



February 2021

# MILITARY SERVICE UNIFORMS

## DOD Could Better Identify and Address Out-of-Pocket Cost Inequities

Accessible Version



A Century of Non-Partisan Fact-Based Work

# GAO Highlights

Highlights of [GAO-21-120](#), a report to congressional committees

## Why GAO Did This Study

The total value of military uniform items for a newly enlisted service member ranges from about \$1,600 to \$2,400, depending on the military service. Over the course of their careers, service members must replace and maintain their uniforms.

The conference report accompanying the National Defense Authorization Act for Fiscal Year 2020 included a provision for GAO to study service members' out-of-pocket costs for uniforms. Among other objectives, this report 1) assesses the extent to which differences exist in out-of-pocket costs for enlisted service member uniforms, by military service and by gender; and 2) examines the extent to which the military services have changed uniforms over the past 10 years, and how the costs of these changes have varied by service, enlisted or officer status, and gender. GAO reviewed DOD policies and service data on uniform allowances, enlisted and officer required uniform items and their costs, and changes made to uniforms since 2010. GAO also interviewed relevant DOD officials and service organization representatives.

## What GAO Recommends

GAO is making four recommendations to improve DOD's understanding of out-of-pocket costs and to address any cost differences, including that it develop consistent criteria for excluding items from replacement allowances and review planned uniform changes. DOD concurred with all four recommendations.

View [GAO-21-120](#). For more information, contact Tina Won Sherman at (202) 512-8461 or [shermant@gao.gov](mailto:shermant@gao.gov).

February 2021

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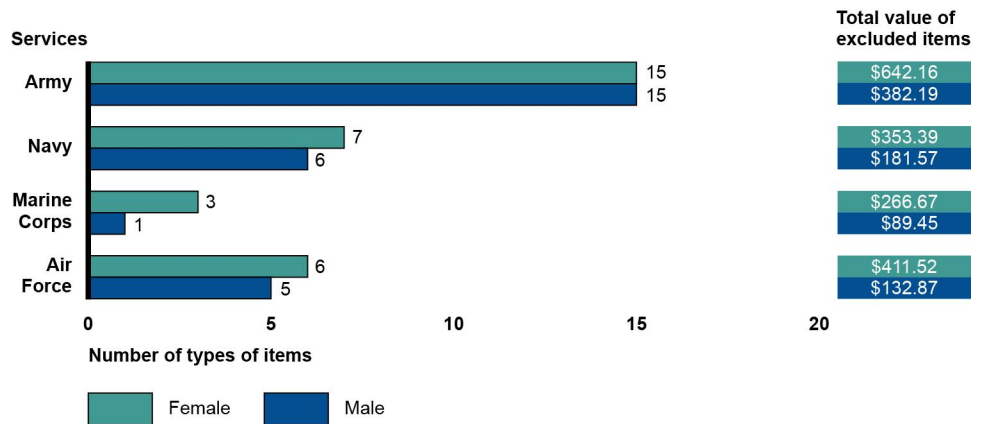
## DOD Could Better Identify and Address Out-of-Pocket Cost Inequities

### What GAO Found

While the military services—Army, Navy, Marine Corps, and Air Force—provide an annual clothing allowance to replace uniform items initially issued to enlisted service members, GAO found that some items are excluded from the allowance. This can result in out-of-pocket costs for both female and male enlisted service members. Moreover, DOD's uniform allowance policy does not provide the services with consistent criteria for designating which items are considered uniquely military and included in the allowance, and which items are not and are excluded from the allowance. For example, the Air Force and Marine Corps provide an allowance for an all-weather coat, but the Army does not.

We found these differences in replacement allowances can also contribute to differences in out-of-pocket costs by service and gender for enlisted service members (see figure). Developing consistent criteria for uniquely military items and periodically reviewing uniform replacement allowances could strengthen DOD's ability to identify and address any out-of-pocket cost differences across the services as well as between female and male enlisted service members.

**Number and Total Value of Fiscal Year 2020 Enlisted Service Member Clothing Items Included in the Initial Clothing Issue but Excluded from the Services' Calculations for Standard Cash Clothing Replacement Allowances, by Service and Gender**



Source: GAO analysis of military service data. | GAO-21-120

**Data Table for Number and Total Value of Fiscal Year 2020 Enlisted Service Member Clothing Items Included in the Initial Clothing Issue but Excluded from the Services' Calculations for Standard Cash Clothing Replacement Allowances, by Service and Gender**

Services	Number of types of items		Total value of excluded items	
	Female	Male	Female	Male
<b>Army</b>	15	15	\$642.16	\$382.19
<b>Navy</b>	7	6	\$353.39	\$181.57
<b>Marine Corps</b>	3	1	\$266.67	\$89.45
<b>Air Force</b>	6	5	\$411.52	\$132.87

The military services made numerous uniform changes over the past 10 years and the changed uniform items were generally more expensive. GAO found that Navy and Marine Corps female enlisted service members and officers were most affected by uniform changes. In addition, GAO found that uniform changes could result in higher costs for officers who generally pay out-of-pocket for uniform costs. While the services have the authority to determine what uniforms are required for enlisted service members and officers, uniform changes have the potential to drive out-of-pocket costs for both. With equity as an underlying principle for compensation, a review of the services' uniform changes and resulting costs could help minimize out-of-pocket cost differences across the department and between genders.

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**Abbreviations**

DLA	Defense Logistics Agency
DOD	Department of Defense

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February 25, 2021

### Congressional Committees

The military uniform has particular symbolism and tradition. It is intended to reflect order and discipline, and helps to establish an identity and create an esprit de corps among service members. Each military service in the Department of Defense (DOD) has detailed regulations that prescribe the proper wear and appearance of its uniforms.<sup>1</sup>

As part of DOD's responsibility to organize, train, and equip the force, the military services provide uniforms to enlisted service members during initial entry into the service, and subsequently through annual cash clothing replacement allowances.<sup>2</sup> The total value of the required military uniforms for newly enlisted service members currently ranges from about \$1,600 to \$2,400, depending on the service. The military services provide officers an initial cash allowance for clothing, currently \$400, generally upon their first reporting for active duty. Officers do not receive

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<sup>1</sup>See Army Regulation 670-1, *Wear and Appearance of Army Uniforms and Insignia* (May 25, 2017) (incorporating administrative revision, dated Oct. 11, 2017; a new edition of this regulation, dated Jan. 26, 2021, will take effect on Feb. 26, 2021); Marine Corps Order 1020.34H, *Marine Corps Uniform Regulations* (May 1, 2018); Air Force Instruction 36-2903, *Dress and Personal Appearance of Air Force Personnel* (Feb. 7, 2020) (incorporating change 1, effective Feb. 10, 2021); Navy Personnel Command Regulation 15665I, *United States Navy Uniform Regulations* (last change date Dec. 18, 2020). Although the enactment of the National Defense Authorization Act for Fiscal Year 2020 in December 2019 created the United States Space Force as an armed force within the Department of the Air Force, the scope of our analysis did not include Space Force uniforms because its recent establishment did not allow for capture of historical data on uniforms and clothing allowances. See Pub. L. No. 116-92, § 952(b) (2019) (codified at 10 U.S.C. §§ 9081-83). Accordingly, for purposes of this report, military services refers to the Army, Air Force, Navy, and Marine Corps.

<sup>2</sup>Enlisted service members can receive cash allowances for both: 1) initial allowances provided to purchase commercial items upon entry into the service like running shoes when they are not provided by the service; and 2) annual clothing replacement allowances provided to replace uniforms and other clothing items. In this report, when we use the term "cash allowances," we are referring to allowances received for either initial purchase or replacement of uniforms and other clothing items. When we are referring to only the allowance provided at entry to the service for purchasing commercial items, we use the term "initial clothing allowance." When we refer to only allowances provided for the replacement of uniforms and other clothing, we use the term "clothing replacement allowances."

subsequent annual clothing replacement allowances.<sup>3</sup> For fiscal year 2019, DOD spent just over \$887 million on cash allowances for its enlisted service members and officers across the military services.<sup>4</sup>

Service members are required to maintain several types of uniforms, ranging from the camouflage utility uniforms for work and combat environments, to formal dress uniforms worn at ceremonies and other formal events. The required uniforms are unique to each military service, and can vary within the same military service depending on a service member's rank, occupation, and enlisted or officer status. Further, a required uniform can vary by gender within the same military service.<sup>5</sup> For example, a hat might differ in appearance and fit between females and males.

At times, the military services will make changes to their uniforms. A change can be specific, such as altering the appearance or material of a single item, or broad, such as replacing an entire uniform within a military service. For example, the Army is currently in the process of changing its service dress uniform, worn for daily business wear, to a new uniform called the Army Green Service Uniform, which will be phased in across the service through 2027.

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<sup>3</sup>Under various provisions of chapter 7 of title 37, United States Code, the government is required or authorized to provide allowances to service members, including allowances for clothing and uniforms. Section 418 states that the Secretary of Defense may prescribe the quantity and kind of clothing to be furnished annually to enlisted service members, and may prescribe a clothing allowance to be paid to such members if clothing is not so furnished. 37 U.S.C. § 418(a). Although officers are entitled to an initial uniform allowance under section 415 and other specific allowances in certain circumstances, officers do not receive annual allowances to purchase or replace uniforms. See 37 U.S.C. §§ 415-17.

<sup>4</sup>This amount includes only the cash allowances active duty service members in the Army, Air Force, Navy, and Marines receive for clothing and does not include any cash allowances for reserve or National Guard components, which were outside of the scope of our review.

<sup>5</sup>For the purposes of this report, "gender" refers to female and male, as these are the two variations of uniforms within the military services. Uniform items for females and males are often different in fit or appearance, and may differ in cost. In the case of transgender individuals, those who transition from one gender to another and purchase new uniforms as needed for fit and to comply with gender-specific uniform requirements, would pay these costs out-of-pocket regardless of enlisted or officer status. However, the Navy pointed out that enlisted Sailors who are approved for transitioning will continue to receive a clothing replacement allowance, which can be used to purchase newly required uniform items or applied to reimbursement of new acquired uniform items required to wear.

The conference report accompanying the National Defense Authorization Act for Fiscal Year 2020 included a provision for us to study the out-of-pocket uniform costs for members of the Armed Forces.<sup>6</sup> This report (1) assesses the extent to which differences exist in the out-of-pocket costs for enlisted service member uniforms, by military service and by gender, and how those costs are likely to change over a 20-year period; (2) describes the information the military services track to determine any differences in the out-of-pocket costs for officer uniforms, by military service and by gender; and (3) examines the extent to which the military services have changed uniforms over the past 10 years, and how the costs of these changes have varied by service, enlisted or officer status, and gender.

For our first objective, we reviewed the *Military Compensation Background Papers*, which describes six principles underlying the basic philosophy of military compensation, including equity.<sup>7</sup> We also reviewed DOD guidance, including DOD Directive 1338.05, which states that items not uniquely military, and exercise items issued primarily for use during initial training, shall be excluded from the clothing replacement allowance computations.<sup>8</sup> This guidance also states that items not uniquely military represent costs that may be incurred whether or not enlisted members were required to wear a military uniform, such as not uniquely military underwear and towels.

We examined data provided by each of the military services for fiscal years 2015 through 2020 on the uniform items provided to enlisted service members in their initial clothing issue, the quantity and price of those items, the expected useful life of each item, and the clothing replacement allowances calculated by the services for replacement of the

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<sup>6</sup>H.R. Rep. No. 116-333, at 1193 (2019) (Conf. Rep.).

<sup>7</sup>DOD, Under Secretary of Defense for Personnel and Readiness, *Military Compensation Background Papers: Compensation Elements and Related Manpower Cost Items Their Purposes and Legislative Backgrounds*, 8th ed. (July 2018).

<sup>8</sup>Department of Defense Directive 1338.05, *Armed Forces Clothing Monetary Allowance Policy* (Jan. 12, 2005) (certified current as of April 23, 2007). Clothing replacement allowances are rates calculated by the services that represent the yearly amount of money required to replace each of the service determined uniquely military items included in the clothing or sea bags. For example, if a shirt costs \$20 and is expected to last 24 months, the clothing replacement allowance is \$10 ( $(\$20/24) \times 12$ ). The services use these clothing replacement allowances to help determine the cash allowances provided annually to enlisted service members.



items.<sup>9</sup> To determine of the total value of initial clothing items issued, what percentage have clothing replacement allowances (which we refer to as the reimbursement rate for uniforms) during those years for female and male service members across the military services, we compared the value of all uniform items for which the services calculate clothing replacement allowances against the value of all uniform items that were initially issued to female and male service members for each of those years. We also calculated the average over those years to determine the average reimbursement rate.

To determine how out-of-pocket costs may accumulate after 1, 2, 5, 10, and 20-years and vary by service and gender, we estimated costs for eight hypothetical enlisted service members (one male and one female member for each of the four military services). We defined out-of-pocket costs to occur when the replacement costs of uniform items in a given period were more than that period's amount of clothing replacement allowances. Conversely, we defined remaining allowances to occur when the replacement costs of uniform items in a given period were less than that period's amount of clothing replacement allowances. Specifically, we (1) used service data on the items' quantities, prices, and expected useful life to determine in which years the items in the initial clothing issue would be purchased or replaced over a 20-year period and the costs incurred for each year; (2) used Defense Finance and Accounting Service data to determine the amount of clothing replacement allowances service members would receive each year; (3) calculated the yearly out-of-pocket costs or remaining allowances for each year of the 20-year period; and (4) adjusted the out-of-pocket costs or remaining allowances to account for future expected inflation and present value in calendar year 2020 dollars, and then calculated the cumulative amounts at 1, 2, 5, 10, and 20 years.<sup>10</sup>

For our second objective, we analyzed data the services collect on officer uniforms and their costs, when available. In response to our request for officer uniform requirements and pricing data, the services provided some data that varied and were inconsistent across the services. Specifically,

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<sup>9</sup>The expected useful life is the number of months an item is expected to last. Annualized refers to an amount that has been mathematically converted to yearly terms.

<sup>10</sup>All out-of-pocket costs or remaining allowances in this report are in present value terms and represent the accumulated sums for the stated year, regardless of whether they are prefaced by those terms. For example, out-of-pocket costs for year 5 represent the present value of the accumulated out-of-pocket costs for years 1 through 5 in our analyses.

we examined data provided by the Marine Corps on its minimum officer uniform requirements and the cost of those uniform items. For the Air Force and Navy, we examined the uniform items and associated costs for uniforms required for some of the commissioning sources, such as the Air Force Academy and Officer Training School for the Air Force and the Officer Candidate School and Reserve Officer Training Corps for the Navy. From the Army, we examined a list of uniform items and associated costs required for both officer and enlisted service members.

Using the data collected from the services, we described costs for officer uniforms across the services and between females and males within the services. Because the data provided by each of the services were different, and, for some services, represented a portion of the service's overall officer uniform requirements, we were limited in how we could use the data. However, we were able to describe the partial cost for some uniform items by service and compare the cost for female and male officers for those uniform items within the services based on the data provided.

For our third objective, we reviewed information the services provided to us on uniform changes made over the last 10 years and analyzed cost differences resulting from those changes. Specifically, we reviewed the service data to determine the number and types of uniform changes. For each identified change, we analyzed the costs associated with obtaining a new or replaced uniform item to determine how costs may vary by service, enlisted or officer, and gender.

We reviewed DOD's Directive 1338.05 which states that it is DOD policy, under section 418 of title 37, United States Code, that the Secretary of Defense, or the Secretary's designee, may prescribe the quantities and kind of clothing to be furnished annually to an enlisted member of the military services, and may prescribe the amount of clothing allowance to be paid to such member if clothing is not so furnished. We also reviewed DOD's National Defense Business Operations Plan which states that, in order to use performance management effectively, officials and managers must have accurate, timely, and relevant performance and cost data for decision-making.<sup>11</sup> We determined that the monitoring component of internal controls was relevant for this objective, along with the underlying

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<sup>11</sup>DOD Directive 1338.05; Department of Defense, *FY 2018-FY 2022 National Defense Business Operations Plan* (Apr. 9, 2018).

principles that management should monitor and remediate deficiencies and use quality information to make informed decisions and evaluate performance in achieving objectives.<sup>12</sup> Through discussions with service officials, we assessed the process in place for reviewing plans to change service uniforms and the use of cost data to inform those decisions. Further, we identified examples of uniform items that vary in cost for male or female service members, and discussed with military service officials the reasons for these variations.

Our review focused on the costs associated with the purchase and replacement of military service uniform items for active-duty enlisted service members and officers and included those uniform items provided to enlisted recruits in their initial clothing bag, or sea bag, and those uniform items required for officers by each of the services. We did not include reserve or National Guard service members because of differences in allowances provided for uniforms and the expected useful life of uniform items, and we did not include maternity uniform items because they are not an initial uniform item issued to women. We also did not include in our analysis costs to maintain the items such as laundry, dry cleaning, and uniform alterations.

We took steps to ensure the reliability of data provided by the military services to inform all three of our objectives, including discussing discrepancies in the data with service officials and reviewing our analysis with relevant officials. We determined the data to be sufficiently reliable for the purpose of this report.

Further, to inform each of our objectives, we met with officials from the Office of the Under Secretary of Defense for Personnel and Readiness, the Defense Logistics Agency, and each of the military services. We also obtained responses from organizations, such as the Association of the United States Army and the Defense Advisory Committee on Women in the Services on their experiences with uniform costs for service members. For additional information on our objectives, scope, and methodology, see appendix I.

We conducted this performance audit from February 2020 to February 2021 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to

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<sup>12</sup>GAO, *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: Sep 10, 2014).

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obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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## Background

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### Roles and Responsibilities for Clothing Allowances and Uniforms

The Assistant Secretary of Defense for Manpower and Reserve Affairs, under the authority, direction, and control of the Under Secretary of Defense for Personnel and Readiness, serves as the focal point on all matters concerning clothing monetary allowances for DOD.<sup>13</sup> This official is responsible for providing procedures whereby enlisted service members are furnished initial issues of uniform clothing adequate for the performance of their assigned duties, and subsequent clothing replacement allowances. This official also, in coordination with the Under Secretary of Defense (Comptroller)/Chief Financial Officer, annually prescribes initial cash allowances and clothing replacement allowances.<sup>14</sup> Annually, each of the Secretaries of the military departments must provide proposed changes to cash allowances for clothing for military service members to the Assistant Secretary of Defense for Manpower

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<sup>13</sup>DOD Directive 1338.05; DOD Instruction 1338.18, *Armed Forces Clothing Monetary Allowance Procedures* (Jan. 7, 1998). DOD Instruction 1338.18 assigns this responsibility to the Assistant Secretary of Defense for Force Management Policy. However, this assistant secretary of defense position was abolished in November 2002 when the new Deputy Under Secretary of Defense for Personnel & Readiness (P&R) took office. DOD Directive 1338.05 assigns this responsibility to the Principal Deputy Under Secretary of Defense (P&R), although this principal deputy was renamed the Deputy Under Secretary of Defense (P&R) in 2017. Officials from the Office of the Under Secretary of Defense for Personnel and Readiness told us that the Assistant Secretary of Defense for Manpower and Reserve Affairs currently carries out this responsibility. Throughout this report, where appropriate, we updated the responsible official listed in the directive or instruction to the official whom Office of the Under Secretary of Defense for Personnel and Readiness officials told us currently carries out this duty.

<sup>14</sup>In its April 18, 2008 memo, *Delegation of Authority to Prescribe Clothing Monetary Allowances Under Section 418 of Title 37 of the United States Code*, the Office of the Under Secretary for Personnel and Readiness delegated to the Secretaries of the military departments the authority to prescribe the quantity and kind of clothing to be provided annually to enlisted service members and the cash allowances that may otherwise be provided.

and Reserve Affairs based on published prices for uniform items that the services have authorized in their next fiscal year clothing bag.

The Director, Defense Logistics Agency (DLA), under the authority, direction, and control of the Assistant Secretary of Defense for Sustainment, coordinates and performs the procurement, management, and supply of DOD clothing and textiles materiel on a department-wide basis.<sup>15</sup> In doing so, the Director, DLA works closely with the military services to plan for, procure, store, and supply DOD clothing and textiles at authorized levels to support the full spectrum of military operations. DLA provides the military services with service-specific uniform items for enlisted service members, including service dress coats, trousers, and shoes. DLA also plays a key role in introducing new uniforms and camouflage patterns into the military community.

Like DLA, the Joint Clothing and Textiles Governance Board, which is chaired by the Director, DLA, has a role in the DOD-wide integration of clothing and textile activities.<sup>16</sup> The Board was established in 2008 to collaborate on department-wide integration of DOD clothing and textile activities. The Board coordinates, advises, and recommends solutions for the development and fielding of DOD clothing and textile items, including service-specific combat and camouflage utility uniforms.

In 2012, we reported that the military services had fragmented procedures for managing their uniform development programs.<sup>17</sup> Among other things, we recommended DOD implement actions necessary to enable the Joint Clothing and Textiles Governance Board to develop and issue joint standards for uniforms prior to the development or acquisition of any new camouflage uniform. The recommended actions included efforts to ensure the completion of the Joint Clothing and Textiles

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<sup>15</sup>DOD Instruction 4140.63, *Management of DOD Clothing and Textiles (Class II)* (April 12, 2017), (incorporating change 3, effective June 7, 2019). The Director, DLA carries out these responsibilities in accordance with 10 U.S.C. § 2451 and DOD Manual 4140.26-M, *DOD Integrated Material Management (IMM) for Consumable Items: Operating Procedures for Item Management Coding (IMC)*, Volume 1 (Sept. 24, 2010) (incorporating change 3, effective Aug. 31, 2018).

<sup>16</sup>DOD Instruction 4140.63, § 5. The instruction established the Joint Clothing and Textiles Governance Board and outlines the Board's charter.

<sup>17</sup>GAO, *Warfighter Support: DOD Should Improve Development of Camouflage Uniforms and Enhance Collaboration Among the Services*, [GAO-12-707](#) (Washington, D.C.: Sept. 28, 2012).

Governance Board's charter outlining the roles, responsibilities, and authorities of the board, and establishing a timeline for developing joint standards. DOD concurred with our recommendations and has since finalized the Board's charter as well as the recommended joint standards.

The Secretaries of the military departments determine what uniforms enlisted service members and officers are required to wear and change those requirements as needed. Further, the Secretaries of the military departments set and provide proposed changes to their clothing allowances annually, based on the DLA and base exchange prices for items the services have authorized in their next fiscal year clothing bag.<sup>18</sup>

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### Initial Clothing Issue and Cash Allowances for Enlisted Service Members

Upon enlistment in a military service, service members receive an initial clothing issue. A one-time initial cash allowance may also be provided for items not furnished-in-kind such as female or male underwear, handbags, and physical training socks.<sup>19</sup> Figure 1 shows enlisted recruits obtaining their initial uniform items in their clothing or sea bag upon enlistment.

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<sup>18</sup>DOD Directive 1338.05; DOD Instruction 1338.18. The Army and Air Force bases offer uniform clothing sales through the Army and Air Force Exchange Service. The Naval Exchange Command and Marine Corps Exchange offer uniform sales on Navy and Marine Corps installations, respectively.

<sup>19</sup>The services vary in how they refer to socks provided for physical training. These socks may also be referred to as crew or athletic socks.

**Figure 1: Enlisted Service Members Obtain Initial Clothing Issue**



Source: Defense Logistics Agency. | GAO-21-120

DOD guidance states that clothing replacement allowances for uniform items are intended to provide enlisted members with funds for the replacement of uniquely military items required for wear by the military department.<sup>20</sup> Clothing replacement allowances are based on calculations the military departments make using the price and expected useful life of the uniquely military issued uniform items. Clothing replacement allowances provided to enlisted service members are not intended to cover the cost of repair, dry cleaning, or laundering of clothing, nor are they intended to fully fund a service member's uniform or clothing purchases.<sup>21</sup> Instead, clothing replacement allowances are intended to

<sup>20</sup>DOD Directive 1338.05; DOD Instruction 1338.18, *Armed Forces Clothing Monetary Allowance Procedures*, para. 5.7.9. (January 7, 1998). DOD Directive 1338.05 states that items not uniquely military and exercise items issued primarily for use during initial training, shall be excluded from replacement allowance computations. The directive further states that items not uniquely military represent costs that may be incurred whether or not enlisted members were required to wear a military uniform, such as non-military-unique underwear and towels.

<sup>21</sup>Enlisted or officer service members must pay out-of-pocket if new uniform items are required due to a change in size or the need for more frequent replacement due to more than expected wear and tear.

finance replacement of the uniquely military items included in the initial clothing bag.

In addition to the initial set of uniform items issued by each service, DOD Instruction 1338.18 states that service members may find it convenient or advantageous to acquire and maintain more than the initial issue and, consequently, may incur costs greater than provided for by the cash allowances. Further, any unusual wear and tear, damage, or loss of various articles may result in out-of-pocket costs.<sup>22</sup> Similarly, according to military service officials, since clothing replacement allowances are based on prices set by DLA and charged at military clothing stores, a service member's selection of higher quality fabric options from other sources may increase the cost of maintaining the initial issue.

DOD's guidance on uniform allowances defines 3 types of cash clothing replacement allowances that are provided to enlisted active duty service members for replacement of uniforms and other clothing items: basic, standard, and, where appropriate, extra.<sup>23</sup> For the first 3 years of continuous active duty, enlisted service members receive an annual cash allowance known as the basic cash clothing replacement allowance (hereafter referred to as the basic clothing replacement allowance) for the replacement of required items in the initial issue.<sup>24</sup>

After 3 years of active duty service, enlisted service members receive an annual standard cash clothing replacement allowance (hereafter referred

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<sup>22</sup>DOD Instruction 1338.18. The military services may have guidance allowing for the replacement of lost or damaged uniform items at no expense to the service member. For example, Air Force Instruction 36-3012 states that members of the Air Force shall be compensated for clothing items destroyed, damaged, lost, abandoned, captured, or otherwise rendered unserviceable, incident to military training or service, if the loss was not caused by any fault or negligence of the Airman. Air Force Instruction 36-3012, *Military Entitlements* (Aug. 23, 2019).

<sup>23</sup>DOD Directive 1338.05; DOD Instruction 1338.18.

<sup>24</sup>A basic clothing replacement allowance is 70 percent of the standard clothing replacement allowance. Enlisted service members begin to accumulate the basic allowance the first day of the month after the service member completes 6 months of active-duty service without regard to time lost. The basic allowance will be paid first upon completion of one year of uninterrupted service, in an amount equal to one-half the applicable fiscal year rate, and then annually for the remainder of the first 36 months of continuous active-duty at the applicable fiscal year rate at the end of the service member's anniversary month, using the applicable rate then in effect. DOD Directive 1338.05, para. 3.4; DOD Instruction 1338.18, para. 5.3.2; DOD 7000.14-R, *Financial Management Regulation*, vol. 7A, ch. 29, *Clothing Monetary Allowances*, para. 290402 (March 2020).



to as the standard clothing replacement allowance). The standard cash allowance is based on the current DLA price of the uniform items provided to a service member as part of the initial issue and the items' expected useful life, measured by the number of months each item is expected to last before requiring replacement. For example, a man's lightweight jacket priced at \$82.41 and with an expected useful life of 60 months, or 5 years, would have an annualized replacement rate of \$16.48 during each of the 5 years of its expected useful life. The annualized replacement rate for each of the uniform items are added together and used to help determine the annual standard clothing replacement allowance provided to an enlisted service member.

Under certain circumstances, enlisted service members may also receive extra clothing allowances, which DOD Instruction 1338.18 lists as special, supplementary, or civilian clothing allowances.<sup>25</sup> Specifically, an extra clothing allowance may be authorized for persons assigned to duty in a special organization or detail where the nature of the duty necessitates the member have, as a military requirement, additional quantities or special items of individual uniform clothing not required for most enlisted members in the same service. For example, a supplementary clothing allowance could be prescribed for enlisted service members assigned to duty stations in areas where the climate requires a certain type of clothing. A Navy official told us that a special clothing allowance would be issued in instances of promotion from junior enlisted to senior enlisted or from enlisted to officer or warrant officer.

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## Out-of-Pocket Costs for Enlisted Uniform Items Vary by Service and Gender

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<sup>25</sup>DOD Instruction 1338.18. The instruction states that a special clothing allowance may be authorized if an enlisted member is assigned to a tour of duty, or if the service member attains a status requiring the wear of uniform clothing (other than special dress uniforms) different from uniforms customary for most enlisted members of the same service. Additionally, a civilian clothing allowance may be authorized for service members directed by competent authority to dress in civilian clothing more than half the time when performing official duty, as a military requirement.

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## Service Designations of Uniquely Military Items Contribute to Differences in Replacement Allowances for Enlisted Service Members

While enlisted service members receive an annual clothing replacement allowance, we found that some items provided in the initial clothing issue are determined to be not uniquely military by the respective military service officials, and are therefore excluded from that service's subsequent calculation of the clothing replacement allowances. Officials from each of the military services told us that their service has an office that oversees enlisted uniforms and clothing replacement allowances and reviews on a yearly basis the clothing allowances provided to enlisted service members. As part of this review, the office determines which items are considered uniquely military and therefore eligible to receive a clothing replacement allowance.<sup>26</sup> Items that are not considered uniquely military, such as running shoes and physical training socks, do not receive a clothing replacement allowance. Marine Corps officials told us their service's process is different. Specifically, the determination of which items are uniquely military is a separate process coordinated with the service's uniform board and approved by the Commandant of the Marine Corps.<sup>27</sup>

For fiscal year 2020, enlisted service members received uniform items valued from about \$1,600 to \$2,400 as part of their initial clothing issue. We compared the value of the clothing provided in the initial issue that receives a replacement allowance to the total value of the initial clothing issue to determine average reimbursement rates as a percentage. We found that, for fiscal years 2015 through 2020, the average reimbursement rate for each of the military services ranged from about 61 percent for Army females to 99 percent for Marine Corps males, as shown in figure 2.<sup>28</sup> Both female and male enlisted service members

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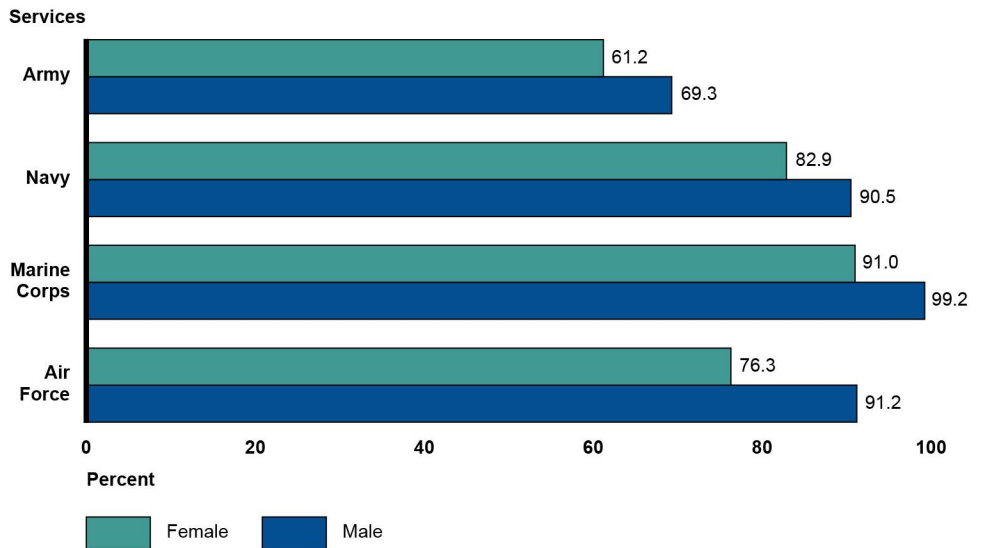
<sup>26</sup>DOD Directive 1338.05 paragraphs 3.6 and 3.7 provide information on what items should be considered uniquely military.

<sup>27</sup>With the exception of the Navy, the services have uniform boards which are responsible for overseeing aspects of uniform changes within each service. Navy officials told us the service dismantled its board about 8 years ago.

<sup>28</sup>For the purposes of this report, the reimbursement rate is the value of the items that had clothing replacement allowances compared to the total value of all of the clothing items provided in-kind and through initial cash allowances, including those items for which no clothing replacement allowance is provided.

across the services are expected to pay out-of-pocket to replace items, such as running shoes and physical training socks, which are designated by the services as not uniquely military.<sup>29</sup>

**Figure 2: Average Reimbursement Rate for Clothing Issued to Enlisted Service Members, by Service and Gender, Fiscal Years 2015 through 2020**



Source: GAO analysis of Department of Defense data. | GAO-21-120

**Data table for Figure 2: Average Reimbursement Rate for Clothing Issued to Enlisted Service Members, by Service and Gender, Fiscal Years 2015 through 2020**

Services	Female	Male
Army	61.2	69.3
Navy	82.88	90.5
Marine Corps	91.01	99.24
Air Force	76.3	91.2

Note: Figure 2 illustrates the average reimbursement rate, over the period of 2015 through 2020, of the total clothing or sea bag value that has clothing replacement allowances, by service and by gender. The total value of the clothing issue includes items the respective services determined to be not uniquely military such as running shoes, towels, and underwear for which the military services have determined are not required to be replaced after initial training.

<sup>29</sup>Service members may be able to deduct from their income taxes certain costs for uniform purchase and maintenance that exceed initial or annual clothing replacement allowances, subject to Internal Revenue Service rules. Such deductions, if applicable, would effectively reduce service member out-of-pocket costs. We did not account for this in our analyses of out-of-pocket costs.

Figure 2 also shows that the average reimbursement rate was lower for females than for males for fiscal years 2015 through 2020. For example, the Army's, Navy's, and Marine Corps' average reimbursement rates for enlisted female service members were all roughly 8 percentage points lower when compared to enlisted males for fiscal years 2015 through 2020. The Air Force's average reimbursement rate for enlisted female service members was almost 15 percentage points lower than those for males.

The varying reimbursement rates across the services and the lower reimbursement rates for female enlisted service members were due, in part, to determinations by the services as to which items are not uniquely military. DOD Directive 1338.05 states that items not uniquely military, and exercise items issued primarily for use during initial training, are to be excluded from the replacement allowance computations.<sup>30</sup> The directive further states that items not uniquely military represent costs that may be incurred whether or not enlisted members were required to wear a military uniform, such as not uniquely military underwear and towels.

Because the services have the authority to determine whether items provided to enlisted service members are considered uniquely military, enlisted service members may receive annual replacement allowances for certain types of items by gender in one service and not receive them for the same types of items in another service. For example, the Air Force and the Marine Corps provide an annual replacement allowance for an all-weather coat while the Army does not.<sup>31</sup> In addition, the Marine Corps provides an annual replacement allowance for white crew socks while the Army and Air Force do not.

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## Uniform Items Deemed Not Uniquely Military Could Drive Out-of-Pocket Costs for Females

As part of the initial provision of clothing items, female enlisted service members may be provided with a one-time cash allowance to purchase items such as underwear, bras, and stockings. This allowance on average ranged from about \$125 to \$207 across the services from fiscal year 2015 through fiscal year 2020. However, female service members do not subsequently receive an annual replacement allowance for those

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<sup>30</sup>DOD Directive 1338.05.

<sup>31</sup>The Navy does not require this uniform item for enlisted service members and does not provide this item in-kind or through a one-time initial cash allowance.

items and, after the initial cash allowance has been expended, they would pay out-of-pocket to replace them because the services have determined these items are not uniquely military. Other uniform items that the services have determined are required and that enlisted female service members must pay for beyond initial issuance in fiscal year 2020 include handbags for the Army, swimsuits for the Navy, and dress pumps for the Air Force and the Marine Corps.<sup>32</sup> While enlisted male service members also receive in their initial provision of clothing some items such as male underwear, undershirts, and athletic socks for which they do not receive a clothing replacement allowance, those items are generally less costly to replace than similar items that females must replace out-of-pocket. For example, the costs for items such as bras, underwear, and hosiery for females are higher than underwear for males. We discuss reasons why the costs for items may differ for females and males later in this report.

Officials from each service also provided the following information regarding other uniform items that do not have clothing replacement allowances:

- **Army.** An official told us the clothing bags provided to enlisted service members at the time of initial training include items such as towels, certain types of shirts, and male underwear that are marked as “initial entry training” items. The official explained these items are not needed once the service member completes initial training and therefore do not need to be replaced.
- **Navy.** An official confirmed that certain items for females such as bras, underwear, and hosiery; male underwear; and female and male undershirts and towels are not considered to be uniquely military. Further, this Navy official told us that other items, including physical training shoes and socks, sweat shirts, and sweat pants for both females and males and swimsuits for females, are not required after basic training.
- **Air Force.** Officials explained that items such as handbags and dress pumps for females and bath towels for both females and males are not considered uniquely military because they are not required for wear with the uniform. Officials told us that these items should not be included in our analysis of reimbursement because they are not required.

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<sup>32</sup>An Army official noted that the Army uniform board recommended the handbag be an optional item, meaning service members can opt not to replace it, and the initial cash allowance will be discontinued.

- **Marine Corps.** Officials stated that items such as running shoes and female and male underwear are considered personal items. The officials also told us that the service is making some changes with regard to these items to address discrepancies. Specifically, beginning in fiscal year 2021, enlisted males will no longer receive an annualized standard cash clothing replacement allowance for underwear, according to the officials. Currently, males receive an annualized standard cash clothing replacement allowance for their underwear, but females do not. Further, the officials noted that female dress pumps are listed as a required uniform item. However, there is currently no annualized standard cash clothing replacement allowance for them, although there is a one-time cash allowance of \$50 to purchase the dress pumps. According to officials, this was an oversight and the Marine Corps plans to fix this to ensure female enlisted service members receive an annualized standard cash clothing allowance for dress pumps.

Under Secretary of Defense for Personnel and Readiness officials told us that service members arriving at basic training receive several items in their initial clothing issue that are designed for wear only during basic training and are not, therefore, required to be replaced by service members. During this initial phase in the military, when members are inculcated into the service, they are expected to wear the same uniforms and maintain the same set of equipment as their peers. The officials stated that as a result, items like a towel, underwear, athletic socks, and running shoes are provided by the services when arriving at basic training but that these items do not have clothing replacement allowances, and therefore, amounts for replacing them are not included in the annual cash allowances enlisted members receive during the length of their military careers.

While DOD guidance is clear that that the services shall exclude items from clothing replacement allowances that are used for exercise primarily at basic training, items such as running shoes would likely be an out-of-pocket cost for service members during the length of their military careers. DOD Instruction 1308.3 requires that each military service develop and maintain physical fitness standards.<sup>33</sup> As such, each military service tests the physical fitness of all enlisted service members and officers at least annually, and while the specifics of the standards vary by service, all services include a running test as an option for measuring

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<sup>33</sup>DOD Instruction 1308.3, *DOD Physical Fitness and Body Fat Programs Procedures* (Nov. 5, 2002).

service members' physical fitness. Further, proper physical fitness apparel must be worn while training for and during these tests. Each military service requires that athletic shoes be worn with the other items that are appropriate for physical fitness training and tests, such as t-shirts and shorts. However, all of the military services exclude running shoes from replacement allowances, despite the likely continued need for these shoes as part of a service member's career.

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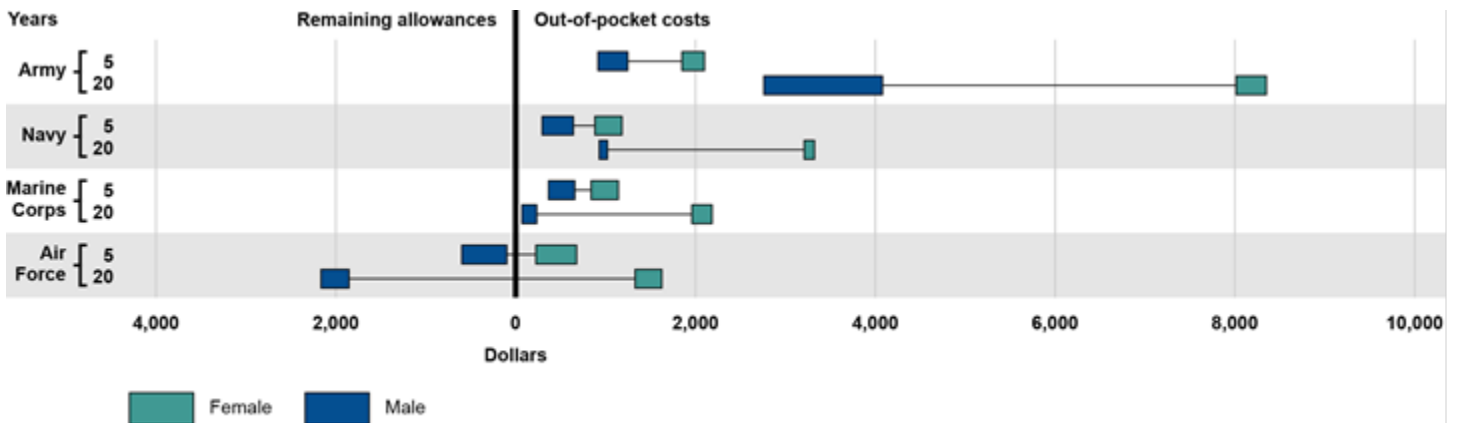
### Differences in Clothing Replacement Allowances Contribute to Varying Out-of-Pocket Costs for Uniforms over Time for Enlisted Service Members, by Service and Gender

Variations in reimbursement rates resulting from differences in service determinations about which uniform items have clothing replacement allowances likely contribute to differences in out-of-pocket costs for service members over time. As shown in figure 3, we found that:

- Only Air Force males were estimated to have remaining allowance balances (i.e., money from replacement allowances that would not need to be spent on clothing purchases) at the 5-year and 20-year periods;
- Army, Navy, and Marine Corps males and females, along with Air Force females, were estimated to have out-of-pocket costs (i.e., clothing costs that would not be covered by the replacement allowances) at the 5-year and 20-year periods;
- Army, Navy, and Marine Corps females incurred larger out-of-pocket costs than their enlisted male counterparts at the 5-year and 20-year periods, and Air Force females incurred out-of-pocket costs at the 5-year and 20-year periods while their male counterparts accrued remaining allowances; and

- Out-of-pocket costs or remaining allowances varied for enlisted female and male service members across the four military services.<sup>34</sup>

**Figure 3: Accumulated Remaining Allowances or Out-of-Pocket Costs at the 5-Year and 20-Year Periods for Female and Male Enlisted Service Members, by Service**



Source: GAO analysis of Department of Defense data. | GAO-21-120

**Figure 3: Accumulated Remaining Allowances or Out-of-Pocket Costs at the 5-Year and 20-Year Periods for Female and Male Enlisted Service Members, by Service**

Services	Years	Out-of-pocket costs	
		Male	Female
Army	5	916 to 1,245	1,850 to 2,099
	20	2,956 to 4,080	8,015 to 8,349
Navy	5	300 to 647	888 to 1,188
	20	956 to 1,045	3,235 to 3,349
Marine Corps	5	365 to 693	839 to 1,141
	20	69 to 401	1,961 to 2,184
Air Force	5	-598 to -99	225 to 678
	20	-2,164 to -1,854	1,328 to 1,627

Note: Rectangles denote the range of accumulated out-of-pocket costs or remaining allowances that we estimated by using different assumptions about the replacement of uniform items, and the line

<sup>34</sup>All cumulative costs have been adjusted for expected future inflation and are in net present values for calendar year 2020. We compared cumulative clothing costs over the 20-year period with cumulative clothing replacement allowances to determine if costs were greater than those allowances. Out-of-pocket costs, for the purposes of this report, occur when clothing replacement allowances that enlisted service members receive do not cover the costs to replace the uniform items they received in their clothing bags or sea bags over a specified time period. If clothing replacement allowances exceed the costs of replacing uniform items, we refer to that as remaining allowances.



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linking men and women indicate the differences between them. Dollar values have been adjusted for future expected inflation and present value. See [GAO-21-120](#), appendix II for the specific range of estimated remaining allowances or out-of-pocket costs for each of the services, by gender, accumulated over the 20-year period.

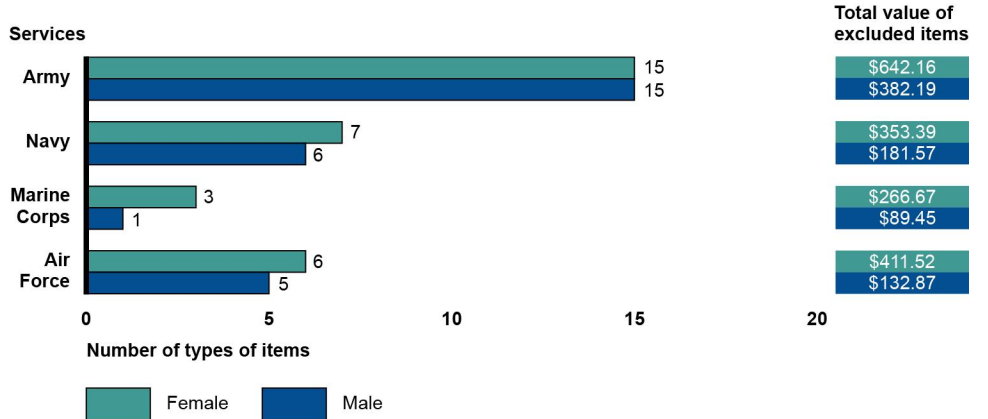
To project the remaining allowances or out-of-pocket costs for enlisted uniforms into the future, we conducted two separate analyses to reflect differences in the quantity and frequency with which service members may replace uniform items over time.<sup>35</sup> While figure 3 shows the results of our analyses at the 5-year and 20-year periods, we also estimated the remaining allowances or out-of-pocket costs at the 1-year, 2-year, and 10-year periods. See appendix II for the specific range of estimated remaining allowances or out-of-pocket costs for each of the services, by gender, for all of the time periods in our analysis.

Our analysis indicates the projected higher out-of-pocket costs for the female enlisted service members may be explained in part by the cost of items the services exclude from their calculations of the standard cash allowances. Figure 4 shows the number and total value of the clothing items that are initially provided to enlisted service members, but are excluded from the services' calculations of the standard cash allowances. See appendix III for additional details on the individual clothing items listed in figure 4 that are excluded from the calculations of the standard cash allowances.

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<sup>35</sup>For the first set of analyses, we assumed that a service member replaces a single item after the expected useful life of that item. For example, if a shirt has a useful life of 12 months, the first set of analyses assumed that only one shirt was replaced each time after its expected useful life (even when more than one shirt was initially provided). The second analyses assumed all items provided are replaced after the expected useful life of the set of items. For example, if the service member received two shirts, each with a useful life of 12 months, the useful life of the set of shirts is 24 months and both shirts would be replaced after 24 months.

**Figure 4: Number and Total Value of Fiscal Year 2020 Enlisted Service Member Clothing Items Included in the Initial Clothing Issue but Excluded from the Services' Calculations for Standard Cash Clothing Replacement Allowances, by Service and Gender**



Source: GAO analysis of military service data. | GAO-21-120

**Data table for Figure 4: Number and Total Value of Fiscal Year 2020 Enlisted Service Member Clothing Items Included in the Initial Clothing Issue but Excluded from the Services' Calculations for Standard Cash Clothing Replacement Allowances, by Service and Gender**

Services	Number of types of items		Total value of excluded items	
	Female	Male	Female	Male
Army	15	15	\$642.16	\$382.19
Navy	7	6	\$353.39	\$181.57
Marine Corps	3	1	\$266.67	\$89.45
Air Force	6	5	\$411.52	\$132.87

Note: The number of types of clothing items shown for each service may include multiples of the same type of item (e.g., three shirts) and is not the same as the total quantity of items provided. However, the total value takes into consideration all items provided (including those items which are not provided in kind but for which cash allowances are provided to purchase on the commercial market), including when multiples of a type of item are provided. Further, the total value of excluded items included in this table would contribute toward enlisted service member's out-of-pocket costs. One or more of the services noted that many of these items such as running shoes and towels are required for initial entry training but not required after training and, therefore, enlisted service members may opt not to replace them. See GAO-120-120, appendix III for additional details on the individual items included in the table.

DOD's July 2018 *Military Compensation Background Papers* lists equity as one of six principles underlying the basic philosophy of military

compensation.<sup>36</sup> This publication states that few things are more important for morale than service members believing they are being treated as fairly as possible, and, conversely, few things undermine morale more than a sense of unfair treatment.<sup>37</sup> This principle calls for service members to be allowed to compete equally for pay and promotion opportunities according to their abilities. The equity principle also calls for the concept of equal pay for substantially equal work under the same general working conditions, an aspect of the equity principle which establishes the basis for the two important sub-principles of pay: comparability and competitiveness. Specifically, comparability refers to the specific items of basic pay, basic-pay related items, allowances, and benefits.

However, the lack of consistent criteria across DOD for determining what items may be excluded from the services' calculations of their standard cash clothing replacement allowances and the resulting variances in out-of-pocket costs for enlisted service members may result in inequitable cash allowances for uniform costs by service and gender. In addition, an effort to develop consistent criteria across the services would present an opportunity to revisit decisions about which items are excluded from clothing replacement allowances, such as running shoes, as discussed earlier. Furthermore, while DOD Instruction 1338.18 requires the Secretaries of the military departments to provide proposed annual changes to their clothing allowances to the Assistant Secretary of Defense for Manpower and Reserve Affairs, there is no requirement to review proposed changes to allowances to ensure consistency among the services, or between females and males within a service.<sup>38</sup>

The Navy noted that it conducts an annual review of clothing replacement allowances, but an official from the Office of the Under Secretary of

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<sup>36</sup>DOD, Under Secretary of Defense for Personnel and Readiness, *Military Compensation Background Papers: Compensation Elements and Related Manpower Cost Items Their Purposes and Legislative Backgrounds*, 8th ed. (July 2018). Clothing allowances for enlisted members vary by service and gender, but not by rank.

<sup>37</sup>Basic pay within military compensation is based on rank and years of service for service members, both enlisted and officers. Factors that may impact compensation include special and incentive pays, among others. Gender or service are not factors that impact total compensation.

<sup>38</sup>DOD Instruction 1338.18. Throughout this report, where appropriate, we updated the responsible official listed in this instruction to the official whom Office of the Under Secretary of Defense for Personnel and Readiness officials told us currently carries out this duty.

Defense for Personnel and Readiness acknowledged there is no requirement to do so. The official further stated that a review of clothing replacement allowances across the services to ensure equity is not a part of the office's current process for receiving proposed changes to clothing allowances from the military departments. By developing and consistently applying criteria for the military services to determine which items are uniquely military as well as having the Office of the Under Secretary of Defense for Personnel and Readiness periodically review the items included in the services' calculation of clothing replacement allowances to ensure consistency and equity, DOD may be able to better identify and address any out-of-pocket cost differences across the services, and among female and male enlisted service members, as appropriate.

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## The Military Services See Limited Usefulness in Determining Out-of-Pocket Costs for Officer Uniform Items

The military service officials responsible for uniforms generally do not collect the necessary information to determine out-of-pocket costs for officer uniforms. Officers in all military services receive a one-time \$400 allowance as reimbursement for the purchase of required uniforms and equipment when they report to active duty and in other limited circumstances, and must generally finance any costs above that amount for the purchase and replacement of their uniform items.<sup>39</sup>

We asked officials from each of the military services to provide a list of required uniform items for its officers, as well as information on the price and estimated useful life of each item. However, the information provided

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<sup>39</sup>See 37 U.S.C. § 415(a). Under the statute, officers are entitled to this initial allowance when first reporting for active duty, other than for training, for a period of more than 90 days, or in other limited circumstances. Each of the military services has service-specific regulations that clearly define their specific uniform policies and the proper wear and appearance of uniforms. See Army Regulation 670-1, *Wear and Appearance of Army Uniforms and Insignia* (May 25, 2017) (incorporating administrative revision, dated Oct. 11, 2017; a new edition of this regulation, dated Jan. 26, 2021, will take effect on Feb. 26, 2021); Marine Corps Order 1020.34H, *Marine Corps Uniform Regulations* (May 1, 2018); Air Force Instruction 36-2903, *Dress and Personal Appearance of Air Force Personnel* (Feb. 7, 2020) (incorporating change 1, effective Feb. 10, 2021); Navy Personnel Command Regulation 15665I, *United States Navy Uniform Regulations* (last change date Dec. 18, 2020).

varied across the services and in some cases the services were unable to provide certain information. Specifically:

- The Marine Corps provided a list of minimum officer uniform requirements. According to a Marine Corps official, the service tracks the minimum required uniform items and prices for officers. Further, the official stated that any monetary effects on officers from a proposed change to uniforms is assessed, and that information is used to inform decisions on whether to make changes to uniforms.
- The Army provided a list of minimum uniform requirements for both its officers and enlisted service members.
- The Air Force and Navy did not have information about minimum officer uniform requirements or associated prices, but did provide some uniform requirements based on commissioning source. Officials from these services stated that they do not track officer uniform items and their prices because they are not required to do so.

According to service officials, none of the military services tracks the expected useful life of uniform items. This information would be necessary to estimate how often items are replaced to determine out-of-pocket costs for officers over time.

Given that the data provided by the military services were not consistent regarding the types of uniform items included and, for some services such as the Navy and Air Force, represented only a portion of the service's overall officer uniform requirements, our ability to determine the out-of-pocket costs incurred by officers to buy a required set of uniform items or to compare officer costs in each of the services was limited.

From the limited data we obtained from the services, we found that the reported uniform costs for officers in fiscal year 2020 ranged from about \$851 to \$3,930 for female officers to about \$876 to \$4,134 for male officers.<sup>40</sup> In addition, we found that male officers may have higher total costs for their uniform items than their female officer counterparts in the Army, Air Force, and Marine Corps. However, we also found some specific examples in which female officer uniform items cost more than similar items for males. For example in the Navy, female officers may

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<sup>40</sup>The numbers presented represent the value of officer uniforms. Without expected useful life for officer uniform items, it is impossible for us to estimate the annual out-of-pocket costs for officers.

have higher total uniform costs than their male counterparts, as they receive underwear items such as sports bras that male officers do not.

According to Army and Navy officials, multiple factors can affect the cost of male versus female uniforms for both officer and enlisted uniforms. Officials told us that some female uniform items may cost less than comparable male items, as less material may be required to construct the female uniforms. For example, in fiscal year 2020, the Army's Service Uniform coat costs about \$108 for female officers and about \$126 for male officers. Conversely, officials also told us the lower number of female versus male uniform items ordered by the DLA often results in higher per item costs for female items. For example, the Army estimates the new Army Green Service Uniform dress coat will cost about \$163 for enlisted females and \$82 for enlisted males.

While DOD is required to provide officers in all military services with an initial, one-time \$400 clothing allowance upon first reporting for active duty for a period of more than 90 days other than for training, and in other limited circumstances, it is generally not required to provide annual replacement allowances for officers like those received by their enlisted counterparts.<sup>41</sup> DOD and military service officials stated that because there are no annual cash allowances for officers, the services do not have a process to track uniform requirements, uniform cost data, or expected useful life information for officers as they do for enlisted service members.

Officials from the Office of the Under Secretary of Defense for Personnel and Readiness stated that there would be limited usefulness in collecting officer uniform requirements and pricing information because officers pay for nearly all uniform items out-of-pocket. These officials further stated that within DOD, officers have historically been expected to provide their own uniforms, and that this is one of the cultural differences between officers and enlisted service members.

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<sup>41</sup>See 37 U.S.C. § 415. Cash uniform allowances are provided to certain officers under some specific circumstances. For example, an officer of an Armed Force is otherwise entitled to this initial \$400 allowance as reimbursement for the purchase of required uniforms and equipment upon completing at least 14 days of active duty as a member of a reserve component. In contrast, under 37 U.S.C. § 418, the Secretary of Defense may prescribe the amount of a cash allowance to be paid annually for enlisted service members, and DOD Directive 1338.05 states that it is DOD policy that each enlisted member shall receive a cash allowance annually.

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## The Military Services Made 18 Uniform Changes over the Last Decade That Have Disproportionally Increased Out-of-Pocket Costs for Female Officers

Each of the military services have made changes to their uniforms since fiscal year 2010 for both enlisted service members and officers. As shown in figure 5 below, the Navy reported having made the most uniform changes with nine changes that service members were required to implement, while the Air Force reported four, the Army reported three, and the Marine Corps reported two uniform changes.

**Figure 5: Military Services' Reported Uniform Changes Since Fiscal Year 2010**

**Army**

Uniform change	Rank	Gender	Mandatory wear date
Fitness Suit	Enlisted and officers	Female and male	2017
Universal Camouflage Pattern to Operational Camouflage Pattern	Enlisted and officers	Female and male	2019
Army Service Uniform to Army Green Service Uniform	Enlisted and officers	Female and male	2027

**Navy**

Uniform change	Rank	Gender	Mandatory wear date
Navy Working Uniform (NWU) Type I Parka Nametapes	Enlisted and officers	Female and male	2013
Alternate Combination Cover and Male Combination Cover designated as unisex	Enlisted and officers	Female	2016
NWU Type III Sea Bag Requirement	Enlisted	Female and male	2019
E1-E6 Female Service Dress Blue	Enlisted	Female	2020
E1-E6 Enlisted White Hat designated as unisex	Enlisted	Female	2020
Female Officer/Chief Petty Officer (CPO) Service Dress White (Choker) Coat	Officers/CPO	Female	2020
Cold Weather Parka	Enlisted and officers	Female and male	2021
Fitness Suit	Enlisted and officers	Female and male	2021
E1-E6 Female/Male Service Dress White	Enlisted	Female and male	2021

**Marine Corps**

Uniform change	Rank	Gender	Mandatory wear date
Universal Dress Cap	Enlisted and officers	Female	2017
Dress Blue Coat	Enlisted and officers	Female	2022

**Air Force**

Uniform change	Rank	Gender	Mandatory wear date
Battle Dress Uniform to Airman's Battle Uniform	Enlisted and officers	Female and male	2011
Airman's Battle Uniform to Operational Camouflage Pattern	Enlisted and officers	Female and male	2021
Service Dress Uniform Shirts	Enlisted and officers	Female and male	2025
Fitness Suit	Enlisted and officers	Female and male	No date

Source: GAO analysis of Department of Defense data. | GAO-21-120

Note: The terms "covers" or "caps" are used by the services to refer to hats worn with uniforms.

Our analysis indicates that females were the most affected by the number of uniform changes made over the last 10 years by the Navy and Marine Corps. As shown in figure 5, of the nine mandatory changes for the Navy,



five affected, among others, female officers.<sup>42</sup> Four of the nine mandatory changes directly affected only females while none of the changes affected only males. For example, the Navy changed its female version of a hat to more closely resemble the hat worn by males. This change applied to female officers as well as female chief petty officers. However, chief petty officers received a replacement allowance for the item, whereas female officers did not. The two changes reported by the Marine Corps affected only female service members. By contrast, all of the changes reported by the Air Force and the Army affected both females and males. For example, the Air Force and Army both changed their camouflage uniforms during this timeframe and those changes affected both females and males.

A Navy official stated that direction from the Secretary of the Navy in 2015 and in 2017 may account for the changes to female uniforms and associated costs in the Navy and Marine Corps. That Navy official provided us two Navy administrative messages issued in 2015 and 2017 that announced the planned introduction of several new uniform items which, according to the official, were intended to achieve uniformity across the force as well as improve the function and fit of their uniforms.<sup>43</sup> These changes within the Navy included replacing the female officer or chief petty officer hat, along with the enlisted white hat, and changes to the service dress white coat for female enlisted members and officers.

With regard to the Marine Corps' similar change to the new hat for females, a Marine Corps official told us the change was a necessity because the manufacturer of the previous female dress and service hats notified the Marine Corps that it could not continue to produce the item. The official stated that the Marine Corps, for uniformity as well as an estimated cost savings to the service of over \$600,000, decided to adopt the new hat.<sup>44</sup> The Marine Corps official told us that although female officers had to purchase the new hat out-of-pocket, the new hat was more affordable for service members over time, as they will only need to

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<sup>42</sup>The Navy provided us with additional changes such as those that are optional and service members are not required to implement, which may drive additional costs if implemented.

<sup>43</sup>See Chief of Naval Operations Navy Administrative Message 236/15, *New Uniform Introduction/Handbag Policy Update* (Oct. 9, 2015); Chief of Naval Operations Navy Administrative Message 125/17, *Navy Uniform Update; Physical Training Uniform and Female Officers/Chief Petty Officers Service Dress White Uniforms* (May 24, 2017).

<sup>44</sup>We did not review this estimate or verify its accuracy.

maintain one hat as compared to maintaining multiples of the previous hat that required replacement more frequently.

With regard to the changes to the service dress white coat for females, a Marine Corps official told us that the replacement dress blue coat, which the Marine Corps will require for wear in 2022, was a change made in order to have the female and male versions of the coat be similar in appearance. In addition, the female's coat is tailored for a woman's body. Data provided to us by the Marine Corps indicates the dress blue coat currently costs female officers about \$380; however, according to a Marine Corps official, the dress coat it replaced was priced at \$280.

Our analysis further shows that many of the changes have or will generally result in new or higher costs, which has the potential to affect male and female officers more than enlisted service members given that they do not receive cash allowances for clothing replacement. For example:

- In 2019, the Army changed its camouflage uniform and data provided to us by the Army indicates that the cost of the camouflage uniform increased with the change. Specifically, based on fiscal years 2015 and 2016, the total cost of the uniform coat and trousers increased from about \$337 to \$383, an increase of about \$46.
- The Air Force is replacing its camouflage uniform and the new version will be more costly than the prior version for both females and males. Specifically, the additional cost for females will be about \$74, as compared to the additional cost for males of about \$62.
- The Air Force is changing its short and long-sleeved dress shirts for females and males. The updated male dress shirts will cost male officers about \$44, or about \$7 more than the current dress shirts. The updated female dress shirts will cost female officers about \$32, or about \$2 more than the current dress shirts.
- The Navy and Air Force are introducing physical training uniforms that will be in addition to any physical training shorts or shirts that were already used and that will represent new costs for service members. The Navy's physical training uniform is expected to cost female and male officers about \$100, and the Air Force's physical training uniform will cost about \$124 for both female and male officers to purchase.
- The Army Green Service Uniform, as shown in figure 6, is expected to be more expensive than the current Army Service Uniform. Data provided by the Army indicates its Service Uniform is priced at about

\$465 for females and \$478 for males, whereas the Army Green Service Uniform will be priced at about \$516 for females and \$532 for males. However, an Army official told us that the quality of the new uniform is expected to increase its life expectancy. Given that officers do not receive clothing allowances other than the initial \$400, as the Army moves toward adoption of the new Army Green Service Uniform, officers will incur all costs associated with the initial purchase and ongoing replacement of associated uniform items. According to an Army official, a number of factors can affect the costs of new uniform items such as inflation, the quality of material used to construct the new uniform, or whether a new contractor was used to manufacture the new uniform.

**Figure 6: The New Army Green Service Uniform**



Source: Department of the Army. | GAO-21-120

When making changes to uniforms, officials from the Army and Navy told us the services normally use a phase-in period to mitigate the effect on the service's budget and the cost to service members as well as to allow each service member time to purchase the new items. For example, according to an Army official, the phase-in period for the Army's move to a new camouflage uniform is 4 years and the phase-in for its new Army

Green Service Uniform is 9 years. A Navy official also noted the Navy's physical training uniform will include a phase-in period of 5 years.

Organizations including the Association of the United States Army and the Defense Advisory Committee on Women in the Services provided us with information on their perspectives concerning the costs of military uniforms and the effect uniform changes have on service members' uniform costs. For example, the Defense Advisory Committee on Women in the Services stated that it has issued reports on various topics that affect female service members and has made numerous recommendations related to female uniforms.

According to this advisory committee, beginning in the 1980s, it recommended that the Secretaries of the military departments take several steps, including giving careful consideration to the frequency of uniform changes and how those may affect military personnel, both with regard to cost and availability.<sup>45</sup> The advisory committee also recommended in 1990 that DOD establish a task force on service women's uniforms in order to find solutions to problems such as quality, style, cost, fit, availability, manufacturing, quality control, congressionally-mandated constraints, current decision-making processes, standardization possibilities, validity of inputs, and any other issues that may affect service women's uniforms. As recently as 2019, the advisory committee reiterated prior continuing concerns related to uniform issues such as concerns for the fit and function of maternity uniforms and, in 2016, determined that the fit on the female body for some items required for wear in combat environments was a continuing concern.<sup>46</sup>

An advisory committee representative told us that all recommendations are presented to the Secretary of Defense, who determines whether the military services will take action. An official from the Office of the Under Secretary for Personnel and Readiness was not aware of any action DOD

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<sup>45</sup>According to its website, the Defense Advisory Committee on Women in the Services, as one of the oldest federal advisory committees, was established in 1951 by the Secretary of Defense and is composed of civilian women and men appointed by the Secretary to provide advice and recommendations on matters and policies relating to the recruitment, retention, employment, integration, well-being, and treatment of servicewomen in the Armed Forces.

<sup>46</sup>See Defense Advisory Committee on Women in the Services, *2019 Annual Report*, pp. x, 99-100 (Dec. 4, 2019); *2016 Report: 65<sup>th</sup> Anniversary (1951-2016)*, pp. xii, xiii, 26-27, 48 (Dec. 9, 2016).

has taken in response to these recommendations and the advisory committee representative told us the committee has not asked DOD for an update on recommendations related to military uniforms in recent years.

DOD Directive 1338.05 states that it is DOD policy that a uniform system of providing individual clothing be maintained for DOD enlisted personnel, and that the Secretary of the military department concerned, or the Secretary's designee, shall prescribe the quantities and items of individual clothing to be furnished.<sup>47</sup> Further, the directive assigns responsibility to the Assistant Secretary of Defense for Manpower and Reserve Affairs, under the authority, direction, and control of the Under Secretary of Defense for Personnel and Readiness, to serve as the focal point on all matters concerning clothing monetary allowances for the DOD components. Additionally, this official is responsible for, in coordination with the Under Secretary of Defense (Comptroller), prescribing annual initial and replacement clothing allowances.

As previously discussed, an Under Secretary of Defense for Personnel and Readiness publication states that equity, or fairness, is one of six principles underlying the basic philosophy of military compensation.<sup>48</sup> Further, *Standards for Internal Control in the Federal Government* state that an oversight body should exercise its responsibility, including the monitoring and remediation of identified deficiencies.<sup>49</sup> For example, monitoring activities could include a review of proposed uniform changes to identify equity issues. Management should use quality information based on relevant and reliable data to make informed decisions and evaluate performance in achieving objectives. Further, DOD's *National Defense Business Operations Plan* stated that, in order to use performance management effectively, officials and managers must have accurate, timely, and relevant performance and cost data for decision-making.<sup>50</sup>

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<sup>47</sup>DOD Directive 1338.05.

<sup>48</sup>DOD, Under Secretary of Defense for Personnel and Readiness, *Military Compensation Background Papers: Compensation Elements and Related Manpower Cost Items Their Purposes and Legislative Backgrounds*, 8<sup>th</sup> ed. (July 2018).

<sup>49</sup>[GAO-14-704G](#).

<sup>50</sup>DOD, *FY 2018-FY 2022 National Defense Business Operations Plan* (Apr. 9, 2018).

While uniforms are generally unique to each military service and the Secretaries of the military departments determine what uniforms enlisted members and officers are required to wear, changes have the potential to drive out-of-pocket costs for service members, including officers who do not receive clothing replacement allowances. Currently, there is no requirement for the services to submit their plans to change uniforms for review of potential costs to or impacts on service members outside of the military service itself.<sup>51</sup> Additionally, there is currently no department-level review of military service decisions to change uniforms to determine if one gender, or officers versus enlisted service members, are unfairly burdened by changes. Further, there is currently no criteria, such as cost thresholds, for when it would be appropriate for the services to submit their plans to change uniforms for review.

When a military service makes a uniform change that only affects one gender, such as the Navy's change to hats worn by females, officers of that gender will bear all of the out-of-pocket costs associated with the change. Without a requirement for the services to submit their plans for uniform changes for review, and without a department-level review of plans to change uniforms and associated costs as well as any provided allowances, DOD lacks consistent and relevant information to identify deficiencies and inform decision-making about the process. In addition, the Under Secretary of Defense for Personnel and Readiness, the office charged with providing overall guidance in the administration of the armed forces monetary clothing allowance procedures for the department, may be unaware of the degree to which uniform changes may affect service members. By submitting these plans and conducting these reviews, DOD could use such information to identify differences in cost burdens based on changes to uniforms and recommend adjustments, as appropriate, to ensure equity.

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<sup>51</sup>Section 356(a) of the John S. McCain National Defense Authorization Act for Fiscal Year 2019 requires the Secretary of a military department to notify the Commander of the DLA of any plan to implement a change to any uniform or uniform component of a member of the uniformed service not less than 3 years prior to the implementation of such change, unless the Secretary waives this requirement under section 356(c). Pub. L. No. 115-232, § 356 (2018). DOD Instruction 4140.63 states that the Secretaries of the military services collaborate with DLA and the other Military Departments before and during development of new materials for DOD clothing and textile items. However, these provisions do not require DLA to review the proposed plans to implement changes.

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## Conclusions

Military service members are required to wear a variety of uniforms that range from camouflage utility uniforms to formal dress uniforms, which can be costly to purchase and maintain. Although the military services provide an annual cash allowance to replace most uniform items initially issued to enlisted service members, the military services differ in how they determine which items to exclude from allowance computations because they are not considered uniquely military items. Specifically, the military services differ in how they determine which items are uniquely military and, consequently, which items should be excluded from calculating their cash allowances for clothing replacement. As a result, enlisted service members pay out-of-pocket for items not considered to be uniquely military, resulting in cost differences for enlisted service members among the services and sometimes within a service by gender. Consistent criteria for determining which items to exclude from the calculation of cash allowances and a periodic review of those determinations would enable DOD to better identify and address any out-of-pocket cost differences. In addition, changes to uniforms result in new or different items that are typically more expensive for both females and males, and uniform changes over the past ten years have affected female officers in some services more than males. Oversight of planned uniform changes could ensure greater equity, and minimize any negative effects on officers, by identifying any potential out-of-pocket cost differences among the services or by gender within a service.

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## Recommendations for Executive Action

We are making the following four recommendations to DOD:

The Secretary of Defense should ensure the Under Secretary of Defense for Personnel and Readiness, in conjunction with the Secretaries of the military departments, develops consistent criteria for determining which uniform or clothing items are considered uniquely military across the services, in part to reduce differences in out-of-pocket costs incurred by enlisted service members across the services and by gender within a service. (Recommendation 1)

The Secretary of Defense should ensure the Under Secretary of Defense for Personnel and Readiness, in conjunction with the Secretaries of the military departments, periodically reviews the items included in the

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services' calculation of standard cash clothing replacement allowances for enlisted service members to ensure consistency and address out-of-pocket cost differences, as appropriate, across the services and by gender within a service. (Recommendation 2)

The Secretary of Defense should ensure that the military services submit their respective plans for changing uniform items, including the estimated costs associated with the change, to the Under Secretary of Defense for Personnel and Readiness for review. (Recommendation 3)

The Secretary of Defense should ensure the Under Secretary of Defense for Personnel and Readiness reviews military service plans for changing uniform items to determine any potential out-of-pocket cost differences among the services or among genders within a service that may result, and to recommend any adjustments to ensure equity, as appropriate. (Recommendation 4)

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## Agency Comments

We provided a draft of this report for review and comment to DOD. In its written comments, which are reproduced in appendix IV, DOD concurred with all four of our recommendations and described ongoing and planned actions to address them. Specifically, DOD stated that it will work with the services to establish more consistent criteria for identifying uniquely military uniform items. In addition, DOD agreed that periodically reviewing the items in the services' calculation of the enlisted standard cash clothing replacement allowance as well as reviewing service plans for uniforms changes could be beneficial. DOD further noted that it will work to develop standards to determine when the cost differences in allowances or from planned uniform changes (across the services or by gender within a service) should be considered significant enough to warrant adjustment. DOD also provided technical comments, which we incorporated as appropriate.

We are sending copies of this report to the appropriate congressional committees; the Secretary of Defense; the Director of the Defense Logistics Agency; the Acting Secretaries of the Army, Navy, and the Air Force. In addition, the report will be available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (202) 512-8461 or [shermant@gao.gov](mailto:shermant@gao.gov). Contact points for our



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Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix V.

A handwritten signature in black ink, appearing to read 'Tina Won Sherman', with a long horizontal flourish extending to the right.

Tina Won Sherman  
Acting Director, Defense Capabilities and Management

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*List of Committees*

The Honorable Jack Reed  
Chairman  
The Honorable James M. Inhofe  
Ranking Member  
Committee on Armed Services  
United States Senate  
The Honorable Jon Tester  
Chairman  
The Honorable Richard Shelby  
Ranking Member  
Subcommittee on Defense  
Committee on Appropriations  
United States Senate  
The Honorable Adam Smith  
Chairman  
The Honorable Mike Rogers  
Ranking Member  
Committee on Armed Services  
House of Representatives

The Honorable Betty McCollum  
Chairwoman  
The Honorable Ken Calvert  
Ranking Member  
Subcommittee on Defense  
Committee on Appropriations  
House of Representatives

## Appendix I: Objectives, Scope, and Methodology

Our objectives for this report are to (1) assess the extent to which differences exist in the out-of-pocket costs for enlisted service member uniforms, by military service and by gender, and how those costs are likely to change over a 20-year period; (2) describe the information the military services track to determine any differences in the out-of-pocket costs for officer uniforms, by military service and by gender; and (3) examine the extent to which the military services have changed uniforms over the past 10 years, and how the costs of these changes have varied by service, enlisted or officer status, and gender.

The scope of our review focused on the costs associated with the purchase and replacement of military service uniforms for active-duty enlisted service members and officers, and did not include reserve or National Guard enlisted service members or officers. Our review included those uniform items provided to enlisted recruits in their initial clothing bags or sea bags, and those uniform items required for officers by each of the services. We did not include maternity uniform items, and we did not include in our analysis the costs to maintain uniform items, such as laundry, dry cleaning, and alterations.

For our first objective, we reviewed DOD's *Military Compensation Background Papers*, which describes six principles underlying the basic philosophy of military compensation, including equity; and DOD Directive 1338.05, which states that items not uniquely military and exercise items issued primarily for use during initial training shall be excluded from the replacement allowance.<sup>1</sup> We also used data provided by each of the military services for fiscal years 2010 through 2020 on the uniform items provided to enlisted service members in their initial clothing issue, the quantity of those items, the price of those items, the expected useful life of each item, and clothing replacement allowances for the items designated by the services to have them. To determine what percentage of the value of initial uniform items have clothing replacement allowances

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<sup>1</sup>DOD Directive 1338.05, *Armed Forces Clothing Monetary Allowance Policy* (Jan. 12, 2005) (certified current as of April 23, 2007); DOD, Under Secretary of Defense for Personnel and Readiness, *Military Compensation Background Papers: Compensation Elements and Related Manpower Cost Items Their Purposes and Legislative Backgrounds*, 8th ed. (July 2018).

(what we refer to as the reimbursement rate for uniforms) during fiscal years 2015 through 2020 for female and male service members across the military services, we compared the value of all uniform items that have clothing replacement allowances with the total value of all uniform items that are initially issued to female and male service members for each of those years. We also calculated the average over those years to determine the average reimbursement rate.

Also for our first objective, we calculated the extent to which out-of-pocket costs may accumulate after 1, 2, 5, 10, and 20-years and vary by service and gender for eight hypothetical enlisted service members (one male and one female enlisted member for each of the four services). The methods we used to do this, including specific assumptions we made to implement them, are discussed in more detail below.

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## Calculating Yearly Replacement Costs

To simplify our 20-year analyses, we assumed that each of the eight hypothetical service members in our analyses entered service in year 1 on January 1, 2020 and that no specialty uniforms were worn. We used service data on the items' quantities, prices, and expected useful life to determine in which years the items in the initial clothing issue would be replaced during the 20-year period (2020 to 2039) and the costs incurred for those items in each year.<sup>2</sup> We assumed that service members would want to minimize their out-of-pocket expenses to the extent possible by replacing items no sooner than necessary, and we assumed that all items lasted their full expected life. For our analyses, this meant replacement occurred in the month immediately after the item reached the end of its expected useful life. We also assumed Army service members would wait as long as they could before buying and wearing the Army Green Service Uniform and would continue to replace items in the uniform being phased out until then. Specifically, we assumed that Army Service Uniform items would be replaced through year 7, (2026), and that the entire set of new

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<sup>2</sup>While much of the initial clothing issue is provided by the services, some uniform items, depending on the service and gender, may be initially purchased by enlisted personnel. We use the term "replace" to include items purchased by enlisted service members initially and for replacement of provided items.

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Army Green Service Uniform items would be purchased in year 8 (2027) before the mandatory wear date of October 1, 2027.<sup>3</sup>

Because we do not know how uniform items are actually replaced, we used two assumptions, each one representing a different buying behavior, about how multiples of the same uniform item would be replaced and we calculated two separate sets of out-of-pocket costs for our eight service members. One set of analyses assumed that a service member replaces one item at a time after the item reaches the end of its useful life regardless if there are multiples of a type of item. Our second set of analyses assumed that if there are multiples of an item, the entire set of items is replaced after the useful life of the set, which equals the number of items times the expected useful life in months.

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## Calculating Yearly Cash Clothing Allowances

We obtained cash allowance data from DOD's Defense Finance and Accounting Service (DFAS). We used rates set for fiscal year 2020 for the standard initial clothing allowances (hereafter referred to as initial cash allowances) and rates set for fiscal year 2021 for the basic and standard cash allowances because the Army adjusted its cash allowances in fiscal year 2021 to reflect the phase-in of the Army Green Service Uniform. Because the Army's 2021 rates were lower than the prior year's rates, we used the 2021 rates to avoid overestimating future cash allowance rates. To be consistent across all services, we used the 2021 basic and standard cash allowance rates for all services (adjusted to 2020 dollars using the calendar year Consumer Price Index for all urban consumers) for years 2021 to 2039 in our analyses.

We allocated these cash allowances over the 20 years of our analyses based on our assumption that our eight hypothetical service members entered service on January 1 of year 1, and DOD guidance about when service members receive cash allowances.<sup>4</sup> Specifically, the service members in our analyses received (1) initial cash allowances, if any, in year 1, (2) half of the basic cash allowance at the end of January in year

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<sup>3</sup>The Army Green Service Uniform is the only uniform change that we included in our analyses.

<sup>4</sup>See DOD Directive 1338.05; DOD Instruction 1338.18, *Armed Forces Clothing Monetary Allowance Procedures* (January 7, 1998); DOD 7000.14-R, *Financial Management Regulation*, vol. 7A, ch 29, *Clothing Monetary Allowances* (March 2020).

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2, (3) the full amount of the basic cash allowance in years 3 and 4, and (4) the standard cash allowance in years 5 through 20.

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## Calculating Yearly Out-of-Pocket Costs

We calculated yearly out-of-pocket costs by comparing the costs spent on purchasing or replacing uniform items each year with the cash allowances for that year. Out-of-pocket costs are incurred when costs are greater than cash allowances, and remaining allowances occur when costs are less than cash allowances.

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## Inflation and Present Value Adjustments

To account for the effects of future inflation, we used the calendar year Consumer Price Index for all urban consumers to adjust our results over the 20 years. For calendar years 2021 through 2030, we used the same index projections from the Congressional Budget Office (CBO).<sup>5</sup> For calendar years 2031 through 2039, we used data from CBO's long-term budget projections.<sup>6</sup> Other than using 2021 cash allowance rates for years 2021-2039, we assumed that all uniform prices and clothing allowances only changed due to inflation. To adjust dollars to present values, we used data from GAO's present value calculator for calendar years 2021 to 2025, and for calendar years 2026 to 2039, we used Federal Reserve Economic Data.<sup>7</sup> Finally, we calculated the accumulated present value of out-of-pocket costs (or remaining allowances) for each of the 20 years.

For our second objective, we analyzed data the military services provided on officer uniforms and their costs, when available. Specifically, we examined data provided by the Marine Corps on its minimum officer uniform requirements and the cost of those uniform items. We examined data that both the Air Force and Navy provided on uniform items and

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<sup>5</sup> For calendar years 2021 through 2030, we used data from the Congressional Budget Office, *An Update to the Economic Outlook: 2020 to 2030* (Washington, D.C., July 2020).

<sup>6</sup> For calendar years 2031 through 2039, we used data from the Congressional Budget Office, *The Budget and Economic Outlook: 2020 to 2030* (Washington, D.C., Jan. 28, 2020), which also contains long-term projections through 2050. <https://www.cbo.gov/publication/56020>

<sup>7</sup> All data were retrieved from FRED Economic Data, an online data repository maintained by the Federal Reserve Bank of St. Louis. (See <https://fred.stlouisfed.org/> for more information about FRED Economic Data.)

associated costs for uniforms required for some of their commissioning sources, such as the Air Force Academy and Officer Training School for the Air Force and the Officer Candidate School and Reserve Officer Training Corps for the Navy. We also examined a list of uniform items and associated costs required for both enlisted and officer service members provided to us by the Army.

Because the data on required officer uniforms and their cost provided by each of the services were different, and, for some services, represented a portion of the service's overall officer uniform requirements, we were limited in how we could use the data. Specifically, our ability to determine total out-of-pocket costs for officers or to compare enlisted and officer costs in each of the services was limited. However, we were able to examine the partial cost for some officer uniforms by service, and the cost for male versus female uniforms within the services based on the data provided.

For our third objective, we reviewed information the services provided on uniform changes and analyzed cost differences resulting from those changes. Specifically, we reviewed the service data to determine the number and types of uniform changes made over the last 10 years. Further, we analyzed the data to determine the cost of the changed uniforms and, when appropriate, the cost of the uniforms that were being replaced to determine differences in cost resulting from changing uniforms. We analyzed these costs by service, enlisted or officers, and by gender to determine if any group(s) were more affected than others by the costs of uniform changes. We identified examples of uniform items that vary in cost for male or female service members, and discussed with military service officials the reasons that the costs of uniform items may vary by gender.

We also reviewed related guidance including DOD Directive 1338.05, which states that it is DOD policy that a uniform system of providing individual clothing be maintained for DOD enlisted personnel and that the Secretary of the military department, or the Secretary's designee, shall prescribe the quantities and items of individual clothing to be furnished. We also reviewed DOD's *National Defense Business Operations Plan* which states that, in order to use performance management effectively, officials and managers must have accurate, timely, and relevant

performance and cost data for decision-making.<sup>8</sup> We determined the monitoring component of internal controls was relevant for this objective, along with the underlying principles that management should monitor and remediate deficiencies and use quality information to make informed decisions and evaluate performance in achieving objectives.<sup>9</sup> Through discussions with service officials, we assessed the process in place for reviewing plans to change service uniforms and the use of cost data to inform those decisions.

We took steps to ensure the reliability of data provided by the military services to inform all three of our objectives, including discussing any apparent discrepancies in the data with service officials and reviewing our analysis with relevant officials. We determined the data to be sufficiently reliable for the purpose of this report.

To inform each of our objectives, we met with officials from the Office of the Under Secretary of Defense for Personnel and Readiness, the Defense Logistics Agency (DLA), and each of the military services. We also obtained views and information from relevant organizations, such as the Association of the United States Army and the Defense Advisory Committee on Women in the Services on their experiences with uniform costs for service members.<sup>10</sup>

We conducted this performance audit from February 2020 to February 2021 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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<sup>8</sup>DOD Directive 1338.05 and DOD, *FY 2018-FY 2022 National Defense Business Operations Plan* (Apr. 9, 2018).

<sup>9</sup>[GAO-14-704G](#).

<sup>10</sup>According to its website, the Defense Advisory Committee on Women in the Services, one of the oldest federal advisory committees, was established in 1951 by the Secretary of Defense and is composed of civilian women and men appointed by the Secretary of Defense to provide advice and recommendations on matters and policies relating to the recruitment, retention, employment, integration, well-being, and treatment of servicewomen in the Armed Forces.



# Appendix II: Accumulated Remaining Allowances or Out-of-Pocket Costs

For this analysis, we calculated the extent to which clothing replacement allowances or out-of-pocket costs may accumulate after 1, 2, 5, 10, and 20 years and vary by service and gender for eight hypothetical enlisted service members (one male and one female enlisted member for each of the four services). Details of how we conducted this analysis are included at appendix I.

**Table 1: Accumulated Remaining Allowances or Out-of-Pocket Costs over 20 Years for Female and Male Enlisted Service Members, by Service and Year**

**Army Female**

Year	\$ Amount
1	-123 to 0
2	-610 to -264
5	-2099 to -1850
10	-4009 to -3571
20	-8349 to -8015

**Army Male**

Year	\$ Amount
1	-124 to 0
2	-332 to 21
5	-1245 to -916
10	-2190 to -1390
20	-4080 to -2761

**Navy Female**

Year	\$ Amount
1	-17 to 0
2	-110 to -33
5	-1182 to -882
10	-1758 to -1585
20	-3323 to -3210

**Appendix II: Accumulated Remaining Allowances or Out-of-Pocket Costs**

**Navy Male**

Year	\$ Amount
1	-17 to 0
2	74 to 152
5	-642 to -295
10	-693 to -466
20	-1020 to -930

**Air Force Female**

Year	\$ Amount
1	0 to 0
2	-358 to -187
5	-678 to -225
10	-1037 to -617
20	-1627 to -1328

**Air Force Male**

Year	\$ Amount
1	0 to 0
2	-119 to 66
5	99 to 598
10	590 to 984
20	1854 to 2164

**Marine Corps Female**

Year	\$ Amount
1	0 to 0
2	-104 to -81
5	-1141 to -839
10	-1487 to -1308
20	-2184 to -1961

**Marine Corps Male**

Year	\$ Amount
1	0 to 0
2	27 to 48
5	-657 to -365
10	-568 to -414
20	-235 to -69

Source: GAO analysis of military service data. | GAO-21-120

Note: Negative numbers above indicate costs exceed allowances, resulting in out-of-pocket expenses. Positive numbers indicate allowances exceed costs, resulting in remaining allowances. All dollars have been adjusted for expected future inflation and present value in calendar year 2020 dollars.

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# Appendix III: Items Excluded from the Services' Clothing Replacement Allowances

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**Appendix III: Items Excluded from the  
Services' Clothing Replacement Allowances**

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**Table 2: List of Items Excluded From the Services' Calculations of the Standard Cash Clothing Replacement Allowances for Enlisted Service Members, by Service and Gender**

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**Service and Gender**

**Army Female**

- Coat, all weather
- Handbag
- Shirt, long sleeve
- Shirt, midweight cold weather
- Shirt, short sleeve
- Running shoe
- Towel
- Washcloth
- Socks, physical training
- Trunks
- Drawers, lightweight cold weather
- Drawers, midweight cold weather
- Undershirt, lightweight cold weather
- Undergarments

**Army Male**

- Coat, all weather
  - Shirt, long sleeve
  - Shirt, midweight cold weather
  - Shirt, short sleeve
  - Running shoe
  - Washcloth
  - Socks, physical training
  - Towel
  - Trunks
  - Drawers lightweight cold weather
  - Drawers, male brief
  - Drawers, midweight cold weather
  - Undershirt, lightweight cold weather
  - Undershirt, white cotton crew neck
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**Appendix III: Items Excluded from the  
Services' Clothing Replacement Allowances**

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**Service and Gender**

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**Navy Female**

- Physical training sweat pants
- Physical training sweat shirt (hooded)
- Running shoe
- Towel
- Swim suit
- Undershirt, white cotton
- Lingerie, stockings and underwear

**Navy Male**

- Physical training sweat pants
  - Physical training sweat shirt (hooded)
  - Running shoe
  - Towel
  - Drawers, white cotton
  - Undershirt, white cotton
- 

**Air Force Female**

- Handbag
- Running shoe
- Dress pumps
- Towel
- Socks, crew white (3 pair pkg.)
- Lingerie

**Air Force Male**

- Running shoe
  - Towel
  - Socks, crew white (3 pair pkg.)
  - Drawers, white cotton
  - Undershirt, white v-neck
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**Marine Corps Female**

- Running shoe
- Undergarments

**Marine Corps Male**

- Running shoe
- 

Source: GAO analysis of military service data. | GAO-21-120

# Appendix IV: Comments from the Department of Defense



MANPOWER AND  
RESERVE AFFAIRS

OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE  
1500 DEFENSE PENTAGON  
WASHINGTON, D.C. 20301-1500

2/2/2021

Ms. Tina Won Sherman  
Acting Director, Defense Capabilities and Management  
U.S. Government Accountability Office  
441 G Street, NW  
Washington, DC 20548

Dear Ms. Won Sherman:

This is the Department of Defense response to the draft Government Accountability Office (GAO) report, "Military Service Uniforms: DoD Could Better Identify and Address Out-Of-Pocket Cost Inequities," dated December 17, 2020 (GAO-21-120).

The Department appreciates GAO's review and generally agrees with the contents of the draft report. We continue to seek ways to improve this program and welcome GAO's thoughtful recommendations. Our responses to GAO's recommendations are enclosed.

GAO noted that periodically reviewing the items in the Services' calculation of the enlisted standard cash clothing replacement allowance, as well as reviewing Service plans for uniforms changes could be beneficial. The Department agrees. However, in the interests of effective and efficient Department administration, it will work to develop standards to determine when the cost differences (across the Services or by gender within a Service) in allowances or from planned uniform changes should be considered significant enough to warrant adjustment.

Thank you for your thorough review and recommendations for our uniform allowance program. My point of contact for this review is Mr. Tim Fowlkes, who can be reached at (703) 380-1136 or [timothy.s.fowlkes.civ@mail.mil](mailto:timothy.s.fowlkes.civ@mail.mil).

Sincerely,

HEBERT.LERNES.J.1  
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Date: 2021.02.02 18:33:27 -05'00'

Lernes J, Hebert  
Performing the Duties of the Assistant Secretary  
of Defense for Manpower and Reserve Affairs

Enclosure:  
As stated

GAO DRAFT REPORT DATED DECEMBER 17, 2020  
GAO-21-120 (GAO CODE 104131)

“MILITARY SERVICE UNIFORMS: DOD COULD BETTER IDENTIFY AND  
ADDRESS OUT-OF-POCKET COST INEQUITIES”

DEPARTMENT OF DEFENSE COMMENTS  
ON THE GAO RECOMMENDATIONS

**RECOMMENDATION 1:** “The Secretary of Defense should ensure the Under Secretary of Defense for Personnel and Readiness, in conjunction with the Secretaries of the military departments, develops consistent criteria for determining which uniform or clothing items are considered uniquely military across the services, in part to reduce differences in out-of-pocket costs incurred by enlisted service members across the services and by gender within a service.”

**DoD RESPONSE:** Concur. Although only minor cost differences were noted in out of pocket costs across the Services which were caused by Service differences in the criteria for uniquely military clothing, DoD will work with the Services to establish more consistent criteria to address the small number of identified items.

**RECOMMENDATION 2:** “The Secretary of Defense should ensure the Under Secretary of Defense for Personnel and Readiness, in conjunction with the Secretaries of the military departments, periodically reviews the items included in the services’ calculation of standard cash clothing replacement allowances for enlisted service members to ensure consistency and address out-of-pocket cost differences, as appropriate, across the services and by gender within a service.”

**DoD RESPONSE:** Concur. Periodic review of the items in the Services’ calculation of the enlisted standard cash clothing replacement allowances could be beneficial; however, the Department does not believe it would be appropriate to address *any and all* cost differences, no matter how small or inconsequential. Therefore, in the interests of efficient and effective administration, the Department will work to develop a standard by which to identify cost differences that are of such significance as to warrant being addressed.

**RECOMMENDATION 3:** “The Secretary of Defense should ensure that the military services submit their respective plans for changing uniform items, including the estimated costs associated with the change, to the Under Secretary of Defense for Personnel and Readiness for review.”

**DoD RESPONSE:** Concur. The Services already provide changes to uniform items annually when they submit list of clothing items and the associated costs to the Office of the Under Secretary of Defense for Personnel and Readiness.

**RECOMMENDATION 4:** “The Secretary of Defense should ensure the Under Secretary of Defense for Personnel and Readiness reviews military service plans for changing uniform items to determine any potential out-of-pocket cost differences among the services or among genders

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**Appendix IV: Comments from the Department  
of Defense**

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within a service that may result, and to recommend any adjustments to ensure equity as appropriate.”

**DoD RESPONSE:** Concur. The Department agrees it should review military Service plans for changing uniform items, and if the planned changes will result in significant out-of-pocket cost differences among the Services or among genders within a service, to recommend adjustments, as appropriate. It will work to develop a standard by which to identify when out-of-pocket cost differences are of such significance as to warrant recommending adjustments to a Service.



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## Text of Appendix IV: Comments from the Department of Defense

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Page 1

2/2/2021

Ms. Tina Won Sherman

Acting Director, Defense Capabilities and Management

U.S. Government Accountability Office 441 G Street, NW

Washington, DC 20548

Dear Ms. Won Sherman:

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Sincerely,

Lernes J, Hebert

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Performing the Duties of the Assistant Secretary of Defense for Manpower and  
Reserve Affairs

Enclosure: As stated

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Page 2

GAO DRAFT REPORT DATED DECEMBER 17, 2020 GAO-21-120 (GAO  
CODE 104131) "MILITARY SERVICE UNIFORMS: DOD COULD BETTER  
IDENTIFY AND ADDRESS OUT-OF-POCKET COST INEQUITIES"  
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Page 3

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## Appendix V: GAO Contact and Staff Acknowledgments

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### GAO Contact:

Tina Won Sherman, (202) 512-8461 or [shermant@gao.gov](mailto:shermant@gao.gov)

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### Staff Acknowledgments

In addition to the contact named above, GAO staff who made key contributions to this report include Suzanne Perkins (Assistant Director), Emily Biskup, Christopher Gezon, Chad Hinsch, Carol Dawn Petersen, Monica Savoy, Carter Stevens, Susan Tindall, and Lillian Yob.

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