768	59,802	72,808

## ADMINISTRATIVE COSTS, THE MEDICARE IMPROVEMENTS FOR PATIENTS AND PROVIDERS ACT

#### Program and Financing (in millions of dollars)

Identification code 028-0415-0-1-571	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	15	15	15
1930 Total budgetary resources available .....	15	15	15
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	15	15	15
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	11	11	6
3020 Outlays (gross) .....	.....	-5	-6
3050 Unpaid obligations, end of year .....	11	6	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	11	11	6
3200 Obligated balance, end of year .....	11	6	.....
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	.....	5	6
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	5	6

Public Law 110-275 requires the Social Security Administration to transmit identity and financial data used to determine eligibility and the amount of Extra Help (also known as low-income subsidy) from the application process to the Medicaid State agency to initiate an application for the Medicare Savings Program. As of 2011, new funding for this program comes from a reimbursable agreement with the Centers for Medicare and Medicaid Services and this funding is reflected within the Limitation on Administrative Expenses account.

## ADMINISTRATIVE EXPENSES, CHILDREN'S HEALTH INSURANCE PROGRAM

#### Program and Financing (in millions of dollars)

Identification code 028-0416-0-1-551	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
1930 Total budgetary resources available .....	2	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

Public Law 111-3 provides assistance for states to insure low-income children who are not eligible for Medicaid whose parent(s) or guardian(s) cannot afford private insurance.

## SUPPLEMENTAL SECURITY INCOME PROGRAM

For carrying out titles XI and XVI of the Social Security Act, section 401 of Public Law 92–603, section 212 of Public Law 93–66, as amended, and section 405 of Public Law 95–216, including payment to the Social Security trust funds for administrative expenses incurred pursuant to section 201(g)(1) of the Social Security Act, \$49,447,966,000, to remain available until expended: Provided, That any portion of the funds provided to a State in the current fiscal year and not obligated by the State during that year shall be returned to the Treasury: Provided further, That not more than \$91,000,000 shall be available for research and demonstrations under sections 1110, 1115, and 1144 of the Social Security Act, and remain available through September 30, 2028.

For making, after June 15 of the current fiscal year, benefit payments to individuals under title XVI of the Social Security Act, for unanticipated costs incurred for the current fiscal year, such sums as may be necessary.

For making benefit payments under title XVI of the Social Security Act for the first quarter of fiscal year 2027, \$23,500,000,000, to remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 028–0406–0–1–609		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Supplemental Security Income Program (Direct) .....	62,229	67,564	69,957
0002	Program Integrity .....	1,329	1,401	1,674
0799	Total direct obligations .....	63,558	68,965	71,631
0801	State supplementation payments .....	3,082	3,410	3,505
0809	Reimbursable program activities, subtotal .....	3,082	3,410	3,505
0900	Total new obligations, unexpired accounts .....	66,640	72,375	75,136
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	3,807	1,681	411
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	2,748		
1020	Adjustment of unobligated bal brought forward, Oct 1 .....	-378		
1021	Recoveries of prior year unpaid obligations .....	268		
1026	Adjustment for change in allocation of trust fund limitation or foreign exchange valuation .....	-258		
1039	Offset to adjustment for change in allocation of trust fund limitation .....	360		
1070	Unobligated balance (total) .....	3,799	1,681	411
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	4,693	4,693	4,704
Appropriations, mandatory:				
1200	Appropriation .....	40,672	41,294	44,724
Advance appropriations, mandatory:				
1270	Advance appropriation .....	15,800	21,700	22,100
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	3,357	3,418	3,516
1900	Budget authority (total) .....	64,522	71,105	75,044
1930	Total budgetary resources available .....	68,321	72,786	75,455
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	1,681	411	319
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	3,539	4,622	4,624
3010	New obligations, unexpired accounts .....	66,640	72,375	75,136
3020	Outlays (gross) .....	-65,288	-72,373	-75,132
3040	Recoveries of prior year unpaid obligations, unexpired .....	-268		
3041	Recoveries of prior year unpaid obligations, expired .....	-1		
3050	Unpaid obligations, end of year .....	4,622	4,624	4,628
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	3,539	4,622	4,624
3200	Obligated balance, end of year .....	4,622	4,624	4,628
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	4,693	4,693	4,704
Outlays, gross:				
4010	Outlays from new discretionary authority .....	4,082	3,871	3,894
4011	Outlays from discretionary balances .....	405	879	839
4020	Outlays, gross (total) .....	4,487	4,750	4,733
Mandatory:				
4090	Budget authority, gross .....	59,829	66,412	70,340

Outlays, gross:				
4100	Outlays from new mandatory authority .....	57,044	63,920	67,960
4101	Outlays from mandatory balances .....	3,757	3,703	2,439
4110	Outlays, gross (total) .....	60,801	67,623	70,399
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-3,357	-3,418	-3,516
4180	Budget authority, net (total) .....	61,165	67,687	71,528
4190	Outlays, net (total) .....	61,931	68,955	71,616

## Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	61,165	67,687	71,528
Outlays .....	61,931	68,955	71,616
Amounts included in the adjusted baseline:			
Budget Authority .....			20
Outlays .....			20
Total:			
Budget Authority .....	61,165	67,687	71,548
Outlays .....	61,931	68,955	71,636

Title XVI of the Social Security Act established a Supplemental Security Income (SSI) program to provide monthly cash benefits as a federally guaranteed minimum income for low-income individuals who are aged, blind, or disabled. A portion of these funds may be used to fund research and demonstration projects.

## Object Classification (in millions of dollars)

Identification code 028–0406–0–1–609		2024 actual	2025 est.	2026 est.
Direct obligations:				
25.3	Administrative Expenses .....	3,271	3,298	3,011
25.3	Beneficiary Services .....	109	139	145
25.3	Program Integrity (Base) .....	214	232	250
25.3	Program Integrity (Adjustment) .....	1,115	1,169	1,424
41.0	Federal benefits .....	58,751	64,067	66,742
41.0	Research .....	98	60	59
99.0	Direct obligations .....	63,558	68,965	71,631
99.0	Reimbursable obligations .....	3,082	3,410	3,505
99.9	Total new obligations, unexpired accounts .....	66,640	72,375	75,136

## SUPPLEMENTAL SECURITY INCOME PROGRAM

(Amounts included in the adjusted baseline)

## Program and Financing (in millions of dollars)

Identification code 028–0406–7–1–609		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Supplemental Security Income Program (Direct) .....			20
0799	Total direct obligations .....			20
0900	Total new obligations, unexpired accounts (object class 41.0) .....			20
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....			20
1900	Budget authority (total) .....			20
1930	Total budgetary resources available .....			20
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....			20
3020	Outlays (gross) .....			-20
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....			20
Outlays, gross:				
4100	Outlays from new mandatory authority .....			20
4180	Budget authority, net (total) .....			20
4190	Outlays, net (total) .....			20

This schedule reflects the effects resulting from continuing dedicated program integrity discretionary investments. Please refer to the narrative in the Limitation on Administrative Expenses account for more information.

## SPECIAL BENEFITS FOR CERTAIN WORLD WAR II VETERANS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 028-0401-0-1-701	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	3	3	3
2000 Total: Balances and receipts .....	3	3	3
5099 Balance, end of year .....	3	3	3

Public Law 106-169 established a benefit program for certain individuals who are at least 65 years old; were in the United States military forces, including veterans of the Filipino Army and Filipino Scouts, during World War II; and who were eligible for SSI for the month of December 1999. To receive this benefit, these individuals must reside outside the United States and meet other requirements for eligibility.

## OFFICE OF INSPECTOR GENERAL

## (INCLUDING TRANSFER OF FUNDS)

For expenses necessary for the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, \$32,000,000, together with not to exceed \$82,665,000, to be transferred and expended as authorized by section 201(g)(1) of the Social Security Act from the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund: Provided, That \$2,000,000 shall remain available until expended for information technology modernization, including related hardware and software infrastructure and equipment, and for administrative expenses directly associated with information technology modernization.

In addition, an amount not to exceed 3 percent of the total provided in this appropriation may be transferred from the "Limitation on Administrative Expenses", Social Security Administration, to be merged with this account, to be available for the time and purposes for which this account is available: Provided, That notice of such transfers shall be transmitted promptly to the Committees on Appropriations of the House of Representatives and the Senate at least 15 days in advance of any transfer.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 028-0400-0-1-600	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Office of Inspector General (Direct) .....	132	130	136
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	32	32	32
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	88	83	83
1700 Collected .....		15	25
1701 Change in uncollected payments, Federal sources .....	10		
1750 Spending auth from offsetting collections, disc (total) .....	98	98	108
1900 Budget authority (total) .....	130	130	140
1930 Total budgetary resources available .....	132	130	140
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	17	22	14
3010 New obligations, unexpired accounts .....	132	130	136
3011 Obligations ("upward adjustments"), expired accounts .....	5		
3020 Outlays (gross) .....	-131	-138	-139
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	22	14	11

## Uncollected payments:

3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-8	-17	-17
3070 Change in uncollected pymts, Fed sources, unexpired .....	-10		
3071 Change in uncollected pymts, Fed sources, expired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	-17	-17	-17
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	9	5	-3
3200 Obligated balance, end of year .....	5	-3	-6

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	130	130	140
Outlays, gross:			
4010 Outlays from new discretionary authority .....	115	117	126
4011 Outlays from discretionary balances .....	16	21	13
4020 Outlays, gross (total) .....	131	138	139
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-93	-98	-108
4040 Offsets against gross budget authority and outlays (total) ....	-93	-98	-108
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-10		
4052 Offsetting collections credited to expired accounts .....	5		
4060 Additional offsets against budget authority only (total) .....	-5		
4070 Budget authority, net (discretionary) .....	32	32	32
4080 Outlays, net (discretionary) .....	38	40	31
4180 Budget authority, net (total) .....	32	32	32
4190 Outlays, net (total) .....	38	40	31

The Office of Inspector General conducts independent audits, evaluations, and investigations to identify and prevent fraud, waste, abuse, and mismanagement of Social Security Administration programs and operations.

## Object Classification (in millions of dollars)

Identification code 028-0400-0-1-600	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	81	81	79
12.1 Civilian personnel benefits .....	36	34	34
21.0 Travel and transportation of persons .....	2	2	3
23.1 Rental payments to GSA .....	4	4	4
25.1 Guard Services .....	1	1	1
25.2 Other services from non-Federal sources .....	5	4	3
25.3 Other goods and services from Federal sources .....	2	1	1
25.4 Operation and maintenance of facilities .....			1
25.6 Training .....		1	
25.7 Operation and maintenance of equipment .....		1	8
31.0 Equipment .....	1	1	2
99.0 Direct obligations .....	132	130	136
99.9 Total new obligations, unexpired accounts .....	132	130	136

## Employment Summary

Identification code 028-0400-0-1-600	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	508	479	471

## STATE SUPPLEMENTAL FEES

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 028-5419-0-2-609	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	21	273	267
Receipts:			
Current law:			
1130 State Supplemental Fees, SSI .....	144	164	170
2000 Total: Balances and receipts .....	165	437	437
Appropriations:			
Current law:			
2101 State Supplemental Fees .....	-150	-170	-170
3098 Supplemental Security Income Program .....	258		
5099 Balance, end of year .....	273	267	267

## STATE SUPPLEMENTAL FEES—Continued

## Program and Financing (in millions of dollars)

Identification code 028–5419–0–2–609	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 State Supplemental Fees (Direct) .....	150	170	170
0900 Total new obligations, unexpired accounts (object class 25.3) .....	150	170	170
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	150	170	170
1930 Total budgetary resources available .....	150	170	170
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	150	170	170
3020 Outlays (gross) .....	-150	-170	-170
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	150	170	170
Outlays, gross:			
4010 Outlays from new discretionary authority .....	150	170	170
4180 Budget authority, net (total) .....	150	170	170
4190 Outlays, net (total) .....	150	170	170

The Social Security Administration collects a fee from States for costs related to administering Supplemental Security Income State supplementary payments on behalf of States. A portion of these fees is used to fund some of SSA's administrative costs.

## Trust Funds

## FEDERAL OLD-AGE AND SURVIVORS INSURANCE TRUST FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 028–8006–0–7–651	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	2,556,516	2,456,562	2,247,027
0198 Reconciliation adjustment .....	-317	.....	.....
0199 Balance, start of year .....	2,556,199	2,456,562	2,247,027
Receipts:			
Current law:			
1110 FOASI, Transfers from General Fund (FICA Taxes) .....	1,019,575	1,017,247	1,095,873
1110 FOASI, Transfers from General Fund (SECA Taxes) .....	57,409	58,134	58,229
1110 FOASI, Refunds .....	.....	-4,912	-5,205
1130 FOASI, Non-Attorney Fees .....	.....	1	1
1130 FOASI, Attorney Fees .....	1	1	1
1130 FOASI, Tax Refund Offset .....	-28	.....	12
1140 FOASI, Federal Employer Contributions (FICA Taxes) .....	19,917	20,861	21,207
1140 FOASI, Interest Received by Trust Funds .....	62,891	63,566	57,773
1140 FOASI, Federal Payments to the FOASI Trust Fund .....	53,146	58,533	70,895
1199 Total current law receipts .....	1,212,911	1,213,431	1,298,786
Proposed:			
1210 FOASI, Transfers from General Fund (FICA Taxes) .....	.....	.....	35
1999 Total receipts .....	1,212,911	1,213,431	1,298,821
2000 Total: Balances and receipts .....	3,769,110	3,669,993	3,545,848
Appropriations:			
Current law:			
2101 Federal Old-age and Survivors Insurance Trust Fund .....	-3,838	-3,721	-3,433
2101 Federal Old-age and Survivors Insurance Trust Fund .....	-1,209,084	-1,209,659	-1,295,307
2103 Federal Old-age and Survivors Insurance Trust Fund .....	-99,348	-209,586	-195,704
2199 Total current law appropriations .....	-1,312,270	-1,422,966	-1,494,444
2999 Total appropriations .....	-1,312,270	-1,422,966	-1,494,444
Special and trust fund receipts returned:			
3010 Federal Old-age and Survivors Insurance Trust Fund .....	5	.....	.....
3098 Federal Old-age and Survivors Insurance Trust Fund .....	-282	.....	.....
5098 Rounding adjustment .....	-1	.....	.....
5099 Balance, end of year .....	2,456,562	2,247,027	2,051,404

## Program and Financing (in millions of dollars)

Identification code 028–8006–0–7–651	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Federal Old-age and Survivors Insurance Trust Fund (Direct) ....	1,312,592	1,423,017	1,494,490
<b>Budgetary resources:</b>			
Unobligated balance:			
1012 Unobligated balance transfers between expired and unexpired accounts .....	.....	51	46
1021 Recoveries of prior year unpaid obligations .....	7	.....	.....
1026 Adjustment for change in allocation of trust fund limitation or foreign exchange valuation .....	282	.....	.....
1030 Other balances withdrawn to special or trust funds .....	-5	.....	.....
1033 Recoveries of prior year paid obligations .....	38	.....	.....
1070 Unobligated balance (total) .....	322	51	46
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	3,838	3,721	3,433
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	1,209,084	1,209,659	1,295,307
1203 Appropriation (previously unavailable)(special or trust) ....	99,348	209,586	195,704
1260 Appropriations, mandatory (total) .....	1,308,432	1,419,245	1,491,011
1900 Budget authority (total) .....	1,312,270	1,422,966	1,494,444
1930 Total budgetary resources available .....	1,312,592	1,423,017	1,494,490
Memorandum (non-add) entries:			
Special and non-revolving trust funds:			
1950 Other balances withdrawn and returned to unappropriated receipts .....	5	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	117,587	125,753	134,376
3010 New obligations, unexpired accounts .....	1,312,592	1,423,017	1,494,490
3020 Outlays (gross) .....	-1,304,419	-1,414,394	-1,488,232
3040 Recoveries of prior year unpaid obligations, unexpired .....	-7	.....	.....
3050 Unpaid obligations, end of year .....	125,753	134,376	140,634
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	117,587	125,753	134,376
3200 Obligated balance, end of year .....	125,753	134,376	140,634
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3,838	3,721	3,433
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3,406	3,141	2,907
4011 Outlays from discretionary balances .....	704	626	561
4020 Outlays, gross (total) .....	4,110	3,767	3,468
Mandatory:			
4090 Budget authority, gross .....	1,308,432	1,419,245	1,491,011
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1,190,253	1,285,403	1,484,764
4101 Outlays from mandatory balances .....	110,056	125,224	.....
4110 Outlays, gross (total) .....	1,300,309	1,410,627	1,484,764
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-38	.....	.....
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	38	.....	.....
4160 Budget authority, net (mandatory) .....	1,308,432	1,419,245	1,491,011
4170 Outlays, net (mandatory) .....	1,300,271	1,410,627	1,484,764
4180 Budget authority, net (total) .....	1,312,270	1,422,966	1,494,444
4190 Outlays, net (total) .....	1,304,381	1,414,394	1,488,232
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	2,673,749	2,582,205	2,381,303
5001 Total investments, EOY: Federal securities: Par value .....	2,582,205	2,381,303	2,191,519

The Old-Age and Survivors Insurance (OASI) program provides monthly cash benefits to retired workers and their dependents, and to survivors of deceased workers. While the total in the table below matches the above presentation, individual line items may vary slightly due to presentation differences.

**OASI Cash Outgo Detail**

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Benefit Payments .....	1,293,763	1,404,173	1,478,003
Payments to the Railroad Board .....	5,860	5,700	6,004
Administrative Expenses .....	4,777	4,491	4,203
Beneficiary Services .....	19	30	22
Prior Year Employment Tax Receipts Refund .....	-38	0	0
Total Outgo .....	1,304,381	1,414,394	1,488,232

**Status of Funds** (in millions of dollars)

Identification code 028-8006-0-7-651	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	2,673,786	2,582,315	2,381,403
0999 Total balance, start of year .....	2,673,786	2,582,315	2,381,403
Cash income during the year:			
Current law:			
Receipts:			
1110 FOASI, Transfers from General Fund (FICA Taxes) .....	1,019,575	1,017,247	1,095,873
1110 FOASI, Transfers from General Fund (SECA Taxes) .....	57,409	58,134	58,229
1110 FOASI, Refunds .....		-4,912	-5,205
1130 Federal Old-age and Survivors Insurance Trust Fund .....	38		
1130 FOASI, Non-Attorney Fees .....		1	1
1130 FOASI, Attorney Fees .....	1	1	1
1130 FOASI, Tax Refund Offset .....	-28		12
1150 FOASI, Interest Received by Trust Funds .....	62,891	63,566	57,773
1160 FOASI, Federal Employer Contributions (FICA Taxes) .....	19,917	20,861	21,207
1160 FOASI, Federal Payments to the FOASI Trust Fund .....	53,146	58,533	70,895
1199 Income under present law .....	1,212,949	1,213,431	1,298,786
Proposed:			
1210 FOASI, Transfers from General Fund (FICA Taxes) .....			35
1299 Income proposed .....			35
1999 Total cash income .....	1,212,949	1,213,431	1,298,821
Cash outgo during year:			
Current law:			
2100 Federal Old-age and Survivors Insurance Trust Fund .....	-1,304,419	-1,414,394	-1,488,232
2199 Outgo under current law .....	-1,304,419	-1,414,394	-1,488,232
2999 Total cash outgo (-) .....	-1,304,419	-1,414,394	-1,488,232
Surplus or deficit:			
3110 Excluding interest .....	-154,361	-264,529	-247,184
3120 Interest .....	62,891	63,566	57,773
3199 Subtotal, surplus or deficit .....	-91,470	-200,963	-189,411
3230 Federal Old-age and Survivors Insurance Trust Fund .....		51	46
3298 Rounding adjustment .....	-1		
3299 Total adjustments .....	-1	51	46
3999 Total change in fund balance .....	-91,471	-200,912	-189,365
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	110	100	519
4200 Federal Old-age and Survivors Insurance Trust Fund .....	2,582,205	2,381,303	2,191,519
4999 Total balance, end of year .....	2,582,315	2,381,403	2,192,038

**Object Classification** (in millions of dollars)

Identification code 028-8006-0-7-651	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources [Beneficiary Services] .....	19	30	22
25.3 Other goods and services from Federal sources [Treasury Payments] .....	667	724	735
25.3 Other goods and services from Federal sources [RRB] .....	5,860	5,700	6,004
42.0 Insurance claims and indemnities .....	1,301,886	1,412,791	1,484,250
94.0 Financial transfers [OIG] .....	49	49	45
94.0 Financial transfers [LAE + Line 1050] .....	4,111	3,723	3,434
99.9 Total new obligations, unexpired accounts .....	1,312,592	1,423,017	1,494,490

**FEDERAL DISABILITY INSURANCE TRUST FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 028-8007-0-7-651	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	112,243	144,096	169,535

0198 Reconciliation adjustment .....	47		
0199 Balance, start of year .....	112,290	144,096	169,535
Receipts:			
Current law:			
1110 FDI, Transfers from General Fund (FICA Taxes) .....	173,141	172,742	186,092
1110 FDI, Transfers from General Fund (SECA Taxes) .....	9,757	9,875	9,889
1110 FDI, Refunds .....		-834	-884
1130 Attorney Fees, Federal Disability Insurance Trust Fund .....	25	27	29
1130 FDI, Tax Refund Offset .....			88
1140 FDI, Federal Employer Contributions (FICA Taxes) .....	3,382	3,542	3,601
1140 FDI, Interest Received by Trust Funds .....	4,529	6,237	7,237
1140 FDI, Federal Payments to the FDI Trust Fund .....	619	1,510	1,910
1199 Total current law receipts .....	191,453	193,099	207,962
Proposed:			
1210 FDI, Transfers from General Fund (FICA Taxes) .....			6
1999 Total receipts .....	191,453	193,099	207,968
2000 Total: Balances and receipts .....	303,743	337,195	377,503
Appropriations:			
Current law:			
2101 Federal Disability Insurance Trust Fund .....	-2,597	-2,518	-2,922
2101 Federal Disability Insurance Trust Fund .....	-188,866	-190,537	-205,001
2101 Federal Disability Insurance Trust Fund .....			50
2135 Federal Disability Insurance Trust Fund .....	31,536	25,395	30,196
2199 Total current law appropriations .....	-159,927	-167,660	-177,677
2999 Total appropriations .....	-159,927	-167,660	-177,677
Special and trust fund receipts returned:			
3010 Federal Disability Insurance Trust Fund .....	4		
3098 Federal Disability Insurance Trust Fund .....	275		
5098 Rounding adjustment .....	1		
5099 Balance, end of year .....	144,096	169,535	199,826

**Program and Financing** (in millions of dollars)

Identification code 028-8007-0-7-651	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Federal Disability Insurance Trust Fund (Direct) .....	159,933	167,704	177,766
<b>Budgetary resources:</b>			
Unobligated balance:			
1012 Unobligated balance transfers between expired and unexpired accounts .....		44	39
1021 Recoveries of prior year unpaid obligations .....	279		
1026 Adjustment for change in allocation of trust fund limitation or foreign exchange valuation .....	-275		
1030 Other balances withdrawn to special or trust funds .....	-4		
1033 Recoveries of prior year paid obligations .....	6		
1070 Unobligated balance (total) .....	6	44	39
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	2,597	2,518	2,922
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	188,866	190,537	205,001
1235 Appropriations precluded from obligation (special or trust) .....	-31,536	-25,395	-30,196
1260 Appropriations, mandatory (total) .....	157,330	165,142	174,805
1900 Budget authority (total) .....	159,927	167,660	177,727
1930 Total budgetary resources available .....	159,933	167,704	177,766
Memorandum (non-add) entries:			
Special and non-revolving trust funds:			
1950 Other balances withdrawn and returned to unappropriated receipts .....	4		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	30,626	33,763	34,654
3010 New obligations, unexpired accounts .....	159,933	167,704	177,766
3020 Outlays (gross) .....	-156,517	-166,813	-176,926
3040 Recoveries of prior year unpaid obligations, unexpired .....	-279		
3050 Unpaid obligations, end of year .....	33,763	34,654	35,494
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	30,626	33,763	34,654
3200 Obligated balance, end of year .....	33,763	34,654	35,494

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	2,597	2,518	2,922
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2,308	2,125	2,478

FEDERAL DISABILITY INSURANCE TRUST FUND—Continued  
Program and Financing—Continued

Identification code 028–8007–0–7–651	2024 actual	2025 est.	2026 est.
4011 Outlays from discretionary balances .....	106	424	478
4020 Outlays, gross (total) .....	2,414	2,549	2,956
Mandatory:			
4090 Budget authority, gross .....	157,330	165,142	174,805
Outlays, gross:			
4100 Outlays from new mandatory authority .....	140,467	130,926	173,970
4101 Outlays from mandatory balances .....	13,636	33,338	
4110 Outlays, gross (total) .....	154,103	164,264	173,970
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-6		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	6		
4160 Budget authority, net (mandatory) .....	157,330	165,142	174,805
4170 Outlays, net (mandatory) .....	154,097	164,264	173,970
4180 Budget authority, net (total) .....	159,927	167,660	177,727
4190 Outlays, net (total) .....	156,511	166,813	176,926
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	142,906	177,775	204,189
5001 Total investments, EOY: Federal securities: Par value .....	177,775	204,189	235,316

## Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	159,927	167,660	177,727
Outlays .....	156,511	166,813	176,926
Amounts included in the adjusted baseline:			
Budget Authority .....			-50
Outlays .....			-50
Total:			
Budget Authority .....	159,927	167,660	177,677
Outlays .....	156,511	166,813	176,876

The Disability Insurance (DI) program provides monthly cash benefits for disabled workers who have not yet attained their normal retirement age, and for their dependents. While the total in the table below matches the above presentation, individual line items may vary slightly due to presentation differences.

## DI Cash Outgo Detail

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Benefit Payments .....	153,722	163,925	173,575
Payments to the Railroad Board .....	74	-31	-11
Administrative Expenses .....	2,526	2,669	3,078
Beneficiary Services .....	195	250	234
Demonstration Projects .....	0	0	0
Prior Year Employment Tax Receipts Refund .....	-6	0	0
Total Outgo .....	156,511	166,813	176,876

## Status of Funds (in millions of dollars)

Identification code 028–8007–0–7–651	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	142,917	177,858	204,188
0999 Total balance, start of year .....	142,917	177,858	204,188
Cash income during the year:			
Current law:			
Receipts:			
1110 FDI, Transfers from General Fund (FICA Taxes) .....	173,141	172,742	186,092
1110 FDI, Transfers from General Fund (SECA Taxes) .....	9,757	9,875	9,889
1110 FDI, Refunds .....		-834	-884
1130 Federal Disability Insurance Trust Fund .....	6		
1130 Attorney Fees, Federal Disability Insurance Trust Fund .....	25	27	29
1130 FDI, Tax Refund Offset .....			88
1150 FDI, Interest Received by Trust Funds .....	4,529	6,237	7,237
1160 FDI, Federal Employer Contributions (FICA Taxes) .....	3,382	3,542	3,601
1160 FDI, Federal Payments to the FDI Trust Fund .....	619	1,510	1,910
1199 Income under present law .....	191,459	193,099	207,962

Proposed:			
1210 FDI, Transfers from General Fund (FICA Taxes) .....			6
1299 Income proposed .....			6
1999 Total cash income .....	191,459	193,099	207,968
Cash outgo during year:			
Current law:			
2100 Federal Disability Insurance Trust Fund .....			50
2100 Federal Disability Insurance Trust Fund .....	-156,517	-166,813	-176,926
2199 Outgo under current law .....	-156,517	-166,813	-176,876
2999 Total cash outgo (-) .....	-156,517	-166,813	-176,876
Surplus or deficit:			
3110 Excluding interest .....	30,413	20,049	23,855
3120 Interest .....	4,529	6,237	7,237
3199 Subtotal, surplus or deficit .....	34,942	26,286	31,092
3230 Federal Disability Insurance Trust Fund .....		44	39
3298 Rounding adjustment .....	-1		
3299 Total adjustments .....	-1	44	39
3999 Total change in fund balance .....	34,941	26,330	31,131
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	83	-1	3
4200 Federal Disability Insurance Trust Fund .....	177,775	204,189	235,316
4999 Total balance, end of year .....	177,858	204,188	235,319

## Object Classification (in millions of dollars)

Identification code 028–8007–0–7–651	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Beneficiary Services (VR & Tickets) .....	194	250	234
25.3 Other purchases of goods and services from Government accounts (Treasury Admin) .....	112	120	122
25.3 Other purchases of goods and services from Government accounts (RRB) .....	74		
42.0 Disability insurance benefits .....	156,950	164,772	174,449
94.0 Financial transfers (OIG) .....	34	34	38
94.0 Financial transfers (LAE) .....	2,569	2,528	2,923
99.9 Total new obligations, unexpired accounts .....	159,933	167,704	177,766

## FEDERAL DISABILITY INSURANCE TRUST FUND

(Amounts included in the adjusted baseline)

## Program and Financing (in millions of dollars)

Identification code 028–8007–7–7–651	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Federal Disability Insurance Trust Fund (Direct) .....			-50
0900 Total new obligations, unexpired accounts (object class 42.0) .....			-50
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....			-50
1900 Budget authority (total) .....			-50
1930 Total budgetary resources available .....			-50
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			-50
3020 Outlays (gross) .....			50
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			-50
Outlays, gross:			
4100 Outlays from new mandatory authority .....			-50
4180 Budget authority, net (total) .....			-50
4190 Outlays, net (total) .....			-50

This schedule reflects the effects resulting from continuing dedicated program integrity discretionary investments. Please refer to the narrative in the Limitation on Administrative Expenses account for more information.

## LIMITATION ON ADMINISTRATIVE EXPENSES

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses, including the hire and purchase of two passenger motor vehicles, and not to exceed \$20,000 for official reception and representation expenses, not more than \$14,621,978,000 may be expended, as authorized by section 201(g)(1) of the Social Security Act, from any one or all of the trust funds referred to in such section: Provided, That unobligated balances of funds provided under this paragraph at the end of fiscal year 2026 not needed for fiscal year 2026 shall remain available until expended to invest in the Social Security Administration information technology and telecommunications hardware and software infrastructure, including related equipment and non-payroll administrative expenses associated solely with this information technology and telecommunications infrastructure: Provided further, That the Commissioner of Social Security shall notify the Committees on Appropriations of the House of Representatives and the Senate prior to making unobligated balances available under the authority in the previous proviso: Provided further, That reimbursement to the trust funds under this heading for expenditures for official time for employees of the Social Security Administration pursuant to 5 U.S.C. 7131, and for facilities or support services for labor organizations pursuant to policies, regulations, or procedures referred to in section 7135(b) of such title shall be made by the Secretary of the Treasury, with interest, from amounts in the general fund not otherwise appropriated, as soon as possible after such expenditures are made.

From funds provided under the first paragraph under this heading, not more than \$2,397,000,000, to remain available through March 31, 2027, is for the costs associated with continuing disability reviews under titles II and XVI of the Social Security Act, including work-related continuing disability reviews to determine whether earnings derived from services demonstrate an individual's ability to engage in substantial gainful activity, for the cost associated with conducting redeterminations of eligibility under title XVI of the Social Security Act, for the cost of co-operative disability investigation units, and for the cost associated with the prosecution of fraud in the programs and operations of the Social Security Administration by Special Assistant United States Attorneys: Provided, That, of such amount, \$273,000,000 is provided to meet the terms of section 251(b)(2)(B)(ii)(III) of the Balanced Budget and Emergency Deficit Control Act of 1985 and \$2,124,000,000 is additional new budget authority specified for purposes of section 251(b)(2)(B) of such Act: Provided further, That, of the additional new budget authority described in the preceding proviso, \$24,600,000 shall be transferred to the "Office of Inspector General", Social Security Administration, for the cost of jointly operated co-operative disability investigation units: Provided further, That such transfer authority is in addition to any other transfer authority provided by law: Provided further, That the Commissioner shall provide to the Congress (at the conclusion of the fiscal year) a report on the obligation and expenditure of these funds, similar to the reports that were required by section 103(d)(2) of Public Law 104–121 for fiscal years 1996 through 2002: Provided further, That none of the funds described in this paragraph shall be available for transfer or reprogramming except as specified in this paragraph.

In addition, \$170,000,000 to be derived from administration fees in excess of \$5.00 per supplementary payment collected pursuant to section 1616(d) of the Social Security Act or section 212(b)(3) of Public Law 93–66, which shall remain available until expended: Provided, That to the extent that the amounts collected pursuant to such sections in fiscal year 2026 exceed \$170,000,000, the amounts shall be available in fiscal year 2027 only to the extent provided in advance in appropriations Acts.

In addition, up to \$1,000,000 to be derived from fees collected pursuant to section 303(c) of the Social Security Protection Act, which shall remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 028–8704–0–7–651	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 LAE Program Direct .....	12,689	12,396	12,396
0007 AIF/ITS .....	.....	200	200
0009 Program Integrity (Base) .....	273	273	273
0018 OHO Hearings Backlog .....	17	.....	.....
0029 Additional Program Integrity .....	1,552	1,647	2,102
0030 OIG Transfer from Program Integrity Adjustment .....	15	15	22
0799 Total direct obligations .....	14,546	14,531	14,993
0801 Reimbursable activity, general .....	86	77	87
0809 Reimbursable program activities, subtotal .....	86	77	87
0899 Total reimbursable obligations .....	86	77	87

0900	Total new obligations, unexpired accounts .....	14,632	14,608	15,080
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	390	358	255
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	333	308	.....
1012	Unobligated balance transfers between expired and unexpired accounts [ITS Transfers] .....	334	106	200
1020	Adjustment of unobligated bal brought forward, Oct 1 .....	2	.....	.....
1021	Recoveries of prior year unpaid obligations [X Year] .....	9	.....	.....
1033	Recoveries of prior year paid obligations .....	4	.....	.....
1070	Unobligated balance (total) .....	739	464	455
Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected - LAE Direct .....	10,758	12,396	12,396
1700	Collected - Program Integrity Base .....	273	273	273
1700	Collected - Reimbursables .....	86	77	87
1700	Collected - Additional Program Integrity .....	1,563	1,615	2,099
1700	Collected - OIG Transfer from Program Integrity .....	.....	.....	.....
1701	Adjustment .....	15	15	25
1701	Change in uncollected payments, Federal sources .....	1,617	.....	.....
1750	Spending auth from offsetting collections, disc (total) .....	14,312	14,376	14,880
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	8	23	7
1900	Budget authority (total) .....	14,320	14,399	14,887
1930	Total budgetary resources available .....	15,059	14,863	15,342
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-69	.....	.....
1941	Unexpired unobligated balance, end of year .....	358	255	262
Special and non-revolving trust funds:				
1951	Unobligated balance expiring .....	69	.....	.....
1952	Expired unobligated balance, start of year .....	584	480	480
1953	Expired unobligated balance, end of year .....	411	480	480
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	3,092	2,995	3,073
3010	New obligations, unexpired accounts .....	14,632	14,608	15,080
3011	Obligations ("upward adjustments"), expired accounts .....	102	.....	.....
3020	Outlays (gross) .....	-14,605	-14,530	-15,003
3040	Recoveries of prior year unpaid obligations, unexpired .....	-9	.....	.....
3041	Recoveries of prior year unpaid obligations, expired .....	-217	.....	.....
3050	Unpaid obligations, end of year .....	2,995	3,073	3,150
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-3,992	-3,774	-3,774
3070	Change in uncollected pymts, Fed sources, unexpired .....	-1,617	.....	.....
3071	Change in uncollected pymts, Fed sources, expired .....	1,835	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-3,774	-3,774	-3,774
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	-900	-779	-701
3200	Obligated balance, end of year .....	-779	-701	-624
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	14,312	14,376	14,880
Outlays, gross:				
4010	Outlays from new discretionary authority .....	11,961	12,087	12,513
4011	Outlays from discretionary balances .....	2,627	2,419	2,483
4020	Outlays, gross (total) .....	14,588	14,506	14,996
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources - LAE Direct .....	-12,076	-12,396	-12,396
4030	Federal sources - Program Integrity Base .....	-273	-273	-273
4030	Federal sources - Reimbursable .....	-86	-77	-87
4030	Federal sources - OHO Hearings Backlog .....	-17	.....	.....
4030	Federal sources - AIF/ITS .....	-453	.....	.....
4030	Federal sources - OIG Transfer from Program Integrity .....	.....	.....	.....
4030	Adjustment .....	-16	-15	-25
4030	Federal sources - Additional Program Integrity .....	-1,548	-1,615	-2,099
4033	Non-Federal sources .....	-112	.....	.....
4040	Offsets against gross budget authority and outlays (total) .....	-14,581	-14,376	-14,880
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-1,617	.....	.....
4052	Offsetting collections credited to expired accounts .....	1,882	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts .....	4	.....	.....
4060	Additional offsets against budget authority only (total) .....	269	.....	.....
4080	Outlays, net (discretionary) .....	7	130	116
Mandatory:				
4090	Budget authority, gross .....	8	23	7
Outlays, gross:				
4100	Outlays from new mandatory authority .....	.....	23	7

## LIMITATION ON ADMINISTRATIVE EXPENSES—Continued

## Program and Financing—Continued

Identification code 028-8704-0-7-651	2024 actual	2025 est.	2026 est.
4101 Outlays from mandatory balances .....	17	1	.....
4110 Outlays, gross (total) .....	17	24	7
Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4120 Federal sources .....	-8	-23	-7
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	16	131	116

The Limitation on Administrative Expenses (LAE) account provides resources for Social Security to administer the Old-Age and Survivors Insurance (OASI) and Disability Insurance (DI) programs, the Supplemental Security Income (SSI) program, the Special Benefits for Certain World War II Veterans program, and certain health insurance functions for the aged and disabled.

The proposed \$2.4 billion in discretionary funding in 2026 for dedicated program integrity activities, including a \$2.1 billion adjustment, allows SSA to conduct continuing disability reviews and SSI redeterminations to confirm that participants remain eligible to receive benefits, and it supports anti-fraud cooperative disability investigation (CDI) units and Special Assistant U.S. Fraud Attorneys. To continue to support these important anti-fraud activities, the appropriations language provides for SSA to transfer \$24.6 million to the SSA Office of the Inspector General to fund CDI unit costs.

## Object Classification (in millions of dollars)

Identification code 028-8704-0-7-651	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	5,499	5,530	5,203
11.3 Other than full-time permanent .....	92	83	44
11.5 Other personnel compensation .....	287	241	247
11.8 Special personal services payments .....	2	2	2
11.9 Total personnel compensation .....	5,880	5,856	5,496
12.1 Civilian personnel benefits .....	2,240	2,192	2,154
13.0 Benefits for former personnel .....	2	3	3
21.0 Travel and transportation of persons .....	14	11	11
22.0 Transportation of things .....	7	6	6
23.1 Rental payments to GSA .....	707	704	726
23.2 Rental payments to others .....	1	.....	.....
23.3 Communications, utilities, and miscellaneous charges .....	401	434	479
24.0 Printing and reproduction .....	46	35	35
25.1 Advisory and assistance services .....	156	150	191
25.2 Other services from non-Federal sources .....	2,999	3,079	3,363

25.3 Other goods and services from Federal sources .....	521	461	445
25.4 Operation and maintenance of facilities .....	91	72	71
25.7 Operation and maintenance of equipment .....	975	1,048	1,468
26.0 Supplies and materials .....	31	24	24
31.0 Equipment .....	301	321	386
32.0 Land and structures .....	32	25	25
41.0 Grants, subsidies, and contributions .....	62	48	48
42.0 Insurance claims and indemnities .....	64	50	50
94.0 Financial transfers .....	16	12	12
99.0 Direct obligations .....	14,546	14,531	14,993
99.0 Reimbursable obligations .....	86	77	87
99.9 Total new obligations, unexpired accounts .....	14,632	14,608	15,080

## Employment Summary

Identification code 028-8704-0-7-651	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	57,825	53,626	50,053
2001 Reimbursable civilian full-time equivalent employment .....	179	225	225

## COMMISSIONER'S BUDGET

As directed by Section 104 of Public Law 103-296, the Social Security Independence and Program Improvements Act of 1994, the Commissioner of Social Security shall prepare an annual budget for SSA, which shall be submitted by the President to the Congress without revision, together with the President's request for SSA. The Commissioner's budget includes \$14,992 million (\$14,821 million without fees) for total administrative discretionary resources in 2026. This represents \$14,793 million for SSA administrative expenses including State supplemental fees, \$84 million for research, and \$115 million for the Office of the Inspector General.

## GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
028-241700 SSI, Attorney Fees .....	8	8	8
028-309600 Recovery of Beneficiary Overpayments from SSI Program .....	3,044	2,762	2,879
028-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	30	.....	.....
075-241800 Receipts from SSI Administrative Fee .....	74	80	81
General Fund Offsetting receipts from the public .....	3,156	2,850	2,968