

**Justification of Estimates
for Appropriations Committees
for Fiscal Year 2027**



Securing today
and tomorrow

Fiscal Year (FY) 2027 Congressional Justification

Table of Contents

Budget Overview

A Message from the Commissioner.....	1
Social Security Administration Overview.....	3
Budget Highlights	8
FY 2027 Performance Table	13
FY 2027 President’s Budget by Major Workload.....	14

Technical Material

Summary Table of Appropriation Request and Key Tables

Payments to the Social Security Trust Funds

Appropriation Language.....	9
General Statement	10
Annual Appropriation	10
Permanent Indefinite Authority	11
Budgetary Resources	13
Budget Authority and Obligations by Activity	14
Pension Reform	18
Purpose and Method of Operation	18
Unnegotiated Checks	19
Purpose and Method of Operation	19

Supplemental Security Income Program

Appropriation Language.....	23
Language Analysis.....	24

General Statement	25
Program Overview	25
FY 2027 President’s Budget Request	27
Budgetary Resources	28
Analysis of Changes.....	29
New Budget Authority and Obligations by Activity.....	32
Federal Benefit Payments.....	33
Purpose and Method of Operation	33
Rationale for Budget Request	33
Administrative Expenses	35
Purpose and Method of Operation	35
Rationale for Budget Request	36
Beneficiary Services.....	37
Purpose and Method of Operation	37
Rationale for Budget Request	38
Additional Information on VR Cost Reimbursement and Ticket to Work Programs.....	40
Research and Demonstration.....	42
Purpose and Method of Operation	42
Rationale for Budget Request	44
Related Funding Sources	52
Administration of Our Research Activities.....	53
Research Investment Criteria	55
Limitation on Administrative Expenses	
 Appropriation Language/Background.....	59
Authorizing Legislation	59
Appropriation Language	60

Language Analysis	63
Significant Items in Appropriations Committees Report	67
Improper Payments and Anti-Fraud Initiatives	79
Consultative Exams.....	87
Appropriation History	90
SSA-Related Legislation from January 2025 to February 2026	96
General Statement/Budgetary Resources/Performance.....	98
Limitation on Administrative Expenses Overview	98
Size and Scope of Our Programs.....	99
Funding Request.....	100
All Purpose Table.....	101
SSI State Supplementation/Impact of States Dropping Out.....	103
Budget Authority and Outlays.....	105
Amounts Available for Obligation/Analysis of Changes	107
Summary of Change – Budget Authority from FY 2026 to FY 2027.....	109
Amounts Available for Obligation/Analysis of Changes	110
Summary of Change in Administrative Obligations from FY 2026 to FY 2027	112
Budgetary Resources by Object	114
Estimated Distribution of Agency Costs.....	115
Senior Executive Service Performance and Awards.....	118
Performance Targets	119
Program Integrity	121
FY 2025 Disability Decision Data	124
Information Technology and Cybersecurity.....	125
Infrastructure Costs & Major Building Renovations: Plans and Projections.....	135

Office of the Inspector General

Appropriation Language	141
General Statement	142
Overview.....	142
Strategic Goals	144
Budgetary Resources.....	171
Appropriation History	176

Budget Overview for Fiscal Year 2027



Securing today
and tomorrow

COMMISSIONER'S MESSAGE

It is my honor to serve as the Commissioner of Social Security. For more than 90 years, the Social Security Administration (SSA) has served as a cornerstone for the American people—



retirees, people with disabilities, survivors, and their families. We are proud stewards of this legacy, serving more than 330 million people with active Social Security numbers and standing as the largest and most trusted service provider in the Nation.

Since my confirmation as Commissioner, we have embraced a digital-first approach that drives down costs while serving customers where they want to be served. A technology revolution is underway at our agency, as we modernize our information technology infrastructure, enhance employee support tools and processes, and rapidly expand automation and self-service options for our customers. In addition to reaching us online and by phone, we are committed to ensuring people can access us at any of our over 1,200 field offices if they choose.

We are just getting started and are already serving more Americans at significantly faster speeds than ever before. Our commitment is to do more, faster and better. We will deliver on President Trump's promise to protect and preserve Social Security. With our fiscal year (FY) 2027 President's Budget request of \$14.869 billion, we will transform SSA into a model of excellence—a digital-first agency that meets and exceeds our customers' expectations for timely and accurate service.

This Budget is organized around four central pillars: Online Services, Wait Times, Workforce Productivity, and Responsible Stewardship.

Online Services: The most convenient way for customers to access our services is through their [my Social Security](#) account, which offers immediate access to important information and tools, allowing them to make the most of their time. In FY 2025, we upgraded our website to provide 24/7 access to [my Social Security](#), added 9.3 million new [my Social Security](#) accounts, and processed more than 500 million online transactions. We have already surpassed 100 million [my Social Security](#) accounts and are on track to reach 200 million by the end of calendar year 2027. In support of that goal, this Budget will enable us to roll out additional online features and enhance existing online services and a new mobile app. We are working to provide secure and on-demand access to a customer's Social Security Number, which should save our customers time and improve their overall experience.

Wait Times: The American people deserve best-in-class service across all service channels. In FY 2025, we saw a dramatic improvement in the customer experience across all service channels, whether a customer was waiting to speak to a phone agent, waiting for an initial disability determination, or waiting in one of our field offices for assistance. We are focused on resolving customer needs at first contact, ensuring that more inquiries are addressed promptly and efficiently. This Budget provides for additional improvements through FY 2027, including intelligent call routing for more efficient handling of calls to our National 800 Number (N8NN)

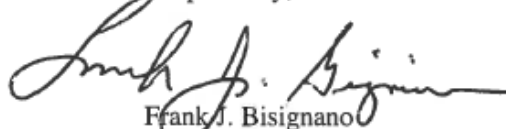
and integration of the N8NN with a customer relationship management system to further streamline service. In September 2025, we reached single-digit wait times for our N8NN callers of 7 minutes, and with this Budget we project continued progress, decreasing the average speed of answer to 3 minutes in FY 2027. By the end of FY 2027, we will further improve customer service by increasing our N8NN answer rate to 85 percent. Additionally, we will reduce the average wait time for an initial disability determination to 140 days, down from 226 days in FY 2025.

Workforce Productivity: Our employees are the backbone of the agency. Since the start of this Administration, we have been streamlining our organization, eliminating roadblocks and bottlenecks that reduce employee productivity, and outlining our plans to enhance the tools our employees need to serve the public efficiently and effectively. In FY 2027, we plan to reap the benefits of our investments and see increased productivity and efficiency as a result of good management, as well as aligning workloads to employees' expertise to better serve our customers.

Responsible Stewardship: Finally, we are always mindful of the trust placed in us by the American people to be responsible stewards of Social Security trust funds, our customers' data, and taxpayer funds. We strive to provide more efficient service while reducing administrative costs to better serving our customers. Additionally, we are dedicated to protecting the programs we administer and paying only those individuals who are eligible to receive benefits. In FY 2027, we will refine and expand our efforts to eliminate payment errors and address the ever-evolving threat of fraud and bad actors.

Our performance progress to date demonstrates the effectiveness of the improvements we have already made. With this Budget, we will lead with a digital-first approach that drives faster, better service. We will serve our customers where they want to be served, and we will measure our success by achieving our ambitious goals for FY 2027.

Respectfully,



Frank J. Bisignano
Commissioner

Baltimore, Maryland
April 3, 2026

SOCIAL SECURITY ADMINISTRATION OVERVIEW

Program Overview

Our budget request will fund the administrative expenses for our three major programs: Old-Age and Survivors Insurance (OASI), Disability Insurance (DI), and Supplemental Security Income (SSI), in addition to other administrative expenses (see Figures 1 and 2). In fiscal year (FY) 2027, we will pay approximately \$1.8 trillion directly to our beneficiaries and recipients, and our administrative costs are less than 1 percent of the benefits we pay.

OASI: Established in 1935, the OASI program provides retirement and survivors benefits to qualified workers and their family members. The OASI program is one of the Nation’s most successful Government programs, and one that is part of the life of nearly every individual and family.

DI: Established in 1956, the DI program provides benefits for workers who become disabled and to their families.

SSI: Established in 1972, the SSI program provides payments to the aged and adults and children with disabilities or blindness who have income and resources below specific financial limits.

The Social Security Administration (SSA) also supports programs administered by other Federal and State agencies, as required by law, such as Medicare, Medicaid, the Supplemental Nutrition Assistance Program, State Children’s Health Insurance Program, E-Verify, and Federal Benefits for Veterans, as well as programs associated with the *Employee Retirement Income Security Act of 1974*, *Coal Industry Retiree Health Benefit Act*, and *Help America Vote Act*.

Component Overview

We administer our programs and services online, by phone, by video, and in person in our approximately 1,500 offices. Our customers can access our online services, such as applying for retirement, disability, and Medicare benefits; checking the status of an application or appeal; obtaining a benefit verification letter; or requesting a replacement Social Security card.

Beginning in FY 2027, SSA will process all medical Continuing Disability Reviews (CDR) from State disability determination services (DDS) offices at the Federal Disability Case Review site, centralizing oversight at the Federal level and allowing DDS to focus on initial and reconsideration claims. At the Federal level, our Federal Disability Determination Division has jurisdiction to handle disability claims filed by career railroad employees and certain dependent railroad survivor disability annuitants. Administrative law judges in our hearing offices and administrative appeals judges in our Appeals Council decide appealed cases.

Our processing centers handle the most complex benefit payment decisions, in addition to issuing benefit payments after appeals decisions, determining and collecting debt, correcting records, and performing program integrity (PI) work.

Our teleservice centers answer a broad range of Social Security and Medicare questions, schedule appointments for our field offices, provide status updates on current claims or appeals, and ensure the accuracy of our records.

In addition to the frontline servicing components listed above, our main administrative account, the Limitation on Administrative Expenses (LAE) account, also funds headquarters components, such as human resources, communications, law and policy, finance and management, and security and resiliency support for our frontline offices. For more information about our organization and its functions, visit our organizational structure [webpage](#).

To provide a comprehensive overview of our operations, the following figures illustrate key aspects of our programs. Figure 1 presents benefit payments and the number of beneficiaries by program for FYs 2025 through 2027. Figure 2 details our benefits and administrative budget by program.

Figure 1: Benefit Payments and Beneficiaries by Program, FYs 2025–2027¹

Benefits (Outlays in Billions)	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	FY 2026 to FY 2027 Change
Trust Fund Programs²				
OASI	\$1,411.2	\$1,494.0	\$1,579.6	5.7%
DI	\$157.3	\$168.9	\$178.0	5.4%
Subtotal, OASDI	\$1,568.4	\$1,663.0	\$1,757.6	5.7%
General Fund Programs³				
SSI – Federal	\$64.5	\$67.6	\$69.7	3.1%
SSI State Supplementary Benefits	\$3.4	\$3.4	\$3.5	3.2%
Total	\$1,636.3	\$1,734.0	\$1,830.8	5.6%
Beneficiaries (in Millions)	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	FY 2026 to FY 2027 Change
Trust Fund Programs⁴				
OASI	60.8	62.7	64.0	2.0%
DI	8.3	8.2	8.4	1.9%
Subtotal, OASDI	69.1	70.9	72.4	2.0%

¹ Totals may not add due to rounding.

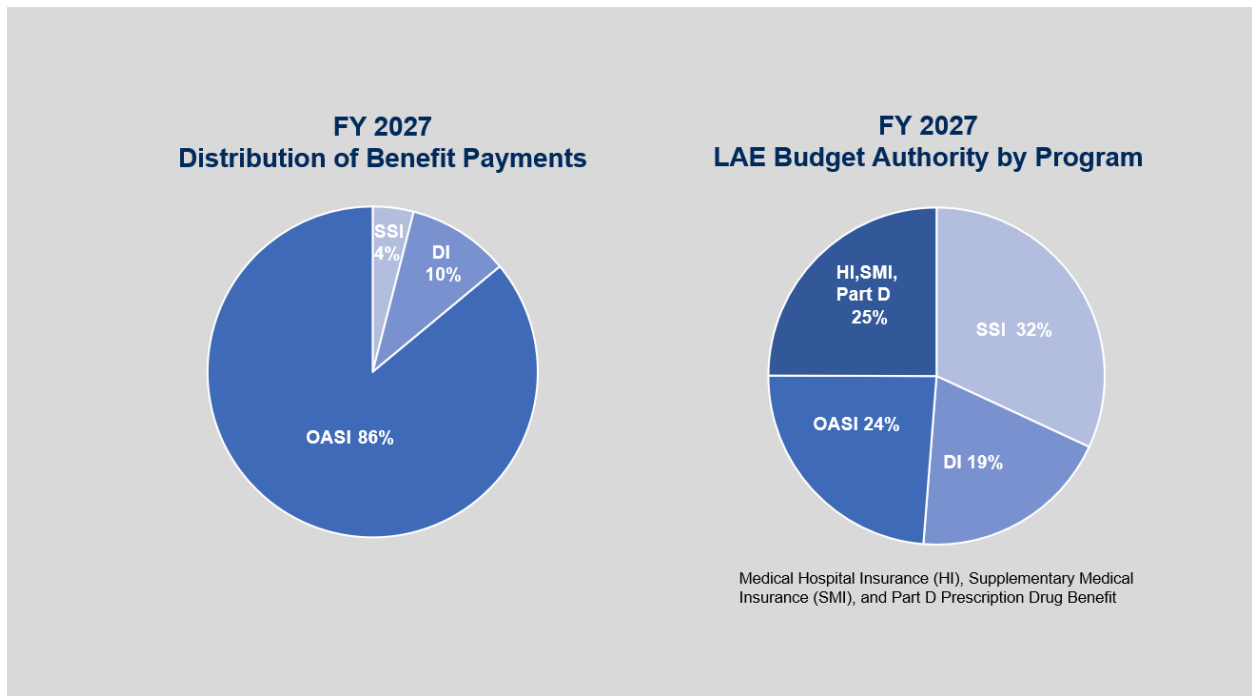
² Increases in OASI and DI outlays are primarily due to Cost-of-Living Adjustments (COLA) and increases in the average number of beneficiaries.

³ Increases in SSI outlays are due to increases in the number of recipients and higher estimated average payments primarily attributable to COLAs.

⁴ Increases in the number of OASI beneficiaries are primarily due to increases in the number of individuals becoming newly entitled to OASI benefits. In FY 2027, we expect DI worker applications to increase.

General Fund Programs ⁵				
SSI Federal Recipients	7.3	7.3	7.4	1.4%
SSI State Supplementary Recipients (with no Federal SSI payment)	0.1	0.1	0.1	4.6%
Total, including about 2.6 million concurrent recipients who receive SSI as well as OASI or DI	76.5	78.4	79.9	2.0%

Figure 2: Benefits and Administrative Budget by Program



Information Technology Services (ITS) Budget

- The ITS budget represents the non-staff portion of our information technology (IT) spending. Even as we focus on enhancing our digital services, a significant portion of this budget, around two-thirds, is allocated to maintaining our existing data centers, computer networks, and phone systems across the country, ensuring they are up-to-date and functioning efficiently.

⁵ Increases in the number of SSI recipients are due to an increase in the number of SSI applications from eligible individuals in recent years.

Disability Determination Services (DDS) Budget

- The DDS budget funds the State DDSs responsible for making medical determinations for disability claims, reconsiderations, and CDRs. It also covers payroll and benefits for State employees, workload processing costs, and other expenses. DDSs perform a critical part of our disability claims and PI processes.

In addition to the LAE budget, we receive funding for Research and Demonstrations and for the Office of the Inspector General (OIG).

Research Budget

- A portion of the SSI appropriation is available for research and demonstration projects, supporting program evaluation and innovation. **The funding request for research is \$70 million, \$21 million less than the FY 2026 enacted level.** The Budget will fund data development and dissemination, modeling efforts, administrative research, evaluations of agency programs and initiatives, and retirement and disability policy research to better serve the public. In addition, with this funding, we will support internal research on service delivery and program outcomes.

Office of the Inspector General (OIG)

- **The funding request for OIG is \$114.7 million.** SSA's OIG receives funding for its administrative expenses from both the trust funds and the general fund, ensuring robust oversight and accountability. The OIG's request supports its core mission of auditing and investigating SSA programs and operations, while also building data analytics capacity, increasing data-driven decision-making, investing in IT and automation tools, and building and strengthening its workforce. The Budget also includes a transfer of \$25.1 million from the allocation adjustment to OIG to support cooperative disability investigations (CDI) units.

FY 2025 ACCOMPLISHMENTS

Key Accomplishments in FY 2025:

- Issued over 3.1 million payments, totaling more than \$17 billion, to beneficiaries eligible under the Social Security Fairness Act, completing this effort 5 months ahead of schedule.
- Achieved a 20 percent increase in online transactions, successfully completing nearly 90 million more transactions in FY 2025 compared to FY 2024, which was possible because we granted *my Social Security* account holders 24/7 access to their accounts when previously access was unavailable 29 hours a week.
- Renewed our focus on the SSI program to reduce complexity and help eliminate improper payments through process improvements, technology, and policy. This includes implementing the Payroll Information Exchange (PIE) to automate wage verification and improve payment accuracy.
- Reduced average field office wait times by almost 27 percent, from 30 minutes at the end of FY 2024 to 22 minutes.
- Increased the percentage of Retirement, Survivor, and Medicare claims processed timely by nearly 3 percentage points, improving from 81.6 percent to 84.4 percent.
- Completed the nationwide rollout of our modern telephone platform to over 1,200 field offices in August, allowing us to serve over 26 percent more callers.
- Decreased the average wait time for callers to the National 800 Number from 30 minutes in January 2025 to 7 minutes in September 2025, and our agents served over 4.9 million more callers than the previous fiscal year.
- Reduced the initial disability claims backlog by 25 percent to 885,000 and decreased the average processing time for initial claims by 13 percent, from 240 days in January 2025 to 209 days in September 2025.
- Maintained historically low levels of pending hearings, with average wait times reduced by nearly 60 days since FY 2024.
- Reduced the number of cases pending in our processing centers, which manage complex initial claims and post-entitlement actions, from 6.2 million at the beginning of June to 5.0 million at the end of FY 2025, a reduction of almost 20 percent.

FY 2027 BUDGET HIGHLIGHTS

Our FY 2027 Budget request is \$14.869 billion. As we serve a record number of beneficiaries as a High Impact Service Provider (HISP), the FY 2027 funding level is essential to advancing SSA’s digital-first strategy and improving service delivery across all channels. With this funding, we will modernize our IT infrastructure, expand automation and self-service options to enhance customer experience, and align staffing resources to meet the public’s need for service—offering better assistance than in prior years to our customers. This includes our three designated HISP priority services—applying for Social Security retirement benefits, adult disability benefits, and replacement Social Security cards online—which are critical to ensuring convenient, fast and easy access to our services. The technology-enabled changes, staffing adjustments, and process improvements are projected to reduce unit costs, increase productivity, and support enhanced service and heightened focus on our PI efforts.

With this Budget, SSA will build on these achievements, further modernize service delivery, and ensure programs remain a source of stability for generations to come. The agency remains committed to providing accessible, responsive, and secure service to all Americans, while maintaining responsible stewardship of taxpayer dollars.

Priority investments include:⁶

Online Services

- **Modernizing IT to Enhance Customer Experience.** The Budget includes \$1.9 billion for IT to help us modernize and operate our large IT infrastructure and increase our suite of digital and automated services. Our IT budget supports ongoing high-priority projects such as enumeration and service delivery modernization; cybersecurity efforts; and IT enhancements to prevent overpayments. Specifically, in FY 2027, we are investing \$15.5 million to modernize *my Social Security* and expand the mobile app we plan to launch in FY 2026, making it more accessible with expanded self-service options. Through the app, we will enhance the mobile experience by enabling real-time customer communication. These improvements will increase self-service options and digital communication methods and save our customers time by reducing the need for them to call us or visit a field office.
- **Improving Customer Service by Updating our Technology and Streamlining our Processes.** We are also dedicating \$19.4 million in FY 2027 to modernize Social Security Number (SSN) Card Services, streamlining online enumeration processes, and introducing a digital solution that allows customers to view their SSN on mobile devices. This will reduce the volume of replacement card requests and allow customers on-demand access to their SSN, further decreasing the need for customers to call or visit us and increasing cost efficiency. In FY 2027, we are also investing \$13.5 million in the National Appointment Scheduling Calendar, which will simplify and consolidate appointment scheduling for claims nationwide. This system will balance demand for appointments with staff capacity and allow customers to schedule timely appointments

⁶ The numbers are not additive to the budget total. Some costs are associated with more than one category.

regardless of their physical location. We will improve claims intake software used by employees, and our online claim used by the public to file for benefits. These improvements will reduce the need for phone calls and help shorten wait times at our field offices, ensuring a more convenient and efficient experience for the people we serve.

Wait Times

- **Reduce the Initial Disability Claims Backlog.** The Budget includes funding to eliminate the backlog in the State DDSs, with an estimated reduction of 215,000 cases (26 percent) from the estimated level of 815,000 in FY 2026. In addition, the Budget supports a reduction of 40 days (from 180 days to 140 days) in the time it takes for customers to receive an initial disability determination.
- **Improve National 800 Number Service.** The Budget invests in staffing and technology for teleservice centers, enabling us to maintain single-digit wait times—reducing the average speed of answer to 6 minutes in FY 2026 and further to 3 minutes in FY 2027.
- **Address Processing Center (PC) Pending Workloads.** The Budget provides funding to handle more complex benefit decisions and address the workloads pending in the PCs. Through process improvements and improved automation, we plan to reduce the number of pending actions from 4 million at the end of FY 2026 to 3 million at the end of FY 2027, thereby improving payment accuracy.
- **Disability Hearings.** The Budget includes funding to expand IT and process improvements to drive down the average wait time for a hearing to 270 days in FY 2026 to 240 days in FY 2027. In FY 2027, we are investing \$2.7 million in technology that supports drafting dispositions for hearings, improving labor-intensive decision-making and drafting processes. This will shorten disability claims processing times and allow us to process more disability decisions. Additionally, \$11.7 million will be used to streamline our hearing scheduling product, integrating it with the National Case Processing System to provide availability for representatives and administrative law judges and facilitate hearing scheduling. This will reduce manual components of hearing scheduling, save technicians time, and get hearings scheduled more quickly for our customers.
- **Improve SSI Administration.** We will modernize our work processes, policy, and technology to improve the customer experience for SSI claimants and recipients. These improvements will deliver faster and more accurate service, while providing SSI recipients digital options to update their record and submit documents through their *my Social Security* account. In 2025, more than one-third of SSI recipients aged 18 or older had a *my Social Security* account, and our budget provides the resources to implement more digital service options for these recipients.

Workforce Productivity

- **Funding for Our Frontline Staff.** We will always meet our customers where they want to be served. The Budget includes funding to maintain our frontline staff, which will

deliver quicker decisions on disability and retirement claims, shorter wait times to get an appointment in our offices, and improved telephone service. Total Federal payroll costs of over \$8 billion fund salaries and benefits of employees who provide direct service to the public. In addition, we will hire strategically across our organization, including bringing in early career talent to ensure we meet the public’s demands for service.

Responsible Stewardship

- **Continuing Dedicated PI Efforts.** The Budget includes \$2.4 billion for dedicated PI work, including cost-effective PI reviews, anti-fraud Cooperative Disability Investigations units, and the prosecution of fraud by Special Assistant United States Attorneys. With this funding, we will process 2.9 million SSI Redeterminations and 600,000 medical CDRs, putting us on a path to achieve CDR currency by the end of FY 2028 or sooner. We will expand the use of proven technology tools like Access to Financial Institutions data and our Payroll Information Exchange to identify and prevent improper payments and improve payment accuracy.

Figure 3: LAE Budget by Major Funding Category, FY 2027 Estimates

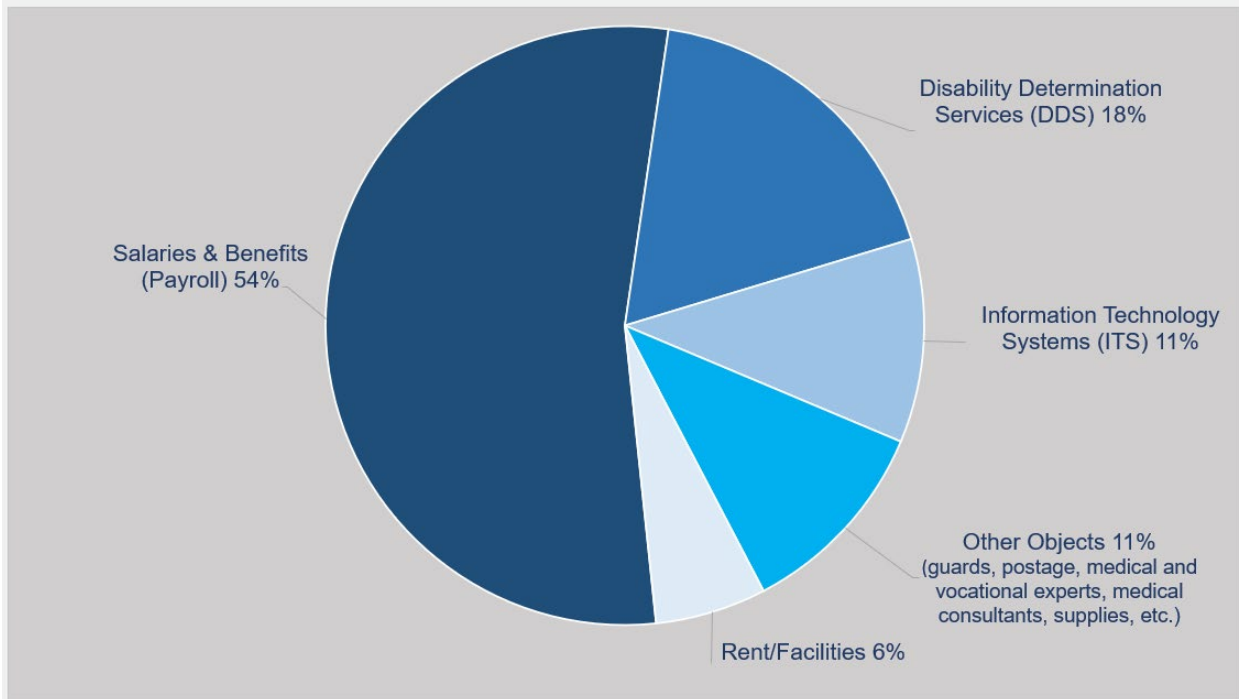


Figure 4: Funding and Staffing Table

Figure 4 displays actual and budgeted funding and workyears (WY). A WY is a measure of time spent doing work or being paid for some element of time (e.g., leave). It is the equivalent of one person working for one year (2,080 hours) and may consist of regular hours, overtime, or lump sum leave, which is payment for unused annual leave upon leaving the agency.

Budget Authority and Workyears (WYs) ⁷	FY 2025 Actual	FY 2026 Enacted	FY 2027 President's Budget	FY 2026 to FY 2027 Change
Budget Authority, One-Year (in Millions)				
Limitation on Administrative Expenses (LAE)⁸	\$14,299	\$14,843	\$14,869	\$26
<i>(Dedicated Program Integrity (PI) Level, Base and Adjustment, included in LAE)^{9,10}</i>	<i>(\$1,903)</i>	<i>(\$2,397)</i>	<i>(\$2,397)</i>	<i>\$0</i>
<i>Payroll</i>	<i>8,077</i>	<i>7,930</i>	<i>8,015</i>	<i>\$85</i>
<i>Other Objects</i>	<i>2,379</i>	<i>2,560</i>	<i>2,458</i>	<i>(\$102)</i>
<i>Disability Determination Services (DDS)</i>	<i>2,652</i>	<i>2,563</i>	<i>2,686</i>	<i>\$123</i>
<i>Information Technology (ITS)</i>	<i>1,190</i>	<i>1,790</i>	<i>1,710</i>	<i>(\$80)</i>
Research and Demonstration ^{11,12}	\$91	\$91	\$70	(\$21)
Office of the Inspector General (OIG) ^{13,14}	\$115	\$115	\$115	\$0
Total, Budget Authority	\$14,505	\$15,049	\$15,054	\$5
SSA WYs				
Full-Time Equivalents	54,063	51,205	51,820	615
Overtime	1,499	3,133	1,957	(1,176)
Lump Sum Leave	400	284	214	(70)
Total SSA WY	55,962	54,622	53,991	(631)
Disability Determination Services (DDS)	13,017	12,561	12,755	194

⁷ WYs include time spent in full-time or part-time employment. Full-time equivalents and overtime WYs include those funded from dedicated funding for PI. Full-time equivalents include those funded by the CDI unit PI transfer from the LAE account to the OIG.

⁸ LAE funding includes up to \$170 million in FY 2025 and FY 2026, and up to \$175 million in FY 2027 for SSI user fees. LAE funding also includes \$1 million in Social Security Protection Act (SSPA) user fees.

⁹ P.L. 118-47 – The Further Consolidated Appropriations Act, 2024 includes 18-month authority to obligate PI funds through March 31, 2025. P.L. 119-4 – The Full-Year Continuing Appropriations and Extensions Act, 2025 includes 18-month authority to obligate PI funds through March 31, 2026. The FY 2026 Budget assumes appropriations language for FY 2026 will provide for similar 18-month authority to obligate PI funds.

¹⁰ P.L. 119-4 allows SSA to transfer \$15.1 million in FY 2025 from the LAE account to the OIG for the costs associated with jointly operated CDI units. The President's Budget assumes a \$25.1 million transfer.

¹¹ These amounts include \$7 million in base research funding classified as mandatory.

¹² Congress appropriated \$91 million in 3-year authority in both FY 2025 and FY 2026 for research and demonstration projects. The FY 2027 President's Budget proposes \$70 million in FY 2027 (available through September 30, 2029) for research and demonstration projects.

¹³ OIG funds do not reflect transfers from the SSA LAE account, Dedicated PI, to the OIG for the costs associated with jointly operated CDI units.

¹⁴ P.L. 119-4, The Full-Year Continuing Appropriations and Extension Act, 2025, OIG totals include \$2,000,000, which remain available until expended for IT modernization, including related hardware and software infrastructure and equipment, and for administrative expenses directly associated with IT modernization. The FY 2027 Budget assumes the OIG totals include \$2,000,000 for similar no-year authority to obligate funds for IT modernization.

Budget Authority and Workyears (WYs)⁷	FY 2025 Actual	FY 2026 Enacted	FY 2027 President's Budget	FY 2026 to FY 2027 Change
Total SSA/DDS WY	68,979	67,183	66,746	(437)
OIG	482	460	478	18
Total SSA/DDS/OIG WY	69,461	67,643	67,224	(419)

FY 2027 PERFORMANCE TABLE

Figure 5: FY 2027 Performance Table

Workload and Outcome Measures	FY 2025 Actual	FY 2026 Enacted	FY 2027 President's Budget	FY 2026 to FY 2027 Change (%)	FY 2027 Goals
Retirement and Survivor Claims					
Retirement and Survivor Claims Completed (thousands) ¹⁵	7,284	6,702	6,838	2%	Increase retirement claims processing.
Disability Claims					
Initial Disability Claims Receipts (thousands)	2,105	2,208	2,356	7%	Drive down the initial disability claims backlog of cases and dramatically reduce customer wait time.
Initial Disability Claims Completed (thousands)	2,361	2,258	2,571	14%	
Initial Disability Claims Pending (thousands)	885	815	600	-26%	
Average Processing Time for Initial Disability Claims (days)	226	180	140	-22%	
Disability Reconsiderations					
Disability Reconsiderations Receipts (thousands)	648	655	675	3%	Drive down the disability reconsiderations backlog and dramatically reduce customer wait time.
Disability Reconsiderations Completed (thousands)	605	712	744	4%	
Disability Reconsiderations Pending (thousands)	370	309	240	-22%	
Average Processing Time for Disability Reconsiderations (days)	241	230	170	-26%	
Hearings					
Hearings Receipts (thousands)	414	495	508	3%	Increase hearings dispositions as customers file more hearings requests. Reduce average processing time to historic lows.
Hearings Completed (thousands)	395	425	534	26%	
Hearings Pending (thousands)	281	349	323	-7%	
Annual Average Processing Time for Hearings Decisions (days)	285	270	240	-11%	
National 800 Number					
National 800 Number Customers Served (millions) ¹⁶	68	68	75	10%	Serve 75 million customers on our National 800 Number. Agents will answer the phone in 3 minutes or less on average for customers who choose to speak to an agent.
Average Speed of Answer (ASA) (minutes)	15	6	3	-50%	
National 800 Number Service Level % < 10 minutes	14%	33%	75%	127%	
Agent Busy Rate (percent)	5.9%	3%	3%	0%	

¹⁵ Includes Medicare.

¹⁶ National 800 Number Customers Served represents total customers served by an agent and Interactive Voice Response (IVR), including Question and Answer (QnA) bots. Actuals for FY 2025 (35 million automated calls), include data for October 2024 through April 2025 which counts the total number of IVR responses rather than individual calls, which could include multiple transactions for a single call. As of May 2025, we refined the definition to count unique automated calls as only one call, even if multiple transactions are completed, which eliminates the potential for double-counting. We project 37 million automated calls handled in FY 2026 and 39 million in FY 2027.

Workload and Outcome Measures	FY 2025 Actual	FY 2026 Enacted	FY 2027 President's Budget	FY 2026 to FY 2027 Change (%)	FY 2027 Goals
Program Integrity					
Periodic Continuing Disability Reviews (CDR) Completed (thousands)	1,355	1,400	1,400	0%	Prioritize our PI to achieve CDR currency by FY 2028 or sooner.
Full Medical CDRs (included above, thousands)	401	600	600	0%	
SSI Non-Medical Redeterminations Completed (thousands)	2,484	2,600	2,900	12%	
Selected Other Agency Workload Measures					
Social Security Number (SSN) Assignments Completed (millions)	17	17	17	0%	Modernize core services, enumerating customers and posting accurate earnings timely to ensure strong stewardship.
Annual Earnings Items Completed (millions) ¹⁷	295	300	300	0%	
Social Security Statements Issued (millions) ¹⁸	10	15	15	0%	
Selected Production Workload Measures					
Disability Determination Services Production per Workyear ¹⁹	276	312	332	6%	Achieve significant increases in productivity on our most expensive workloads.
Hearings Operations Production per Workyear	83	100	121	21%	

Figure 6: FY 2027 President’s Budget by Workload

Budget Allocated to SSA Workloads (in Millions)	FY 2026 Estimate	FY 2027 Estimate	FY 2026 to FY 2027 Change
Retirement and Survivors Claims Completed	\$1,490	\$1,460	(\$30)
Initial Disability Claims Completed	\$4,040	\$4,230	\$190
Reconsiderations Completed	\$630	\$630	\$0
Hearings Completed	\$2,310	\$2,350	\$40
Social Security Numbers	\$700	\$670	(\$30)
CDRs and Redeterminations Completed	\$2,340	\$2,340	\$0

¹⁷ Annual Earnings Items Completed includes processing, review, data entry, balancing, corrections/adjustments, and reconciliation of annual earnings items.

¹⁸ The Social Security Statements Issued measure includes paper statements only and does not include electronic statements issued. In FY 2025, nearly 50 million customers accessed their Social Security Statement online. In FYs 2026 and 2027, we will send paper statements to people aged 60 and older who are not receiving Social Security benefits and who are not registered for a [my Social Security](#) account, at a cost of approximately \$12 million each year.

¹⁹ DDS Production Per Workyear includes cases completed via Federal assistance.

AGENCY STRATEGIC PLAN

In alignment with the [President's Management Agenda](#), this Budget supports our strategic path forward to become a digital-first agency, through technology-enabled improvements that exceed our customer expectations and improves their experience with us. Below are our three focus areas for the FYs 2026–2030 Agency Strategic Plan. For more details, visit our [website](#) to view our full strategic plan that will be published in the spring of 2026.

BE THE PREMIER SERVICE PROVIDER

We will lead the way among large Federal agencies by becoming the premier service organization that delivers fast, accurate, and reliable assistance to the American public across all service channels—online, by phone, and in person. We are committed to modernizing the customer experience by expanding digital services, reducing wait times, and simplifying benefit programs. By leveraging technology and streamlining processes, SSA seeks to ensure that every customer interaction is seamless, efficient, and meets the highest standards of service, regardless of how individuals choose to engage with the agency.

PRESERVE AND PROTECT PUBLIC RESOURCES

SSA is committed to responsible stewardship of the programs and trust funds that millions of Americans depend on. We will reduce costs through efficient procurement and resource management, reinvesting savings in transformative technology and maintaining rigorous oversight of benefit payments. Additionally, we will enhance payment accuracy, strengthen debt recovery, and implement robust cybersecurity measures to safeguard public data and prevent fraud, waste, and abuse. These efforts are designed to ensure that every dollar is spent wisely and that benefits are delivered to only those who qualify.

ENHANCE THE EMPLOYEE EXPERIENCE AND PRODUCTIVITY

Recognizing the critical role of our workforce, SSA is committed to improving employee productivity and performance by fostering a merit-based culture and holding staff accountable for results. The agency will modernize business processes, automate routine tasks, and provide employees with advanced tools and targeted training to excel in a technology-driven environment. By removing outdated organizational barriers and empowering top performers, we will create a more agile, efficient, and accountable workforce that consistently delivers high-quality service to the public.

THIS PAGE INTENTIONALLY LEFT BLANK.



Social Security Administration | Publication No. 22-017 | April 2026
Produced and published at U.S. taxpayer expense

SOCIAL SECURITY ADMINISTRATION

FY 2027 PRESIDENT'S BUDGET

Key Tables

Table i.1 - Summary Table of SSA's Appropriation Request

FY 2027	FTE	Amount
Payments to Social Security Trust Funds		\$15,000,000
Supplemental Security Income (SSI) Program	-	
FY 2027 Request	-	\$51,588,254,000 ¹
FY 2028 First Quarter Advance	-	\$24,000,000,000
Limitation on Administrative Expenses (LAE)	51,820 ²	\$14,868,978,000 ³
Office of the Inspector General (OIG)	473 ²	\$114,665,000

¹ Excludes \$23,500,000,000 provided in the Consolidated Appropriations Act, 2026 (P.L. 119-75) as a first quarter advance for FY 2027.

² FTEs include those funded from dedicated funding for program integrity and for reimbursable work.

³ Includes up to \$175,000,000 for SSI State Supplementary user fees and up to \$1,000,000 for non-attorney user fees.

Table i.2 – SSA Full Time Equivalents and Workyears

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	Change FY 26/FY 27
SSA Full Time Equivalents	54,063	51,205	51,820	615
SSA Overtime/Lump Sum Leave	1,899	3,417	2,171	(1,246)
Subtotal, SSA Workyears¹	55,962	54,622	53,991	(631)
Disability Determination Services (DDS) Workyears	13,017	12,561	12,755	194
Subtotal, SSA and DDS Workyears	68,979	67,183	66,746	(437)
OIG Full Time Equivalents	473	455	473	18
OIG Overtime/Lump Sum Leave	9	5	5	0
Subtotal, OIG Workyears	482	460	478²	18
TOTAL SSA/DDS/OIG WORKYEARS	69,461	67,643	67,224	(419)

¹ Workyears include those funded by dedicated program integrity funding, Technology Modernization Fund (TMF), SCHIP, and LIS.

² Due to variations in the reporting of Full-Time Equivalents, the OIG workyears included in this table will not match those included in the Budget Appendix.

Table i.3 – SSA Outlays by Program¹
(in millions)

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	Change FY 26/FY 27
<u>Trust Fund Programs</u>				
Old-Age and Survivors Insurance (OASI)	\$1,421,591	\$1,504,382	\$1,590,114	\$85,732
Disability Insurance (DI)	\$160,199	\$172,071	\$181,239	\$9,168
Subtotal, Trust Fund Programs	\$1,581,790	\$1,676,453	\$1,771,353	\$94,900
<u>General Fund Programs</u>				
Supplemental Security Income (SSI)	\$69,472	\$72,456	\$74,500	\$2,044
Special Benefits for Certain World War II Veterans ²	\$0	\$0	\$0	\$0
Subtotal, General Fund Programs	\$69,472	\$72,456	\$74,500	\$2,044
TOTAL SSA Outlays, Current Law	\$1,651,262	\$1,748,909	\$1,845,853	\$96,944
Percent change from FY 2026				5.54%

Table i.4 – Current Law – OASDI Outlays and Income
(in millions)

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	Change FY 26/FY 27
<u>Outlays</u>				
OASI Benefits	\$1,411,154	\$1,494,047	\$1,579,555	\$85,508
DI Benefits	\$157,271	\$168,932	\$178,039	\$9,107
Other ³	\$13,365	\$13,474	\$13,759	\$285
TOTAL OUTLAYS, Current Law	\$1,581,790	\$1,676,453	\$1,771,353	\$94,900
<u>Income</u>				
OASI	\$1,240,426	\$1,306,157	\$1,363,333	\$57,176
DI	\$197,778	\$211,731	\$221,877	\$10,146
TOTAL INCOME, Current Law	\$1,438,204	\$1,517,888	\$1,585,210	\$67,322

¹ Totals may not equal sums of component parts due to rounding.

² Totals are less than \$500,000 for all years.

³ “Other” includes SSA & non-SSA administrative expenses, beneficiary services, payment to the Railroad Retirement Board.

Table i.5 – Current Law – OASDI Beneficiaries and Average Benefit Payments
(Beneficiaries in thousands)

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	Change FY 26/FY 27
<u>Average Number of Beneficiaries</u>				
OASI	60,795	62,728	64,008	1,280
DI	8,256	8,200	8,356	156
TOTAL BENEFICIARIES	69,051	70,928	72,364	1,436
<u>Average Monthly Benefit</u>				
Retired Worker	\$1,978	\$2,061	\$2,134	\$73
Disabled Worker	\$1,572	\$1,623	\$1,676	\$53
COLA Payable in January	2.5%	2.8%	2.4%	-0.4%

Table i.6 – Current Law – Supplemental Security Income Outlays¹
(in millions)

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	Change FY 26/FY 27
Federal Benefits ²	\$64,494	\$67,609	\$69,692	\$2,083
Other ³	\$4,983	\$4,856	\$4,820	-\$36
Subtotal, Federal Outlays	\$69,477	\$72,465	\$74,512	\$2,047
State Supplementary Benefits	\$3,415	\$3,410	\$3,520	\$110
State Supplementary Reimbursements	-\$3,420	-\$3,419	-\$3,532	-\$113
Subtotal, Net State Supplementary Payments⁴	-\$5	-\$9	-\$12	-\$3
TOTAL OUTLAYS, Current Law	\$69,472	\$72,456	\$74,500	\$2,044

¹ Totals may not equal sums of component parts due to rounding.

² FY 2025, FY 2026 and FY 2027 have 12 payments.

³ "Other" includes beneficiary services, research, and administrative expenses.

⁴ States must reimburse us in advance for State Supplementary Payments. There will always be 12 State reimbursements in each fiscal year, but there can be 11, 12, or 13 benefit payments per fiscal year because a monthly payment is advanced into the end of the previous month anytime the due date falls on a weekend or holiday. Hence, the "Net State Supplementary Payment" numbers vary from year-to-year depending on the timing of the October benefit payments at the beginning and end of each fiscal year.

Table i.7 – SSI Recipients and Benefit Payments¹
(Recipients in thousands)

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	Change FY 26/FY 27
<u>Average Number of SSI Recipients</u>				
Federal Recipients				
Aged	1,143	1,164	1,184	20
Blind or Disabled	6,140	6,169	6,249	80
SUBTOTAL, FEDERAL RECIPIENTS	7,283	7,333	7,433	100
State Supplement Recipients (with no Federal SSI payment)	130	131	137	6
TOTAL SSI RECIPIENTS, Current Law	7,413	7,465	7,571	106
<i>SSI Recipients Concurrently Receiving</i>				
<i>OASDI Benefits (included above)</i>	2,520	2,549	2,586	37
<u>Average Monthly Benefit</u>				
Aged	\$532	\$564	\$573	\$9
Blind and Disabled	\$770	\$796	\$810	\$14
AVERAGE, All SSI Recipients	\$733	\$759	\$772	\$13
Projected COLA Payable in January	2.5%	2.8%	2.4%	-0.4%

Table i.8 – Special Benefits for Certain WWII Veterans Overview²
(Outlays in millions)

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	Change FY 26/FY 27
Federal Benefits	\$0	\$0	\$0	\$0
Administration	\$0	\$0	\$0	\$0
TOTAL OUTLAYS	\$0	\$0	\$0	\$0
Average Number of Beneficiaries	32	21	12	-9
Average Monthly Benefit	\$343	\$351	\$359	\$8

¹ Totals may not equal sums of component parts due to rounding.

² Federal benefits and administrative expenses are less than \$500,000 in all years.

THIS PAGE INTENTIONALLY LEFT BLANK.

CONTENTS

APPROPRIATION LANGUAGE..... 9

GENERAL STATEMENT..... 10

Annual Appropriation 10

Permanent Indefinite Authority 11

BUDGETARY RESOURCES 13

Budget Authority and Obligations by Activity..... 14

BACKGROUND 15

Authorizing Legislation 15

Appropriation History 16

PENSION REFORM..... 18

Purpose and Method of Operation 18

UNNEGOTIATED CHECKS..... 19

Purpose and Method of Operation 19

Rationale for Budget Request 20

Payments to the Social Security Trust Funds

TABLES

Table 1.1—Annual Appropriation and Obligations.....	11
Table 1.2—Amounts Available for Obligation	13
Table 1.3—New Budget Authority & Obligations, Annual Authority.....	14
Table 1.4—Authorizing Legislation	15
Table 1.5—Appropriation History Table.....	16
Table 1.6—Pension Reform: Budget Authority	18
Table 1.7—Unnegotiated Checks: Budget Authority	19
Table 1.8—Unnegotiated Checks: Obligations	20
Table 1.9—Unnegotiated Checks: Budget Authority by Trust Fund	20

APPROPRIATION LANGUAGE

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

Note—This account is operating under the Consolidated Appropriations Act, 2026 (Division D of Public Law 119-75).

Payments to the Social Security Trust Funds

GENERAL STATEMENT

The Payments to the Social Security Trust Funds (PTF) account provides Federal fund payments to the Social Security trust funds for several distinct activities. The purpose of each requested payment is to put the trust funds in the same financial position they would have been in had they not borne the cost of certain benefits or administrative expenses chargeable to general revenues. This account includes payments requiring an annual appropriation and payments made to the trust funds under permanent indefinite authority.

ANNUAL APPROPRIATION

The annual PTF appropriation provides reimbursement to the Social Security trust funds for non-trust fund activities. These activities include pension reform and interest on unnegotiated checks. Listed below is the estimated annual appropriation and resulting obligations for FY 2027.

The FY 2027 annual appropriation request, at \$15 million, is the same as the FY 2026 level.

Social Security checks, like those issued by other Federal agencies, are negotiable for only 12 months from their date of issue. Under the "Limited Payability" procedure, the value of unnegotiated checks issued on or after October 1, 1989, is credited directly to the trust funds from Treasury's general fund when the checks are canceled. These funds do not pass through the Payments to Social Security Trust Funds account, but the interest adjustments do pass through this account.

Section 1131 of the Social Security Act requires the Commissioner of Social Security to furnish information regarding deferred vested pension rights to pension plan participants (and their dependents or survivors). It permits the administrative expenses of carrying out this pension reform work to be funded initially from the Old-Age and Survivors Insurance (OASI) Trust Fund through SSA's Limitation on Administrative Expenses and authorizes an annual appropriation of Federal funds to reimburse the OASI Trust Fund.

The obligations reported below also include Coal Industry Retiree Health Benefits Act (CIRHBA) activity, funded from unobligated balances carried forward from prior years. These funds, provided in FYs 1996 and 1997, remain available until expended. Please refer to Table 1.3 for a breakout of CIRHBA obligations.

Payments to the Social Security Trust Funds

Table 1.1—Annual Appropriation and Obligations
(In thousands)

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	<i>FY 2026 to FY 2027 Change</i>
Appropriation	\$14,240	\$15,000	\$15,000	<i>\$0</i>
Obligations¹	\$9,121	\$15,050	\$15,050	<i>\$0</i>

PERMANENT INDEFINITE AUTHORITY

Amounts not subject to the annual appropriation include: (1) receipts from Federal income taxation of Social Security benefits; (2) Federal Insurance Contribution Act (FICA) and Self-Employment Contribution Act (SECA) tax credits; (3) reimbursement for Federal employee union administrative expenses; and (4) reimbursement for the loss in FICA tax revenue resulting from the payroll tax holiday provided by the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 and extended by the Temporary Payroll Tax Cut Continuation Act of 2011. The permanent appropriation provides that the trust funds be credited for each of these revenue items.

Taxation of Social Security Benefits

The Social Security Amendments of 1983 provide for taxation of up to one-half of Social Security benefits in excess of certain income thresholds. The Omnibus Reconciliation Act of 1993, P.L. 103-66, amended this provision so that up to 85 percent of benefits could be subject to taxation. The additional amounts collected from this 1993 provision are paid to the Hospital Insurance (HI) Trust Fund; no additional income is due to the Social Security trust funds resulting from the enactment of the 1993 law.

Section 733 of the Uruguay Round Agreements Act, P.L. 103-465, also increased the taxable portion of nonresident aliens' Social Security benefits from 50 percent to 85 percent. The Offices of the General Counsel at SSA and at the Centers for Medicare and Medicaid Services, Department of Health and Human Services, agreed that the additional income resulting from the law should go to the Old-Age, Survivors, and Disability Insurance (OASDI) trust funds as opposed to the HI Trust Fund. The taxes are collected as Federal income taxes; subsequently, an equivalent payment to the Social Security trust funds is made from the general funds of the Treasury. Transfers of estimated aggregate tax liabilities arising from Social Security benefits of U.S. citizens are made quarterly and then adjusted as actual receipts are known. The estimated income from these taxes is \$57,013 million in FY 2026 and \$68,684 million in FY 2027 from U.S. citizens; the taxes imposed on aliens are withheld from benefit payments and will generate estimated income of \$355 million in FY 2026 and \$375 million in FY 2027. The estimates for taxation of benefits reflect corresponding growth related to benefit levels and the beneficiary population.

¹ The obligations include CIRHBA activity, funded from unobligated balances carried forward from prior years. These funds, provided in FYs 1996 and 1997, remain available until expended to reimburse the trust funds.

Payments to the Social Security Trust Funds

FICA and SECA Tax Credits

The Social Security Amendments of 1983 also provided for the granting of FICA and SECA tax credits to individuals. The tax credits are granted at the time the individual is taxed and are funded by the general funds of the Treasury through reimbursement to the trust funds. The FICA tax credit applies only to wages earned in calendar year 1984. The SECA tax credit applies from calendar year 1984 through calendar year 1989. There are small periodic adjustments made due to tax credits being applied retroactively.

Reimbursement for Employee Union Expenses

In addition to taxation of benefits and tax credits, the PTF account includes reimbursement to the trust funds from general funds, including interest, for certain administrative expenses incurred in support of Federal employee union activities.

Reimbursement for Payroll Tax Holiday

P.L. 111-312, the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, reduced employees' payroll contributions from 6.2 percent to 4.2 percent for calendar year 2011. P.L. 112-78, the Temporary Payroll Tax Cut Continuation Act of 2011, amended P.L. 111-312 to extend the reduced payroll contributions through February 29, 2012. On February 22, 2012, the Middle-Class Tax Relief and Job Creation Act of 2012 (P.L. 112-96) extended the reduced rate through December 31, 2012. The general funds reimburse the trust funds for this loss in tax revenue. While the law has expired, we expect that small periodic adjustments for prior years will continue to occur in future years.

BUDGETARY RESOURCES

The FY 2027 annual appropriation request for PTF is \$15,000,000. We expect to make \$69,087,500 in payments to the trust funds in FY 2027, including amounts appropriated under permanent indefinite authority.

Table 1.2—Amounts Available for Obligation
(In thousands)

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Annual Appropriation	\$14,240	\$15,000	\$15,000
Permanent Appropriation	\$59,758,036	\$57,378,000	\$69,072,000
Total Appropriation	\$59,772,276	\$57,393,000	\$69,087,000
Unobligated Balance, Start-of-Year	\$12,694	\$12,691	\$12,641
Subtotal Budgetary Resources	\$59,784,970	\$57,405,691	\$69,099,641
Obligations	\$59,767,157	\$57,393,050	\$69,087,050
Unobligated Balance, End-of-Year	\$12,691	\$12,641	\$12,591
Unobligated Balance, Lapsing	\$5,122	\$0	\$0

The “Start-of-Year” and “End-of-Year” unobligated balances represent funds appropriated for the CIRHBA in FYs 1996 and 1997 and made available until expended. The lapsed unobligated balance represents the amount of the annual appropriation not obligated in the current year.

Payments to the Social Security Trust Funds

BUDGET AUTHORITY AND OBLIGATIONS BY ACTIVITY

The table below displays the budget authority and obligations for each of the PTF activities funded by the annual appropriation. Prior year unobligated balances fund CIRHBA obligations.

Table 1.3—New Budget Authority & Obligations, Annual Authority¹
(In thousands)

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
<u>Appropriation</u>			
Pension Reform	\$6,000	\$6,000	\$6,000
Unnegotiated Checks	\$8,240	\$9,000	\$9,000
Coal Industry Retiree Health Benefits	\$0	\$0	\$0
Total Annual Appropriation	\$14,240	\$15,000	\$15,000
<u>Obligations</u>			
Pension Reform	\$878	\$6,000	\$6,000
Unnegotiated Checks	\$8,240	\$9,000	\$9,000
Coal Industry Retiree Health Benefits	\$3	\$50	\$50
Total Obligations	\$9,121	\$15,050	\$15,050

¹ Totals may not add due to rounding.

Payments to the Social Security Trust Funds

BACKGROUND

AUTHORIZING LEGISLATION

The Social Security Act sections described below authorize the PTF account.

Table 1.4—Authorizing Legislation
(In thousands)

	Amount Authorized	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Pension Reform: S.S. Act, Section 1131(b)(2)	Indefinite	\$6,000	\$6,000	\$6,000
Unnegotiated Checks: S.S. Act, Section 201(m); Social Security Amendments of 1983, Section 152	Indefinite	\$8,240	\$9,000	\$9,000
Coal Industry Retiree Health Benefits: Internal Revenue Code of 1986, Sections 9704 and 9706; Energy Policy Act of 1992, Section 19141 ¹	Indefinite	\$0	\$0	\$0
Subtotal Annual PTF Appropriation		\$14,240	\$15,000	\$15,000
Reimbursement for Union Administrative Expenses: FY 2002 Social Security Appropriations Act	Permanent Indefinite	\$9,595	\$10,000	\$13,000
Employee Payroll Tax Holiday: P.L. 111-312, Section 601, As Amended By Temporary Payroll Tax Cut Continuation Act: P.L. 112-78	Permanent Indefinite	-\$6	\$0	\$0
Taxation of Benefits, U.S.: Social Security Amendments of 1983, Section 121	Permanent Indefinite	\$59,413,043	\$57,013,000	\$68,684,000
Taxation of Benefits, Nonresident Aliens: Social Security Amendments of 1983, Section 121	Permanent Indefinite	\$335,400	\$355,000	\$375,000
FICA/SECA Tax Credits: Social Security Amendments of 1983, Section 124(b)	Permanent Indefinite	\$4	\$0	\$0
Subtotal Permanent PTF Appropriation		\$59,758,036	\$57,378,000	\$69,072,000
Total Appropriation		\$59,772,276	\$57,393,000	\$69,087,000

¹ We do not request additional funds because the balance of the \$10,000,000 per year appropriated in FYs 1996 and 1997 remains available until expended to reimburse the trust funds.

Payments to the Social Security Trust Funds

APPROPRIATION HISTORY

The table below displays our annual appropriation request, amounts approved by the House and Senate, and the amount Congress ultimately appropriated. This does not include amounts appropriated under permanent authority.

Table 1.5—Appropriation History Table

Fiscal Year	Budget Estimate to Congress	House Committee Passed	Senate Committee Passed	Enacted Appropriation
2017	\$11,400,000	\$11,400,000 ²⁹	\$11,400,000 ³⁰	\$11,400,000 ³¹
2018	\$11,400,000	\$11,400,000 ³²	\$11,400,000 ³³	\$11,400,000 ³⁴
2019	\$11,000,000	\$11,000,000 ³⁵	\$11,000,000 ³⁶	\$11,000,000 ³⁷
2020	\$11,000,000	\$11,000,000 ³⁸	- - - ³⁹	\$11,000,000 ⁴⁰
2021	\$11,000,000	\$11,000,000 ⁴¹	- - - ⁴²	\$11,000,000 ⁴³
2022	\$11,000,000	\$11,000,000 ⁴⁴	- - - ⁴⁵	\$11,000,000 ⁴⁶
2023	\$11,000,000	\$11,000,000 ⁴⁷	- - - ⁴⁸	\$11,000,000 ⁴⁹
2024	\$10,000,000	\$10,000,000 ⁵⁰	\$10,000,000 ⁵¹	\$10,000,000 ⁵²
2025	\$15,000,000	\$15,000,000 ⁵³	\$15,000,000 ⁵⁴	\$15,000,000 ⁵⁵
2026	\$15,000,000	\$15,000,000 ⁵⁶	\$15,000,000 ⁵⁷	\$15,000,000 ⁵⁸
2027	\$15,000,000			

²⁹ H.R. 5926.

³⁰ S. 3040.

³¹ Consolidated Appropriations Act, 2017 (P.L. 115-31).

³² H.R. 3358.

³³ S. 1771.

³⁴ Consolidated Appropriations Act, 2018 (P.L. 115-141).

³⁵ H.R. 6470.

³⁶ S. 3158.

³⁷ Department of Defense and Labor, Health and Human Services, and Education Appropriations Act, 2019 and Continuing Appropriations Act, 2019 (P.L. 115-245).

³⁸ H.R. 2740.

³⁹ The Senate Committee on Appropriations did not report a bill.

⁴⁰ Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2020 in the Further Consolidated Appropriations Act, 2020 (P.L. 116-94).

⁴¹ H.R. 7614.

⁴² The Senate Committee on Appropriations did not report a bill.

⁴³ Consolidated Appropriations Act, 2021 (P.L. 116-260).

⁴⁴ H.R. 4502.

⁴⁵ The Senate Committee on Appropriations did not report a bill.

Payments to the Social Security Trust Funds

⁴⁶ Consolidated Appropriations Act, 2022 (P.L. 117-103).

⁴⁷ H.R. 8295.

⁴⁸ The Senate Committee on Appropriations did not report a bill.

⁴⁹ Consolidated Appropriations Act, 2023 (P.L. 117-328).

⁵⁰ H.R. 5894. The House bill was passed at the subcommittee level and did not go to the full committee.

⁵¹ S. 2624.

⁵² Further Consolidated Appropriations Act, 2024 (P.L. 118-47).

⁵³ H.R. 9029.

⁵⁴ S. 4942.

⁵⁵ Full-Year Continuing Appropriations and Extensions Act, 2025 (P.L. 119-4).

⁵⁶ H.R. 5304

⁵⁷ S. 2587.

⁵⁸ Consolidated Appropriations Act, 2026 (P.L. 119-75).

Payments to the Social Security Trust Funds

PENSION REFORM

Authorizing Legislation: Section 1131(b)(2) of the Social Security Act.

PURPOSE AND METHOD OF OPERATION

The purpose of this payment is to reimburse the OASI Trust Fund for the cost of certain pension reform activities chargeable to Federal funds.

Table 1.6—Pension Reform: Budget Authority

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	FY 2026 to FY 2027 Change
Budget Authority	\$6,000,000	\$6,000,000	\$6,000,000	\$0

The Employee Retirement Income Security Act of 1974, P.L. 93-406 (Pension Reform Act, also known as ERISA) established section 1131 of the Social Security Act. This requires the Commissioner of Social Security to furnish information regarding deferred vested pension rights to pension plan participants (and their dependents or survivors), either upon request or automatically upon application for retirement, survivors, or disability insurance benefits.

Each time an employee leaves employment that earned him or her vested rights to a pension, we receive related information from the Internal Revenue Service (IRS) in either paper or electronic format. We control, scan (using optical character recognition), and, if necessary, key the paper forms and transfer the data to the ERISA mainframe system. We add these data, along with electronic data received from the IRS to the ERISA Master Files after the name is verified against the NUMIDENT (SSN record) database. Each month, we compare an activity file of new benefit applications to the ERISA Master Files. We send an ERISA notice of pension plan eligibility to individuals included in both the activity file and the ERISA Master Files. This notice includes the information the worker needs to contact the pension plan administrator. We also resolve exceptions and respond to inquiries from employers and the public.

Section 1131(b)(1) permits the administrative expenses of carrying out this pension reform work to be funded initially from the OASI Trust Fund through our LAE account. Section 1131(b)(2) authorizes an annual appropriation of Federal funds to reimburse the OASI Trust Fund. We began to incur pension reform administrative expenses in FY 1977.

UNNEGOTIATED CHECKS

Authorizing Legislation: Section 201(m) of the Social Security Act and Section 152 of P.L. 98-21.

PURPOSE AND METHOD OF OPERATION

The purpose of this payment is to reimburse the OASI and DI Trust Funds for the value of interest on benefit checks cashed after 6 months or subsequently canceled.

Table 1.7—Unnegotiated Checks: Budget Authority

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	<i>FY 2026 to FY 2027 Change</i>
Budget Authority	\$8,240,052	\$9,000,000	\$9,000,000	+\$0

This activity was originally established to reimburse the trust funds for uncashed benefit checks and accrued interest. Beginning October 1, 1989, Social Security checks, like those issued by other Federal agencies, are negotiable for only 12 months from their date of issue under the provisions of the Competitive Equality Banking Act (CEBA) of 1987 (P.L. 100-86). In the 14th month after issue, the Department of the Treasury prepares a listing of checks outstanding from each agency, cancels those checks, and refunds the value of checks canceled to the authorizing agencies. Under this "Limited Payability" procedure, the value of unnegotiated checks issued on or after October 1, 1989, are credited directly to the trust funds from Treasury's general fund when the checks are canceled, pursuant to P.L. 100-86. These funds do not pass through the PTF account. However, the interest adjustment must be paid through this account because CEBA made no provision for it.

This appropriation funds the estimated ongoing level of activity and represents the value of interest for unnegotiated OASDI benefit checks.

Payments to the Social Security Trust Funds

Table 1.8—Unnegotiated Checks: Obligations

Fiscal Year	Obligations
FY 2017	\$2,028,629
FY 2018	\$2,402,793
FY 2019	\$2,941,121
FY 2020	\$2,575,849
FY 2021	\$1,523,486
FY 2022	\$1,894,718
FY 2023	\$3,810,668
FY 2024	\$6,600,950
FY 2025	\$8,240,052
FY 2026 Estimate	\$9,000,000
FY 2027 Estimate	\$9,000,000

RATIONALE FOR BUDGET REQUEST

The FY 2027 request is for \$9,000,000 to reimburse the OASDI trust funds for the value of interest on unnegotiated checks. The FY 2027 request is equal to the FY 2026 level.

Table 1.9—Unnegotiated Checks: Budget Authority by Trust Fund

	FY 2027 Estimate
OASI Trust Fund	\$6,000,000
DI Trust Fund	\$3,000,000
Total	\$9,000,000

CONTENTS

APPROPRIATION LANGUAGE..... 23
Language Analysis..... 24

GENERAL STATEMENT 25
Program Overview 25
FY 2027 President’s Budget Request 27

BUDGETARY RESOURCES 28
Analysis of Changes 29
New Budget Authority and Obligations by Activity 32

FEDERAL BENEFIT PAYMENTS 33
Purpose and Method of Operation 33
Rationale for Budget Request 33

ADMINISTRATIVE EXPENSES..... 35
Purpose and Method of Operation 35
Rationale for Budget Request 36

BENEFICIARY SERVICES 37
Purpose and Method of Operation 37
Rationale for Budget Request 38
Additional Information on VR Cost Reimbursement and Ticket to Work Programs..... 40

RESEARCH AND DEMONSTRATION42
Purpose and Method of Operation42
Rationale for Budget Request44
Related Funding Sources52
Administration of Our Research Activities.....53
Research Investment Criteria.....55

Supplemental Security Income Program

TABLES

Table 2.1—Appropriation Language Analysis	24
Table 2.2—Summary of Appropriations and Obligations	25
Table 2.3—Appropriation Detail	27
Table 2.4—Amounts Available for Obligation	28
Table 2.5—Summary of Changes.....	30
Table 2.6—Explanation of SSI Budget Changes from FY 2026 to FY 2027.....	31
Table 2.7—New Budget Authority and Obligations by Activity	32
Table 2.8—Federal Benefit Payments: New Budget Authority and Obligations.....	33
Table 2.9—Check Payments by Fiscal Year	34
Table 2.10—Administrative Expenses: New Budget Authority and Obligations	35
Table 2.11—Beneficiary Services: New Budget Authority and Obligations.....	37
Table 2.12—SSI VR Cost Reimbursement and Ticket to Work Payments.....	39
Table 2.13—Research and Demonstration Projects: Budget Authority and Obligations by Funding Authority.....	42
Table 2.14—Research and Demonstration Projects: Obligations by Funding Source	43
Table 2.15—Major Research Areas, Demonstration Obligations and New Budget Authority.....	44
Table 2.16—Current Research Projects Obligations through FY 2025	53

APPROPRIATION LANGUAGE

For carrying out titles XI and XVI of the Social Security Act, section 401 of Public Law 92-603, section 212 of Public Law 93-66, as amended, and section 405 of Public Law 95-216, including payment to the Social Security trust funds for administrative expenses incurred pursuant to section 201(g)(1) of the Social Security Act, \$51,588,254,000, to remain available until expended: Provided, That any portion of the funds provided to a State in the current fiscal year and not obligated by the State during that year shall be returned to the Treasury: Provided further, That not more than \$70,000,000 shall be available for research and demonstrations under sections 1110, 1115, and 1144 of the Social Security Act, and remain available through September 30, 2029.

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

For making benefit payments under title XVI of the Social Security Act for the first quarter of fiscal year 2028, \$24,000,000,000, to remain available until expended.

Note – This account is operating under the Consolidated Appropriations Act, 2026 (Division B of Public Law 119-75).

Supplemental Security Income Program

LANGUAGE ANALYSIS

The appropriation language provides us with the funds needed to carry out our responsibilities under the Supplemental Security Income (SSI) program. This includes the funds needed to pay Federal benefits, administer the program, and provide beneficiary services to recipients. The budget authority for these activities is made available until expended, providing us the authority to carry over unobligated balances for use in future fiscal years. Furthermore, the language includes three-year authority for research and demonstration projects.

In addition, the language includes indefinite authority beginning June 15, in the event Federal benefit payment obligations in FY 2027 are higher than expected, and we do not have sufficient unobligated balances to cover the difference. Consistent with previous years, the appropriation also includes an advance appropriation for Federal benefit payments in the first quarter of FY 2028 to ensure the timely payment of benefits in case of a delay in the FY 2028 appropriations bill.

Table 2.1—Appropriation Language Analysis

Language provision	Explanation
<i>“For carrying out titles XI and XVI of the Social Security Act... including payment to the Social Security trust funds for administrative expenses incurred pursuant to section 201(g)(1) of the Social Security Act, \$51,588,254,000, to remain available until expended.”</i>	Appropriates funds for Federal benefit payments, administrative expenses, beneficiary services, and research and demonstration projects under the SSI program. We may carry over unobligated balances for use in future fiscal years.
<i>"Provided, That any portion of the funds provided to a State in the current fiscal year and not obligated by the State during that year shall be returned to the Treasury."</i>	Ensures that States do not carry unobligated balances of Federal funds into the subsequent fiscal year. Applies primarily to the beneficiary services activity.
<i>Provided further, That not more than \$70,000,000 shall be available for research and demonstrations under sections 1110, 1115, and 1144 of the Social Security Act, and remain available through September 30, 2029.</i>	Specifies that not more than \$70 million of the SSI appropriation is available for research and demonstration projects. We may carry over unobligated balances through September 30, 2029, at which point, funds are expired.
<i>"For making, after June 15 of the current fiscal year, benefit payments to individuals under title XVI of the Social Security Act, for unanticipated costs incurred for the current fiscal year, such sums as may be necessary."</i>	Provides an indefinite appropriation to finance any shortfall in the definite appropriation for benefit payments during the last months of the fiscal year.
<i>"For making benefit payments under title XVI of the Social Security Act for the first quarter of fiscal year 2028, \$24,000,000,000, to remain available until expended."</i>	Appropriates funds for benefit payments in the first quarter of the subsequent fiscal year. Ensures that recipients will continue to receive benefits during the first quarter of FY 2028 in the event of a temporary funding delay.

GENERAL STATEMENT

The SSI program guarantees a minimum level of income to financially needy individuals who are aged, blind, or disabled. Title XVI of the Social Security Act authorized the program, and payments began January 1974. It is Federally-administered and funded from general revenues.

Prior to the establishment of the SSI program, the Social Security Act provided means-tested assistance through three separate programs—Old-Age Assistance, Aid to the Blind, and Aid to the Permanently and Totally Disabled. Federal law only established broad guidelines, with each State largely responsible for setting its own eligibility and payment standards. The SSI program was established to provide uniform standards across States.

Table 2.2—Summary of Appropriations and Obligations¹
(in thousands)

	FY 2025 Actual	FY 2026 Enacted	FY 2027 Estimate	<i>Change</i>
Appropriation	\$67,065,042	\$71,552,282	\$75,088,254	+\$3,535,972
Obligations	\$68,893,297	\$72,496,011	\$75,210,263	+\$2,714,252
First Quarter Advance Appropriation for Subsequent Fiscal Year	\$22,100,000	\$23,500,000	\$24,000,000	+\$500,000

PROGRAM OVERVIEW

Eligibility Standards

As a means-tested program, individuals must have income and resources below specified levels to be eligible for benefits. Program rules allow some specific categories of income and resources to be either totally or partially excluded.² The process of evaluating eligibility and payment levels for the SSI program and addressing the accuracy of payments is inherently complex due to the program rules.

An individual’s benefit payment is reduced dollar for dollar by the amount of his or her “countable income”—income less all applicable exclusions—in a given month. Income in the SSI program includes “earned income,” such as wages and net earnings from self-employment and “unearned income,” such as Social Security benefits, unemployment compensation, deemed income from a spouse or parent, and the value of in-kind support and maintenance. Different exclusion rules apply for different types of income.

¹ Does not include State supplementary payments and reimbursements or the corresponding State supplement user fee collections; user fees are included in the Limitation on Administrative Expenses (LAE) appropriation.

² The ABLE Act of 2014 created a new type of tax-advantaged account that has a limited effect on an individual’s eligibility for the SSI program and other Federal means-tested programs.

Supplemental Security Income Program

Benefit Payments

We estimate we will pay \$70.4 billion in Federal benefits to about 7.4 million SSI recipients in FY 2027. Including State supplementary payments, we expect to pay a total of \$73.9 billion and administer payments to nearly 7.6 million recipients.

Federal benefit payments represent approximately 94 percent of Federal SSI spending. Administrative expenses represent nearly 6 percent of spending; beneficiary services and research and demonstration projects make up the remaining less than half a percent.

Incentives for Work and Opportunities for Vocational Rehabilitation

The SSI program is designed to help recipients with disabilities achieve independence by encouraging and supporting their attempts to work. The program includes a number of work incentive provisions that enable recipients who are blind or disabled to work and retain benefits. The program also includes provisions to help disabled beneficiaries obtain vocational rehabilitation and employment support services. These provisions were revised by legislation establishing the Ticket to Work program, which is discussed in more detail in the Beneficiary Services section.

State Supplementation

Supplementation is mandatory for certain recipients who were on State rolls just prior to the creation of the Federal program on January 1, 1974. Otherwise, States are encouraged to supplement the Federal benefit and may elect to have us administer their State supplementation program. States that choose to have us administer their program reimburse us in advance and we make the payment on behalf of the State. Participating States also reimburse us for the cost of administering their program, based on a user fee schedule established by the Social Security Act. The user fee is \$15.63 per SSI check payment in FY 2026 and is expected to increase to \$16.05 in FY 2027. The Department of the Treasury receives the first \$5.00 of each fee and we retain, as part of our Limitation on Administrative Expenses (LAE) budget, the amount over \$5.00. Additional information regarding State supplementation can be found within the LAE section.

Coordination with Other Programs

We play an important role in helping States administer Medicaid and the Supplemental Nutrition Assistance Program (SNAP). Provisions in the SSI statute ensure that payments made by States or under the Social Security program are not duplicated by SSI benefits.

Generally, SSI recipients are categorically eligible for Medicaid. States may either use SSI eligibility criteria for determining Medicaid eligibility or use their own, provided the criteria are no more restrictive than the State's January 1972 medical assistance standards.

SSI recipients may also qualify for SNAP. Pursuant to section 11 of the Food and Nutrition Act of 2008 (P.L. 88-525, as amended through P.L. 116-260), we work with SSI applicants and recipients in a variety of ways to help them file for SNAP, including informing them of their potential benefits, making applications available to them, and in some cases helping them complete their applications in our field offices. We also share applicant data with a number of States.

Supplemental Security Income Program

FY 2027 PRESIDENT’S BUDGET REQUEST

The SSI appropriation includes funds for Federal benefit payments, administrative expenses, beneficiary services, and research and demonstration projects. In total, the FY 2027 President’s Budget request is \$75,088,254,000. However, this includes \$23,500,000,000 appropriated for the first quarter of FY 2027 in the FY 2026 Consolidated Appropriations Act. The appropriation language provides us with our remaining appropriation for FY 2027, \$51,588,254,000, the total amount requested for FY 2027 less the first quarter advance.

Similarly, in addition to the amount above, the request includes an advance appropriation of \$24,000,000,000 for Federal benefit payments in the first quarter of FY 2028. This advance is to ensure recipients continue to receive their benefits at the beginning of the subsequent fiscal year in case there is a delay in passing that year’s appropriation.

Table 2.3—Appropriation Detail ^{1,2}
(in thousands)

	FY 2025 Actual	FY 2026 Enacted	FY 2027 Estimate	<i>Change</i>
Advance for Federal Benefits ^{3,4}	\$21,700,000	\$22,100,000	\$23,500,000	
Regular for Federal Benefits	\$40,403,000	\$44,662,000	\$46,889,000	
Subtotal Federal Benefits	\$62,103,000	\$66,762,000	\$70,389,000	+\$3,627,000
Base Administrative Expenses	\$3,334,800	\$2,899,679	\$2,848,587	-\$51,092
Program Integrity (Base)	\$224,822	\$228,724	\$260,128	+\$31,404
Program Integrity (Adjustment)	\$1,174,420	\$1,495,879	\$1,445,539	-\$50,340
Subtotal Administrative Expenses	\$4,734,042	\$4,624,282	\$4,554,254	-\$70,028
Beneficiary Services	\$137,000	\$75,000	\$75,000	+\$0
Research and Demonstration	\$91,000	\$91,000	\$70,000	-\$21,000
Subtotal Advanced Appropriation	\$21,700,000	\$22,100,000	\$23,500,000	
Subtotal Regular Appropriation	\$45,365,042	\$49,452,282	\$51,588,254	
Total Appropriation	\$67,065,042	\$71,552,282	\$75,088,254	+\$3,535,972
Advance for Subsequent Year	\$22,100,000	\$23,500,000	\$24,000,000	+\$500,000

¹ Does not include State supplementary payments and reimbursements or the corresponding State supplementary user fee collections; user fees are included in the LAE appropriation.

² Totals may not add due to rounding.

³ Amount provided in the previous year’s appropriation bill.

⁴ The Advance for Federal Benefits, which covers payments for the first quarter of the subsequent fiscal year, can have three or four monthly payments depending on whether October 1 falls on a weekend. This can cause a substantial variation in the Advance and Regular for Federal Benefits budget authority requests when comparing across fiscal years.

Supplemental Security Income Program

BUDGETARY RESOURCES

The SSI annual appropriation consists of a regular appropriation made available by the current year's appropriation bill and an advance made available by the prior year's appropriation. This advance is for Federal benefit payments in the first quarter of the subsequent fiscal year to ensure recipients continue to receive their benefits in case there is a delay in passing that year's appropriation bill. The FY 2027 President's Budget is \$75,088,254,000, including \$23,500,000,000 appropriated for the first quarter of FY 2027 in the FY 2026 Consolidated Appropriations Act.

Table 2.4—Amounts Available for Obligation^{1,2}
(in thousands)

	FY 2025 Actual	FY 2026 Enacted	FY 2027 Estimate
Regular Appropriation	\$45,365,042	\$49,452,282	\$51,588,254
Advanced Appropriation from prior FY	\$21,700,000	\$22,100,000	\$23,500,000
Total Annual Appropriation	\$67,065,042	\$71,552,282	\$75,088,254
Federal Unobligated Balance ³	\$1,656,378	\$351,590	\$328,699
Recovery of Prior-Year Obligations	\$4,020	\$9,838	\$0
Indefinite Authority ⁴	\$454,160	\$847,000	\$0
Subtotal Federal Resources	\$69,179,600	\$72,760,710	\$75,416,953
State Supp. Reimbursements	\$3,419,822	\$3,419,000	\$3,532,000
State Supp. Unobligated Balance	\$280,641	\$285,544	\$294,544
Total Budgetary Resources	\$72,880,063	\$76,465,254	\$79,243,497
Federal Obligations	\$68,893,297	\$72,496,011	\$75,210,263
State Supp. Obligations	\$3,414,919	\$3,410,000	\$3,520,000
Total Obligations	\$ 72,308,216	\$75,906,011	\$78,730,263
Federal Unobligated Balance	\$286,303	\$264,699	\$206,690
State Supp. Unobligated Balance	\$285,544	\$294,544	\$306,544
Total Unobligated Balance	\$571,847	\$559,243	\$513,234

¹ Does not include State supplementary user fees; user fees are included in the LAE appropriation.

² Totals may not add due to rounding.

³ The Federal Unobligated Balances for FY 2026 and FY 2027 do not match the ending balances from the prior fiscal year due to multi-year funding carrying over in the LAE account in one fiscal year and then being made available in the SSI account for a subsequent fiscal year.

⁴ Any portion of the Federal benefits carryover shown that results from indefinite authority will be returned to Treasury in the new year, as soon as the actual amount is determined.

Supplemental Security Income Program

The SSI annual appropriation was \$67.1 billion in FY 2025. The FY 2026 appropriation is \$71.6 billion. We have the authority to carry over unobligated balances for use in future fiscal years for Federal benefit payments and administrative expenses, and beneficiary services because the amounts appropriated are made available until expended. We carried over approximately \$286 million in Federal unobligated balances into FY 2026. We expect to carry over approximately \$265 million into FY 2027.

In addition to these appropriated amounts, we have spending authority in the amount of the advance reimbursement we receive from States to pay their State supplementary benefits. Because States reimburse us in advance, we carry over the amount received for the October 1 payment, reimbursed at the end of September in the prior fiscal year, for use in the subsequent fiscal year.

ANALYSIS OF CHANGES

The FY 2027 request represents an increase of approximately \$3.5 billion from the FY 2026 level. We plan to use unobligated balances to partially fund administrative expenses, beneficiary services, and research and demonstration projects in FY 2026 and FY 2027. In total, we plan to use approximately \$97 million in unobligated balances and recoveries in FY 2026 and \$122 million in unobligated balances and recoveries in FY 2027.

Federal Benefit Payments

The FY 2027 request for Federal Benefit payments is approximately \$3.6 billion more than the FY 2026 level, primarily due to the January 2027 COLA and a net increase in recipients, and partially offset by the impact of Old-Age, Survivors, and Disability Insurance (OASDI) COLAs on concurrent SSI/OASDI recipients. Since OASDI benefits are counted as income in the SSI program, the annual OASDI COLA decreases the SSI benefit payment for concurrent recipients.

We estimate the first quarter advance for FY 2028 will be \$500 million more than the first quarter advance for FY 2027. Monthly SSI benefit payments are made on the first of the month, unless the first falls on a weekend or Federal holiday. In that case, the payment is made on the prior business day at the end of the previous month. When October 1 falls on a weekend or Federal holiday, the payment is made in the prior fiscal year at the end of September. This timing of payments results in 11, 12, or 13 payments in a given fiscal year, and three or four in a given quarter. The first quarter in FY 2027 and the first quarter in FY 2028 will have four benefit payments.

Administrative Expenses

The FY 2027 request for administrative expenses is approximately \$70 million less than the FY 2026 level and includes \$1.4 billion of the \$2.1 billion adjustment funding for program integrity work in the SSI program. We expect to use \$65 million in carryover funds in FY 2026 and approximately \$54 million in carryover funds in FY 2027 to cover estimated obligations. For details about program integrity funding and activities, please refer to the Program Integrity exhibit in the LAE section.

Supplemental Security Income Program

Beneficiary Services

We are requesting \$75 million in new authority for FY 2027. This is the same as our FY 2026 level; however, our FY 2027 request funds an estimated 19 percent increase in obligations above the FY 2026 level as we obligate available prior year balances. Our request assumes an increased level of vocational rehabilitation reimbursement awards, and Ticket payments to Employment Networks under the Ticket to Work program. We expect to use \$45 million in carryover funds in FY 2027 to cover our estimated obligations.

Research and Demonstrations

The FY 2027 request for research and demonstration projects is \$21 million lower than our FY 2026 level. We expect to use carryover funds in FY 2026 and FY 2027 in addition to our requested appropriation to cover our estimated obligations. For more information, please see the *Research and Demonstration* exhibit.

Table 2.5—Summary of Changes^{1,2}
(in thousands)

	FY 2026 Enacted	FY 2027 Estimate	Change
Appropriation	\$71,552,282	\$75,088,254	+3,535,972
Obligations Funded from Prior-Year Unobligated Balances and Recoveries	\$96,729	\$122,009	+\$25,280
Obligations Funded from Indefinite Authority	\$847,000	\$0	-\$847,000
Estimated Federal Obligations	\$72,496,011	\$75,210,263	+\$2,714,252

¹ Does not include State supplementary payments and reimbursements or the corresponding State supplement user fee collections; user fees are included in the LAE appropriation.

² Totals may not add due to rounding.

Supplemental Security Income Program

Table 2.6—Explanation of SSI Budget Changes from FY 2026 to FY 2027
(in thousands)

	FY 2026 Obligations	<i>Change</i>
Federal Benefit Payments	\$66,762,000	
• COLA – 2.4% beginning January 2027		+\$2,175,000
• Net change due to annualized closings and awards		+\$394,000
• Projected obligations above estimated outlays		+697,000
• Effect of OASDI COLA for concurrent SSI/OASDI Recipients		-\$486,000
• Indefinite Authority	\$847,000	
Federal Benefit Payments – Carryover	\$0	
Administrative Expenses	\$4,624,282	
• Decrease in base funding		-\$70,028
Administrative Expenses – Carryover	\$65,000	
• Decrease in amount of carryover funding planned for obligation in FY 2027		-\$11,000
Beneficiary Services	\$75,000	
• Decrease in base funding		\$0
Beneficiary Services – Carryover	\$26,000	
• Increase in amount of carryover funding planned for obligation in FY 2027		+\$19,000
Research and Demonstration	\$91,000	
• Decrease in base funding		-\$21,000
Research and Demonstration – Carryover	\$5,729	
• Increase in amount of carryover funding planned for obligation in FY 2027		+\$17,280
Total Obligations Requested, Net Change	\$72,496,011	+\$2,714,252

Supplemental Security Income Program

NEW BUDGET AUTHORITY AND OBLIGATIONS BY ACTIVITY

The table below displays budget authority and obligations for the five main SSI activities – Federal benefit payments, administrative expenses, program integrity, beneficiary services, and research and demonstration.

Table 2.7—New Budget Authority and Obligations by Activity^{1,2}
(in thousands)

	FY 2025 Actual	FY 2026 Enacted³	FY 2027 Estimate³
<u>Federal Benefit Payments</u>			
Appropriation	\$62,103,000	\$66,762,000	\$70,389,000
Obligations	\$64,030,240	\$67,609,000	\$70,389,000
Monthly Check Payments	12	12	12
<u>Base Administrative Expenses</u>			
Appropriation	\$3,334,800	\$2,899,679	\$2,848,587
Obligations	\$3,334,800	\$2,964,679	\$2,912,587
<u>Program Integrity (Base)</u>			
Appropriation	\$224,822	\$228,724	\$260,128
Obligations	\$224,822	\$228,724	\$260,128
<u>Program Integrity (Adjustment)</u>			
Appropriation	\$1,174,420	\$1,495,879	\$1,445,539
Obligations	\$1,174,420	\$1,495,879	\$1,435,539
<u>Beneficiary Services</u>			
Appropriation	\$137,000	\$75,000	\$75,000
Obligations	\$80,425	\$101,000	\$120,000
<u>Research and Demonstration</u>			
Appropriation	\$91,000	\$91,000	\$70,000
Obligations	\$48,590	\$96,729	\$93,009
Total Appropriation	\$67,065,042	\$71,552,282	\$75,088,254
Total Federal Obligations	\$68,893,297	\$72,496,011	\$75,210,263

¹ Does not include State supplementary payments and reimbursements or the corresponding State supplement user fee collections; user fees are included in the LAE appropriation.

² Totals may not add due to rounding.

³ We expect to use carryover of prior year unobligated balances and recoveries for FY 2026 and FY 2027 obligations.

FEDERAL BENEFIT PAYMENTS

Authorizing Legislation: Section 1602, 1611, and 1617 of the Social Security Act.

PURPOSE AND METHOD OF OPERATION

The SSI program was established to pay low-income aged, blind, and disabled individuals a minimum level of income through Federally-administered monthly cash payments. In many cases, these payments supplement income from other sources, including Social Security benefits and State programs. In FY 2027, we estimate benefit payments will total approximately \$70 billion for approximately 7.4 million Federal SSI recipients.

Table 2.8—Federal Benefit Payments: New Budget Authority and Obligations¹
(in thousands)

	FY 2025 Actual	FY 2026 Enacted	FY 2027 Estimate	Change
Appropriation	\$62,103,000	\$66,762,000	\$70,389,000	+\$3,627,000
Obligations Funded from Prior-Year Unobligated Balance and Recoveries	\$1,473,080	\$0	\$0	\$0
Indefinite Authority	\$454,160	\$847,000	\$0	-\$847,000
Obligations	\$64,030,240	\$67,609,000	\$70,389,000	+\$2,780,000
Advance for subsequent fiscal year	\$22,100,000	\$23,500,000	\$24,000,000	+\$500,000

RATIONALE FOR BUDGET REQUEST

In FY 2027, we are requesting \$70.4 billion in new budget authority for Federal benefit payments, and \$24 billion in an advance appropriation for the first quarter of FY 2028. We estimate benefit payments based on a number of interrelated factors including the number of SSI recipients, number of applications, award and termination rates, cost-of-living adjustments, maximum benefit rates, average payment amounts, and number of payments per fiscal year.

¹ Federal benefit numbers reflect the most recent estimates from our Actuarial Services.

Supplemental Security Income Program

Table 2.9—Check Payments by Fiscal Year

	Number of Check Payments	Federal Benefit Obligations
FY 2018	11	\$50,949,421,097
FY 2019	12	\$55,590,534,196
FY 2020	12	\$56,161,567,718
FY 2021	12	\$55,717,174,588
FY 2022	13	\$60,910,067,748
FY 2023	12	\$60,417,887,895
FY 2024	11	\$58,750,372,811
FY 2025	12	\$64,030,239,598
FY 2026	12	\$67,609,000,000
FY 2027	12	\$70,389,000,000

ADMINISTRATIVE EXPENSES

Authorizing Legislation: Sections 201(g)(1) of the Social Security Act.

PURPOSE AND METHOD OF OPERATION

Administrative expenses for the SSI program are funded from general revenues. Section 201(g)(1) of the Social Security Act provides that administrative expenses for the SSI program, including Federal administration of State supplementary payments, may be financed from the Social Security trust funds with reimbursement, including any interest lost, to the trust funds from general revenues.

This appropriation funds the SSI program share of administrative expenses incurred through the LAE account. Amounts appropriated are available for current year SSI administrative expenses, as well as for prior year administrative expenses that exceeded the amount available through this account for the prior year. If those excess prior year amounts were paid out of the Social Security trust funds, then current year SSI funds must be used to reimburse these trust funds with interest.

The legislative history of the 1972 amendments (which established this funding mechanism) indicates a desire to obtain economy of administration by giving us the responsibility for the SSI program because of its existing field office network and its administrative and automated data processing facilities. Because of the integration of the administration of the SSI and Social Security programs, it was desirable to fund them from a single source (the LAE account). This process requires that the trust funds and the SSI account pay their appropriate shares to the LAE account, which in turn manages the administrative expenses on behalf of the paying accounts. The determination is based on a Government Accountability Office-approved method of cost analysis of the respective expenses of the SSI and Social Security insurance programs, and statute mandates a final settlement by the end of the subsequent fiscal year.

Table 2.10—Administrative Expenses: New Budget Authority and Obligations
(in thousands)

	FY 2025 Actual	FY 2026 Enacted	FY 2027 Estimate	<i>Change</i>
Total Appropriation	\$4,734,042	\$4,624,282	\$4,554,254	-\$70,028
Obligations Funded from Prior-Year Unobligated Balance	\$0	+\$65,000	+\$54,000	-\$11,000
Obligations	\$4,734,042	\$4,689,282	\$4,608,254	-\$81,028

Supplemental Security Income Program

RATIONALE FOR BUDGET REQUEST

Our administrative budget is driven by the programs we administer—both in terms of the amount of work performed and the number of people needed to process it—and by our continuing efforts to improve service, stewardship, and efficiency.

The FY 2027 request for SSI administrative expenses is approximately \$4.6 billion. This appropriation is used to reimburse the trust funds for the SSI program’s share of administrative expenses. This amount includes about \$1.7 billion specifically for FY 2027 SSI program integrity activities.

These amounts exclude funding made available in the LAE account from State user fees for our expenses for administering SSI State supplementary payments. The LAE account assumes funding of up to \$175 million in FY 2027 to administer SSI state supplementary payments.

BENEFICIARY SERVICES

Authorizing Legislation: Sections 1148 and 1615(d) of the Social Security Act.

PURPOSE AND METHOD OF OPERATION

Beneficiary services consist of the Vocational Rehabilitation (VR) Cost Reimbursement and Ticket to Work (TTW) programs. The objective of the programs is to assist disabled individuals in returning to work. The trust funds and general revenues fund beneficiary services. Section 222(d)(1) of the Social Security Act authorizes transfers from the Old-Age and Survivors Insurance (OASI) and Disability Insurance (DI) trust funds to reimburse for reasonable and necessary costs of vocational rehabilitation services for individuals. The OASI and DI trust funds also fund payments to Employment Networks (EN) as part of the TTW program. Beneficiary services funded through the trust funds do not require appropriation. The general revenues fund beneficiary services for disabled Supplemental Security Income (SSI) recipients as described below.

Table 2.11—Beneficiary Services: New Budget Authority and Obligations
(in thousands)

	FY 2025 Actual	FY 2026 Enacted	FY 2027 Estimate	<i>FY 2026 to FY 2027 Change</i>
Appropriation	\$137,000	\$75,000	\$75,000	<i>\$0</i>
Prior-Year Unobligated Balances and Recoveries	\$140,141	\$196,716	\$170,716	<i>-\$26,000</i>
Total Budgetary Resources	\$277,141	\$271,716	\$245,716	<i>-\$26,000</i>
Obligations	\$80,425	\$101,000	\$120,000	<i>+\$19,000</i>

Under the VR cost reimbursement program, we repay VR agencies for the reasonable and necessary costs of services that successfully help disabled recipients return to work. VR agencies are successful when a disabled recipient performs substantial gainful activity (SGA) for a continuous period of 9 out of 12 months.¹⁷

Under the TTW program, authorized by the Ticket to Work and Work Incentives Improvement Act of 1999 (P.L. 106-170), we pay ENs for providing vocational rehabilitation, employment,

¹⁷ In 2026, we consider non-blind and blind disabled beneficiaries to be performing SGA if they earn more than \$1,690 and \$2,830 per month, respectively.

Supplemental Security Income Program

and other support services to disabled SSI recipients. The recipients select an EN, and when EN services result in prescribed work milestones and outcomes that may reduce reliance on Federal cash benefits, we pay ENs.

VR agencies can serve as ENs in the TTW program or receive payments under our VR cost reimbursement program. Ticket payments, unlike VR cost reimbursement payments, are not based on the costs of specific services provided by the EN. We pay ENs using either an outcome-milestone payment method or an outcome-only payment method.

We base Ticket payment amounts for SSI recipients on the prior year's average disability benefit payable under Title XVI. While we previously made Ticket payments only upon request, we now also initiate payments to ENs when information in our records indicates the recipient has achieved the prerequisite earnings and all other requirements qualifying the EN for a payment are met.

RATIONALE FOR BUDGET REQUEST

We are requesting \$75 million in new budget authority for beneficiary services in FY 2027. The FY 2027 forecast is based on a model which uses prior payments and macroeconomic factors to predict future spending. This model creates separate estimates for EN and VR payments using quarterly unemployment data from the Office of Management and Budget and TTW participation and beneficiary characteristics data from our administrative records through the Disability Analysis File. We also incorporate current trends in spending and the possible impact of upcoming policy or business process changes on our spending.

We reimburse VR agencies when payment claims are submitted within a 12-month period after a VR client completes their ninth month of SGA, for services that fall within the scope of reasonable and necessary services under the Rehabilitation Act of 1973 and Social Security regulations. We deny reimbursement when the VR services do not meet our criteria, when VR agencies are late in submitting reimbursement claims, or when a VR agency submits their payment request before the client has completed the required nine months of SGA.

In FY 2025, we continued to prioritize program integrity by conducting pre-payment validation reviews (PVR) of reimbursement claims submitted by VR agencies. We conduct PVRs for each VR agency by reviewing the VR's receipts, case notes, and Individualized Plans for Employment, etc. prior to issuing a payment. In FY 2025, we selected 633 claims for review¹⁸ and denied reimbursement claims for those VRs that did not respond to the documentation request in its entirety or in a timely manner. We will use the same methodology to conduct PVRs in FYs 2026 and 2027.

In FY 2024, we reinstated one appeal per denied claim. Coupled with rising unemployment, this change diminished VR claims and payments in FYs 2024 and 2025. In FY 2026, we expect

¹⁸ In FY 2024, we changed our methodology to base the number of PVRs we conduct for each VR to 10% of their previous years' claims. This change increased the number of PVRs we process. We processed 730 PVRs in FY 2024 and about 100 PVRs in FY 2023.

Supplemental Security Income Program

the number of VR claims to increase as VR agencies adapt to programmatic changes. Furthermore, we expect that an increasing percentage of VR claims will be payable, as we work with VR agencies to ensure timely and accurate submission of payment claims and assist VR agencies that have had staffing changes. We have conducted a general cost reimbursement program training as well as a training on how to appropriately use claims data to submit claims requests. We are planning to offer additional training in FYs 2026 and 2027.

In FY 2026, we are undertaking several activities to improve beneficiary awareness of and participation in Beneficiary Services programs. These activities include new promotional materials available in field offices and updated information, scripts, and training for operational staff. Additionally, we are recompeting the Ticket to Work Program Manager contract in FY 2026, which provides an opportunity for new informational and marketing ideas to implement in FYs 2026 and 2027.

We continue our efforts to improve management and oversight of the VR cost reimbursement and TTW programs to ensure effectiveness. These efforts are solidified in the current EN agreements and include ongoing quality reviews of VR reimbursement claims and internal reviews of the agency's payment process.

Table 2.12—SSI VR Cost Reimbursement and Ticket to Work Payments¹⁹
(\$ in thousands)

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
<u>Vocational Rehabilitation</u>			
SSI Only Reimbursement Payments	3,689	4,764	5,747
SSI/DI Concurrent Reimbursement Payments	1,892	2,443	2,948
Number of Total Reimbursement Awards	5,581	7,207	8,695
VR Obligations	\$63,090	\$81,000	\$98,000
<u>Ticket to Work</u>			
SSI Only Milestone Payments	3,776	4,348	4,696
SSI Only Outcome Payments	22,484	25,892	27,959
SSI/DI Concurrent Milestone Payments	4,619	5,319	5,744
SSI/DI Concurrent Outcome Payments	5,981	6,888	7,438
Number of Total Ticket Payments	36,860	42,447	45,836
Ticket Obligations	\$17,335	\$20,000	\$22,000

¹⁹ Totals may not add due to rounding.

Supplemental Security Income Program

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Total VR Reimbursements & Ticket Payments	42,441	49,654	54,531
Total Obligations	\$80,425	\$101,000	\$120,000

ADDITIONAL INFORMATION ON VR COST REIMBURSEMENT AND TICKET TO WORK PROGRAMS

Each VR may decide on a case-by-case basis whether to receive compensation under the VR cost reimbursement payment option or one of the two TTW payment methods described below. VRs have 90 days after they open a case (ticket assignment) to decide if they want to be reimbursed for their expenses under the Cost Reimbursement program or if they want to be paid under the TTW program. Regardless of the payment method the VR chooses, the beneficiary must have agreed to assign their Ticket with the VR for the agency to be eligible for either type of payment.

There are two TTW payment methods: Outcome-Milestone and Outcome-Only

Outcome-Milestone Payment Method:

- There are two phases of outcome-milestone payments. Phase I allows 4 payments, and Phase II allows 18 payments.
- We begin paying the EN when the recipient successfully achieves certain predetermined work-related milestones while still receiving Federal benefits.
- We stop paying milestone payments and begin outcome payments when the recipient's monthly Federal cash benefits are not payable because of work and earnings.

Outcome-Only Payment Method:

- Outcome payments are payable for a maximum of 60 months (consecutive or otherwise).
- We begin issuing monthly outcome payments after the individual's monthly Federal cash benefit payments cease and the individual earns above the SGA level in a month.
- The dollar amounts of the monthly outcome payments are larger when the EN elects not to receive milestone payments while the recipient still receives benefits.

When a VR provides services to a recipient under the Cost Reimbursement program, and the recipient later seeks support services from an EN, we may pay the VR and the EN for sequential periods of service. However, the EN is not eligible for Phase I Ticket payments since the VR would have provided initial services.

We continue to take steps to reduce overpayments incurred by all beneficiaries who work, such as enabling beneficiaries to report earnings and submit work activity reports online. SSI recipients may report earnings and submit paystubs through a mobile app. We implemented the Payroll Information Exchange (PIE) process for both SSI and SSDI beneficiaries. With PIE, we

Supplemental Security Income Program

obtain wage and employer information from a payroll data provider (PDP) for beneficiaries who give us authorization and whose employer participates in the PDP's services. PIE will reduce how much information participating beneficiaries need to report. For SSI, the wage information is processed automatically, and adjustments are made to benefits. For SSDI, the wage information is used to identify beneficiaries who are working above SGA and in need of a work review. TTW participants are subject to the same reporting requirements as all other beneficiaries but have additional opportunities for training and reminders. For example, they often receive benefits counseling which explains how earnings affect their Social Security and other benefits, which includes reminders on the importance of reporting their earnings to SSA. Work Incentive Seminar Events teach participants about work incentives and the effects of work on benefits.

Supplemental Security Income Program

RESEARCH AND DEMONSTRATION

Authorizing Legislation: Sections 1110 and 1144 of the Social Security Act.

PURPOSE AND METHOD OF OPERATION

We conduct extramural research, demonstrations, and outreach under Sections 1110 and 1144 of the Social Security Act (Act).

**Table 2.13—Research and Demonstration Projects:
Budget Authority and Obligations by Funding Authority¹**
(in thousands)

	FY 2025 Actual	FY 2026 Enacted	FY 2027 Estimate	<i>Change from FY 2026 to FY 2027</i>
Appropriation²	\$91,000	\$91,000	\$70,000	-\$21,000
Prior Year Unobligated Balance and Recoveries ³	\$47,464	\$100,517	\$94,788	-\$5,729
Total Budgetary Resources	\$138,464	\$191,517	\$164,788	-\$26,729
Obligations by Authority⁴				
FYs 2023-2025 Authority	\$4,740	\$0	\$0	
FYs 2024-2026 Authority	\$28,727	\$7,794	\$0	
FYs 2025-2027 Authority	\$15,123	\$79,005	\$0	
FYs 2026-2028 Authority	N/A	\$9,930	\$81,070	
FYs 2027 – 2029 Requested Authority	N/A	N/A	\$11,939	
No-Year Authority	\$0	\$0	\$0	
TOTAL Obligations	\$48,590	\$96,729	\$93,009	-\$3,720
Total Unobligated Balance	\$89,874	\$94,788	\$71,779	-\$23,009

¹ This exhibit does not include narratives for projects that are using prior year funds.

² These amounts include \$7,000,000 in base research funding classified as mandatory.

³ FY 2026 prior year unobligated balance includes total recoveries of about \$10.6 million.

⁴ We are authorized to expend research funds within three years of an enacted appropriation. We have a small balance of prior no-year funding authority that we are carrying over until expended. The FY 2026 and FY 2027 break out is our current projection for how the funds will be obligated.

**Table 2.14—Research and Demonstration Projects:
Obligations by Funding Source**
(in thousands)

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Obligations by Source			
Section 1110	\$47,137	\$95,008	\$91,288
Section 1144	\$1,453	\$1,721	\$1,721
TOTAL Obligations	\$48,590	\$96,729	\$93,009

Section 1110 of the Act authorizes the Commissioner of Social Security to conduct broad, cross-programmatic projects for the Old-Age, Survivors, and Disability (OASDI) and Supplemental Security Income (SSI) programs. This section provides for waiver authorities for the SSI program, as well as projects dealing with specific SSI issues. Under Section 1110, we fund a range of extramural projects: disability and retirement policy research and evaluation; demonstration projects to test creative and effective ways to promote greater labor force participation among people with disabilities, evaluations of proposed or newly enacted legislative changes, and projects to maintain and improve basic data about our programs and beneficiaries.

We currently fund a range of Section 1110 projects designed to:

- Keep pace with advancements in medicine and technology;
- Test work support models;
- Analyze factors influencing program participation;
- Gauge the public’s understanding of the program;
- Test the efficacy of various service delivery models;
- Enhance data quality and disclosure risk measures across our publicly released data, statistics, and research products;
- Conduct research and evaluation for integrating modern technological tools and other technologies in service provision; and
- Measure the impact of program and technology changes.

Section 1144 requires us to conduct outreach to individuals with Medicare who are potentially eligible for State-administered Medicaid programs or Medicare prescription drug subsidies under Medicare Part D. We identify these potential beneficiaries, inform them about these programs, and notify State Medicaid agencies. The Centers for Medicare & Medicaid Services, within the Department of Health and Human Services (HHS), oversee both the Medicare and Medicaid programs.

We are committed to safeguarding the personal information that has been entrusted to us and protecting individuals’ privacy. Our use of data for research and analysis is governed by several laws and regulations, including the Social Security Act, the Privacy Act of 1974, the E-Government Act of 2002, and related rules and regulations from the Census Bureau and the Internal Revenue Service.

Supplemental Security Income Program

RATIONALE FOR BUDGET REQUEST

We are committed to improving the quality, consistency, and timeliness of our disability decisions; maximizing efficiencies throughout the disability program; improving service delivery; understanding program outcomes; and enhancing employment support programs to create new opportunities for returning beneficiaries to the workforce. Our research activities are critical to our efforts in all areas.

We reassessed all research, demonstration, and outreach initiatives to improve service delivery, fight potential fraud and waste, and improve payment integrity. In support of this effort, we scaled back some of our research and demonstration commitments in FY 2025 and are revising the criteria for new projects in FY 2026.

In FY 2027, we are requesting \$70 million in new budget authority for traditional research activities under Sections 1110 and 1144.

Section 1110 funds must be spent on contracts or grants conducting research related to: 1) preventing or reducing program dependency; 2) coordinating the planning between welfare agencies; and 3) improving the administration and effectiveness of Social Security Act and related programs. The table and discussion that follow provide more details on the extramural research and outreach efforts we plan to fund in FY 2027.

Table 2.15—Major Research Areas, Demonstration Obligations and New Budget Authority
(in thousands)¹

Major Research Areas	Obligations ²		
	FY 2025 Actual	FY 2026 Enacted	FY 2027 Estimate
Advisory Services to Assist SSA with Disability Issues	\$2,984	\$4,044	\$4,145
Beyond Benefits Study	\$213	\$0	\$0
Blanket Purchase Agreement for Time-Sensitive Research Projects	\$0	\$2,000	\$2,000
Census Surveys	\$765	\$780	\$796
Data Development	\$50	\$207	\$104
Data Development in an Enterprise Business Intelligence (EBI) Platform	\$2,000	\$2,000	\$2,000
Disability Analysis File (DAF)	\$1,299	\$0	\$0
Health & Retirement Study (HRS) and Supplement	\$4,575	\$4,575	\$4,575
Medicare Outreach (1144)	\$1,453	\$1,721	\$1,721
New and Emerging Research	\$0	\$32,000	\$32,000
Occupational Data	\$35,250	\$ 35,800	\$ 36,866

¹ Totals may not add due to rounding.

² This amount includes obligations funded from prior-year unobligated balances.

Supplemental Security Income Program

Major Research Areas	Obligations ¹		
	FY 2025 Actual	FY 2026 Enacted	FY 2027 Estimate
Understanding America Study (UAS) Enhancements	\$0	\$13,602	\$8,802
Total Research Obligations	\$ 48,590	\$96,729	\$93,009
New Budget Authority	\$91,000	\$91,000	\$70,000

Updates on Projects with Funding Requested

Advisory Services to Assist SSA with Disability Projects/National Academy of Sciences Multi-Year Contract

In FY 2023, we awarded a new five-year contract with the National Academies of Sciences’ Health and Medicine Division (NAS-HMD) to conduct research and answer specific questions related to medical and vocational assessment at steps three, four, and five of the sequential disability evaluation process. Information from HMD ensures our disability evaluations reflect the latest knowledge and practice in a wide range of medical disciplines and supports data-driven changes to our regulations and policies. The contract provides for Federal Advisory Committee Act-compliant Consensus Committees of medical and other experts to evaluate the effectiveness of our disability programs for adults and children as well as organize and lead workshops with subject matter experts and outreach conferences with members of the public.

In FY 2025, we awarded task orders that:

- Created a consensus committee on the newest findings regarding recovery and prognosis after Traumatic Brain Injury (TBI) including those medically classified as “mild TBI,” such as concussions. This information will enable us to provide adjudicators with updated guidance for comprehensively assessing a claimant’s experiences and limitations from TBI with a focus on the long-term and secondary effects that persist after recovery from acute injury.
- Created a consensus committee to explore the medical community’s current standards and best practices for pulmonary function testing (PFT). The committee is examining the practical reality of testing procedures in average primary care and specialist offices. This information will allow us to assure our PFT requirements comport with the reality encountered by the individuals served by our program. Based on the committee’s findings, we will make updates to current PFT policy requirements to maintain program accuracy while increasing the efficiency of evidence collection by aligning the supporting information we ask for with the testing capabilities and evaluations performed by a wider scope of medical providers.
- Created a public workshop comprised of healthcare experts, medical practitioners, and computing and information technology professionals to discuss the identification, and

Supplemental Security Income Program

interpretation of modern technology generated, enhanced, or edited medical evidence records. This workshop will help us understand how to make the best possible use of the evidence we receive from increasingly complex medical record systems containing information with provenance outside the traditional paradigm of direct recording by a medical practitioner.

In FY 2026, we will support Administration priorities by pursuing task order awards to:

- Create a consensus committee investigating patient-worn and home-use medical devices and their growing use, availability, prevalence, and efficacy in the treatment of various conditions. The committee's findings will support improvements in our disability programs as it will help us consider how to best collect evidence directly from medical devices and the accuracy and reliability of such evidence in our adjudication process.
- Create a consensus committee to discuss the evolving landscape of telemedicine and identify best practices with respect to remote testing or examination. The collected information would help refine our consultative examination guidelines, helping us take first steps towards formulating new processes to lower the time and monetary burden on patients and SSA to gather medical evidence sufficient to allow adjudication of claims while protecting the funds entrusted to us by the U.S. taxpayer.
- Plan and conduct a public workshop comprised of health care and allied professionals to discuss case prognosis and progression in physical or occupational therapy and how care decisions are made. This workshop will help us understand the drivers behind differences in therapy records and functional reports between claimants with similar underlying impairments, allowing for improvements in decisional efficiency and accuracy, particularly with respect to identifying individuals who, with the support of rehabilitation therapy, have regained their capacity for gainful employment.

In FY 2027, we plan to award projects that will:

- Create a consensus committee investigating rehabilitation and return to work among youth and younger adults with mental impairments. The committee would offer SSA a deeper understanding of the challenges and paths to success for an individual navigating rehabilitation services and the national job market. Key objectives for this committee would relate to correlating interventions and treatments with the mental impairments and symptomology wherein they are shown to have the greatest effect, and identifying factors SSA should consider as we allocate limited work-support resources.
- Create a consensus committee to discuss and author a report on growth impairments among children with a focus on prognosis and improvements in treatment. The report would allow SSA to ensure our criteria for failure to thrive remain medically appropriate. The insights generated by the committee would provide important guidance on the collection and evaluation of evidence essential to a full understanding of individual children's growth-related medical situations.

Supplemental Security Income Program

- Plan and conduct a public workshop comprised of health care providers, administrators, and digital support professionals to discuss the growing use of digital therapeutics and the feasibility of extracting medical and functional data for use within SSA disability evaluation. This workshop will help us understand the changing landscape of at-home and on-the-go medical services, the efficacy of specific therapeutics, the reliability of the records generated by these therapeutics, how medical providers incorporate these records into their provision of care, and important considerations for SSA in the access and consideration of such records.

Blanket Purchase Agreement (BPA) for Time-Sensitive Research Projects

Early in FY 2024, we awarded a 5-year BPA to allow us to quickly award multiple research projects simultaneously to support policy and program assessments and studies related to social science, medical, or vocational rehabilitation topics. The BPA will produce research papers, evidence, and relevant data analysis informed by our researchers' expertise and content knowledge.

In FY 2026, we are planning to make BPA awards for the following research topics:

- Program Data Quality Rules – to develop quality assurance and control standards based on the data quality framework of the Federal Committee on Statistical Methods and consistency with the [Foundations for Evidence-Based Policymaking Act of 2018 \(Evidence Act\)](#) requirements. These rules govern how statistical micro and macro data products may be shared with non-SSA colleagues or disseminated to the public (e.g., summary statistics, charts, public use files) along with relevant documentation consistent with metadata standards, to include cover data utility, objectivity, and integrity as well as metadata documentation for public release and archiving.

In FY 2027, we are planning to make BPA awards for the following research topics:

- Integration of modern technological tools into Quality and Disclosure Risk for Program Data – Develop and use tools to replace the manual checking of data privacy, where feasible. Additionally, we are considering building models to create synthetic micro data to replace real data in public use data files which will further reduce the risk of individual disclosure. These efforts aim to modernize the current system tools and automate the process where feasible to increase efficiencies and reduce review burden. This initiative combines our Evidence Act and technological improvement efforts.
- Spatio-Temporal Analysis of SSI Application by the Population – to identify if the declining trend in SSI applications is associated with specific subpopulations' characteristics and demographics across different geographic areas in the U.S. over time. This would support more targeted outreach by SSA and identification of opportunities to improve service provision by eliminating potential barriers to eligible beneficiaries.

Supplemental Security Income Program

Census Bureau Surveys

We will continue our partnership with the Census Bureau to match Census data to our administrative data on benefits and earnings. We rely upon Census data from Census surveys matched to our records to study OASI, DI, SSI, and related programs and to analyze the effect of changes to our programs on individuals, the economy, and program solvency.

Data Development

One of the main objectives of our Agency-wide and Program level research programs is to provide information for decision-makers on the OASI, DI, and SSI programs. We develop and maintain a series of detailed, statistical databases drawn from our major administrative data systems and prepare a broad range of statistical tables. We also prepare and publish [statistical and research products](#) and develop internal information for research, evaluation, and modeling that uses survey data collected by our agency, other Federal agencies, and federally sponsored institutions.

We provide ongoing support to the National Science Foundation (NSF) Committee on National Statistics (CNSTAT) to continue their invaluable role of supporting the federal statistical system. This support empowers CNSTAT to provide their expertise to SSA in areas such as advanced statistical and computational methods and survey research. The funding also supports several CNSTAT publications, including their flagship reports on Principles and Practices for a Federal Statistical Agency, Innovations in Federal Statistics, and Privacy Protection.

We also partner with the Centers for Disease Control and Prevention's National Center for Health Statistics (NCHS). Under a Jointly Financed Cooperative Arrangement, SSA and NCHS each provide support for disseminating and coordinating research by the Federal Interagency Forum on Aging-Related Statistics which helps improve the effectiveness of programs carried out or assisted by SSA.

Data Development in an Enterprise Business Intelligence (EBI) Platform

EBI provides advanced analytics and data integration tools for efficient access and analysis of our records to support data-driven decision making. Section 1110 funds support a subset of activities to enhance research and statistical functions, primarily publishing statistics from administrative records.

We generate reports and data files monthly, quarterly, yearly, and on an *ad hoc* basis. Some of the legacy systems we use for producing statistics still require significant manual intervention. We are improving the report and data production efficiency and accuracy by modernizing and automating the application processes that we use to create statistical data, tables, and reports for research.

In FY 2025, we completed authentication updates required by changes in our security posture. Additionally, we worked toward the Modernization of Statistical Publication Processes, by upgrading, testing, and migrating OASDI, SSI, and earnings-related tasks with SharePoint.

Supplemental Security Income Program

In FY 2026, we will strengthen the integrity of our research and statistical reports by:

- Testing, validating, and putting into production automated processes around publication of OASDI data;
- Updating input for SSI Monthly and Yearly statistical tables from the Supplemental Security Record dataset to the concurrent dataset; and
- Automating several pieces of the Annual Statistical Supplement publication.

In FY 2027, we will further strengthen the integrity of our research and statistical reports by:

- Maintaining and upgrading software for the publication of OASDI and SSI data;
- Maintaining and upgrading software for the publication of Earnings Geography, Earnings Publications, and Representative Payee data; and
- Incorporating enhanced EBI tools to support the production of statistics or data extracts for ongoing publications and critical, ad hoc research projects.

Health and Retirement Study (HRS) and Supplement

The University of Michigan's HRS surveys more than 22,000 Americans over the age of 50 every two years and provides an ongoing source of longitudinal data for research on retirement and aging. The study provides data on health and economic well-being after retirement not available in our program data. HRS data helps us assess a wide range of issues, including [Income of the Aged Population](#), preretirement savings and pension participation, health insurance, employment and retirement patterns, and projected benefits of disabled and retired workers. We use this data to inform research by our staff on disability and retirement income resources of near retirees. Through jointly financed cooperative agreements with the National Institute on Aging, we have supported the HRS from its inception.

The HRS data we support are also available for external researchers to understand the American population aged 50 and older.

Medicare Outreach – Section 1144

We are required to send outreach letters to income-tested, Medicare-eligible beneficiaries and those who have experienced a decrease in income.¹ These letters provide help with “traditional” Medicare and include information about Extra Help, when appropriate.

We annually notify 20 percent of those who previously received an outreach letter, have not received the benefits, and meet the income test. In FY 2025, we mailed approximately 1.0 million outreach letters to those who potentially qualified for the Medicare Savings Program or Extra Help. In FYs 2026–2028, we anticipate mailing a similar number of outreach letters each year. We factor in a contingency amount for possible increases in enrollment, for

¹ The Medicare Prescription Drug, Modernization, and Improvement Act of 2003, P.L. 108-173, expanded outreach requirements of Section 1144. The Medicare Improvements for Patients and Providers Act of 2008, P.L. 110-275, deemed every Extra Help application filed with our agency to be a protective filing for the State-administered Medicare Savings Program, unless the claimant objects.

Supplemental Security Income Program

beneficiaries who experience a decrease in income, and other expected costs such as an increase in postage.

In addition, we share lists of individuals potentially eligible for cost sharing with State Medicaid agencies. The major objective of these projects is to increase the enrollment of eligible low-income individuals into programs that assist Medicare beneficiaries with their out-of-pocket medical expenses, including prescription drug coverage premiums. HHS fully reimburses our costs in an amount not exceeding \$3 million per year.

New and Emerging Research

New and emerging research areas for FY 2026 will advance SSA's service delivery and operational efficiency through the strategic integration of AI, automation, and advanced analytics. Central to this initiative is a focus on evaluating the impact of digital transformation on our varied customer populations, including those differentiated by disability, age, education, and digital and financial literacy. By conducting impact evaluations and experimental studies such as implementing AI tools in customer service, deploying virtual chat agents, and automating claims processing, we will identify the benefits and potential disparities of technology adoption, ensuring innovations improve both efficiency and access to SSA services for all customers.

For FY 2027, planned research includes developing stochastic models to reduce wait times for phone and in-person services and creating AI-augmented tools for disability determination, SSI redetermination, and benefits estimation. Our aim is to leverage AI to improve assessment of wait times in real time and minimize delays in service, whether in person or over the phone. Each project incorporates rigorous evaluation methods, to assess the impact of changes and maintain high-quality data about SSA programs and beneficiaries.

All FY 2026 and FY 2027 initiatives are designed to modernize SSA operations, reduce bottlenecks and backlogs, and deliver tangible improvements for customers and staff. We will uphold high data quality standards, maintain customer trust through strong privacy safeguards, and ensure transparency by sharing data and research results with the public through interactive dashboards, modernized statistical publications, and publishing our research.

Occupational Data

We are collaborating with the BLS on the development of the Occupational Requirements Survey (ORS) to collect updated information on the requirements of work in the national economy.

In FY 2025, BLS completed the second year of Wave 3 data collection, began the third year of data collection, and published preliminary estimates for the first year of Wave 3.

In FYs 2026-2027, BLS will continue to collect data and publish preliminary estimates for Wave 3. Final estimates for Wave 3 are scheduled to be published in FY 2032.

Understanding America Study (UAS) Enhancements

[UAS](#) is an innovative, nationally representative longitudinal internet panel with a sample of over 13,000 U.S. households. It is funded through a jointly financed cooperative agreement with the National Institute on Aging (NIA) at HHS. Our support will allow the grantee to maintain and expand the sample size to 20,000 panel members over the next 5 years. Our support also covers three UAS Social Security surveys to evaluate the public's knowledge and experiences with the Social Security retirement and disability programs and preferences for communicating and interacting with the agency.

In FY 2025, we presented data on every question in the UAS Social Security surveys, including data on public knowledge, customer experiences, and communication preferences broken out by demographics. The UAS data expands the usefulness of the Social Security surveys by making the results easier to publish and disseminate, to support more in-depth research.

In FY 2026, we will use the longitudinal data from the UAS to assess whether the redesigned *Social Security Statement* and supplemental fact sheets improve the public's understanding of our programs. We also will update core UAS surveys and evaluate longitudinal data on the public's Social Security retirement program knowledge, disability program knowledge, and communication channels preferences. We will also leverage the UAS' increasing sample size to provide insights into differences in retirement savings, disability participation, and financial security by demographics. We will publish our findings online.

In FY 2027, we will fund focus groups to better understand why individuals who are potentially eligible do not apply and to identify factors that may impact understanding and accessing Social Security benefits. We will also fund a survey on SSI program knowledge that would allow us to gauge public understanding of the program rules and decision making and preferences about claiming SSI benefits.

Updates on Projects with No Funding Requested

In FY 2025, we cancelled several projects to better align our research and demonstration projects with Administration priorities on statutorily required activities. By the end of FY 2026, we expect to complete all required closeout activities on the following projects:

Beyond Benefits Study

In FY 2021, we awarded a contract to collect information about the service, medical, and employment needs of working-age adults (i.e., 18 to 64 years of age) exiting Social Security disability programs because of medical improvement, including age-18 redeterminations.

In FY 2024, we began qualitative data collection in the form of a small pilot with 50 participants. We used this data to develop a survey about the needs of beneficiaries who may lose disability benefits or former beneficiaries who no longer collect disability payments. In FY 2024, we completed all data collections (qualitative interviews and focus groups), fielded a national survey to 4,000 individuals, and completed the Motivational Interviewing Pilot. In FY 2025, we received all the data files. In FY 2026, we began to analyze the data using internal resources.

Supplemental Security Income Program

We will use this information to improve the services provided by our return-to-work programs (see Beneficiary Services section).

Disability Analysis File (DAF)

The DAF took data from 10 administrative files and created an annual database. The DAF focused on data needed to answer questions about disability and work.

We used the DAF for internal research on return-to-work issues, and to support demonstration development and evaluation. We awarded a competitive contract in FY 2022 to continue building the DAF over FYs 2022–2026. DAF 2021 and DAF 2022 were completed in FYs 2023 and 2024, respectively. In FY 2025, we ended the contract with the vendor; DAF 2023 was mostly complete at the time of contract termination, with data available from demographics research, annual benefits, and the Ticket to Work files, while documentation files and validation reports for DAF 2023 were pending completion. We are no longer planning to fund a DAF 2026.

Interventional Cooperative Agreement Program (ICAP)

Under ICAP, we reviewed demonstration proposals from outside organizations and entered into cooperative agreements to collaborate with non-Federal entities on demonstration research related to program efficiencies and self-sufficiency.

In FY 2024, we began implementation, enrollment, and evaluation activities for the initial two ICAP projects awarded in 2021, the Vocational Resource Facilitator Demonstration (VRFD) and the SOAR in Georgia County Jails Pilot (SGCJP). We completed start up for the second round of ICAP projects, the Youth Transition Exploration Demonstration (YTED) and the Supportive Housing and Individual Placement and Support (SHIPS) study. In FY 2026 and 2027, we will continue enrollment and evaluation activities for VRFD, SGCJP, SHIPS, and YTED.

We will not solicit for additional projects.

RELATED FUNDING SOURCES

Section 234 of the Social Security Act gave us the authority to use trust fund monies to conduct research and demonstration projects designed to test DI program changes that may encourage disabled beneficiaries to work. Congress extended this authority with the Ticket to Work and Work Incentives Improvement Act of 1999 and the Bipartisan Budget Act of 2015. These demonstration projects were not part of our annual research appropriation request. OMB apportions Section 234 funds. Our authority to initiate such projects ended December 31, 2021, and to carry out such projects ended December 31, 2022.

Demonstrations help identify the effects of policy changes before they are enacted nationally or in ways that are difficult to repeal if they do not have the intended effects. For example, in prior years, we used Section 234 authority to test alternative post-entitlement policies that offset DI benefits by \$1 for every \$2 earned, rather than the current “cash cliff” when beneficiaries lose all

Supplemental Security Income Program

benefits. These tests (the Benefit Offset National Demonstration and the Promoting Opportunity Demonstration) showed that implementing such a policy would not induce enough beneficiaries to work to reduce DI Trust Fund outlays. Had these policies been enacted without the test, SSA would have incurred substantial expenses related to systems, training, new regulations, and other areas for an ineffective program.

Table 2.16—Current Research Projects Obligations through FY 2025
(in thousands)¹

Current Research Project Obligations	Years	Total
Advisory Services to Assist SSA with Disability Issues	2008-2025	\$46,196
Beyond Benefits Study	2021/2025	\$2,956
Blanket Purchase Agreement for Time Sensitive Research Projects	2018-2024	\$7,884
Census Surveys	2008-2025	\$13,515
Data Development ²	2008-2024	\$1,569
Data Development in an Enterprise Business Platform	2015-2024	\$19,449
Disability Analysis File	2008-2025	\$21,996
Health and Retirement Study (HRS) and Supplement	2008-2025	\$75,117
Medicare Outreach (1144)	2008-2025	\$21,667
New and Emerging Research	2024	\$659
Occupational Data	2012-2025	\$342,257
Understanding America Survey	2009-2024	\$35,698
Total Section 1110 and 1144 Obligations		\$588,963

ADMINISTRATION OF OUR RESEARCH ACTIVITIES

Our primary research components reside in Law and Policy (LP) and under the Chief Information Office (CIO). In Law and Policy (LP), Program Policy and Data Exchange (PPDX), Disability Policy (DP) and Income Security Policy (ISP) use research to support overall policy development, analysis, and implementation. In CIO, Technology, Customer, Data, and Artificial Intelligence (TCDAI) holds responsibility for research planning, statistical programs, evaluation, data governance, and dissemination for increased transparency and trust. All components share responsibility for administering projects funded under our research appropriation.

LP is responsible for activities in the areas of strategic and program policy planning, evaluation, and overall development, analysis, and implementation. Within LP, PPDX, DP and ISP oversee and support the planning, development, evaluation, and issuance of substantive regulations, policies, and procedures for our Title II and Title XVI programs; development and promulgation of policies and guidelines for use by State, Federal, or private contractor providers who

¹ Table 1.4 updated to reflect current research project totals to date only.

² The Data Development line reflects total obligations for current research projects.

Supplemental Security Income Program

implement the provisions of the Social Security Act; and evaluation of the effects of proposed legislation and I to determine the impact on programs. DP uses research to identify opportunities for policy improvement and for keeping medical, vocational, childhood, disability, and continuing disability review policies up to date. ISP conducts demonstrations, analyses, and evaluations that support our goals to improve program effectiveness and efficiency and reduce dependence on disability programs.

CIO is responsible for all major [Evidence Act](#) and AI policy related activities both for strategic planning and implementation. Within CIO, the TCDAI office is responsible for leading the strategy and setting standards across data governance, open data efforts, and all Evidence Act-related responsibilities including the research agenda. Additionally, TCDAI implements standards and responsibilities pertaining to statistical publications and compliance with Trust regulations.

Driven by the [Evidence Act](#), the office manages information around the data lifecycle to enable quality, accuracy, access, and protection of data privacy. TCDAI is also responsible for the production and dissemination of data and analysis regarding our programs and operations producing findings on our retirement, disability, and SSI programs from research and analysis projects, working in collaboration with our Policy and Operations components. It conducts research to evaluate AI integration efforts to increase operational efficiencies and assess differential impact of the use of new technologies on our clients based on their demographics, financial literacy, and socio-economic levels, and maintains a schedule of statistical publications to meet statutory reporting requirements. TCDAI statisticians and analysts provide reliable data about our key program variables, information about the design of social insurance programs around the world to support comparative research, as well as evaluation research related to our programs and their outcomes. As a principal analysis unit of the agency, TCDAI develops program and survey data to support our research and statistical objectives.

Implementation of the Evidence Act

The *Foundations for Evidence-Based Policymaking Act (Evidence Act) of 2018* requires us to issue an FY 2026 Annual Evaluation Plan. SSA's Evaluation Officer is responsible for coordinating across the agency to develop and execute on this plan. For more information on our implementation of the Evidence Act, please see documents posted on <https://www.ssa.gov/evidence/>.

RESEARCH INVESTMENT CRITERIA

We support research that helps us better understand our administrative processes, rules, and policies and the impact they have on beneficiaries, solvency, and program operations and outcomes. Our research also informs many of the priority questions identified in our [Evidence Act documents](#). We have established guidelines for developing, managing, and vetting projects for inclusion in our research and demonstration agenda, such as presented in our 2026 Annual Evaluation Plan and solicitations to deliver on these plans. We employ a variety of methods to ensure we meet the funding requirements of the sections of the Act that authorize our extramural research and demonstration activities, and our extramural research activities meet high standards for relevance, quality, and performance.

Relevance

The primary purpose of our extramural research is to support evidence-building to inform the improvement of our programs. A fundamental step in our review is assuring that each project responds to issues facing the OASDI and/or SSI programs. We participate in cross-agency working groups, as appropriate, to identify appropriate areas of collaboration, data sharing, and policy change.

Many of our research activities provide policymakers and agency executives with the analytical and data resources they need to assess our current programs and the implications of reform proposals. Our budget request reflects our support of the ongoing Administration goals to minimize reliance on our disability programs through increased work and improve operational efficiency.

Quality

We use a competitive, merit-based, peer-reviewed procurement process to ensure that our extramural research program selects the best qualified individuals and techniques to produce high quality results. We award research projects conducted by private-sector organizations through competitive contracts, grants, or cooperative agreements. We are ensuring our full compliance with new Federal policies, including Executive Order [14271](#), *Ensuring Commercial, Cost Effective Solutions in Federal Contracts*.

Supplemental Security Income Program

We use Technical Expert Panels prior to beginning projects and Technical Working Groups during project implementation to review projects and to provide feedback and suggestions for improvement to the agency. These reviews help ensure that our research projects are methodologically sound and consistent with professional standards.

Performance

We carry out our extramural research and evaluation projects primarily through contracts and jointly funded cooperative agreements that identify specific deliverables and timetables. Contracting officers, contracting officer's representatives, analysts, and senior executives monitor the progress of all research contracts and agreements. These contracts and agreements are also subject to audits by the Inspector General.

We produce reports and data files for each research and evaluation project to determine whether existing or proposed programs work as designed. Where appropriate, we make these reports publicly available or announce their availability in the [Social Security Bulletin and online](#).

CONTENTS

APPROPRIATION LANGUAGE/BACKGROUND 59

- Authorizing Legislation 59
- Appropriation Language 60
- Language Analysis 63
- Significant Items in Appropriations Committee Reports..... 67
- Improper Payments and Anti-Fraud..... 79
- Consultative Exams 87
- Appropriation History 90
- SSA-Related Legislation From January 2025 to February 2026 96

GENERAL STATEMENT/BUDGETARY RESOURCES/PERFORMANCE..... 98

- Limitation On Administrative Expenses Overview 98
- Size and Scope of Our Programs 99
- Funding Request 100
- All Purpose Table 101
- SSI State Supplementation/Impact of States Dropping Out 103
- Budget Authority and Outlays 105
- Amounts Available for Obligation/Analysis of Changes 107
- Summary of Change in Administrative Budget Authority from FY 2026 to FY 2027 .. 109
- Amounts Available for Obligation/Analysis of Changes 110
- Summary of Change in Administrative Obligations from FY 2026 to FY 2027..... 112
- Budgetary Resources by Object..... 114
- Estimated Distribution of Agency Costs..... 115
- Senior Executive Service Performance and Awards 118
- Performance Targets 119
- Program Integrity 121
- Fiscal Year 2025 Disability Decision Data..... 124
- Information Technology and Cybersecurity 125
- Infrastructure Costs & Major Building Renovations: Plans and Projections 135

Limitation on Administrative Expenses

TABLES

Table 3.1—Authorizing Legislation	59
Table 3.2—Appropriation Language Analysis	63
Table 3.3—House Report 119-271 for H.R. 5304	67
Table 3.5—Joint explanatory statement accompanying P.L. 119-75	75
Table 3.6—FY 2025 Consultative Examination Counts and Cost Data	87
Table 3.7—Appropriation History Table	90
Table 3.8—Benefit Outlays	99
Table 3.9—Beneficiaries	99
Table 3.10—Budgetary Request	100
Table 3.10—All Purpose Table (APT)	101
Table 3.11—State Supplement Payments	103
Table 3.12—SSI User Fee Collections	103
Table 3.13—Estimated SSA User Fee Collections by State	104
Table 3.14—Budget Authority and Outlays	105
Table 3.15—Amounts Available for Obligation	107
Table 3.16—Summary of Change in Administrative Budget Authority from FY 2026 to FY 2027	109
Table 3.17—Amounts Available for Obligation	110
Table 3.18—Summary of Change in Administrative Obligations from FY 2026 to FY 2027 .	112
Table 3.19—Budgetary Resources by Object	114
Table 3.20—FY 2025 Estimated Distribution of Agency Costs	115
Table 3.21—FY 2026 Estimated Distribution of Agency Costs	116
Table 3.22—FY 2027 Estimated Distribution of Agency Costs	117
Table 3.23—Senior Executive Service Performance	118
Table 3.24—Amount Spent on Performance Awards for the Senior Executive Service	118
Table 3.25—Key Performance Targets	119
Table 3.26—Program Integrity Volumes and Funding by Source	122
Table 3.27—Fiscal Year 2025 Disability Decision Data	124
Table 3.28—Total Information Technology Systems (ITS) Obligations	125
Table 3.29—FY 2027 Agency IT Portfolio Summary	133
Table 3.30—FY 2027 Cybersecurity Summary	134
Table 3.31—FY 2025 Physical Infrastructure Costs by Component	136
Table 3.32—FY 2025 Physical Infrastructure Costs by Region	137

APPROPRIATION LANGUAGE/BACKGROUND

AUTHORIZING LEGISLATION

The Limitation on Administrative Expenses (LAE) account is authorized by section 201(g) of the Social Security Act. The authorization language makes available for expenditure, out of any or all of the Trust Funds, such amounts as Congress deems appropriate for administering Title II, Title VIII, Title XVI, and Title XVIII of the Social Security Act for which we are responsible and Title XVIII of the Act for which the Secretary of the Department of Health and Human Services is responsible.

Table 3.1—Authorizing Legislation
(Dollars in thousands)

	2025 Amount Authorized	2025 Enacted^{1,2}	2026 Amount Authorized	2026 Enacted^{3,4}	2027 Amount Authorized	2027 Estimate^{5,6}
Title II, Section 201(g)(1) of the Social Security Act	Indefinite	\$14,298,978	Indefinite	\$14,842,978	Indefinite	\$14,868,978

¹ Full-Year Continuing Appropriations and Extensions Act, 2025 (P.L. 119-4). The total includes \$1,903,000,000 in dedicated program integrity funding, including the costs associated with SSI redeterminations, full medical CDRs, work CDRs, CDI units, and the prosecution of fraud by SAUSAs, comprised of \$273,000,000 in base funding and a \$1,630,000,000 cap adjustment to remain available for 18 months through March 31, 2026. P.L. 119-4 allows us to transfer up to \$15,100,000 of program integrity funds from the LAE account to the OIG for the costs associated with jointly operated CDI units.

² The total also includes \$170,000,000 for SSI State Supplement user fees and up to \$1,000,000 from fees collected pursuant to section 303(c) of the SSPA.

³ Consolidated Appropriations Act, 2026 (P.L. 119-75). The total includes \$2,397,000,000 in dedicated program integrity funding, including the costs associated with SSI redeterminations, full medical CDRs, work CDRs, CDI units, and the prosecution of fraud by SAUSAs, comprised of \$273,000,000 in base funding and a \$2,124,000,000 allocation adjustment to remain available for 18 months through March 31, 2027. P.L. 119-75 allows us to transfer up to \$24,600,000 of program integrity funds from the LAE account to the OIG for the costs associated with jointly operated CDI units.

⁴ The total also includes \$170,000,000 for SSI State Supplement user fees and up to \$1,000,000 from fees collected pursuant to section 303(c) of the SSPA.

⁵ The FY 2027 Budget proposes \$2,397,000,000 in dedicated program integrity funding, including the costs associated with SSI redeterminations, full medical CDRs, work CDRs, CDI units, and the prosecution of fraud by SAUSAs, comprised of \$273,000,000 in base funding and a \$2,124,000,000 allocation adjustment, to remain available until March 31, 2028. The Budget proposes transferring \$25,100,000 of program integrity funds from the LAE account to the OIG for the costs associated with jointly operated CDI units.

⁶ The total includes up to \$175,000,000 for SSI State Supplement user fees and up to \$1,000,000 from fees collected pursuant to section 303(c) of the SSPA.

Limitation on Administrative Expenses

APPROPRIATION LANGUAGE

For necessary expenses, including the hire and purchase of two passenger motor vehicles, and not to exceed \$20,000 for official reception and representation expenses, not more than \$14,692,978,000 may be expended, as authorized by section 201(g)(1) of the Social Security Act, from any one or all of the trust funds referred to in such section: Provided, That unobligated balances of funds provided under this paragraph at the end of fiscal year 2027 not needed for fiscal year 2027 shall remain available until expended to invest in the Social Security Administration information technology and telecommunications hardware and software infrastructure, including related equipment and non-payroll administrative expenses associated solely with this information technology and telecommunications infrastructure: Provided further, That the Commissioner of Social Security shall notify the Committees on Appropriations of the House of Representatives and the Senate prior to making unobligated balances available under the authority in the previous proviso: Provided further, That reimbursement to the trust funds under this heading for expenditures for official time for employees of the Social Security Administration pursuant to 5 U.S.C. 7131, and for facilities or support services for labor organizations pursuant to policies, regulations, or procedures referred to in section 7135(b) of such title shall be made by the Secretary of the Treasury, with interest, from amounts in the general fund not otherwise appropriated, as soon as possible after such expenditures are made.

From funds provided under the first paragraph under this heading, not more than \$2,397,000,000, to remain available through March 31, 2028, is for the costs associated with continuing disability reviews under titles II and XVI of the Social Security Act, including work-related continuing disability reviews to determine whether earnings derived from services

Limitation on Administrative Expenses

demonstrate an individual's ability to engage in substantial gainful activity, for the cost associated with conducting redeterminations of eligibility under title XVI of the Social Security Act, for the cost of co-operative disability investigation units, and for the cost associated with the prosecution of fraud in the programs and operations of the Social Security Administration by Special Assistant United States Attorneys: Provided, That, of such amount, \$273,000,000 is provided to meet the terms of a concurrent resolution on the budget and \$2,124,000,000 is additional new budget authority specified for purposes of a concurrent resolution on the budget: Provided further, That, of the additional new budget authority described in the preceding proviso, \$25,100,000 shall be transferred to the "Office of Inspector General", Social Security Administration, for the cost of jointly operated co-operative disability investigation units: Provided further, That such transfer authority is in addition to any other transfer authority provided by law: Provided further, That the Commissioner shall provide to the Congress (at the conclusion of the fiscal year) a report on the obligation and expenditure of these funds, similar to the reports that were required by section 103(d)(2) of Public Law 104-121 for fiscal years 1996 through 2002: Provided further, That none of the funds described in this paragraph shall be available for transfer or reprogramming except as specified in this paragraph.

In addition, \$175,000,000 to be derived from administration fees in excess of \$5.00 per supplementary payment collected pursuant to section 1616(d) of the Social Security Act or section 212(b)(3) of Public Law 93-66, which shall remain available until expended: Provided, That to the extent that the amounts collected pursuant to such sections in fiscal year 2027 exceed \$175,000,000, the amounts shall be available in fiscal year 2028 only to the extent provided in advance in appropriations Acts.

Limitation on Administrative Expenses

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

Note—This account is operating under the Consolidated Appropriations Act, 2026 (Division D of Public Law 119-75).

LANGUAGE ANALYSIS

The Limitation on Administrative Expenses (LAE) appropriation language for FY 2027 provides SSA with \$14,868,978,000 to administer the Old Age and Survivors Insurance (OASI), Disability Insurance (DI), and Supplemental Security Income (SSI) programs, and to support the Centers for Medicare & Medicaid Services (CMS) in administering their programs. The LAE account receives funding from the OASI, DI, and Medicare trust funds for their shares of administrative expenses, from the General Fund of the Treasury for the SSI program’s share of administrative expenses, and through applicable user fees. The language provides the limitation on the amounts that may be expended from these separate sources for our administrative expenses.

The American public depends on SSA to deliver timely and accurate Social Security services. Our FY 2027 request allows us to carry over unobligated balances for non-payroll automation and telecommunications investment costs in future fiscal years, enabling us to enhance our technology to improve customer service and reduce customer wait times.

SSA has a responsibility to safeguard the integrity of benefit programs. For FY 2027, we are requesting a total of \$2,397,000,000 in dedicated program integrity funding. This includes funding for full medical Continuing Disability Reviews (CDR), SSI non-medical redeterminations of eligibility (redeterminations), work-related CDRs, CDR appeals workloads, cooperative disability investigation (CDI) units, and fraud prosecutions by Special Assistant United States Attorneys (SAUSAs). Our FY 2027 program integrity request is comprised of \$273,000,000 in base funding to meet the terms of a concurrent resolution on the budget, and a \$2,124,000,000 adjustment. In FY 2027, SSA may transfer up to \$25,100,000 from the adjustment funds to the Office of Inspector General (OIG) for the costs associated with jointly operated CDI units, which is an authorized use of the adjustment.

In addition to the appropriated amounts, we request authority to spend up to \$175,000,000 in SSI State Supplement user fees and up to \$1,000,000 in non-attorney representative fees.

These funding requests will help SSA continue to deliver high-quality service and maintain the integrity of its programs.

Table 3.2—Appropriation Language Analysis

Language Provision	Explanation
<p><i>“For necessary expenses, including the hire and purchase of two passenger motor vehicles, and not to exceed \$20,000 for official reception and representation expenses, not more than \$14,692,978,000 may be expended, as authorized by section 201(g)(1) of the Social Security Act, from any one or all of the trust funds referred to in such section.”</i></p>	<p>The language allows us to rent or purchase two passenger vehicles for official use and limits spending for hosted events or gatherings intended to promote the agency’s mission to distinguished guests to no more than \$20,000. It also provides the annual appropriation for program administration, financed from the Social Security and Medicare trust funds and the General fund in</p>

Limitation on Administrative Expenses

Language Provision	Explanation
	accordance with section 201(g) of the Social Security Act.
<p><i>“Provided, That unobligated balances of funds provided under this paragraph at the end of fiscal year 2027 not needed for fiscal year 2027 shall remain available until expended to invest in the Social Security Administration information technology and telecommunications hardware and software infrastructure, including related equipment and non-payroll administrative expenses associated solely with this information technology and telecommunications infrastructure: Provided further, That the Commissioner of Social Security shall notify the Committees on Appropriations of the House of Representatives and the Senate prior to making unobligated balances available under the authority in the previous proviso.”</i></p>	<p>The language allows us to carryover unobligated balances for non-payroll automation and telecommunications investment costs in future fiscal years.</p>
<p><i>“Provided further, That reimbursement to the trust funds under this heading for expenditures for official time for employees of the Social Security Administration pursuant to 5 U.S.C. 7131, and for facilities or support services for labor organizations pursuant to policies, regulations, or procedures referred to in section 7135(b) of such title shall be made by the Secretary of the Treasury, with interest, from amounts in the general fund not otherwise appropriated, as soon as possible after such expenditures are made.”</i></p>	<p>The language provides that the general fund of the United States Treasury will reimburse the Social Security trust funds, with interest, for the portion of official expenses attributable to the trust funds.</p>
<p><i>“From funds provided under the first paragraph under this heading, not more than \$2,397,000,000, to remain available through March 31, 2028, is for the costs associated with continuing disability reviews under titles II and XVI of the Social Security Act, including work-related continuing disability reviews to determine whether earnings derived from services demonstrate an individual's ability to engage in substantial</i></p>	<p>The language appropriates \$2,397,000,000 for dedicated program integrity funding, to remain available through March 31, 2028, for full medical CDRs, redeterminations, work-related CDRs, CDI units, and fraud prosecutions by SAUSAs. The language transfers \$25,100,000 from the program integrity adjustment to the OIG to fund CDI unit activities. Additionally, this language prohibits the transfer or reprogramming of</p>

Limitation on Administrative Expenses

Language Provision	Explanation
<p><i>gainful activity, for the cost associated with conducting redeterminations of eligibility under title XVI of the Social Security Act, for the cost of co-operative disability investigation units, and for the cost associated with the prosecution of fraud in the programs and operations of the Social Security Administration by Special Assistant United States Attorneys: Provided, That, of such amount, \$273,000,000 is provided to meet the terms of a concurrent resolution on the budget and \$2,124,000,000 is additional new budget authority specified for purposes of a concurrent resolution on the budget: Provided further, That, of the additional new budget authority described in the preceding proviso, \$25,100,000 shall be transferred to the "Office of Inspector General", Social Security Administration, for the cost of jointly operated co-operative disability investigation units: Provided further, That such transfer authority is in addition to any other transfer authority provided by law: Provided further, That the Commissioner shall provide to the Congress (at the conclusion of the fiscal year) a report on the obligation and expenditure of these funds, similar to the reports that were required by section 103(d)(2) of Public Law 104-121 for fiscal years 1996 through 2002: Provided further, That none of the funds described in this paragraph shall be available for transfer or reprogramming except as specified in this paragraph."</i></p>	<p>program integrity funding, except for the \$25,100,000 transfer to OIG. For additional information, please refer to the Program Integrity section.</p>
<p><i>"In addition, \$175,000,000 to be derived from administration fees in excess of \$5.00 per supplementary payment collected pursuant to section 1616(d) of the Social Security Act or section 212(b)(3) of Public Law 93-66, which shall remain available until expended: Provided, That to the extent that the amounts collected pursuant to such sections in fiscal year 2027 exceed \$175,000,000, the amounts shall be available</i></p>	<p>The language makes available up to \$175,000,000 collected from States for administration of their supplementary payments to the SSI program. This assumes the fee will increase from \$15.63 per check in FY 2026 to \$16.05 in FY 2027 according to increases established by statute. We receive the amount collected above \$5.00 from each fee.</p>

Limitation on Administrative Expenses

Language Provision	Explanation
<i>in fiscal year 2028 only to the extent provided in advance in appropriations Acts.”</i>	
<i>“In addition, up to \$1,000,000 to be derived from fees collected pursuant to section 303(c) of the Social Security Protection Act, which shall remain available until expended.”</i>	The language provides for the use of up to \$1,000,000 derived from fees charged to non-attorneys who apply for certification to represent claimants.

SIGNIFICANT ITEMS IN APPROPRIATIONS COMMITTEE REPORTS

The tables below include the significant items included in [House Report 119-271](#), [Senate Report 119-55](#), and the [joint explanatory statement](#) accompanying the Consolidated Appropriations Act, 2026 (P.L. 119-75).

Table 3.3—House Report 119-271 for H.R. 5304, *Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2026*

House Committee Report Item	Action Taken or To Be Taken
<p><u>Occupational Information System (OIS)</u> The Committee continues to direct SSA to include information in its Congressional Justifications detailing efforts to fully implement the OIS project, including the status of implementation and timeline for transitioning entirely to OIS, an action plan to accomplish such timeline, and the costs associated with the project.</p>	<p>Please refer to the Research and Demonstration exhibit in the Supplemental Security Income (SSI) Program section of this Congressional Justification.</p>
<p><u>Payment Integrity</u> The Committee understands the importance of maintaining accurate records and delivering timely and reliable benefits to those who qualify. The Committee directs SSA to submit a report to the Committees on Appropriations of the House of Representatives and the Senate within 180 days of the enactment of this Act detailing the steps the agency is taking to improve the timeliness and efficiency of its error correction processes. The report should include any ongoing or planned improvements to internal review systems, how the agency informs the applicant of an error, staffing and training initiatives, and what improvements the agency has taken to avoid prolonged delays resulting from such errors.</p>	<p>We will provide the report by the requested due date.</p>
<p><u>Report on Limitation on Administrative Expenses (LAE) Expenditures</u> The Committee continues to request that the data referenced under this heading in House Report 114–699 be included in future Congressional Justifications. In addition, the Committee requests the fiscal year (FY) 2027 Congressional Justification include a historical table of costs and FY 2027 requests for</p>	<p>Please refer to the following tables provided in the LAE section of this Congressional Justification that satisfies this request.</p> <ul style="list-style-type: none"> • Historical table of costs and FY 2027 requests for personnel and benefits by major SSA component are included in Table 3.20, Table 3.21, and Table 3.22.

Limitation on Administrative Expenses

House Committee Report Item	Action Taken or To Be Taken
<p>personnel and benefits, by major SSA component to include Operations (field offices, teleservice centers, processing centers, and regional offices); Office of Hearings Operations; Systems; Office of Analytics, Review, and Oversight; and Headquarters.</p>	<ul style="list-style-type: none"> • Information technology costs broken out by hardware/software technology and upgrade/maintenance costs are included in Table 3.29 of the Information Technology exhibit included in the Limitation on Administrative Expenses (LAE) section of the Congressional Justification. • Physical infrastructure costs by region and office function, please see Tables 3.31 and Table 3.32. • Overall costs for personnel, time and dollars for Old-Age and Survivors Insurance (OASI), Disability Insurance (DI), and Supplemental Security Income (SSI), and other SSA missions are included in Table 3.14. • Program integrity work broken out by OASI, DI and SSI as well as types of spending are included in Table 3.26. • Disability Determination Services (DDS) State costs and Federal staff costs are included in Table 3.19.
<p><u>Social Security Administration Technology Development</u></p> <p>The Committee urges SSA to consider the delays faced by individuals who apply for Social Security Disability Insurance (SSDI) and are waiting for their initial determination. The Committee urges SSA to explore and expand process changes that lead to faster determinations for applicants. The Committee also urges SSA to allocate adequate resources to the development of new technology that will relieve burdens on disability adjudicators and other personnel who play a role in preparing, evaluating, or finalizing initial determinations for SSDI applications. The Committee directs SSA to provide an update in the FY 2027 Congressional Justification detailing specific procedures, staffing strategies, technology investments, and planned process improvements to reduce the backlog of disability claims.</p>	<p>Please refer to the Budget Overview section and the Information Technology exhibit in the LAE section of this Congressional Justification that satisfies this requirement.</p>

Limitation on Administrative Expenses

House Committee Report Item	Action Taken or To Be Taken
<p><u>Social Security Program Integrity</u></p> <p>The Committee supports continued efforts to strengthen SSA’s program integrity efforts in the SSDI and SSI benefit programs. Section 824 of the Bipartisan Budget Act of 2015 authorized SSA to enter into an information exchange with payroll data providers. There has been considerable success in reducing improper payments and leveraging technology to assist with beneficiary reporting requirements for other Federal and State benefit programs, and the Committee urges SSA to prioritize opportunities to do so for the SSDI and SSI benefit programs. Within the funds provided to SSA for enhancing beneficiary service delivery, the Committee urges SSA to use all the available tools provided by commercial entities that collect and maintain data regarding employment and wages to ensure that SSDI and SSI benefits are properly paid and to strengthen program integrity. In addition, the Committee encourages SSA to proceed expeditiously to implement system requirements and integrate the program for all beneficiaries throughout the agency. Further, the Committee requests SSA provide an update in its FY 2027 Congressional Justification regarding the status and progress of the payroll information exchange.</p>	<p>Please refer to the Beneficiary Services exhibit in the SSI section and the Improper Payment and Anti-Fraud exhibit in the LAE section of this Congressional Justification that satisfies this requirement.</p>
<p><u>Customer Experience</u></p> <p>The Committee continues to support efforts to improve agency customer experience. The Committee urges all agencies funded by this Act to develop standards to improve customer experience and incorporate the standards into the performance plans required under 31 U.S.C. 1115. The Committee requests an update from all agencies funded by this Act to report on their implementation plans regarding this subject in the FY 2027 Congressional Justification.</p>	<p>Please refer to the Budget Overview section of this Congressional Justification that satisfies this request.</p>

Limitation on Administrative Expenses

House Committee Report Item	Action Taken or To Be Taken
<p style="text-align: center;"><u>Performance Reporting</u></p> <p>As part of the Congressional Justification for FY 2026 [2027], each department or agency funded by this Act is directed to include the percentage of the Senior Executive Service for each performance level (5—outstanding, 4—exceeds fully successful, 3—fully successful, 2—minimally satisfactory, or 1—unsatisfactory). In addition, the department or agency shall include in such justification the total amount spent on performance awards for the Senior Executive Service for the most recent fiscal year for which data is available.</p>	<p>Please refer to the Senior Executive Service Performance Reporting exhibit in the LAE section of this Congressional Justification that satisfies this requirement.</p>

Table 3.4—Senate Report 199-55 for S. 2587, *Department of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Bills, 2026*

Senate Committee Report Item	Action taken or To Be Taken
<p><u>Beneficiary Information on Claims Timing</u></p> <p>The Committee is concerned many retiring beneficiaries make their claiming decision without a full understanding of the financial implications of benefit reductions for early retirement or delayed retirement credits. The Committee requests a report in the FY 2027 Congressional Justification describing SSA’s protocols, operating procedures, and informational materials (including nomenclature) used to inform retiring beneficiaries of how changes in their claiming date may affect their monthly benefit after claiming. Such report shall also include changes to such protocols, procedures, materials, and nomenclature SSA has considered using to help beneficiaries make more informed decisions regarding the timing of their retirement claim and improve the public’s understanding of the effect of different claiming strategies.</p>	<p>We acknowledge the Committee’s statement.</p> <p>We are committed to providing clear, accurate, and accessible information about Social Security in plain language to help individuals make well-informed decisions regarding their retirement planning. Many of the terms we use to inform the public, including “retirement age” and “early retirement age,” are defined in Section 202 and Section 216 of the Social Security Act.</p> <p>Benefit information is readily available to the public on our website⁷, blog, external publications, benefit estimators, and via their Social Security Statement and <i>my Social Security</i> account.</p> <p>In October 2021, we released a redesigned Social Security Statement⁸ that provides a bar graph showing the impact of claiming age on monthly benefit amounts. We also provide</p>

⁷ Please see the example on our website at: <https://www.ssa.gov/retirement/plan-for-retirement>

⁸ Please see the example on our website at: <https://www.ssa.gov/myaccount/assets/materials/statement-redesign-online.pdf>

Limitation on Administrative Expenses

Senate Committee Report Item	Action taken or To Be Taken
	supplemental fact sheets ⁹ that accompany the Statement which explain more about how a person’s benefit start date affects how much they will receive. These documents were created to provide retirement-aged individuals with a better understanding of how their claiming decision impacts their potential benefit amount.
<p style="text-align: center;"><u>Communications to my Social Security Account Holders</u></p> <p>The Committee directs SSA to ensure that its communications with the public, particularly direct emails to my Social Security Account holders, be nonpartisan and factual.</p>	We acknowledge the Committee’s statement.
<p style="text-align: center;"><u>Cooperative Disability Investigations (CDI)</u></p> <p>The Committee directs SSA to provide an update in its FY 2027 Congressional Justification on CDI units, including updates on the program’s projected savings to SSA’s disability programs, total recovery amounts, and projected savings to other Federal and State programs. Such updates shall also include suggestions regarding other ways Federal and State agencies may partner on anti-fraud initiatives with respect to Social Security programs.</p>	Please refer to the Improper Payments and Anti-fraud exhibit in the LAE section and the Inspector General section of this Congressional Justification that satisfies this requirement.
<p style="text-align: center;"><u>Data Sharing and Systems Integration</u></p> <p>The Committee recognizes the importance of improving access to accurate and timely information to support eligibility determinations and program integrity across Federal and State-administered programs. The Committee encourages the SSA, in coordination with the Department of Labor (DOL), to conduct a legal review of the authority, requirements, and limitations governing the sharing of relevant SSA and DOL held data with State agencies and third-party entities. The Committee further encourages SSA to evaluate opportunities for</p>	We acknowledge the Committee’s statement.

⁹ For an example, please visit: <https://www.ssa.gov/myaccount/assets/materials/workers-61-69.pdf>

Limitation on Administrative Expenses

Senate Committee Report Item	Action taken or To Be Taken
<p>secure system integration or automated data exchange solutions while protecting individual privacy and ensuring compliance with applicable law.</p>	
<p><u>Digital Identify Authentication</u></p> <p>The Committee recognizes potential efforts to adopt digital identity authentication technologies to accompany Federal benefit verification practices. The Committee requests a briefing within 90 days of enactment on SSA's efforts in this area, including how it is addressing the digital literacy and accessibility needs of the populations it serves and how it is mitigating potential risks and ensuring data privacy.</p>	<p>We will reach out to the Committee to schedule the briefing.</p>
<p><u>Service Delivery</u></p> <p>The Committee notes there are significant service delivery challenges at SSA that are impacting critical services that millions of Americans count on. The Committee directs SSA to provide monthly briefings to the Committees on Appropriations of the House of Representatives and the Senate on the steps it is taking to address these issues, including but not limited to, decreasing disability claim processing times, ensuring prompt processing of retirement claims, addressing delays on SSA's 1-800 number and in field offices, and general improvement to customer experience when contacting SSA. The Committee directs SSA to provide the Committees a monthly report of performance metrics that measure SSA's progress on addressing key service delivery challenges. In addition, the Committee directs GAO to conduct a review of service delivery challenges at SSA and SSA's steps to address them. Finally, the Committee directs SSA to ensure that changes to internal policies, including changes to its Program Operations Manual System are deliberate and include public and stakeholder input when appropriate. The Committee directs SSA to notify the Committees in advance of any changes to its internal policies that could</p>	<p>We acknowledge the Committee's request for monthly briefings and will continue to provide monthly performance reports to the Committees. Monthly performance updates are also available on https://www.ssa.gov/ssa-performance.</p>

Limitation on Administrative Expenses

Senate Committee Report Item	Action taken or To Be Taken
reasonably be expected to meaningfully impact the public's interactions with SSA.	
<p style="text-align: center;"><u>Rural and Frontier Service Delivery</u></p> <p>The Committee is concerned that senior citizens and Americans with disabilities in rural and frontier areas of the nation are unable to access in-person Social Security services and that access by phone or videoconference is limited. The Committee strongly urges SSA to evaluate its service delivery options in rural and frontier areas and, when feasible, implement expanded access to options that have been most effective for residents of these areas to ensure that SSA is able to provide timely assistance, whether in-person, by phone, or by video conference.</p>	We acknowledge the Committee's statement and are committed to providing timely assistance to individuals in rural and frontier service areas.
<p style="text-align: center;"><u>Survivor Benefits Processing</u></p> <p>The Committee notes the importance of ensuring that timely, quality beneficiary services are rendered to current and prospective recipients of survivors benefits. The Committee emphasizes that, as with other types of Social Security benefits, the timing of claiming and associated services can be critical for the livelihood of survivors, especially child beneficiaries.</p>	We acknowledge the Committee's statement.
<p style="text-align: center;"><u>Ticket to Work Improvements</u></p> <p>The Committee recognizes that the Ticket to Work program may be underutilized and can provide important resources for individuals looking to return to work. The Committee encourages SSA to work to identify ways to improve the program's effectiveness through existing and relevant statutory authorities.</p>	We acknowledge the Committee's request.
<p style="text-align: center;"><u>Vocational Guidelines</u></p> <p>The Committee is aware that implementation of the Occupational Information System (OIS) project, which aims to bring the vocational list used in disability determinations in line with current job opportunities, is ongoing. The Committee notes that SSA has obligated and expended significant resources and time on this project to date. Therefore, the Committee</p>	Please refer to the Research and Demonstration exhibit in the Supplemental Security Income (SSI) Program section of this FY 2027 Congressional Justification.

Limitation on Administrative Expenses

Senate Committee Report Item	Action taken or To Be Taken
<p>directs SSA, within 90 days of enactment of this act, to provide a briefing to the Committees on Appropriations and Finance of the Senate and the Committees on Appropriations and Ways and Means of the House of Representatives regarding SSA's status in making these changes to occupational data, completed actions to date, and planned actions for this project over the coming fiscal year.</p>	
<p><u>Agency Performance Reports</u></p> <p>The Committee looks forward to receiving the FY 2025 Agency Performance Reports from the Departments and agencies funded in this act. Not later than 45 days after enactment of this act, the Committee directs the Departments funded in this act and Corporation for National and Community Service (CNCS) to provide a briefing on their strategic plan goals for FY 2025 and FY 2026 and the actions the Departments and CNCS have taken or plan to take to meet those goals, including through any planned workforce, programmatic (including planned programmatic reviews), and organizational changes and how the Departments and CNCS determined those changes would improve direct services and grantee oversight and support.</p>	<p>We will share the FY 2025 Agency Performance Report and will reach out to the Committee to schedule the briefing on strategic plan goals when they are published.</p>
<p><u>Consultation and Briefing Requirement</u></p> <p>The Committee directs the Departments funded in this act and Corporation for National and Community Service (CNCS) to consult with the Committee on any actions expected to significantly increase or decrease current or future costs of programs they administer. In addition, the Committee directs the Departments funded in this act and CNCS to consult with the Committee on any execution action related to any program or activity for which a directive is included in this report not later than 4 weeks prior to a public announcement related to such action. Further, the Committee directs the Departments funded</p>	<p>We acknowledge the Committee's statement.</p>

Limitation on Administrative Expenses

Senate Committee Report Item	Action taken or To Be Taken
<p>in this act and CNCS to brief the Committee on any action covered by this consultation requirement, including consideration and incorporation of feedback during such initial consultation, not later than 1 week prior to a public announcement related to such action. This paragraph does not replace a more specific directive for a program or activity included in this report.</p>	
<p><u>Lifesaving Safety Stations</u> The Committee is encouraged by the General Services Administration’s Bulletin FMR C–2024–01, “Safety Station Program Guidelines in Federal Facilities” that was issued on December 21, 2023. The Committee encourages all Departments covered in this act to implement these guidelines and establish safety stations in each public building that include automated external defibrillators, opioid reversal agents, and hemorrhagic control programs and requests a briefing from each Department within 90 days of enactment of this act on progress towards implementing these guidelines.</p>	<p>We acknowledge the Committee’s statement and will reach out to the Committee to schedule the briefing.</p>

Table 3.5—Joint explanatory statement accompanying P.L. 119-75, *The Consolidated Appropriations Act, 2026*

Conference Report Item	Action Taken or To Be Taken
<p><u>Codebase Modernization</u> The agreement directs the SSA, within 180 days of enactment of this Act, to submit to the Committees a report on SSA's use of COBOL and progress on the secure migration of the code base to a modern programming language where applicable.</p>	<p>We acknowledge the Committee’s interest in codebase modernization. SSA’s Chief Information Officer briefed Committee staff on July 8, 2025, and addressed the use of COBOL language. COBOL delivers solutions that have been battle-tested for decades, reliably processing more than a trillion dollars in payments annually with unmatched stability and uptime. COBOL excels at fixed-point arithmetic, critical for accurate handling of monetary values without rounding errors-something languages like Java can struggle with unless carefully managed. Additionally, risk of a</p>

Limitation on Administrative Expenses

Conference Report Item	Action Taken or To Be Taken
	<p>large “porting” effort to another language would introduce enormous destabilization risks and would require running new and old systems in parallel to validate success for a long period of time (think about annual cyclical events).</p> <p>We continue to inject modern systems (e.g., cloud-native apps, Application Programming Interfaces) for new features and use COBOL where it is best suited while modernizing underlying database and infrastructure to minimize operational and development cost.</p>
<p><u>Information Technology (IT) Activities</u></p> <p>The agreement directs SSA to provide a report to the Committees, within 90 days of enactment of this Act, detailing the number, amount, and general content of contracts, grants, and cooperative agreements awarded under SSA's IT portfolio. Such a report shall be grouped by heading and subheading on Table 3.24 of the FY 2026 congressional justification.</p>	<p>We will provide the report by the requested due date.</p> <p>The report shall be grouped by heading and subheading on Table 3.24 of the FY 2026 Congressional Justification.</p>
<p><u>Staffing Plan</u></p> <p>The agreement includes an increase of \$50,000,000 for SSA's base administrative expenses for resources to help ensure SSA has the necessary workforce to operate efficiently and provide high-quality service to program beneficiaries. The agreement is concerned by any reductions in direct-service operations, including staff at field offices and processing and teleservice centers, and provides resources for SSA to increase the number of staff on the frontlines. The agreement directs SSA to take steps to avoid field office closures, reduced office hours, and increased delays to appointments for beneficiaries seeking in-person support. As part of the monthly staffing report requested in Senate Report 119-55, the agreement directs SSA to include appointment waiting times by field office.</p>	<p>We acknowledge the Committee’s request and will provide monthly reports.</p>

Limitation on Administrative Expenses

Conference Report Item	Action Taken or To Be Taken
<p><u>Work Incentives Planning and Assistance (WIPA) and Protection and Advocacy for Beneficiaries of Social Security (PABSS)</u></p> <p>The agreement includes \$23,000,000 for WIPA grants and \$10,000,000 for PABSS.</p>	<p>We acknowledge the Committee’s statement.</p>
<p><u>Budget Submission</u></p> <p>As part of the President's Budget Request, each Department is directed to provide the Committees in an electronic format, a table that corresponds with every program line found in the detailed table at the end of this explanatory statement. Such a table shall include a column for the most recently enacted appropriation, the current year, and the budget year, assuming current law.</p>	<p>This Congressional Justification is available on our https://www.ssa.gov/budget website. Please refer to the All Purpose Table, the Budget Authority and Outlays, and the Amounts Available for Obligation exhibits in the LAE section of this Congressional Justification that satisfies this requirement.</p>
<p><u>Congressional Reports</u></p> <p>Each Department or agency is directed to provide the Committees, within 30 days from the date of enactment of this Act and quarterly thereafter, a summary describing each requested report to the Committees along with related actions completed in the current and prior quarters and planned actions to be completed in future quarters. Such a summary shall be cumulative for all fiscal years for which any report remains outstanding.</p>	<p>We will provide the reports by the requested due dates.</p>
<p><u>Questions for the Record</u></p> <p>The agreement notes the inclusion of section 526 of this Act, which requires each Department and agency to provide answers to questions submitted for the record within 45 business days after receipt. The agreement expects each Department and agency to notify the Committees at least 7 days in advance if they do not anticipate meeting this statutory requirement.</p>	<p>We acknowledge the Committee’s statement and will provide responses by the requested due dates or notify the Committees at least 7 days in advance.</p>
<p><u>Operating Plan</u></p> <p>In addition to the operating plan requirement in section 516 of this Act, the agreement notes that section 416 of the Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026 requires each Department or agency funded in this Act in</p>	<p>We submitted our Operating Plan to the Committees on March 19, 2026, and plan to submit monthly thereafter.</p>

Limitation on Administrative Expenses

Conference Report Item	Action Taken or To Be Taken
FY 2026 to provide a monthly report on funds that are allotted and available for obligation and on obligations as of the end of the month, by program, project, and activity.	

IMPROPER PAYMENTS AND ANTI-FRAUD

We are deeply committed to preserving and protecting Social Security and ensuring that all eligible individuals receive the benefits they are entitled. We have consistently maintained high payment accuracy for Old-Age, Survivors, and Disability Insurance (OASDI). Our internal quality reviews, validated by a third-party auditor, indicate that our fiscal year (FY) 2024 OASDI benefit payments were 99.79 percent free of overpayments and 99.93 percent free of underpayments.¹⁰ For the same year, 89.97 percent of all Supplemental Security Income (SSI) payments were free of overpayments, and 98.45 percent were free of underpayments.¹¹ FY 2025 data are not yet available. Given the magnitude of annual benefit payments, even small error rates result in substantial improper payment amounts. For instance, in FY 2024, we issued about \$1.5 trillion in benefit payments, with projected improper payments totaling \$4 billion for OASDI and \$7.3 billion for SSI.

We have taken decisive action to improve SSI accuracy. For the first time in the history of the program, we have named an executive lead to improve the SSI program. In FY 2025, we implemented changes targeted to address the leading causes of SSI payment error: undisclosed wages and assets. For all SSI Aged initial claims, we now query the Access to Financial Institutions (AFI) data at the time of claim intake with a zero-dollar tolerance, which identifies before the claim is adjudicated undisclosed assets, which may make a claimant ineligible. We intend to expand this same practice to all initial SSI Blind and Disabled claims. To timely identify wages that may impact the eligibility or payment amount of SSI recipients, at the beginning of each month, we now run a verification through our Payroll Information Exchange (PIE) (as authorized in statute), so we can correct benefit payments earlier in the process and prevent payment error. Addressing payment accuracy is a top priority, and we are actively implementing process improvement and technology measures to improve the SSI payment accuracy.

We are committed to being good stewards of taxpayer resources and improving the integrity of our programs. In September 2025, the Commissioner established a new SSI Improvement office to ensure comprehensive and dedicated oversight of the SSI program and to advance key administrative reforms in policies, processes, and automation. Since its inception, we have revised and clarified a number of SSI policies, prioritized work that will drive down improper payments, and improved the program's digital footprint through the expansion of AFI and Foreign Travel Data (FTD). Our efforts to reduce improper payments include actions such as leveraging data from exchanges with Federal, State, and private partners; automating our business processes; performing quality reviews; and conducting employee training and focused outreach. To improve understanding and reduce the burden on our customers and their employers, we updated several disability-related forms, including the Work Activity form (SSA-821) and Self-Employment Activity form (SSA-820) to simplify, consolidate, and clarify questions. We also formed a workgroup to redesign the Employee Work Activity Questionnaire (SSA-3033) to simplify and reduce the burden on employers and service providers, providing examples of subsidy and guidance on calculating subsidy amounts.

¹⁰ We derive accuracy rates for OASDI based on a monthly sample of beneficiaries who reside in the U.S. and outside of the 50 States or U.S. territories.

¹¹ We derive accuracy rates for SSI using data collected from the review of a national sample of SSI cases.

Limitation on Administrative Expenses

We safeguard our programs by efficiently and effectively preventing, detecting, deterring, and mitigating fraud and improper payments. We administer our anti-fraud program and improper payment initiatives and support the Office of the Inspector General's (OIG) efforts to investigate fraud, develop consistent anti-fraud policies and processes, formulate anti-fraud initiatives, and align anti-fraud efforts with industry standards.

For additional information about our payment accuracy, root causes of improper payments, and ongoing efforts to improve payment accuracy, please refer to the Program Integrity exhibit, our [Annual Performance Report](#), [Agency Financial Report](#), and [PaymentAccuracy.gov](#).

IMPROPER PAYMENT REDUCTION EFFORTS

Electronic Wage Reporting

Wages are a leading cause of improper payments in the Disability Insurance (DI) and SSI programs, as both rely on beneficiaries and recipients to report changes in wage and employment information. Despite reporting requirements, beneficiaries and recipients do not always report or report timely, leading to improper payments.¹² To address these errors, we implemented PIE, an automated method of collecting wage and employment information from payroll data providers (PDP). For those who provide authorization and have a participating employer, PIE reduces the burden of reporting wage information and lessens the time our technicians spend obtaining and verifying wage data.

After publishing the final rule for PIE, the agency decided to implement PIE in phases with the initial exchange occurring on April 7, 2025. We gradually increased the volume of Social Security numbers (SSN) exchanged each month until reaching full implementation of approximately 10.7 million SSNs in September 2025. We continue monthly exchanges for all authorized individuals whose employers report to the PDP. As part of the implementation activities, we provided training to technicians, updated our policies and instructions, and released communication to the public.

PIE is operational for both the DI and SSI programs, and, since full implementation, we have exchanged between 10.7 and 10.9 million authorizations per month—averaging approximately 800,000 to 900,000 returned SSNs with wages. The program's estimated savings are approximately \$2 billion for FY 2025–2034.

In FY 2026 and beyond, we will implement enhancements in support of PIE and are undertaking activities to increase participation. We plan to implement more robust management information, develop a process for handling SSNs flagged for name mismatch, and develop requirements to display the wage and employment data to beneficiaries among other planned enhancements.

¹² For DI, improper payments are generally due to work at Substantial Gainful Activity levels; for SSI, improper payments are largely due to wages contributing to countable income and related payment errors.

Limitation on Administrative Expenses

PIE will help improve payment accuracy, reduce improper payments, and reduce the reporting burden on individuals when they authorize us to obtain this information through an information exchange, and we receive it. We also anticipate that PIE will result in more efficient use of our administrative resources because our technicians would reduce the amount of time they spend (a) manually requesting and verifying this information from payroll data providers and employers, (b) manually entering data into our systems from an individual's pay records, (c) contacting individuals to request this information, and (d) assisting individuals with the results of incomplete or untimely reporting.

For individuals or employers not participating in PIE, we continue to offer electronic wage reporting tools, such as the myWageReport (myWR) online tool. myWR allows DI beneficiaries, SSI recipients, concurrent beneficiaries, and representative payees to report wages and view, print, or save a receipt. Self-reporters and their representative payees can report wages that occurred within a two-year timeframe from the reporting date. From April–May 2025, we released social media posts on Facebook and X sharing a link to our YouTube video to help beneficiaries learn why it is important to report wages and the automated electronic options for wage reporting. This included instructional videos with step-by-step instructions on how to use the agency's self-reporting wage applications.

In FY 2026, we will use our social media channels to post reminders for our beneficiaries about the importance of promptly reporting changes that impact their eligibility and payment amounts. These posts will inform beneficiaries how we are required by law to adjust payments or recover debts when people receive payments they are not entitled to.

Access to Financial Institutions Expansion Initiative

SSI stewardship reports indicate that improper payments are often driven by underreported or undisclosed financial accounts. We are taking a proactive approach to address this root cause. To ensure better accuracy, we are intercepting improper payments at the point of entry, reducing costly post-payment recoveries, and ensuring that only eligible individuals receive benefits.

Our AFI program addresses improper payments by requiring technicians to verify applicants', recipients', and deemors' allegations of liquid resources of \$400 or more during initial claims and post-eligibility events to ensure compliance with SSI resource limits.

Effective August 1, 2025, we expanded AFI verifications to require financial institution verification for all SSI aged (65+) initial claim allowances, regardless of alleged resources. These AFI verifications occur prior to adjudication and payment. This \$0 threshold policy marks a strategic shift from relying on self-reported information to a "verify before we pay" standard. By requiring verification of bank account ownership and balances before any payment is issued, we are closing longstanding gaps that allowed improper payments due to undisclosed or underreported financial assets. With this change we expect to identify an additional \$262 million in improper payments. As we monitor the impact of this initiative, we are preparing to further expand AFI requirements to all SSI initial claims, reinforcing our commitment to program integrity and payment accuracy.

Limitation on Administrative Expenses

Foreign Travel Data

FTD is an agency application that provides direct access to the Department of Homeland Security's (DHS) Arrival and Departure Information System. By maximizing the use of FTD, we can more effectively identify unreported absences from the U.S. that affect SSI eligibility, thereby increasing the detection of improper payments. Effective January 2026, we expanded the use of FTD to include U.S. citizens during redeterminations and initial claims—prior to the issuance of SSI payments, in certain situations. The expansion also applies to non-citizens during initial claims, prior to payment, in all cases. In addition, we are engaging with DHS's Customs and Border Protection to assess the feasibility of establishing an automated data exchange for FTD. We expect to finish the data exchange project in early FY 2027.

Social Security Fairness Act

On January 5, 2025, the [*Social Security Fairness Act of 2023*](#) was signed into law, thereby repealing the Windfall Elimination Provision (WEP) and Government Pension Offset (GPO). December 2023 is the last month that WEP and GPO will apply. This means that those rules no longer apply to benefits payable for January 2024 and later. The agency worked quickly and successfully to implement these changes. As of July 7, 2025, we completed sending over 3.1 million payments, totaling \$17 billion, to beneficiaries eligible under the *Social Security Fairness Act*. The average retroactive payment was \$7,208. We began releasing higher monthly benefit payments in April 2025. As of September 30, 2025, we have taken over 387,000 new initial claims. We anticipate the WEP and GPO repeal will significantly reduce and eventually eliminate WEP and GPO improper payments in future years.

Treasury Offset Program

In March 2025, we resumed use of the Treasury Offset Program (TOP) after suspending it in March 2020 because of the effects of the COVID-19 pandemic. From March–September 2025, we collected approximately \$60 million from those who were notified of TOP debt referral prior to program suspension. We resumed sending pre-offset notices for all delinquent debts incurred after March 2020, beginning in August 2025. We have also begun to explore use of the Department of the Treasury's (Treasury) Centralized Receivables Service, a shared service provider that performs collection work for agencies.

In compliance with Executive Order [14249](#), *Protecting America's Bank Account Against Fraud, Waste, and Abuse*, we are actively working with Treasury's Do Not Pay (DNP) to assess SSA's onboarding and compliance for all benefit and administrative payments.

Currently, we use DNP on a small scale to perform single searches to identify death records for beneficiaries. Death records that we obtain from DNP data sources serve as leads for administrative actions or, if indicators of potential fraud are present, referrals to OIG for investigation. As of September 30, 2025, we have retrieved death records from DNP for 222 beneficiaries with an estimated \$10.5 million in combined losses in improper payments. As a result, we have posted \$4.0 million in overpayments—funds that the agency is attempting to recoup—to these beneficiaries' records.

Online Remittance Processing

Our Online Remittance Processing provides individuals multiple options for repaying debts. As of the fourth quarter of FY 2025 (September 30, 2025), we processed over 464,000 remittances and collected over \$102 million through our Pay.gov remittance option. Our Online Bill Pay option processed over 48,000 remittances and collected over \$5.2 million. Combined with our previously implemented Social Security Electronic Remittance System, these remittance options now process 64 percent of our remittances.

ANTI-FRAUD INITIATIVES

National Anti-Fraud Committee

The National Anti-Fraud Committee (NAFC) provides a forum for senior leadership to collaborate and provide strategic guidance on fraud challenges and mitigation opportunities. In March 2025, we updated the NAFC Charter to reflect current roles, responsibilities, objectives, and initiatives. In FY 2025, we convened regular meetings and the annual Anti-Fraud Summit, as mandated by the Charter, and plan to continue these efforts in FY 2026.

Enterprise Fraud Risk Management Program

Our Enterprise Fraud Risk Management (EFRM) program is dedicated to proactively identifying, assessing, and mitigating fraud risks across our organization's major lines of business and services. In alignment with the [Government Accountability Office Fraud Risk Framework](#), [Payment Integrity Information Act of 2019](#), and [OMB Circular No. A-123](#). We conduct comprehensive fraud risk assessments and develop detailed fraud risk profiles for each of our key operational areas.

Since the introduction of our fraud risk position products in FY 2022, the EFRM program has made significant progress in strengthening our agency's fraud risk posture. To date, we have completed 7 fraud risk reviews and 17 fraud risk determinations through FY 2024.

In FY 2025, we conducted re-assessments of fraud risks within the eServices platform, as well as within the representative payee. Additionally, we finalized the fraud risk profile for our administrative programs, further enhancing our understanding of potential vulnerabilities and areas for improvement

In FY 2026, we will complete the re-assessment of Fraud Risk Profile of the Disability programs. Additionally, we will finalize the fraud risk profiles for the eServices and Representative Payee programs.

Looking ahead, our plans for FY 2027 include completing a re-assessment of fraud risks in the SSI program. We also intend to complete the fraud risk profile for the disability program, ensuring that our risk management strategies remain current and effective in addressing emerging threats.

Limitation on Administrative Expenses

Our suite of fraud risk position products serve as a foundation for fraud mitigation planning and strategy development. By leveraging the results of both scheduled and unscheduled risk assessments, we are committed to continuously improving our ability to detect, prevent, and respond to fraud across all agency programs and services.

We are actively working to enhance our processes to ensure that fraud risks are strategically assessed and that resources are allocated to address the most significant and pressing risks facing the agency.

Enhanced Identity Proofing and Fraud Controls

Identity proofing is essential for preventing identity fraud while providing quality customer service. Effective identity proofing reduces the risk of fraud, safeguards sensitive information, and builds trust in our services. As fraudulent actors become increasingly capable, we have employed risk-based approaches to mitigate identity fraud.

To address identity theft, we have strengthened identity-proofing and fraud controls across all service channels, focusing on transactions most exposed to identity fraud. Individuals wishing to make direct deposit changes or conduct certain types of transactions via the telephone must now provide a Security Authentication PIN or visit a field office in person. This practice aligns identity proofing standards for direct deposit changes across all service channels and reduces reliance on traditional knowledge-based verification questions, which often rely on information readily available to identity thieves.

In March 2025, we implemented a series of real-time bank verification checks that includes Treasury's Bureau of the Fiscal Service's Account Verification Service. This process provides instant bank verification to proactively and timely prevent fraud associated with direct deposit change requests.

In May 2025, we began requiring users to prove their identity with ID.me or Login.gov to access our online services. This federated approach aligns with whole-of-government requirements for access to online services. We continue to adopt online identity proofing to meet emerging requirements and use modern, risk-based technologies and methods to increase usage of our digital services while defending those services from fraudulent actors.

Also, in compliance with [Executive Order 14247](#), *Modernizing Payments To And From America's Bank Account*, we reviewed and updated policies concerning the issuance of paper checks. We are taking steps to further reduce the number of benefits disbursed by paper check to minimize costs, delays, lost payments, theft, and risks of fraud. In July and August 2025, we sent mailers to all beneficiaries and recipients who receive a paper check, advising them to convert their payment method. Waivers are available in limited circumstances. We will continue to work with Treasury to further refine our processes and outreach as needed.

Employee Training

Our employees are on the front lines defending against fraud. We remain dedicated to equipping employees with the tools they need to effectively prevent, deter, detect, and mitigate fraud. We

Limitation on Administrative Expenses

regularly supplement initial new hire training with detailed policy instructions, reminders, and instructional videos. In FY 2025, our employees participated in annual, mandatory anti-fraud training, including content on mitigating fraud risk in agency programs, inspecting and verifying documents when identity proofing individuals, applying residency requirements in the SSI program, and submitting fraud allegations to OIG. In FY 2026, we plan to release another mandatory anti-fraud training in June 2026.

Cooperative Disability Investigations

Cooperative disability investigation (CDI) units are highly successful at detecting fraud before a disability decision is made, during appeals, and as part of continuing disability reviews. CDI units have contributed to projected savings to taxpayers of more than \$8.2 billion since their inception. During FY 2025, CDI units led to 1,444 disability claims being denied or ceased due to participant ineligibility, \$98.9 million in projected savings for SSA programs, and \$24.2 million in SSA monetary accomplishments through recoveries, fines, judgments, restitutions, and settlements. CDI efforts also led to \$111.6 million in projected savings for non-SSA programs. The CDI program is a collaborative effort among SSA, OIG, State disability determination services, and local law enforcement to identify, investigate, and prevent disability-related fraud. We currently have 50 CDI units covering all 50 States and U.S. territories. In FY 2026, we are prioritizing hiring to increase staffing in our CDI units.

Fraud Prevention Units

We have a fraud prevention unit (FPU) based in New York City, which supports the agency's anti-fraud programs, including processing fraud redeterminations under sections 205(u) and 1631(e)(7) of the *Social Security Act*. The unit is comprised of disability processing specialists, management officials, and administrative support. The unit enhances our capacity to provide expert analytical and programmatic support to disability fraud investigations. As new fraud schemes emerge, policy evolves, and legal disputes arise, we continuously adapt our support so the FPU can effectively carry out the redetermination process. FPU actions help mitigate fraud losses for the agency and our customers.

Special Review Cadre

Created in 2017, the special review cadre (SRC) is a team of specialized administrative law judges, attorneys, and legal specialists with significant expertise in adjudicating non-disability and fraud and similar fault cases, including processing fraud redeterminations under sections 205(u) and 1631(e)(7) of the *Social Security Act* at the hearings level. Adjudicating fraud or similar fault is a highly complex inquiry, often involving the OIG testimony, cross-examination of witnesses, and hundreds of pages of criminal investigatory material. SRC adjudicators are trained and experienced in managing these hearings, evaluating allegations of fraud, and identifying patterns of fraudulent activity. This specialized adjudication is critical to the agency's anti-fraud efforts.

Limitation on Administrative Expenses

Special Assistant United States Attorneys

Law and Policy maintains a robust criminal fraud program, recruiting, hiring, and assigning criminal fraud prosecutors as Special Assistant United States Attorneys (SAUSA) to multiple United States Attorney's Offices nationwide. These SAUSAs work with OIG and other Federal and State law enforcement agencies to investigate and prosecute cases of alleged Social Security fraud and related crimes that would not otherwise be prosecuted in Federal courts. We are expanding SAUSAs to 50 U.S. Attorney's Offices consistent with the April 15, 2025 Presidential Memorandum, [Preventing Illegal Aliens from Obtaining Social Security Act Benefits](#). Pursuant to the Presidential Memorandum, the program implemented a major hiring initiative in FY 2025, resulting in the recruitment and selection of over 25 SAUSAs. The onboarding of the SAUSAs will take place in FY 2026.

CONSULTATIVE EXAMS

In some cases, a claimant does not provide adequate evidence about their impairment(s) for the State Disability Determination Services (DDS) to determine whether they are disabled or blind. When sufficient evidence cannot be obtained from the claimant’s medical sources(s), the DDS may request to purchase a physical or mental examination or test from a qualified medical provider as evidence to support the claim. These examinations are referred to as consultative examinations (CEs).

Historically, SSA requests at least one CE for around 35 percent of all cases processed and reimburses the States almost \$400 million a year for CE purchases. In FY 2025, the national CE rate was 35.1 percent and CE costs totaled \$386.08 million. The States use the Medicare fee schedule as a baseline to establish their CE reimbursement rates, which helps ensure consistency, cost effectiveness, and reasonable pricing. DDS agencies are not permitted to set fees for CEs above the Medicare benchmark.

We have made it a priority to maintain good working relationships within the medical community to recruit and sustain a sufficient pool of physicians and specialists who are qualified and willing to conduct CEs. At the same time, we are reviewing the processes for ordering a CE in each state to ensure nationwide consistency. By sharing best practices across the DDSs to order a CE only when it is absolutely necessary, we will reduce the burden on claimants and medical providers—and optimize agency resources.

Table 3.6—FY 2025 Consultative Examination Counts and Cost Data¹³

FY 2025 CEs (All Workloads)	Annual Number of Cases Completed with at Least One CE ¹⁴	CE Rate ¹⁵	CE Costs ¹⁶	CE Cost per Case ¹⁷
National Total (DDS + Federal)	1,263,672	35.10%	\$386,213,897	\$305.63
ALL DDS	1,263,365	35.10%	\$386,088,679	\$305.60
Federal	307	5.60%	\$125,218	\$407.88
AK	848	24.70%	\$745,784	\$879.46
AL	31,724	42.10%	\$9,799,544	\$308.90

¹³ Extended Service Team (EST) CE data and costs are included in the State amounts (VA, AR, OK). Number of cases include initial disability claims, disability reconsiderations, continuing disability reviews, and disability hearings completed with at least one CE.

¹⁴ Our systems track the number of cases with at least one paid CE, not the total number of CEs ordered and completed for any given case.

¹⁵ CE rate is the number of completed cases for which at least one CE is ordered and paid compared to the total number of completed cases. This rate does not reflect the total volume of CEs ordered and paid. Our systems do not include the level of detail to identify if CEs were conducted by the treating medical provider.

¹⁶ CE costs represent costs for all CEs, including if there were more than one CE per case.

¹⁷ CE cost per case represents total CE costs divided by the number of cases with at least one CE.

Limitation on Administrative Expenses

FY 2025 CEs (All Workloads)	Annual Number of Cases Completed with at Least One CE ¹⁴	CE Rate ¹⁵	CE Costs ¹⁶	CE Cost per Case ¹⁷
AR	17,613	28.00%	\$6,404,176	\$363.61
AZ	22,764	34.80%	\$10,758,326	\$472.60
CA	135,694	44.60%	\$38,639,487	\$284.75
CO	13,133	33.50%	\$5,859,368	\$446.16
CT	10,332	31.70%	\$2,336,725	\$226.16
DC	2,838	32.80%	\$1,354,274	\$477.19
DE	3,531	28.20%	\$1,601,142	\$453.45
FL	100,817	38.60%	\$29,919,248	\$296.77
GA	43,520	37.00%	\$15,583,510	\$358.08
HI	2,581	25.30%	\$974,999	\$377.76
IA	9,221	28.60%	\$3,356,665	\$364.02
ID	4,999	26.60%	\$1,848,175	\$369.71
IL	52,694	39.20%	\$13,624,901	\$258.57
IN	32,157	38.70%	\$7,521,590	\$233.90
KS	8,492	36.60%	\$4,069,005	\$479.16
KY	30,199	37.40%	\$8,546,740	\$283.01
LA	23,833	33.80%	\$6,526,701	\$273.85
MA	16,229	21.60%	\$4,911,811	\$302.66
MD	23,534	44.50%	\$10,604,471	\$450.60
ME	4,796	33.50%	\$1,201,633	\$250.55
MI	42,977	36.10%	\$11,517,711	\$268.00
MN	11,530	26.10%	\$4,822,559	\$418.26
MO	25,153	35.70%	\$6,702,361	\$266.46
MS	24,033	37.90%	\$6,356,857	\$264.51
MT	3,236	31.60%	\$1,836,366	\$567.48
NC	43,989	35.10%	\$11,951,793	\$271.70
ND	1,305	21.50%	\$628,476	\$481.59
NE	5,113	32.40%	\$2,280,893	\$446.10
NH	4,305	38.00%	\$1,433,901	\$333.08
NJ	27,540	30.80%	\$8,538,545	\$310.04
NM	6,382	33.40%	\$1,965,668	\$308.00
NV	9,048	29.50%	\$2,687,371	\$297.01
NY	98,362	45.60%	\$22,939,107	\$233.21
OH	49,428	32.60%	\$13,259,843	\$268.27
OK	20,970	38.80%	\$5,591,498	\$266.64
OR	10,282	25.80%	\$3,737,490	\$363.50
PA	57,091	36.50%	\$15,181,182	\$265.91
PR	9,815	54.80%	\$2,511,610	\$255.90
RI	3,490	28.30%	\$803,906	\$230.35
SC	17,836	25.10%	\$5,225,770	\$292.99
SD	1,990	22.00%	\$1,354,811	\$680.81
TN	36,848	41.80%	\$12,093,338	\$328.20
TX	85,658	32.50%	\$28,689,423	\$334.93
UT	6,272	29.00%	\$3,114,388	\$496.55

Limitation on Administrative Expenses

FY 2025 CEs (All Workloads)	Annual Number of Cases Completed with at Least One CE ¹⁴	CE Rate ¹⁵	CE Costs ¹⁶	CE Cost per Case ¹⁷
VA	15,909	17.60%	\$4,420,702	\$277.87
VT	2,365	36.50%	\$675,586	\$285.66
WA	21,026	32.90%	\$9,306,545	\$442.62
WI	15,293	32.80%	\$5,162,741	\$337.59
WV	12,794	44.60%	\$3,800,591	\$297.06
WY	1,469	28.90%	\$1,184,153	\$806.09

Limitation on Administrative Expenses

APPROPRIATION HISTORY

The table below includes the amount requested by the President, passed by the House and Senate Committees on Appropriations, and ultimately appropriated for the LAE account, including any rescissions and supplemental appropriations, for the last 10 years. The annual appropriation includes amounts authorized from SSI State Supplement user fees and non-attorney representative user fees.

Table 3.7—Appropriation History Table

Fiscal Year	Budget Estimate to Congress	House Committee Passed	Senate Committee Passed	Enacted Appropriation
2017	\$13,067,000,000 ¹	\$11,898,945,000 ²	\$12,481,945,000 ³	\$12,481,945,000 ⁴
2018	\$12,457,000,000 ⁵	\$12,392,945,000 ⁶	\$11,992,945,000 ⁷	\$12,872,945,000 ⁸
2019	\$12,393,000,000 ⁹	\$12,557,045,000 ¹⁰	\$12,951,945,000 ¹¹	\$12,876,945,000 ¹²
2020	\$12,773,000,000 ¹³	\$13,071,945,000 ¹⁴	--- ¹⁵	\$12,870,945,000 ¹⁶
CARES Act ¹⁷				\$338,000,000
Final				\$13,208,945,000
2021	\$13,351,473,000 ¹⁸	\$12,970,945,000 ¹⁹	--- ²⁰	\$12,930,945,000 ²¹
Supplemental ²²				\$38,000,000
Final				\$12,968,945,000
2022	\$14,188,896,000 ²³	\$14,066,945,000 ²⁴	--- ²⁵	\$13,341,945,000 ²⁶
2023	\$14,773,300,000 ²⁷	\$14,441,945,000 ²⁸	--- ²⁹	\$14,126,978,000 ³⁰
2024	\$15,489,200,000 ³¹	\$13,953,978,000 ³²	\$14,418,978,000 ³³	\$14,226,978,000 ³⁴
2025	\$15,401,924,000 ³⁵	\$13,825,776,000 ³⁶	\$14,735,978,000 ³⁷	\$14,298,978,000 ³⁸
2026	\$14,792,978,000 ³⁹	\$14,792,978,000 ⁴⁰	\$14,892,978,000 ⁴¹	\$14,842,978,000 ⁴²
2027	\$14,868,978,000 ⁴³			

¹ The FY 2017 Budget included \$1,819,000,000 in dedicated program integrity funding for, including the costs associated with SSI redeterminations, full medical CDRs, work CDRs, cooperative disability investigation (CDI) units, and the prosecution of fraud by Special Assistant United States Attorneys (SAUSAs), comprised of \$273,000,000 in base funding and \$1,546,000,000 in funds outside the discretionary caps as authorized by the Bipartisan Budget Act (BBA) of 2015 (P.L. 114-74). Additionally, the LAE account carved out funding to support the fully loaded costs of performing 1.1 million CDRs and approximately 2.8 million SSI redeterminations, \$126,000,000 for SSI State Supplement user fees, and up to \$1,000,000 from fees collected pursuant to section 303(c) of the Social Security Protection Act (SSPA) (P.L. 108-203).

² H.R. 5926.

³ S. 3040.

⁴ Consolidated Appropriations Act, 2017 (P.L. 115-31). Total included \$90,000,000 in available funding through September 30, 2018, for activities to address the hearings backlog within the Office of Hearings Operations (formerly the Office of Disability Adjudication and Review). Included \$1,819,000,000 in dedicated program integrity funding, including the costs associated with SSI redeterminations, full medical CDRs, work CDRs, CDI units, and the prosecution of fraud by SAUSAs, comprised of \$273,000,000 in base funding and \$1,546,000,000 in funds outside the discretionary caps as authorized by the BBA of 2015 (P.L. 114-74) to remain available until

Limitation on Administrative Expenses

March 31, 2018. Included \$123,000,000 for SSI State Supplement user fees and up to \$1,000,000 from fees collected pursuant to section 303(c) of the Social Security Protection Act (P.L. 108-203).

⁵ The FY 2018 Budget included \$1,735,000,000 in dedicated program integrity funding, including the costs associated with SSI redeterminations, full medical CDRs, work CDRs, CDI units, and the prosecution of fraud by SAUSAs, comprised of \$273,000,000 in base funding and \$1,462,000,000 in funds outside the discretionary caps as authorized by the BBA of 2015 (P.L.114-74). Included up to \$118,000,000 for SSI State Supplement user fees, and up to \$1,000,000 from fees collected pursuant to section 303(c) of the Social Security Protection Act (P.L. 108-203).

⁶ H.R.3358.

⁷ S. 1771.

⁸ Consolidated Appropriations Act, 2018 (P.L. 115-141). Total included \$280,000,000 to remain available until expended for information technology modernization, including related hardware and software infrastructure and equipment, and for administrative expenses directly associated with information technology modernization. Total included \$100,000,000 in available funding through September 30, 2019, for activities to address the hearings backlog within the Office of Hearings Operations. Included \$1,735,000,000 in dedicated program integrity funding, including the costs associated with SSI redeterminations, full medical CDRs, work CDRs, CDI units, and the prosecution of fraud by SAUSAs, comprised of \$273,000,000 in base funding and \$1,462,000,000 in funds outside the discretionary caps as authorized by the BBA of 2015 (P.L.114-74) to remain available for 18 months through March 31, 2019. Included \$118,000,000 for SSI State Supplement user fees and up to \$1,000,000 from fees collected pursuant to section 303(c) of the Social Security Protection Act (P.L. 108-203).

⁹ The FY 2019 Budget included \$1,683,000,000 in dedicated program integrity funding, including the costs associated with SSI redeterminations, full medical CDRs, work CDRs, CDI units, and the prosecution of fraud by SAUSAs, comprised of \$273,000,000 in base funding and \$1,410,000,000 in funds outside the discretionary caps as authorized by the BBA of 2015 (P.L.114-74) to remain available until March 31, 2020. Beginning in FY 2019, the Budget proposed that we may transfer up to \$10,000,000 of program integrity funds from the LAE account to the OIG for the costs associated with jointly operated CDI units. Included up to \$134,000,000 for SSI State Supplement user fees, and up to \$1,000,000 from fees collected pursuant to section 303(c) of the Social Security Protection Act (P.L. 108-203).

¹⁰ H.R. 6470.

¹¹ S. 3158.

¹² Department of Defense and Labor, Health and Human Services, and Education Appropriations Act, 2019 and Continuing Appropriations Act, 2019 (P.L. 115-245). Total included \$45,000,000 to remain available until expended for information technology modernization, including related hardware and software infrastructure and equipment, and for administrative expenses directly associated with information technology modernization. Total included \$100,000,000 in available funding through September 30, 2020, for activities to address the hearings backlog within the Office of Hearings Operations. Included \$1,683,000,000 in dedicated program integrity funding, including the costs associated with SSI redeterminations, full medical CDRs, work CDRs, CDI units, and the prosecution of fraud by SAUSAs, comprised of \$273,000,000 in base funding and \$1,410,000,000 in funds outside the discretionary caps as authorized by the BBA of 2015 (P.L.114-74) to remain available for 18 months through March 31, 2020. Public Law 115-245 allowed us to transfer up to \$10,000,000 of program integrity funds from the LAE account to the OIG for the costs associated with jointly operated CDI units in FY 2019. Included \$134,000,000 for SSI State Supplement user fees and up to \$1,000,000 from fees collected pursuant to section 303(c) of the Social Security Protection Act (P.L. 108-203).

¹³ The FY 2020 Budget proposed that the total LAE budget authority request of \$12,773,000,000 be offset by fees collected for replacement Social Security cards (estimated at \$270,000,000). The total included \$1,582,000,000 in dedicated program integrity funding, including the costs associated with SSI redeterminations, full medical CDRs, work CDRs, CDI units, and the prosecution of fraud by SAUSAs, comprised of \$273,000,000 in base

Limitation on Administrative Expenses

funding and \$1,309,000,000 in funds outside the discretionary caps as authorized by the BBA of 2015 (P.L.114-74) to remain available until March 31, 2021. In FY 2020, the Budget proposed to transfer up to \$10,000,000 of program integrity cap adjustment funds in the LAE account to the OIG for the costs associated with jointly operated CDI units. Included up to \$130,000,000 for SSI State Supplement user fees, and up to \$1,000,000 from fees collected pursuant to section 303(c) of the Social Security Protection Act (P.L. 108-203).

¹⁴ H.R. 2740.

¹⁵ The Senate Committee on Appropriations did not report a bill. The Committee posted a draft bill which provided the FY 2020 President's Budget request of \$12,773,000,000.

¹⁶ Further Consolidated Appropriations Act, 2020 (P.L. 116-94). The total included \$45,000,000 to remain available until expended for IT modernization, including related hardware and software infrastructure and equipment, and for administrative expenses directly associated with IT modernization. The total included \$100,000,000 in available funding through September 30, 2021, for activities to address the hearings backlog within the Office of Hearings Operations. The total also included \$1,582,000,000 in dedicated program integrity funding, including the costs associated with SSI redeterminations, full medical CDRs, work CDRs, CDI units, and the prosecution of fraud by SAUSAs, comprised of \$273,000,000 in base funding and \$1,309,000,000 in funds outside the discretionary caps as authorized by the BBA of 2015 (P.L.114-74) to remain available for 18 months through March 31, 2021. P.L. 116-94 allowed us to transfer up to \$10,000,000 of program integrity funds from the LAE account to the OIG for the costs associated with jointly operated CDI units in FY 2020. The total also included \$130,000,000 for SSI State Supplement user fees and up to \$1,000,000 from fees collected pursuant to section 303(c) of the SSPA.

¹⁷ The Coronavirus Aid, Relief, and Economic Security (CARES) Act (P.L. 116-136) provided \$300,000,000 in funding, available through September 30, 2021, to prevent, prepare for, and respond to the coronavirus, including paying the salaries and benefits of all employees affected as a result of office closures, telework, phone and communication services for employees, overtime costs, supplies, and for resources necessary for processing disability and retirement workloads and backlogs. It also provided \$38,000,000 for administrative costs related to assisting the Department of Treasury/Internal Revenue Service in coordinating a public awareness campaign and administering economic impact payments (EIPs) to qualifying individuals.

¹⁸ The FY 2021 Budget proposed that the total requested LAE budget authority of \$13,351,473,000 be offset by fees collected for replacement Social Security cards (estimated at \$270,000,000). The total included \$1,575,000,000 in dedicated program integrity funding, including the costs associated with SSI redeterminations, full medical CDRs, work CDRs, CDI units, and the prosecution of fraud by SAUSAs, comprised of \$273,000,000 in base funding and \$1,302,000,000 in funds outside the discretionary caps, as authorized by the BBA of 2015 (P.L.114-74) to remain available until March 31, 2022. The Budget proposed allowing us to transfer up to \$11,200,000 of program integrity funds from the LAE account to the OIG for the costs associated with jointly operated CDI units in FY 2021. The total included up to \$135,000,000 for SSI State Supplement user fees, and up to \$1,000,000 from fees collected pursuant to section 303(c) of the SSPA.

¹⁹ H.R.7614.

²⁰ The Senate Committee on Appropriations did not report a bill. The Committee posted a draft bill which included \$12,868,945,000 for LAE.

²¹ Consolidated Appropriations Act, 2021 (P.L. 116-260). The total included \$45,000,000 to remain available until expended for IT modernization, including related hardware and software infrastructure and equipment, and for administrative expenses directly associated with IT modernization. The total included \$50,000,000 in available funding through September 30, 2022, for activities to address the hearings backlog within the Office of Hearings Operations. The total also included \$1,575,000,000 in dedicated program integrity funding, including the costs associated with SSI redeterminations, full medical CDRs, work CDRs, CDI units, and the prosecution of fraud by SAUSAs, comprised of \$273,000,000 in base funding and \$1,302,000,000 in funds outside the discretionary caps as authorized by the BBA of 2015 (P.L.114-74) to remain available for 18 months through March 31, 2022. P.L. 116-260 allowed for the transfer of up to \$11,200,000 of program integrity funds from the

LAE account to the OIG for the costs associated with jointly operated CDI units. The total also included \$135,000,000 for SSI State Supplement user fees and up to \$1,000,000 from fees collected pursuant to section 303(c) of the SSPA.

- ²² The Consolidated Appropriations Act, 2021 (P.L. 116-260, Section 272, Division N) provided \$38,000,000 in funding, available through September 30, 2021, for administrative costs related to assisting the Department of Treasury/Internal Revenue Service in coordinating a public awareness campaign and administering a second round of EIPs first authorized under the CARES Act.
- ²³ The FY 2022 Budget included \$1,708,000,000 in dedicated program integrity funding, including a \$1,435,000,000 allocation adjustment, to remain available until March 31, 2023. Dedicated program integrity funding allowed us to conduct CDRs and SSI redeterminations to confirm that participants remain eligible to receive benefits, and it supported anti-fraud CDI units and special attorneys for fraud prosecutions. The Budget proposed transferring up to \$12,100,000 of program integrity funds from the LAE account to the OIG for the costs associated with jointly operated CDI units. The total included up to \$138,000,000 for SSI State Supplement user fees, and up to \$1,000,000 from fees collected pursuant to section 303(c) of the SSPA.
- ²⁴ H.R. 4502.
- ²⁵ The Senate Committee on Appropriations did not report a bill. The Committee posted a draft bill which included \$13,967,945,000 for LAE.
- ²⁶ Consolidated Appropriations Act, 2022 (P.L. 117-103). The total included \$55,000,000 in available funding through September 30, 2023, for activities to address the hearings backlog within the Office of Hearings Operations. The total also included \$1,708,000,000 in dedicated program integrity funding, including the costs associated with SSI redeterminations, full medical CDRs, work CDRs, CDI units, and the prosecution of fraud by SAUSAs, comprised of \$273,000,000 in base funding and \$1,435,000,000 in funds outside the discretionary caps as authorized by the BBA of 2015 (P.L. 114-74) to remain available for 18 months through March 31, 2023. P.L. 117-103 allowed us the ability to transfer up to \$12,100,000 of program integrity funds from the LAE account to the OIG for the costs associated with jointly operated CDI units. The total also included \$138,000,000 for SSI State Supplement user fees and up to \$1,000,000 from fees collected pursuant to section 303(c) of the SSPA.
- ²⁷ The FY 2023 Budget included \$1,799,000,000 in dedicated program integrity funding, including a \$1,511,000,000 allocation adjustment, to remain available until March 31, 2024. Dedicated program integrity funding allowed us to conduct CDRs and SSI redeterminations to confirm that participants remain eligible to receive benefits, and it supported anti-fraud CDI units and special attorneys for fraud prosecutions. The Budget proposed transferring up to \$15,100,000 of program integrity funds from the LAE account to the OIG for the costs associated with jointly operated CDI units. The total included up to \$140,000,000 for SSI State Supplement user fees, and up to \$1,000,000 from fees collected pursuant to section 303(c) of the SSPA.
- ²⁸ H.R. 8295.
- ²⁹ The Senate Committee on Appropriations did not report a bill. The Committee posted a draft bill which included \$14,244,014,000 for LAE.
- ³⁰ Consolidated Appropriations Act, 2023 (P.L. 117-328). The total included \$55,000,000 in available funding through September 30, 2024, for activities to address the disability hearings backlog within the Office of Hearings Operations. The total also included \$1,784,000,000 in dedicated program integrity funding, including the costs associated with SSI redeterminations, full medical CDRs, work CDRs, CDI units, and the prosecution of fraud by SAUSAs, comprised of \$273,000,000 in base funding and a \$1,511,000,000 adjustment to remain available for 18 months through March 31, 2024. P.L. 117-328 provided a transfer of up to \$15,100,000 of program integrity funds from the LAE account to the OIG for the costs associated with jointly operated CDI units. The total also included \$140,000,000 for SSI State Supplement user fees and up to \$1,000,000 from fees collected pursuant to section 303(c) of the SSPA.
- ³¹ The FY 2024 Budget included \$50,000,000 in no-year funding in the LAE account to modernize our benefits

Limitation on Administrative Expenses

system. The FY 2024 Budget also included \$2,000,000 for the purchase and hire of zero emission passenger motor vehicles and supporting charging or fueling infrastructure available through September 30, 2025, of which, \$700,000 was for the OIG for the purchase and hire of zero emission passenger motor vehicles and supporting charging or fueling infrastructure. The FY 2024 Budget proposed \$1,870,000,000 in dedicated program integrity funding, including \$287,000,000 in base program integrity funding and a \$1,583,000,000 allocation adjustment, to remain available until March 31, 2025. Dedicated program integrity funding allows us to conduct CDRs and SSI redeterminations to confirm that participants remain eligible to receive benefits, and it supports anti-fraud CDI units and SAUSAs for fraud prosecutions. The Budget proposed transferring \$19,100,000 of program integrity funds from the LAE account to the OIG for the costs associated with jointly operated CDI units. The total included up to \$150,000,000 for SSI State Supplement user fees, and up to \$1,000,000 from fees collected pursuant to section 303(c) of the SSPA.

³² H.R. 5894. The House bill was passed at the subcommittee level and did not go to the full committee.

³³ S. 2624

³⁴ Further Consolidated Appropriations Act, 2024 (P.L. 118-47). The total included \$1,851,000,000 in dedicated program integrity funding, including the costs associated with SSI redeterminations, full medical CDRs, work CDRs, CDI units, and the prosecution of fraud by SAUSAs, comprised of \$273,000,000 in base funding and a \$1,578,000,000 allocation adjustment to remain available for 18 months through March 31, 2025. P.L. 118-47 provided a transfer of up to \$15,100,000 of program integrity funds from the LAE account to the OIG for the costs associated with jointly operated CDI units. The total also included up to \$150,000,000 for SSI State Supplement user fees and up to \$1,000,000 from fees collected pursuant to section 303(c) of the SSPA.

³⁵ The FY 2025 Budget included \$50,000,000 in no-year funding in the LAE account to modernize our benefits system. The FY 2025 Budget also included \$2,000,000 for the purchase and hire of zero emission vehicles and supporting charging or fueling infrastructure available through September 30, 2026, of which \$700,000 is for the OIG for the purchase and hire of zero emission passenger motor vehicles and supporting charging or fueling infrastructure. The FY 2025 Budget proposed \$1,903,000,000 in dedicated program integrity funding, including \$273,000,000 in base program integrity funding and a \$1,630,000,000 cap adjustment, to remain available until March 31, 2026. Dedicated program integrity funding allows us to conduct CDRs and SSI redeterminations to confirm that participants remain eligible to receive benefits, and it supports anti-fraud CDI units and SAUSAs for fraud prosecutions. The Budget proposed transferring \$19,600,000 of program integrity funds from the LAE account to the OIG for the costs associated with jointly operated CDI units. The total included up to \$170,000,000 for SSI State Supplement user fees, and up to \$1,000,000 from fees collected pursuant to section 303(c) of the SSPA.

³⁶ H.R. 9029

³⁷ S. 4942

³⁸ Full-Year Continuing Appropriations and Extensions Act, 2025 (P.L. 119-4). The total includes \$1,903,000,000 in dedicated program integrity funding, including the costs associated with SSI redeterminations, full medical CDRs, work CDRs, CDI units, and the prosecution of fraud by SAUSAs, comprised of \$273,000,000 in base funding and a \$1,630,000,000 cap adjustment to remain available for 18 months through March 31, 2026. P.L. 119-4 provides a transfer of up to \$15,100,000 of program integrity funds from the LAE account to the OIG for the costs associated with jointly operated CDI units. The total also includes up to \$170,000,000 for SSI State Supplement user fees and up to \$1,000,000 from fees collected pursuant to section 303(c) of the SSPA.

³⁹ The FY 2026 Budget included \$2,397,000,000 in dedicated program integrity funding, including \$273,000,000 in base program integrity funding and a \$2,124,000,000 adjustment, to remain available until March 31, 2027. Dedicated program integrity funding covers the costs associated with CDRs and SSI redeterminations, anti-fraud CDI units, and SAUSAs for fraud prosecutions. The Budget proposes transferring \$24,600,000 of program integrity funds from the LAE account to the OIG for the costs associated with jointly operated CDI units. The

total includes up to \$170,000,000 for SSI State Supplement user fees and up to \$1,000,000 from fees collected pursuant to section 303(c) of the SSPA.

⁴⁰ H.R. 5304

⁴¹ S. 2587

⁴² Consolidated Appropriations Act, 2026 (P.L. 119-75). The total included \$2,397,000,000 in dedicated program integrity funding, including the costs associated with SSI redeterminations, full medical CDRs, work CDRs, CDI units, and the prosecution of fraud by SAUSAs, comprised of \$273,000,000 in base funding and a \$2,124,000,000 allocation adjustment to remain available for 18 months through March 31, 2027. P.L. 119-75 provided a transfer of up to \$24,600,000 of program integrity funds from the LAE account to the OIG for the costs associated with jointly operated CDI units. The total also included up to \$170,000,000 for SSI State Supplement user fees and up to \$1,000,000 from fees collected pursuant to section 303(c) of the SSPA.

⁴³ The FY 2027 Budget includes \$2,397,000,000 in dedicated program integrity funding, including \$273,000,000 in base program integrity funding and a \$2,124,000,000 adjustment, to remain available until March 31, 2028. Dedicated program integrity funding covers the costs associated with CDRs and SSI redeterminations, anti-fraud CDI units, and SAUSAs for fraud prosecutions. The Budget proposes transferring \$25,100,000 of program integrity funds from the LAE account to the OIG for the costs associated with jointly operated CDI units. The total includes up to \$175,000,000 for SSI State Supplement user fees and up to \$1,000,000 from fees collected pursuant to section 303(c) of the SSPA.

Limitation on Administrative Expenses

SSA-RELATED LEGISLATION FROM JANUARY 2025 TO FEBRUARY 2026

Fiscal Year (FY) 2025

Government Service Delivery Improvement Act (P.L. 118-231, enacted January 4, 2025)

- The law requires the Office of Management and Budget (OMB) to designate or appoint a senior official within OMB as the Federal Government Service Delivery Lead and requires the head of each federal agency to designate a senior official to be responsible for improving the agency's government service delivery.

Social Security Fairness Act of 2023 (P.L. 118-273, enacted January 5, 2025)

- The law repeals the Windfall Elimination Provision and Government Pension Offset provision, both of which could reduce Social Security benefits when someone received a pension based on work that was not covered by Social Security.

Full-Year Continuing Appropriations and Extensions Act, 2025 (P.L. 119-4, enacted March 15, 2025)

- The law provides continuing FY 2025 appropriations for federal agencies through September 30, 2025, and funds most programs and activities at the FY 2024 levels, including SSA.
- The law also extends various expiring programs and authorities.

One Big Beautiful Bill Act (P.L. 119-21, enacted July 4, 2025)

- The law changes how SSA will determine entitlement to and enrollment in Medicare, requires State use of the Death Master File in the administration of medical assistance plans, and makes prior changes to Achieving a Better Life Experience accounts permanent.

FY 2026

Continuing Appropriations, Agriculture, Legislative Branch, Military Construction and Veterans Affairs, and Extensions Act, 2026 (P.L. 119-37, enacted November 12, 2025)

- The law provides FY 2026 continuing appropriations for most federal agencies, including SSA, through January 30, 2026, and provides appropriations through the end of FY 2026 for agriculture, military construction and veterans affairs, and legislative branch programs.
- The law also extends various expiring programs and authorities.

Limitation on Administrative Expenses

Consolidated Appropriations Act, 2026 (P.L. 119-75, enacted February 2, 2026)

- The law provides FY 2026 appropriations to several federal departments and agencies, including SSA, for the remainder of FY 2026, and provides continuing FY 2026 appropriations for the Department of Homeland Security through February 13, 2026.
- The law also extends various expiring programs and authorities.

Ending Improper Payments to Deceased People Act (P.L. 119-77, enacted February 10, 2026)

- The law amends section 205(r) of the Social Security Act to permanently allow the Department of the Treasury to access certain death records maintained by SSA to facilitate the identification, prevention, and recovery of improper payments.
- Specifically, the law makes permanent the requirement for SSA to share its Death Master File with the Department of Treasury's Bureau of Fiscal Service, who operates the Do Not Pay working system.
- The law also mandates a cost-sharing agreement between SSA and the Department of Treasury, adds evidentiary requirements prior to SSA recording a death, and provides SSA with authority to send notifications to certain agencies upon identification of an error.

Limitation on Administrative Expenses

GENERAL STATEMENT/BUDGETARY RESOURCES/PERFORMANCE

LIMITATION ON ADMINISTRATIVE EXPENSES OVERVIEW

The Limitation on Administrative Expenses (LAE) account funds our operating expenses to administer our three major programs—Old-Age and Survivors Insurance (OASI), Disability Insurance (DI), and Supplemental Security Income (SSI)—as well as certain health insurance and Medicare prescription drug functions and the Special Benefits for Certain World War II Veterans program. We utilize LAE funds to carry out our core mission, including processing benefit applications, conducting hearings and appeals, protecting our customers through the prevention of fraud, and completing program integrity work to strengthen our programs. With LAE account funds, we provide vital services to millions of Americans in our field offices, over the phone, and online at www.ssa.gov.

Please see the Budget Overview for more information.

SIZE AND SCOPE OF OUR PROGRAMS

Our administrative budget is driven by the programs we administer—in terms of both the amount of work performed and the number of people needed to process it—and by our continuing efforts to improve service, efficiency, and stewardship.

Between the three major programs we administer—OASI, DI, and SSI—benefit payment outlays totaled over \$1.6 trillion in FY 2025; and under current law, we expect benefit payment outlays to be approximately \$1.7 trillion in FY 2026 and \$1.8 trillion in FY 2027. This includes the SSI State supplementary payments that we administer on behalf of some States.

Table 3.8—Benefit Outlays¹⁸
(Dollars in billions)

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Estimate
Old-Age and Survivors Insurance	\$1,411.2	\$1,494.0	\$1,579.6
Disability Insurance	\$157.3	\$168.9	\$178.0
Supplemental Security Income ^{19,20}	\$67.9	\$71.0	\$73.2
Total Outlays²¹	\$1,636.3	\$1,734.0	\$1,830.8

We expect the total number of beneficiaries and recipients of the three major programs we administer to increase from 76.5 million in FY 2025 to 78.4 million in FY 2026 and 79.9 million in FY 2027. We expect OASI beneficiaries and SSI recipients to increase in FY 2026 and FY 2027, while we expect DI beneficiaries to slightly decrease in FY 2026 and then increase in FY 2027.

Table 3.9—Beneficiaries
(Average in payment status, in millions)

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Old-Age and Survivors Insurance	60.8	62.7	64.0
Disability Insurance	8.3	8.2	8.4
Supplemental Security Income ²²	7.4	7.5	7.5
Total Beneficiaries²³	76.5	78.4	79.9

¹⁸ Totals may not add due to rounding.

¹⁹ SSI benefit payments include State supplementary payments of around \$3.4 billion in FY 2025, \$3.4 billion in FY 2026, and \$3.5 billion in FY 2027.

²⁰ There were 12 monthly benefit payments in FY 2025, and there will be 12 in both FY 2026 and FY 2027.

²¹ Benefit payment totals include less than \$500,000 for the Special Benefits for Certain World War II Veterans program in FYs 2025, 2026, and 2027, which is not broken out separately.

²² SSI recipients include about 130,000 recipients in FY 2025, 131,000 in FY 2026, and 137,000 in FY 2027 who only receive a State supplementary payment.

²³ Beneficiary totals include approximately 2.6 million concurrent recipients who receive SSI as well as OASI or DI.

Limitation on Administrative Expenses

FUNDING REQUEST

Our FY 2027 LAE budget request of \$14.869 billion supports our digital-first strategy to modernize IT, expand automation, and enhance self-service options. With this funding, we will improve the customer experience, reduce wait times, strengthen program integrity, and optimize workforce productivity, ensuring efficient and secure service for the American public.

Table 3.10—Budgetary Request²⁴
(Dollars in millions)

	FY 2025 Actual	FY 2026 Enacted	FY 2027 Request
Budget Authority, One-Year (in millions)			
Limitation on Administrative Expenses (LAE) ²⁵	\$14,299	\$14,843	\$14,869
<i>(Dedicated Program Integrity Level, Base and Adjustment, included in LAE)^{26, 27}</i>	<i>(\$1,903)</i>	<i>(\$2,397)</i>	<i>(\$2,397)</i>
Research and Demonstrations ^{28, 29}	\$91	\$91	\$70
Office of the Inspector General (OIG) ³⁰	\$115	\$115	\$115
Budget Authority, Total	\$14,505	\$15,049	\$15,054
Workyears (WY)			
Full-Time Equivalents	54,063	51,205	51,820
Overtime	1,499	3,133	1,957
Lump Sum Leave	400	284	214
Total SSA Workyears³¹	55,962	54,622	53,991
Disability Determination Services (DDS)	13,017	12,561	12,755
Total SSA/DDS Workyears	68,979	67,183	66,746
OIG	482	460	478
Total SSA/DDS/ OIG Workyears	69,461	67,643	67,224

²⁴ Totals may not add due to rounding.

²⁵ LAE funding includes \$170 million in FY 2025, \$170 million in FY 2026, and \$175 million in FY 2027 for SSI user fees. LAE funding also includes \$1 million in Social Security Protection Act (SSPA) user fees.

²⁶ P.L. 119-4 – Full-Year Continuing Appropriations and Extensions Act, 2025 and P.L. 119-75 – Consolidated Appropriations Act, 2026 provided program integrity funding availability for 18 months (through March 31). The FY 2027 President’s Budget assumes appropriations language for FY 2027 will provide for similar 18-month authority to obligate PI funds.

²⁷ P.L. 119-4 and P.L. 119-75 allows SSA to transfer \$15.1 million and \$24.6 million in FY 2025 and FY 2026, respectively, from the LAE account to the OIG for the costs associated with jointly operated CDI units. The FY 2027 President’s Budget assumes a transfer of \$25.1 million in FY 2027.

²⁸ These amounts include \$7 million in base research funding classified as mandatory.

²⁹ Congress appropriated \$91 million in FY 2025 (available through September 30, 2027) and \$91 million in FY 2026 (available through September 30, 2028) for research and demonstration projects. The FY 2027 President’s Budget assumes \$70 million in FY 2027 (available through September 30, 2029) for research and demonstration projects.

³⁰ OIG funds do not include transfers from the SSA LAE account, Dedicated Program Integrity, to the OIG for the costs associated with jointly operated CDI units.

³¹ A workyear (WY) is a measure of time spent doing work or being paid for some element of time (e.g., leave). It is the equivalent of one person working for one year (2,080 hours) and may consist of regular hours, overtime, or lump sum leave, which is payment for unused annual leave upon leaving the agency. WYs include time spent in full-time or part-time employment. Full-time equivalents and overtime WYs include those funded from dedicated funding to reduce the hearings backlog, dedicated funding for IT modernization, and dedicated funding for PI. Full-time equivalents include those funded by the CDI unit PI transfer from the LAE account to the OIG.

Limitation on Administrative Expenses

ALL PURPOSE TABLE

Table 3.10—All Purpose Table (APT)³²
(in thousands)

	FY 2025	FY 2026	FY 2027	
	Full-Year Continuing Appropriations and Extensions Act	Consolidated Appropriations Act	President's Budget	FY 2027 +/- FY 2026
	P.L. 119-4	P.L. 119-75		
Payments to Social Security Trust Funds				
Pension Reform	6,000	6,000	6,000	-
Unnegotiated Checks	9,000	9,000	9,000	-
Total PTF	\$15,000	\$15,000	\$15,000	-
Supplemental Security Income				
Federal Benefits Payment	62,228,000	66,762,000	70,389,000	3,627,000
Beneficiary Services	137,000	75,000	75,000	-
Research & Demonstration ^{33,34}	91,000	91,000	70,000	(21,000)
Administration ³⁵	4,609,042	4,624,282	4,554,254	(70,028)
Subtotal SSI Program Level	67,065,042	71,552,282	75,088,254	3,535,972
Advance from PY	(21,700,000)	(22,100,000)	(23,500,000)	(1,400,000)
Subtotal Current Year SSI	\$45,365,042	\$49,452,282	\$51,588,254	\$2,135,972
New Advance SSI	\$22,100,000	\$23,500,000	\$24,000,000	\$500,000
Limitation on Administrative Expenses				
Regular LAE				
OASDI Trust Funds	5,627,076	5,736,069	5,751,056	14,987
HI/SMI Trust Funds	3,364,226	3,636,530	3,696,335	59,805
Social Security Advisory Board	2,700	2,700	-	(2,700)
SSI	3,230,976	2,899,679	2,848,587	(51,092)
Subtotal Regular LAE	\$12,224,978	\$12,274,978	\$12,295,978	\$21,000
Program Integrity Funding				
OASDI Trust Funds	524,934	672,397	691,333	18,936
SSI	1,378,066	1,724,603	1,705,667	(18,936)
Subtotal Program Integrity Funding³⁶	\$1,903,000	\$2,397,000	\$2,397,000	-
Base Program Integrity	273,000	273,000	273,000	-
Adjustment ³⁷	1,630,000	2,124,000	2,124,000	-
User Fees				
SSI User Fee	170,000	170,000	175,000	5,000
SSPA User Fee	1,000	1,000	1,000	-
Subtotal User Fees	\$171,000	\$171,000	\$176,000	\$5,000
Total LAE	\$14,298,978	\$14,842,978	\$14,868,978	\$26,000
Non-PI LAE	12,395,978	12,445,978	12,471,978	26,000
Office of the Inspector General				
Federal Funds	32,000	32,000	32,000	-
Trust Funds	82,665	82,665	82,665	-
Total, OIG^{38,39}	\$114,665	\$114,665	\$114,665	-
Total, Social Security Administration, New BA	\$77,284,643	\$83,300,643	\$86,032,643	\$2,732,000
Federal Funds	\$67,683,042	\$73,170,282	\$75,811,254	\$2,640,972
Current Year	\$45,583,042	\$49,670,282	\$51,811,254	\$2,140,972
New Advance	\$22,100,000	\$23,500,000	\$24,000,000	\$500,000
Trust Funds	\$9,601,601	\$10,130,361	\$10,221,389	\$91,028

Limitation on Administrative Expenses

³² Totals may not add due to rounding.

³³ These amounts include \$7 million in base research funding classified as mandatory.

³⁴ P.L. 119-4 - The Full-Year Continuing Appropriations and Extensions Act, 2025 provides 3-year authority for research and demonstration projects, with FY 2025 funds available through September 30, 2027. P.L. 119-75 – Consolidated Appropriations Act, 2026 also provides 3-year authority for research and demonstration projects, with FY 2026 funds available through September 30, 2028. The FY 2027 President’s Budget assumes the same authority for FY 2027, extending availability through September 30, 2029.

³⁵ Total SSI Administration reflects the sum of SSI regular LAE and SSI Program Integrity included in the LAE section.

³⁶ P.L. 119-4 – The Full-Year Continuing Appropriations and Extensions Act, 2025 provides 18-month authority to obligate PI funds through March 31, 2026. P.L. 119-75 - Consolidated Appropriations Act, 2026 also provides 18-month authority to obligate PI funds through March 31, 2027. The FY 2027 President’s Budget assumes similar authority for FY 2027, with obligation period through March 31, 2028.

³⁷ P.L. 119-4 - The Full-Year Continuing Appropriations and Extensions Act, 2025 allows SSA to transfer \$15.1 million in FY 2025 from the LAE account to the OIG for the costs associated with jointly operated CDI units. P.L. 119-75 – Consolidated Appropriations Act, 2026 allows SSA to transfer \$24.6 million in FY 2026 from the LAE account to the OIG for the costs associated with jointly operated CDI units. The FY 2027 President’s Budget proposes a \$25.1 million transfer.

³⁸ P.L. 119-4 - The FY Full-Year Continuing Appropriations and Extension Act, 2025, P.L. -119-75 – Consolidated Appropriations Act, 2026, and the FY 2027 President’s Budget include \$2 million each in the OIG topline, which will remain available until expended for information technology modernization, including related hardware and software infrastructure and equipment, and for administrative expenses directly associated with information technology modernization.

³⁹ OIG funds do not include transfers from the SSA LAE account, Dedicated Program Integrity, to the OIG for the costs associated with jointly operated CDI units.

SSI STATE SUPPLEMENTATION/IMPACT OF STATES DROPPING OUT

The SSI program was designed to provide a nationwide uniform floor of cash assistance to individuals who are aged, blind, and disabled, with limited income and resources. In recognizing that there were variations in living costs across the Nation, Congress added section 1618 to the Social Security Act to encourage States to supplement the Federal payment. This ensured that SSI recipients received the full benefit of each cost-of-living adjustment. States may administer their own State supplement programs or have us administer the programs on their behalf. States electing to have us administer their programs reimburse us monthly in advance for these benefit payments, and we make eligibility determinations and payments on behalf of the States.

Table 3.11—State Supplement Payments
(Dollars in millions)

	FY 2025 Actual	FY 2026 Enacted	FY 2027 Estimate
Federally Administered State Supplement Payments	\$3,415	\$3,410	\$3,520
Offsetting Collections	\$3,420	\$3,419	\$3,532

Participating States pay us user fees to administer their programs, based on a schedule established by the Social Security Act. The user fee was \$15.22 per SSI payment in FY 2025 and is \$15.63 in FY 2026. We estimate that the user fee will increase to \$16.05 per payment in FY 2027. The Department of Treasury receives the first \$5.00 of each fee and we retain the amount over \$5.00. This user fee is discretionary budget authority that supplements our LAE account.

Table 3.12—SSI User Fee Collections^{40,41}
(Dollars in millions)

	FY 2025 Actual	FY 2026 Enacted	FY 2027 Estimate	<i>FY 2026 to FY 2027 Change</i>
SSA User Fee Collections	\$164	\$170	\$175	+\$5
Treasury User Fee Collections	\$80	\$81	\$82	+\$1
Total User Fee Collections	\$244	\$251	\$257	+\$6

⁴⁰ The enacted user fee authority was \$170,000,000 for FY 2025 and estimated at \$170,000,000 for FY 2026. Any fees collected in excess of the appropriated amount may be used to cover a shortfall in collections for future years.

⁴¹ FY 2025, FY 2026, and FY 2027 have 12 payments.

Limitation on Administrative Expenses

Impact of States Dropping Out of State Supplementation Program

Currently, we help administer the State supplementation for 20 States and the District of Columbia. However, participation in the State supplementation program is voluntary. States can opt out of the program but must provide notice to us at least 90 days in advance before dropping out. The result of States dropping out of the program is a loss of LAE authority in the current fiscal year and possibly the following fiscal year when it is too late to adjust our request. When a State drops out of the program, we use LAE to make up the difference in authority. We adjust our estimates for the budget year and the outyears, when possible, to accommodate any changes. California and New Jersey are the two States with the highest collections for whom we administer State supplementation. If either State opted to administer their own State supplementation, our estimate would dramatically decrease.

Table 3.13—Estimated SSA User Fee Collections by State
(Dollars in thousands)

State	FY 2025 Actual	FY 2026 Enacted	FY 2027 Estimate
Arkansas	*	*	*
California	\$137,693	\$142,614	\$145,818
Delaware	\$64	\$69	\$73
District of Columbia	\$116	\$118	\$126
Georgia	\$1	*	*
Hawaii	\$257	\$273	\$291
Iowa	\$96	\$95	\$101
Kansas	*	*	*
Louisiana	*	*	*
Maryland	*	*	*
Michigan	\$1,287	\$1,332	\$1,419
Mississippi	\$1	\$1	\$1
Montana	\$66	\$67	\$71
Nevada	\$2,102	\$2,202	\$2,347
New Jersey	\$20,311	\$21,064	\$22,445
Ohio	*	*	*
Pennsylvania	\$423	\$420	\$448
Rhode Island	\$44	\$45	\$48
South Dakota	*	*	*
Tennessee	\$1	\$1	\$1
Vermont	\$1,669	\$1,699	\$1,811
Total	\$164,131	\$170,000	\$175,000

* Less than \$500

BUDGET AUTHORITY AND OUTLAYS

The Limitation on Administrative Expenses (LAE) account, our basic administrative account, is an annual appropriation and is financed from the Social Security and Medicare trust funds, the General Fund, and applicable user fees. This account provides resources to administer the Social Security and Supplemental Security Income (SSI) programs, as well as certain aspects of the Medicare program.

Section 201(g) of the Social Security Act provides that SSA determine the share of administrative expenses that should have been borne by the appropriate trust funds for the administration of their respective programs and the General Fund for administration of the SSI program. We calculate the administrative costs attributable to each program using our Government Accountability Office approved Cost Analysis System (CAS). SSA and CMS continue to work together to evaluate the cost-sharing agreement that determines the portion of administrative expenses borne by the SSA and Medicare trust funds and the General Fund.

In addition to our base operating expenses, we occasionally receive one-time appropriations. In FY 2009, we received additional funds from the General Fund of the Treasury, provided by the Recovery Act and the Medicare Improvement for Patients and Providers Act (MIPPA). We also received \$98 million funded incrementally from FY 2015 to FY 2018, of which \$27 million is available until expended, for costs associated with the Medicare Access and CHIP Reauthorization Act (MACRA) provisions. In FY 2022, we received \$16 million for the Postal Service Reform Act (PSRA) to assist the Office of Personnel Management (OPM) and the United States Postal Service (USPS) with outreach, program eligibility and inquiries, and administering a special Medicare enrollment period for Postal Service employees, Postal Service annuitants and their family members.

Table 3.14—Budget Authority and Outlays⁴²
(Dollars in thousands)

	FY 2025 Actual	FY 2026 Enacted	FY 2027 Estimate
Budget Authority			
OASI and DI Trust Funds	\$6,152,010 ⁴²	\$6,408,466 ⁴³	\$6,442,389 ⁴⁴
HI and SMI Trust Funds	\$3,364,226	\$3,636,530	\$3,696,335
SSA Advisory Board	\$2,700	\$2,700	\$0
SSI Administrative Expenses	\$4,609,042	\$4,624,282	\$4,554,254
SSI State Supplement User Fees	\$170,000	\$170,000	\$175,000
Non-Attorney Representative User Fees	\$1,000	\$1,000	\$1,000
Technology Modernization Funds (TMF)	\$8,000	\$0	\$0

Limitation on Administrative Expenses

	FY 2025 Actual	FY 2026 Enacted	FY 2027 Estimate
Total Budget Authority	\$14,306,978	\$14,842,978	\$14,868,978
Administrative Outlays			
OASI and DI Trust Funds	\$6,285,600 ⁴⁵	\$6,457,900 ⁴⁶	\$6,517,000 ⁴⁷
HI and SMI Trust Funds	\$3,690,300	\$3,663,000	\$3,736,000
SSI Administrative Expenses	\$4,839,300	\$4,659,000	\$4,607,000
SSI State Supplement User Fees	\$170,000	\$170,000	\$175,000
Non-Attorney Representative User Fees	\$1,000	\$1,000	\$1,000
MIPPA – LIS	\$0 ⁴⁸	\$0	\$0
Postal Service Recovery Act (PSRA)	\$800	\$0	\$0
Medicare Improvement for Patients and Providers Act (MACRA)	\$0	\$0	\$0
Technology Modernization Fund (TMF)	\$7,900	\$0 ⁴⁹	\$0
Total Administrative Outlays⁵⁰	\$14,994,900	\$14,950,900	\$15,036,000

⁴² Totals may not add due to rounding.

⁴² The total includes \$3,642,539 in OASI and \$2,509,471 in DI budget authority.

⁴³ The total includes \$3,559,058 in OASI and \$2,849,408 in DI budget authority.

⁴⁴ The total includes \$3,574,917 in OASI and \$2,867,472 in DI budget authority.

⁴⁵ The total includes \$3,676,300 in OASI and \$2,609,300 in DI outlays.

⁴⁶ The total includes \$3,587,800 in OASI and \$2,870,100 in DI outlays.

⁴⁷ The total includes \$3,618,000 in OASI and \$2,899,000 in DI outlays.

⁴⁸ A total of \$26,900 was outlaid in MIPPA-LIS.

⁴⁹ In FY 2026, we expect to return TMF funds to GSA.

⁵⁰ Outlays are from the LAE account. Outlay totals include outlays made from budget authority enacted in prior years. Due to variations in timing in the reporting of outlays, these outlays will not match those included in the Budget Appendix.

Limitation on Administrative Expenses

AMOUNTS AVAILABLE FOR OBLIGATION/ANALYSIS OF CHANGES

Table 3.15—Amounts Available for Obligation^{51,52,53}
(Dollars in thousands)

	FY 2025 ⁵⁴ Actual	FY 2026 ⁵⁵ Enacted	FY 2027 ⁵⁶ Estimate	FY 2026 to FY 2027 Change
Limitation on Administrative Expenses (LAE)				
Unobligated Balance, start-of-year ⁵⁷	\$523,446	\$316,420	\$316,789	\$369
Unrealized Non-Attorney User Fees	-\$841	\$0	\$0	\$0
Unrealized SSI User Fees	\$0	\$0	\$0	\$0
LAE Appropriation	\$14,298,978	\$14,842,978	\$14,868,978	\$26,000
Subtotal LAE Resources	\$14,821,583	\$15,159,398	\$15,185,767	\$26,369
Total Obligations, LAE	\$14,285,900	\$15,042,609	\$15,054,919	\$12,310
Unobligated Balance, lapsing	-\$181,306	\$0	\$0	\$0
Unobligated Balance, end-of-year (LAE Carryover)	\$354,377	\$116,789	\$130,848	\$14,059
Medicare Improvements for Patients and Providers Act (MIPPA) – Medicare Savings Plan (MSP)				
Unobligated Balances, start-of-year	\$14,903	\$14,903	\$14,903	\$0
Obligations, MIPPA – MSP	\$0	\$0	\$0	\$0
Unobligated Balances, end-of-year	\$14,903	\$14,903	\$14,903	\$0
MIPPA - Low Income Subsidy (LIS)				
Unobligated Balances, start-of-year	\$11,263	\$11,236	\$11,236	\$0
Obligations, MIPPA – LIS	\$27	\$0	\$0	\$0
Unobligated Balances, end-of-year	\$11,236	\$11,236	\$11,236	\$0
State Children's Health Insurance Program (SCHIP)				
Unobligated Balances, start-of-year	\$1,868	\$1,842	\$1,842	\$0
Obligations, MIPPA – SCHIP	\$26	\$0	\$0	\$0
Unobligated Balances, end-of-year	\$1,842	\$1,842	\$1,842	\$0
Medicare Access and CHIP Reauthorization Act (MACRA)				
Unobligated Balances, start-of-year	\$25,982	\$25,982	\$25,982	\$0

⁵¹ Totals may not add due to rounding.

⁵² Table does not include reimbursables, Technology Modernization Fund, or Vehicle Recharging Station funding.

⁵³ Due to variations in timing in the reporting of obligations, these obligations may not match those included in the Budget Appendix.

⁵⁴ FY 2025 unobligated balances, end-of-year, include approximately \$112,000,000 of Program Integrity 18-month carry-out, and \$242,000,000 carryover/transferred from prior-year accounts.

⁵⁵ FY 2026 unobligated balance, start-of-year, includes approximately \$112,000,000 of Program Integrity 18-month funds and \$204,000,000 transferred from prior-year accounts.

⁵⁶ FY 2027 unobligated balance, start-of-year, includes approximately \$112,000,000 of Program Integrity 18-month funds and \$204,000,000 transferred from prior-year accounts.

⁵⁷ Includes multi-year carryover funds and recoveries for IT Systems, and dedicated Program Integrity funding.

Limitation on Administrative Expenses

Obligations, MACRA	\$0	\$0	\$0	\$0
Unobligated Balances, end-of-year	\$25,982	\$25,982	\$25,982	\$0
Postal Service Reform Act of 2022 (PSRA)				
Unobligated Balances, start-of-year	\$12,334	\$11,648	\$11,648	\$0
Obligations, PSRA	\$686	\$0	\$0	\$0
Unobligated Balances, end-of-year	\$11,648	\$11,648	\$11,648	\$0
GRAND TOTAL, OBLIGATIONS	\$14,286,639	\$15,042,609	\$15,054,919	\$12,310

Limitation on Administrative Expenses

SUMMARY OF CHANGE IN ADMINISTRATIVE BUDGET AUTHORITY FROM FY 2026 TO FY 2027

**Table 3.16—Summary of Change in Administrative Budget Authority from FY 2026 to
FY 2027**

	FY 2026	FY 2027	Change
<u>MAJOR CATEGORIES</u> – This section (not included in totals and subtotals below) attempts to crosswalk the major spending categories shown below (dollars in thousands)			
I. <u>Payroll Expenses</u>	\$ 7,904,958	\$ 7,990,289	\$ 85,331
Built-In Increase	\$ -	\$ 177,720	\$ 177,720
Program Increase	\$ -	\$ (92,389)	\$ (92,389)
II. <u>Non-Payroll Expenses</u>	\$ 2,560,000	\$ 2,457,534	\$ (102,466)
Built-In Increase	\$ -	\$ (102,466)	\$ (102,466)
Program Increase		\$ 0	\$ 0
III. <u>Disability Determination Services</u>	\$ 2,563,420	\$ 2,686,055	\$ 122,635
Built-In Increase	\$ -	\$ 58,257	\$ 58,257
Program Increase	\$ -	\$ 64,378	\$ 64,378
IV. <u>Information Technology Systems</u>	\$ 1,790,000	\$ 1,710,000	\$ (80,000)
Built-In Increase		\$ 0	\$ 0
Program Increase		\$ (80,000)	\$ (80,000)
IV. <u>OIG Reimbursable Transfer</u>	\$ 24,600	\$ 25,100	\$ 500
Total, Budget Authority	\$ 14,842,978	\$ 14,868,978	\$ 26,000

Limitation on Administrative Expenses

AMOUNTS AVAILABLE FOR OBLIGATION/ANALYSIS OF CHANGES

Table 3.17—Amounts Available for Obligation^{58,59,60}
(Dollars in thousands)

	FY 2025 ⁶¹ Actual	FY 2026 ⁶² Enacted	FY 2027 ⁶³ Estimate	FY 2026 to FY 2027 Change
Limitation on Administrative Expenses (LAE)				
Unobligated Balance, start-of-year ⁶⁴	\$523,446	\$316,420	\$316,789	\$369
Unrealized Non-Attorney User Fees	-\$841	\$0	\$0	\$0
Unrealized SSI User Fees	\$0	\$0	\$0	\$0
LAE Appropriation	\$14,298,978	\$14,842,978	\$14,868,978	\$26,000
Subtotal LAE Resources	\$14,821,583	\$15,159,398	\$15,185,767	\$26,369
Total Obligations, LAE	\$14,285,900	\$15,042,609	\$15,054,919	\$12,310
Unobligated Balance, lapsing	-\$181,306	\$0	\$0	\$0
Unobligated Balance, end-of-year (LAE Carryover)	\$354,377	\$116,789	\$130,848	\$14,059
Medicare Improvements for Patients and Providers Act (MIPPA) – Medicare Savings Plan (MSP)				
Unobligated Balances, start-of-year	\$14,903	\$14,903	\$14,903	\$0
Obligations, MIPPA – MSP	\$0	\$0	\$0	\$0
Unobligated Balances, end-of-year	\$14,903	\$14,903	\$14,903	\$0
MIPPA - Low Income Subsidy (LIS)				
Unobligated Balances, start-of-year	\$11,263	\$11,236	\$11,236	\$0
Obligations, MIPPA – LIS	\$27	\$0	\$0	\$0
Unobligated Balances, end-of-year	\$11,236	\$11,236	\$11,236	\$0
State Children's Health Insurance Program (SCHIP)				
Unobligated Balances, start-of-year	\$1,868	\$1,842	\$1,842	\$0
Obligations, MIPPA – SCHIP	\$26	\$0	\$0	\$0
Unobligated Balances, end-of-year	\$1,842	\$1,842	\$1,842	\$0
Medicare Access and CHIP Reauthorization Act (MACRA)				
Unobligated Balances, start-of-year	\$25,982	\$25,982	\$25,982	\$0

⁵⁸ Totals may not add due to rounding.

⁵⁹ Table does not include reimbursables, Technology Modernization Fund, or Vehicle Recharging Station funding.

⁶⁰ Due to variations in timing in the reporting of obligations, these obligations may not match those included in the Budget Appendix.

⁶¹ FY 2025 unobligated balances, end-of-year, include approximately \$112,000,000 of Program Integrity 18-month carry-out, and \$242,000,000 carryover/transferred from prior-year accounts.

⁶² FY 2026 unobligated balance, start-of-year, includes approximately \$112,000,000 of Program Integrity 18-month funds and \$204,000,000 transferred from prior-year accounts.

⁶³ FY 2027 unobligated balance, start-of-year, includes approximately \$112,000,000 of Program Integrity 18-month funds and \$204,000,000 transferred from prior-year accounts.

⁶⁴ Includes multi-year carryover funds and recoveries for IT Systems, and dedicated Program Integrity funding.

Limitation on Administrative Expenses

Obligations, MACRA	\$0	\$0	\$0	\$0
Unobligated Balances, end-of-year	\$25,982	\$25,982	\$25,982	\$0
Postal Service Reform Act of 2022 (PSRA)				
Unobligated Balances, start-of-year	\$12,334	\$11,648	\$11,648	\$0
Obligations, PSRA	\$686	\$0	\$0	\$0
Unobligated Balances, end-of-year	\$11,648	\$11,648	\$11,648	\$0
GRAND TOTAL, OBLIGATIONS	\$14,286,639	\$15,042,609	\$15,054,919	\$12,310

Limitation on Administrative Expenses

SUMMARY OF CHANGE IN ADMINISTRATIVE OBLIGATIONS FROM FY 2026 TO FY 2027

Table 3.18—Summary of Change in Administrative Obligations from FY 2026 to FY 2027
Summary of Changes
(Dollars in thousands)^{65,66}

	FY 2026	FY 2027		Change
	Obligations (thousands)	Federal WYs	Obligations (thousands)	Federal WYs Obligations (thousands)
<p><u>BUILT-IN INCREASES</u> – Built-in increases are year-over-year cost increases that are outside of agency control, such as changes in employee health benefit premiums and the price of postage, for instance. These increases are not a result of fluctuations in overall agency resources or agency program or policy changes. Most agency operational costs are captured in this category as payroll costs. To isolate built-in increases from effects of other changes, all figures shown in this section represent the changing costs associated with maintaining prior-year workyear levels. Cost changes resulting from changes in workyear levels are captured in the Program Changes section.</p>				
A1. <u>Payroll Expenses</u>	\$7,904,589		\$8,082,309	\$177,720
Increases due to periodic step increases, health benefits, and career ladder promotions			\$156,263	\$156,263
Three-month effect of Federal pay increase of 1.0% effective January 2026			\$21,457	\$21,457
A2. <u>State Disability Determination Services</u> - Mandatory growth in state DDS costs, including pay raises and the costs of obtaining medical evidence	\$2,563,420		\$2,621,677	\$58,257
A3. <u>Mailed Social Security Statements</u>	\$12,462		\$13,062	\$600
Subtotal, Built-In Increases	\$10,480,471		\$10,717,048	\$236,577
<p><u>PROGRAM CHANGES</u> – Program changes are year-over-year cost increases or decreases not captured in the section above. These result from changes in agency priorities, policy decisions, efficiencies, or dedicated funding.</p>				

⁶⁵ Totals may not add due to rounding.

⁶⁶ Figures include Program Integrity

Limitation on Administrative Expenses

	FY 2026	FY 2027		Change	
	Obligations (thousands)	Federal WYs	Obligations (thousands)	Federal WYs	Obligations (thousands)
<u>PROGRAM INCREASES</u>					
B1. <u>Net Increase in Disability Determination Services</u>			\$64,378		\$64,378
B2. <u>OIG Reimbursable Transfer for CDI Payroll (funded by PI adjustment)</u>	\$24,600		\$25,100		\$500
Subtotal, Program Increases	\$24,600		\$89,478		\$64,878
Subtotal, Gross Increases	\$10,505,071		\$10,806,526		\$301,455
<u>PROGRAM DECREASES</u>					
C1. <u>Information Technology (IT) (excludes reimbursables)</u>	\$1,790,000		\$1,710,000		-\$80,000
C2. <u>Non-Payroll Costs</u>	\$2,547,538		\$2,444,471		-\$103,067
C3. <u>Payroll Decreases - Net Decrease in SSA WYs</u>		-631	-\$106,078	-631	-\$106,078
Subtotal, Program Decreases	\$4,337,538	-631	\$4,048,393	-631	-\$289,145
Subtotal, Gross Decreases	\$4,337,538	-631	\$4,048,393	-631	-\$289,145
<u>NO NET CHANGE</u>					
D1. <u>IT Obligations Funded from Prior-Year Unobligated Balances</u>	\$200,000		\$200,000		\$0
Subtotal, No Net Change	\$200,000		\$200,000		\$0
Total Obligations, Net	\$15,042,609	-631	\$15,054,919	-631	+ 12,310

Limitation on Administrative Expenses

BUDGETARY RESOURCES BY OBJECT

Table 3.19—Budgetary Resources by Object
(Dollars in thousands)^{67,68,69}

	FY 2026	FY 2027	Change
Personnel Compensation			
Permanent positions	\$ 5,223,804	\$ 5,334,071	\$ 110,266
Positions other than permanent	\$ 76,883	\$ 80,727	\$ 3,844
Other personnel compensation	\$ 411,714	\$ 281,979	\$ (129,735)
Special personal service payments	\$ 2,000	\$ 2,000	\$ -
Subtotal, personnel compensation	\$ 5,714,402	\$ 5,698,777	\$ (15,624)
Personnel Benefits	\$ 2,211,787	\$ 2,299,267	\$ 87,480
Benefits for former personnel	\$ 3,000	\$ 3,000	\$ -
Travel and transportation of persons	\$ 4,076	\$ 4,111	\$ 36
Transportation of things	\$ 4,620	\$ 4,660	\$ 40
Rent, communications, and utilities			
Rental payments to GSA	\$ 691,302	\$ 636,663	\$ (54,638)
Rental payments to others	\$ 102	\$ 88	\$ (15)
Communications, utilities, misc.	\$ 505,583	\$ 428,450	\$ (77,133)
Printing and reproduction	\$ 39,791	\$ 40,138	\$ 347
Other contractual services (DDS, guards, etc.)	\$ 5,168,244	\$ 5,315,982	\$ 147,737
Supplies and materials	\$ 21,661	\$ 21,850	\$ 189
Equipment	\$ 551,680	\$ 474,470	\$ (77,210)
Land and structures	\$ 18,033	\$ 18,191	\$ 157
Grants, subsidies, and contributions	\$ 49,683	\$ 50,116	\$ 433
Insurance claims and indemnities	\$ 45,680	\$ 46,079	\$ 398
Financial Transfers	\$ 12,965	\$ 13,078	\$ 113
Total Obligations	\$15,042,609	\$15,054,919	\$12,310
Resources not being obligated in the current year (carrying over or lapsing)	\$116,789	\$130,848	\$14,059
Total Budgetary Resources	\$15,159,398	\$15,185,767	\$26,366
Payments to State DDS (funded from other services and Communications, utilities, and misc.)	\$2,546,420	\$2,686,055	\$139,635

⁶⁷ Totals are shown in thousands, do not include reimbursables, and may not add due to rounding.

⁶⁸ The obligations include the base LAE appropriation, MIPPA, LIS, SCHIP, MACRA, Postage Reform, and the Altmeyer Renovation. Total budgetary resources in the table reflect FY 2026 and FY 2027 projections of spending by object class. Resources are not managed at the object class level and SSA has the flexibility within the LAE account to modify projected spending during the budget execution process.

⁶⁹ These figures do not include Technology Modernization Fund (TMF) funding.

Limitation on Administrative Expenses

ESTIMATED DISTRIBUTION OF AGENCY COSTS

The Estimated Distribution of Agency Costs exhibit displays SSA’s workyears and costs by major component group.

Table 3.20—FY 2025 Estimated Distribution of Agency Costs^{70,71}
(Dollars in thousands)

Component	FTEs	Lump Sum	Overtime	Workyears	Salaries/ OT	Benefits	Other Objects	Total
Field Operations ⁷²	26,514	164	594	27,272	\$2,626,441	\$1,060,371	\$959,932	\$4,646,743
Digital Services	3,865	13	18	3,896	\$279,247	\$112,740	\$19,515	\$411,502
Central Operations	8,916	69	543	9,528	\$842,622	\$340,191	\$88,330	\$1,271,143
Disability Adjudication	8,845	81	309	9,235	\$1,100,726	\$428,060	\$281,819	\$1,810,605
Chief Information Officer	3,081	32	23	3,136	\$437,918	\$170,301	\$41,565	\$649,784
Subtotal, Direct Service	51,221	359	1,487	53,067	\$5,286,953	\$2,111,663	\$1,391,161	\$8,789,777
Law and Policy ⁷³	1,050	16	0	1,066	\$166,545	\$67,239	\$178,105	\$411,889
Agency-Level Support	1,792	25	12	1,829	\$208,617	\$107,059	\$757,072	\$1,072,748
Subtotal, SSA	54,063	400	1,499	55,962	\$5,662,115	\$2,285,961	\$2,326,339	\$10,274,414
ITS				-			\$1,357,488	\$1,357,488
DDS	12,797	0	220	13,017			\$2,638,898	\$2,638,898
Total, LAE	66,860	400	1,719	68,979	\$5,662,115	\$2,285,961	\$6,322,725	\$14,270,800
OIG Transfer ⁷⁴				-			\$15,100	\$15,100
Total, LAE and OIG Transfer	66,860	400	1,719	68,979	\$5,662,115	\$2,285,961	\$6,337,825	\$14,285,900

Limitation on Administrative Expenses

Table 3.21—FY 2026 Estimated Distribution of Agency Costs⁷⁰
(Dollars in thousands)

Component	FTEs	Lump Sum	Overtime	Work years	Salaries/OT	Benefits	Other Objects	Total
Field Operations ⁷²	24,966	111	1,343	26,420	\$2,615,073	\$1,031,850	\$970,344	\$4,617,267
Digital Services	5,231	7	45	5,283	\$385,967	\$152,643	\$30,508	\$569,118
Central Operations	7,268	32	1,120	8,420	\$766,889	\$302,567	\$106,779	\$1,176,236
Disability Adjudication	6,764	38	419	7,221	\$874,874	\$345,035	\$304,633	\$1,524,541
Risk and Quality	1,865	6	168	2,039	\$255,931	\$101,018	\$11,517	\$368,466
Chief Information Officer	2,943	49	26	3,018	\$443,981	\$175,140	\$45,345	\$664,466
Subtotal, Direct Service	49,038	243	3,121	52,402	\$5,342,715	\$2,108,253	\$1,469,126	\$8,920,095
Security and Resiliency	92	3	0	95	\$13,209	\$5,205	\$92,674	\$111,089
Law and Policy ⁷³	879	13	1	893	\$143,698	\$56,678	\$273,268	\$473,643
Agency-Level Support	1,196	25	11	1,232	\$141,579	\$93,251	\$724,931	\$959,762
Subtotal, SSA	51,205	284	3,133	54,622	\$5,641,201	\$2,263,388	\$2,560,000	\$10,464,589
ITS							\$1,990,000	\$1,990,000
DDS	12,226		335	12,561			\$2,563,420	\$2,563,420
Total, LAE	63,431	284	3,468	67,183	\$5,641,201	\$2,263,388	\$7,113,420	\$15,018,009
OIG Transfer ⁷⁴							\$24,600	\$24,600
Total, LAE and OIG Transfer	63,431	284	3,468	67,183	\$5,641,201	\$2,263,388	\$7,138,020	\$15,042,609

Limitation on Administrative Expenses

Table 3.22—FY 2027 Estimated Distribution of Agency Costs⁷⁰
(Dollars in thousands)

Component	FTEs	Lump Sum	Overtime	Work years	Salaries/ OT	Benefits	Other Objects	Total
Field Operations ⁷²	24,590	89	1,277	25,956	\$2,597,340	\$1,061,758	\$1,072,399	\$4,731,497
Digital Services	5,618	7	45	5,670	\$420,765	\$172,003	\$19,528	\$612,297
Central Operations	7,865	30	128	8,023	\$743,744	\$304,033	\$118,399	\$1,166,175
Disability Adjudication	6,701	35	419	7,155	\$871,465	\$356,243	\$217,320	\$1,445,028
Risk and Quality	1,924	3	50	1,977	\$250,420	\$102,368	\$6,946	\$359,734
Chief Information Officer	2,942	20	26	2,988	\$445,275	\$181,843	\$46,050	\$673,168
Subtotal, Direct Service	49,639	184	1,945	51,768	\$5,329,010	\$2,178,248	\$1,480,641	\$8,987,899
Security and Resiliency	155	3	1	159	\$22,326	\$9,127	\$104,017	\$135,470
Law and Policy ⁷³	859	8	0	867	\$141,103	\$57,681	\$295,761	\$494,545
Agency-Level Support	1,167	19	11	1,197	\$140,839	\$97,897	\$577,114	\$815,849
Subtotal, SSA	51,820	214	1,957	53,991	\$5,633,278	\$2,342,952	\$2,457,534	\$10,433,764
ITS							\$1,910,000	\$1,910,000
DDS	12,355		400	12,755			\$2,686,055	\$2,686,055
Total LAE	64,175	214	2,357	66,746	\$5,633,278	\$2,342,952	\$7,053,589	\$15,029,819
OIG Transfer ⁷⁴							\$25,100	\$25,100
Total, LAE and OIG Transfer	64,175	214	2,357	66,746	\$5,633,278	\$2,342,952	\$7,078,689	\$15,054,919

⁷⁰ Includes Reimbursable workyears (157 actual FTEs in FY 2025, 270 estimated FTEs in FY 2026, and 277 estimated FTEs in FY 2027). FY 2025 includes dedicated funding for Altmeyer building renovation.

⁷¹ Risk and Quality and Security and Resiliency were established in FY 2026. Risk and Quality provide direct, front-line service and, in FY 2025, were mainly a part of the Disability Adjudication component. Security and Resiliency were a part of the Agency-Level Support components in FY 2025.

⁷² Other Objects includes field office guard services and other centralized Operations contracts.

⁷³ Law and Policy includes employees who perform direct service work on cases where customers appeal their benefit denial to the federal courts, in addition to agency-level support functions

⁷⁴ P.L. 119-4 allows SSA to transfer \$15.1 million in FY 2025 from the LAE account to the OIG for the costs associated with jointly-operated CDI units. Similarly, P.L. 119-75 allows SSA to transfer \$24.6 million in FY 2026 from the LAE account to the OIG for the costs associated with jointly-operated CDI units. The President's Budget assumes a \$25.1 million transfer in FY 2027.

Limitation on Administrative Expenses

SENIOR EXECUTIVE SERVICE PERFORMANCE AND AWARDS

Senior Executive Service (SES) executives are eligible for special recognition, awards (including agency performance bonuses), and incentive payments to help attract, retain, recognize, reward, and motivate highly competent executives.

Performance bonuses may be awarded only to career executives and recognize performance during the previous appraisal period. To be eligible, executives must have at least a "Fully Successful" rating in the most recent performance cycle. The Commissioner approves awards following recommendations by the agency Performance Review Board.

The Social Security Administration (SSA) Performance Review Board is a peer-review body comprised of SES members who are knowledgeable of agency programs and broad performance goals. The Board makes recommendations to the Commissioner on the performance of executives, including recommendations on:

- Performance ratings;
- Performance-based pay adjustments; and
- Performance awards/bonuses.

The amount of an award must be between 5 and 20 percent of the executive's rate of basic pay as of the end of the performance appraisal period. Subject to any additional administration-imposed limitations, generally, statute limits the total award pool in an agency to 10 percent of the aggregate salaries of career appointees as of the end of the previous fiscal year.

The following charts show the percentage of the career SES for each performance level, and the total amount spent on performance awards for the SES at SSA.

Table 3.23—Senior Executive Service Performance^{75,76}

SES Performance Rating	FY 2023	FY 2024	FY 2025
5—Outstanding	35%	41%	0%
4—Exceeds Fully Successful	61%	53%	56%
3—Fully Successful	4%	6%	44%
2—Minimally Satisfactory	0%	0%	0%
1—Unsatisfactory	0%	0%	0%

Table 3.24—Amount Spent on Performance Awards for the Senior Executive Service
(in millions)

	FY 2023	FY 2024	FY 2025
SES Performance Spending	\$2.3	\$1.6	\$1.5

⁷⁵ Totals may not add to 100 due to rounding.

⁷⁶ A total of 136 SES executives received performance ratings in FY 2023, 137 in FY 2024, and 79 in FY 2025.

Limitation on Administrative Expenses

PERFORMANCE TARGETS

The President’s FY 2027 request will allow us to achieve the following key performance targets:

Table 3.25—Key Performance Targets

Workload and Outcome Measures	FY 2025 Actual	FY 2026 Enacted	FY 2027 President's Budget	FY 2026 to FY 2027 Change (%)	FY 2027 Goals
Retirement and Survivor Claims					
Retirement and Survivor Claims Completed (thousands) ⁷⁷	7,284	6,702	6,838	2%	Increase retirement claims processing.
Disability Claims					
Initial Disability Claims Receipts (thousands)	2,105	2,208	2,356	7%	Drive down the initial disability claims backlog of cases and dramatically reduce customer wait time.
Initial Disability Claims Completed (thousands)	2,361	2,258	2,571	14%	
Initial Disability Claims Pending (thousands)	885	815	600	-26%	
Average Processing Time for Initial Disability Claims (days)	226	180	140	-22%	
Disability Reconsiderations					
Disability Reconsiderations Receipts (thousands)	648	655	675	3%	Drive down the disability reconsiderations backlog and dramatically reduce customer wait time.
Disability Reconsiderations Completed (thousands)	605	712	744	4%	
Disability Reconsiderations Pending (thousands)	370	309	240	-22%	
Average Processing Time for Disability Reconsiderations (days)	241	230	170	-26%	
Hearings					
Hearings Receipts (thousands)	414	495	508	3%	Increase hearings dispositions as customers file more hearings requests. Reduce average processing time to historic lows.
Hearings Completed (thousands)	395	425	534	26%	
Hearings Pending (thousands)	281	349	323	-7%	
Annual Average Processing Time for Hearings Decisions (days)	285	270	240	-11%	
National 800 Number					
National 800 Number Calls Handled (millions) ⁷⁸	68	68	75	10%	Serve 75 million customers on our National 800
Average Speed of Answer (ASA) (minutes)	15	6	3	-50%	

⁷⁷ Includes Medicare.

⁷⁸ National 800 Number Customers Served represents total customers served by an agent and Interactive Voice Response (IVR), including Question and Answer (QnA) bots. Actuals for FY 2025 (35 million automated calls), include data for October 2024 through April 2025 which counts the total number of IVR responses rather than individual calls, which could include multiple transactions for a single call. As of May 2025, we refined the definition to count unique automated calls as only one call, even if multiple transactions are completed, which eliminates the potential for double-counting. We project 37 million automated calls handled in FY 2026 and 39 million in FY 2027.

Limitation on Administrative Expenses

Workload and Outcome Measures	FY 2025 Actual	FY 2026 Enacted	FY 2027 President's Budget	FY 2026 to FY 2027 Change (%)	FY 2027 Goals
National 800 Number Service Level % < 10 minutes	14%	33%	75%	127%	Number. Agents will answer the phone in 3 minutes or less on average for customers who choose to speak to an agent.
Agent Busy Rate (percent)	5.9%	3%	3%	0%	
Program Integrity					
Periodic Continuing Disability Reviews (CDR) Completed (thousands)	1,355	1,400	1,400	0%	Prioritize our PI to achieve CDR currency by FY 2028 or sooner.
Full Medical CDRs (included above, thousands)	401	600	600	0%	
SSI Non-Medical Redeterminations Completed (thousands)	2,484	2,600	2,900	12%	
Selected Other Agency Workload Measures					
Social Security Numbers (SSN) Assignment Completed (millions)	17	17	17	0%	Modernize core services, enumerating customers and posting timely accurate earnings to ensure strong stewardship.
Annual Earnings Items Completed (millions)	295	300	300	0%	
Social Security Statements Issued (millions) ⁷⁹	10	15	15	0%	
Selected Production Workload Measures					
Disability Determination Services Production per Workyear ⁸⁰	276	312	332	6%	Achieve significant increases in productivity on our most expensive workloads.
Hearings Operations Production per Workyear	83	100	121	21%	

Our budget is fully integrated with our Annual Performance Report (APR), which is included as the last tab in this *Justification of Estimates for Appropriations Committees*, and online at [our website](#). The budget estimates are linked to the key performance measures above and support all of the more detailed measures outlined in the APR.

⁷⁹ The Social Security Statements Issued measure includes paper statements only and does not include electronic statements issued. In FY 2025, nearly 50 million customers accessed their Social Security Statement online. In FYs 2026 and 2027, we will send paper statements to people aged 60 and older who are not receiving Social Security benefits and who are not registered for a [my Social Security](#) account, at a cost of approximately \$12 million each year.

⁸⁰ DDS Production Per Workyear (PPWY) includes cases completed via Federal assistance.

PROGRAM INTEGRITY

The FY 2027 President's Budget demonstrates our commitment to ensure only eligible individuals receive the benefits to which they are entitled, and to safeguard the integrity of our benefit programs.

The Consolidated Appropriations Act, 2026 (P.L. 119-75) provided \$2.397 billion in dedicated funding for program integrity (PI) activities in FY 2026. The FY 2027 Budget also includes \$2.397 billion in dedicated funding for PI activities, including a \$2.124 billion adjustment.

We utilize dedicated PI funding to ensure responsible spending of taxpayer funds and to make certain that we are providing the correct benefit amounts only to those who qualify. The funding pays for continuing disability reviews (CDRs) and related appeals to confirm that only qualified individuals receive disability payments. The funding also pays for non-medical redeterminations (RZs) to determine whether recipients receiving Supplemental Security Income (SSI) continue to meet the program's income and resource limits. PI funding also supports Cooperative Disability Investigation (CDI) units, which investigate cases of suspected disability fraud in order to stop payment before it occurs, and the prosecution of beneficiary-side program fraud and identity theft by Special Assistant United States Attorneys (SAUSAs).

From the adjustment funding, we make an annual transfer to the Office of Inspector General (OIG) for costs associated with jointly-operated CDI Unit costs. For FY 2026, we assume \$24.6 million will be transferred to OIG, and the President's Budget supports a \$25.1 million transfer in FY 2027.

Dedicated PI funds are a subset of our total Limitation on Administrative Expenses (LAE) funding and are available for 18 months from the start of the fiscal year in which it is appropriated. The Budget assumes 18-month availability for PI funding which is exclusively for dedicated PI activities.

The PI funding also supports the expansion of SAUSAs to 50 offices, consistent with the White House memorandum, [*Preventing Illegal Aliens from Obtaining Social Security Act Benefits*](#). With this funding, we conducted a major hiring initiative in FY 2025, resulting in the recruitment and selection of over 25 SAUSAs. Onboarding of the SAUSAs will take place in FY 2026.

Our FY 2027 discretionary request assumes continued funding of these activities in the outyears, which would produce significant savings.

CDRs conducted in FY 2027 will yield an estimated return on investment (ROI) of about \$9 on average in net Federal program savings over 10 years per \$1 budgeted for dedicated program integrity funding, including Old-Age, Survivors, and Disability Insurance, SSI, Medicare, and Medicaid program effects. Similarly, the ROI for non-medical redeterminations conducted in FY 2027 will be about \$4 on average of net Federal program savings over 10 years per \$1 budgeted for dedicated PI funding, including SSI and Medicaid program effects.

Limitation on Administrative Expenses

Completing medical CDRs timely is critical to good stewardship. The President’s Budget assumes we will eliminate the CDR backlog no later than FY 2028 and be current on all full medical CDR diaries in outyears and remain current throughout the Budget window.

In FY 2025, we completed 401,198 full medical CDRs and 2,483,577 RZs. We plan to complete 600,000 full medical CDRs in FY 2026 and FY 2027, putting us on track to achieve currency by the end of FY 2028 or sooner. We also plan to complete 2.6 million RZs in FY 2026 and 2.9 million RZs in FY 2027.

Table 3.26—Program Integrity Volumes and Funding by Source⁸¹
(Dollars in millions)

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Estimate
Volumes			
Full Medical CDRs Completed	401,198	600,000	600,000
SSI Non-Medical RZs Completed	2,483,577	2,600,000	2,900,000
Funding ^{82,83}			
Unobligated Balance, start-of-year	\$82	\$112	\$112
Dedicated Program Integrity Funding	\$1,903	\$2,397	\$2,397
Subtotal PI Resources	\$1,985	\$2,509	\$2,509
Less Unobligated Balance, end-of-year	-\$112	-\$112	-\$112
Total PI Obligations⁸⁴	\$1,873	\$2,397	\$2,397
Old Age and Survivors Insurance (OASI)	\$89	-	-
Disability Insurance (DI)	\$288	\$672	\$701
Supplemental Security Income (SSI)	\$1,304	\$1,725	\$1,696
Medicare Part A, Hospital Insurance (HI)	\$77	-	-
Medicare Part B, Supplementary Medical Insurance (SMI)	\$101	-	-
Medicare Part D, Drug Coverage	\$14	-	-
Total PI Obligations⁸⁵	\$1,873	\$2,397	\$2,397

⁸¹ Totals may not add due to rounding.

⁸² Dedicated program integrity funds have 18-month availability. The Budget assumes funding to complete planned program integrity workloads in FY 2027, including through base funding and an adjustment.

⁸³ Includes a \$15,100,000 transfer in FY 2025, a \$24,600,000 transfer in FY 2026, and a \$25,100,000 transfer in FY 2027 from LAE to the SSA’s Inspector General (OIG) for the cost of jointly operated anti-fraud CDI units.

⁸⁴ Totals include the combined costs of CDRs (Full Medical, Work, and due process appeals), SSI RZs, CDI units, and the SAUSAs.

⁸⁵ We do not project program integrity costs for OASI, HI, SMI, or Medicare Part D, but do report this information with the actuals.

Budgeting and Managing Program Integrity

While we take many steps to ensure we analyze and budget for the costs of our CDRs and SSI RZs, we do not know actual costs until after the end of the fiscal year. The 18-month authority allows us the flexibility to obligate our dedicated program integrity funding responsibly. The individual unit costs and the volume of work processed for CDRs and RZs are the primary drivers that determine the actual total program integrity costs. Fluctuations in our PI unit costs occur throughout the year due to a variety of factors, such as:

- hiring and training, which can impact productivity in the work units where PI work is done;
- information technology investments;
- policy changes;
- business process changes;
- timing of work completion (e.g. work can start in a prior fiscal year and clear in the next); and
- the types of cases processed in a year (e.g. processing a greater number of more time-consuming types of CDRs in a year can increase unit costs in that year).

In addition to these variables, PI work occurs across the country in every field office, processing center, and State DDS, and some PI work must be done on-demand when we become aware of an issue with a claimant's situation. For these reasons, it is difficult to predict final processing levels in advance, so we make a conservative estimate of total expected costs at the end of the year to stay within the total available program integrity funding.

We calculate the unit costs for PI workloads using data from our Cost Analysis System. This system allocates our administrative costs to all workloads, including CDRs and RZs. Changes in other agency workloads, as well as in other large agency cost categories such as information technology (IT), can impact the overall total unit costs for PI workloads, which we factor into our end-of-year cost estimates for CDRs and RZs throughout the year.

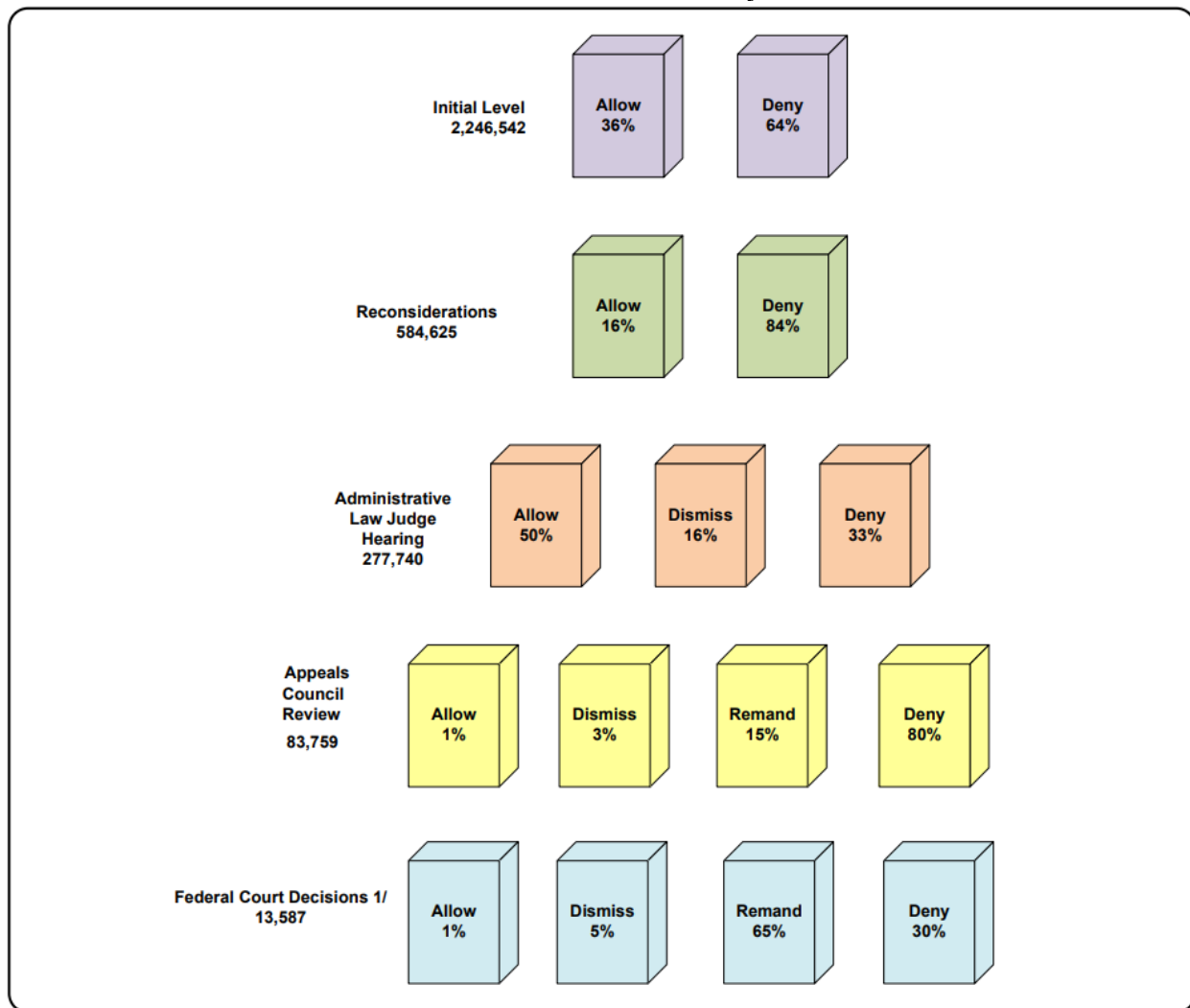
Our PI unit costs include direct payroll, direct other objects, information technology systems (ITS), and agency shared costs that include both payroll and other objects. Our direct payroll includes costs of our employees in the front-line processing units like our field offices, processing centers, and State DDSs. ITS costs include all non-payroll costs associated with our IT investments. Direct other objects costs include the non-payroll, non-ITS costs of our front-line processing units. Lastly, agency shared costs include all other costs, like headquarters organizations as well as a portion of rent, postage, and guards.

We closely monitor and adjust our processing plans for PI workloads based on our real experience, while striving to hit all performance and spending targets. We also regularly monitor the effects of the cost factors described above to pace this work throughout the fiscal year and to inform our spending decisions.

Limitation on Administrative Expenses

FISCAL YEAR 2025 DISABILITY DECISION DATA

Table 3.27—Fiscal Year 2025 Disability Decision Data*



*Workload volumes for initial claims, reconsiderations, and hearings do not align with performance reported in our key performance measures table because the data definition for the key performance measures table captures broader activity.

^{1/} Only Federal Court data includes appeals of Continuing Disability Reviews (CDRs).

Data Sources:

1. Initial and Reconsideration Data: SSA State Agency Operations Report
2. Administrative Law Judge and Appeals Council data: SSA Disability Adjudication (DA)
3. Federal Court data: SSA Law and Policy (LP)

Includes Title II, Title XVI, and concurrent initial disability determinations and appeals decisions issued in FY 2025, regardless of the year in which the initial claim was filed, and regardless of whether the claimant ever received benefits (in a small number of cases with a favorable disability decision, benefits are subsequently denied because the claimant does not meet other eligibility requirements). Does not include claims where an eligibility determination was reached without a determination of disability. If a determination or appeals decision was made on Title II and Title XVI claims for the same person, the results are treated as one concurrent decision.

NOTE: Due to rounding, data may not always total 100 percent.
 Prepared by: SSA, Decision Support and Strategic Information (DSSI)
 Date Prepared: January 8, 2026

INFORMATION TECHNOLOGY AND CYBERSECURITY

Introduction

Our agency is committed to transforming service delivery through a digital-first approach that puts the needs of the American public at the forefront. Leveraging advancements in technology, we are modernizing our operations to improve efficiency and accessibility for all.

We are focused on providing meaningful, efficient, and responsive interactions across all service channels. By streamlining processes and investing in innovative technologies, we are building a foundation for high-quality, reliable service that benefits both our customers and employees.

In fiscal years (FY) 2026 and 2027, our priorities include delivering a modern customer experience, reducing wait times across all service channels, improving employee support tools, and strengthening our technology infrastructures.

Table 3.28—Total Information Technology Systems (ITS) Obligations

(Dollars in Millions)⁸⁶	TAFS Code⁸⁷	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Current Year ITS	28258704	\$1,157	\$1,790	\$1,710
Prior Year Transfer/Carryover	028X8704	\$200	\$200	\$200
IT Reimbursables	28258704	\$12	\$10	\$18
<i>Subtotal ITS</i>		\$1,369	\$2,000	\$1,928
Internal Labor (Payroll)	28258704	\$609	\$582	\$625
Total		\$1,978	\$2,582	\$2,554⁸⁸

A Customer-Focused Vision for Mission Delivery

Our modernization efforts focus on providing convenient, accessible, and responsive service to the American public across all channels — digital, phone, and in-person. Our strategic priorities are:

- **Delivering a digital-first customer experience**
- **Reducing wait times across all service channels**
- **Improving employee support tools**
- **Strengthening core technologies and processes**

⁸⁶ Totals may not add due to rounding.

⁸⁷ The Treasury Appropriation Fund Symbol (TAFS) combines the Treasury agency or department code, the Federal account symbol, and the period of availability of the resources in the account.

⁸⁸ The FY 2027 IT total included in this exhibit reflects the most current estimate and may not align with the corresponding total reported in the Analytical Perspectives section of the President’s Budget due to differences in timing and scope.

Limitation on Administrative Expenses

Below are the FY 2026 and 2027 projects and investments that will enable us to execute and achieve these goals.

Delivering a Modern, Digital-First Customer Experience

We are expanding and enhancing our online and mobile services to meet public expectations for efficient, user-friendly experiences. This includes not only enhancing our existing digital products but also developing new solutions to better serve our customers.

Initiative	Description and Outcomes	FY 2027 cost in millions
my Social Security Modernization and Mobile App	Modernize my Social Security to make it more accessible with expanded self-service options, enhanced mobile experience, and real-time customer communication. <i>Outcomes: Increase self-service options and digital communication methods that reduce the need for customers to make phone calls or visit a field office.</i>	\$15.5
Enterprise Document Management Product	Establish an enterprise document management system that collects and shares documents across SSA systems, consolidating existing solutions into one platform. <i>Outcomes: Enable customers to upload more document types online and simplify integration with downstream systems for faster and more accurate services.</i>	\$27.4
Social Security Number (SSN) Card Services Modernization	Streamlined online enumeration processes that includes a digital solution to let customers view their SSN on mobile and reduce the volume of replacement requests. <i>Outcomes: Allow customers on-demand access to their SSN to reduce phone and field office traffic and increase cost efficiency.</i>	\$19.4
Notices and All Customer Communications on my Social Security	All written communication and notices generated by the agency should be accessible online through my Social Security . Regulations and policies should support electronic delivery and only rely on paper when necessary. <i>Outcomes: Expand types of agency communications online and facilitate opt-in for digital communications to reduce reliance on paper mail and provide information to our customers faster.</i>	\$17.5

Reducing Wait Times Across All Service Channels

We encourage use of our online and mobile channels, but recognize some customers prefer phone or in-person support. Strengthening all service channels to address needs effectively on the first contact is our goal to minimize wait times and improve overall service quality.

Initiative	Description and Outcomes	FY 2027 cost in millions
Enterprise Contact Center/ Interactive Voice Response	The agency's cloud-based contact center solution provides a modernized telephone experience that facilitates self-service and agent-based support supplemented by Artificial Intelligence (AI). <i>Outcomes: Increase call routing to automated systems and integrate claim status and appointment scheduling into self-service functionality. Reduce wait times and ensure that phone</i>	\$127.0

Limitation on Administrative Expenses

Initiative	Description and Outcomes	FY 2027 cost in millions
	<i>customers receive timely access to the information and support services they need.</i>	
National Appointment Scheduling Calendar	The National Appointment Scheduling Calendar will simplify and consolidate telephone appointment scheduling for initial claims nationwide. Balance demand for appointments against staff capacity nationwide and let customers schedule timely appointments regardless of their physical location. <i>Outcomes: Add new appointment types and increase the number of customers who can self-schedule appointments to reduce phone calls and shorten wait times at field offices.</i>	\$13.5
Enterprise Customer Relationship Management (CRM) System	Our CRM system will provide our technicians with a 360-degree view of customer data and closely integrate with service delivery applications. Frontline staff interact with dozens of systems to accomplish tasks and access policy and procedure guidance. Data sharing between systems is inefficient. <i>Outcomes: Integrate with additional solutions including Technician Experience Dashboard, Enterprise Contact Center, Workload Management, and Claims Status to provide holistic customer support.</i>	\$46.8
National Workload Management	Centralizes cases and tasks, allowing work to be distributed nationally based on staff skills and availability. This improves service hours and balances workloads across SSA. Lack of a centralized system to consolidate and manage workloads across SSA lines of business limits visibility into customer needs and restricts efficient work distribution. <i>Outcomes: Provide the ability for national SSA Staff to service initial claims phone appointments regardless of jurisdiction and integrate with enterprise dashboards.</i>	\$17.1

Improving Employee Support Tools

Technology enables our employees to deliver efficient service. We are investing in advanced solutions, including AI technologies, to enhance workforce productivity and performance. These tools help reduce manual tasks, provide valuable insights, and highlight key information for our technicians.

Initiative	Description and Outcomes	FY 2027 cost in millions
Medical Summary (Intelligent Medical Language Analysis Generation or IMAGEN)	Building an ability to support adjudicators with AI that reads and summarizes the facts and evidence of a case to identify the most important details and link to the pertinent Medical Evidence of Record (MER) to expedite adjudication. <i>Outcomes: Increase the types of medical information that can be summarized by IMAGEN and increase adoption to drive faster determinations.</i>	\$2.2
Streamline Hearing Scheduling Product	A seamless, comprehensive solution integrated with the National Case Processing System that provides availability for representatives and administrative law judges and facilitates	\$11.7

Limitation on Administrative Expenses

Initiative	Description and Outcomes	FY 2027 cost in millions
	hearing scheduling. <i>Outcomes: Reduce manual components of hearing scheduling to save technicians time and schedule hearings more quickly for our customers.</i>	
Technology Assisted Adjudication for Simple Retirement and Medicare	This tool helps process simple Retirement Insurance Benefit and Medicare claims to improve technician efficiency. For more complex claims, it highlights specific issues for technicians to review to deliver benefits faster. <i>Outcomes: Reduce the growing backlog of Retirement and Medicare claims and speed up the delivery of benefits.</i>	\$3.4
Improved Exhibiting and Prep Work	Updates to several adjudication processing systems to increase the efficiency of prep work by reviewing and exhibiting evidence and eliminating duplicates. Adjudication preparation is often a manual, repetitive, and cumbersome process. <i>Outcomes: Improve processes required to review case documentation and perform deduplication functions.</i>	\$0.4

Strengthening Core Technologies and Processes

We are modernizing our technology infrastructure to improve reliability, security, and cost effectiveness. By updating our information architecture and expanding AI integrations, we aim to simplify system maintenance and support efficient, customer-focused solutions for technicians.

Initiative	Description and Outcomes	FY 2027 cost in millions
Processing Center (PC) Improvement	Refine and expand existing processes to reduce the number of work items that require manual review and end up in PC backlogs. Process exceptions restrict case processing efficiency. These cases are sent to PCs for manual handling. <i>Outcomes: Address the root causes of fallouts to prevent cases from going to the PCs, reduce back logged case volume, and speed up claims processing for the public.</i>	\$6.3
Increase IMAGEN Adoption and Expansion	Increase IMAGEN adoption and expansion to accelerate the realization of benefit of investment in IMAGEN. Capabilities will increase usability, adoption, and efficiency and allow quicker adjudication and high priority user enhancements. <i>Outcomes: Introduce integrations with other systems and improve user interface quality and features to drive system adoption.</i>	\$2.5
National Case Processing System (NCPS)	Consolidates case processing systems for robust management information across all levels of disability adjudication with improved case processing efficiency. Disparate legacy case processing applications perpetuate technical debt and inefficiencies, and manual processes are slow and error prone. <i>Outcomes: Optimize workload allocation to decrease task time and improve processing time at the appeals level to drive case closure.</i>	\$9.8
Health Information Technology (HIT)	SSA uses HIT interoperability networks to enhance interactions with electronic medical records, maximize our opportunities to	\$11.2

Limitation on Administrative Expenses

Initiative	Description and Outcomes	FY 2027 cost in millions
	reduce paper processes, and facilitate electronic payments for MER through a standardized Federal payment process. <i>Outcomes: Reduce the time and costs associated with obtaining medical evidence by increasing the number of providers we exchange with and develop data format standards that ensure data can be ingested without manual review.</i>	
Enhanced Medical Acquisition and Processing	Updates to NCPS features used by our State disability determination services to enhance and centralize forms and medical evidence requests and expand case processing functions. <i>Outcomes: Obtain medical evidence earlier in the disability adjudication process and use AI to support identification of determination ready claims once evidence is in file, reduce evidence acquisition costs, and speed up case processing times.</i>	\$2.9
Consolidated Claims Experience (CCE)	CCE uses a holistic, integrated approach to assist employees in processing initial Title II/Title XVIII claims. <i>Outcomes: Intuitive pathing will provide technicians with a single-entry point to determine eligibility, initial claims intake and processing, and maintaining post-entitlement/post-eligibility activities in one experience.</i>	\$63.3
Work Continuing Disability Review (CDR) Product	This product lets technicians intake work reports, process paystubs, complete work reviews, send notices/forms, and manage workloads to verify customers’ disability benefit eligibility. <i>Outcomes: Migrate to a modernized Work CDR application, ingrate with downstream systems, and enhance management information reporting.</i>	\$8.8

Migrating the code base to modern programming languages where appropriate

In engineering, we chose the right tool for the job. COBOL delivers where it counts with solutions that have been battle-tested for decades, reliably processing more than a trillion dollars in payments annually with unmatched stability and uptime. COBOL excels at fixed-point arithmetic, critical for accurate handling of monetary values without rounding errors—something languages like Java can struggle with unless carefully managed. Additionally, risk of a large “porting” effort to another language would introduce enormous destabilization risks and would require running new and old systems in parallel to validate success for a long period of time (think about annual cyclical events). We are not stuck in the past, we continue to inject modern systems (e.g., cloud-native apps, Application Programming Interfaces) for new features and use COBOL where it is best suited while modernizing underlying database and infrastructure to minimize operational and development cost.

Investing in Artificial Intelligence to Assist our Workforce

We are prioritizing innovative data and AI-driven solutions to augment SSA’s service delivery, operational efficiency, and customer experience. Investments in centralized, customer-focused data products and modern technologies are streamlining data collection, access, and sharing, ensuring timely, accurate information for our customers and faster delivery of new solutions.

Limitation on Administrative Expenses

In FY 2026 and 2027, we are expanding responsible and effective AI adoption across the agency through key initiatives that align with Administration priorities to support government modernization, increased efficiency, and improved public access to digital services.

- **Generative Technology Decision Content Generation:** By using AI to support the creation of written decision rationales for disability claims, this initiative addresses claim backlogs and staff attrition, ensuring policy-compliant, evidence-cited decisions.
- **Policy Analysis Tool (PAT):** This chatbot enables staff to efficiently retrieve and synthesize complex regulatory and policy information, improving workforce productivity and decision-making.
- **Vocational Analysis and Assessment Tool (VAAT):** VAAT speeds up key steps in the disability examination process, streamlining job matching and vocational assessments to accelerate claim processing and improve accuracy.
- **Document and Form Processing:** By using AI to support the processing of millions of forms and documents annually, we are increasing operational efficiency, reducing costs, and freeing staff for higher-value work.
- **Disability Claim Intake:** We are leveraging conversational agents and intelligent workflow pathing to streamline the disability claim intake process, reducing claimant burden and minimizing errors.
- **Legacy Disability Model Modernization:** This initiative centralizes and modernizes existing legacy models for disability decision support, focusing on improving model performance, program integrity, and anti-fraud capabilities through advanced machine learning.

SSA's targeted technology initiatives are modernizing operations, improving service quality and speed, and maximizing Federal resources. This approach helps us stay responsive to evolving customer needs, reduce administrative burdens, and deliver better outcomes for the public.

IT Infrastructure, IT Security, and IT Management

We are committed to enhancing our operations by investing in IT infrastructure, cybersecurity, and IT management to help us transition to an online organization that fulfills our mission to deliver millions of customer interactions every year.

IT Infrastructure

Our infrastructure initiatives provide the foundation for building and operating our IT with best-in-class uptime and support continuity of service and systems growth. We will invest in critical refreshments delayed from previous years and modernization initiatives to build secure, available, multi-channel services our public demands. Key infrastructure initiatives include:

Limitation on Administrative Expenses

- **IT Operations Management (ITOM) Improvements:** We are replacing our ITOM technologies and practices in a multi-year effort to improve how we manage our IT capabilities in a hybrid cloud ecosystem.
- **Mainframe Business Resilience:** Improvements to our business resilience processes will allow us to move workloads between data centers as business or environmental circumstances demand. Our target is to enable 99.99 percent uptime to better support a 24/7 system availability to align with our focus on providing online and mobile apps for customer self-service.
- **Moving to Internet Protocol Version 6 (IPv6):** We are transitioning communications to IPv6 in accordance with the Office of Management and Budget (OMB) memorandum [M-21-07](#), *Completing the Transition to Internet Protocol Version 6*, and Executive Order [14208](#), *Improving the Nation's Cybersecurity*.
- **Application Development Infrastructure:** Funding will support enterprise-wide analysis, design, development, coding, testing, and release services for application development that integrates user-centered development, testing, and standards, ensuring that applications comply with Section 508 and Enterprise Architecture standards.

IT Security

Protecting our networks and program information is essential to our mission because SSA collects personally identifiable information for more than 330 million Americans. The agency is actively implementing cybersecurity measures in accordance with Executive Order [14208](#), *Improving the Nation's Cybersecurity*, to safeguard sensitive data and uphold public trust. Key initiatives include:

- **Cybersecurity Modernization and Compliance:** Modernize, automate, and integrate cybersecurity tools and processes to meet Federal mandates in alignment with Federal Information Security Modernization Act, Homeland Security Presidential Directive-12, Federal Identity, Credential, and Access Management, and OMB requirements; streamline authorization and enhance continuous monitoring, leveraging AI where applicable.
- **Identity, Access, and Risk Management:** Expand identity and access management, risk quantification, and insider threat programs.
- **Security Operations and Threat Response:** Invest in security operations, monitoring, and analytics for the agency's external attack surface; establish comprehensive threat detection, response, and mitigation capabilities.
- **Assessment and Application Security:** Modernize State agency assessment processes using reciprocity when available; emphasize dynamic application scanning early in the development lifecycle.

Limitation on Administrative Expenses

- **Workforce and Secure Practices:** Support workforce development and security awareness initiatives; promote secure development and deployment practices for emerging technologies.

IT Management

The IT management investment captures all costs associated with IT management and strategic planning (including Chief Information Officer (CIO) and other senior leadership full-time equivalent costs), enterprise architecture, capital planning, IT budget and finance, IT vendor management, general IT policy and reporting, and IT governance. Key initiatives include:

- **Federal Information Technology Acquisition Reform Act (FITARA) Practices:** Establish and execute processes in direct support of CIO authority enhancements per FITARA, employing sound risk management processes in alignment with the agency's enterprise risk management principles, including identifying, measuring, monitoring, and controlling risks; transparent decision-making; effective communication; and prioritization of risk.

Limitation on Administrative Expenses

The table below is the Agency Information Technology Portfolio Summary (AITPS), which includes budget estimates for overall IT investments and for major and significant IT systems. Costs for major initiatives in the narrative above are included in this table.

Table 3.29—FY 2027 Agency IT Portfolio Summary
(Costs in Millions)

	Total Cost ⁸⁹		
	2025	2026	2027
IT Portfolio Total	\$1,978.2	\$2,581.9	\$2,553.5⁹⁰
Mission Delivery	\$462.0	\$738.8	\$811.6
Priority Product Development	\$215.8	\$317.7	\$367.4
Tech Priorities	\$129.8	\$287.9	\$250.0
Other Product Development	\$116.4	\$133.2	\$194.2
Mission Support	\$293.5	\$292.6	\$286.9
Production Support & Maintenance	\$195.4	\$184.2	\$176.7
Enterprise Services	\$88.7	\$102.2	\$103.6
Compliance, Mandates, & Regulatory	\$9.3	\$6.1	\$6.6
IT Infrastructure, IT Security, and IT Management	\$1,222.7	\$1,550.5	\$1,455.0
Cybersecurity	\$195.9	\$306.3	\$304.8
Infrastructure	\$886.2	\$1,145.2	\$1,054.5
Application	\$38.5	\$52.6	\$53.0
Data Center and Cloud	\$396.2	\$384.0	\$357.7
End User	\$144.1	\$266.5	\$207.5
Network	\$246.6	\$306.0	\$306.0
Output	\$6.4	\$7.1	\$6.1
Platform	\$7.0	\$4.2	\$3.8
Digital Identity Transactions	\$47.4	\$124.8	\$120.0
IT Governance & Other Support	\$140.6	\$98.9	\$95.7

⁸⁹ Totals may not add due to rounding. Total Cost includes both ITS and internal labor expenses.

⁹⁰ The FY 2027 IT total included in this exhibit reflects the most current estimate and may not align with the corresponding total reported in the Analytical Perspectives section of the President's Budget due to differences in timing and scope.

Limitation on Administrative Expenses

Table 3.30—FY 2027 Cybersecurity Summary
(Cost in Millions)

National Institute of Standards and Technology (NIST) Function	FY 2025	FY 2026	FY 2027
Detect	62.3	76.2	70.0
Govern	35.5	45.9	42.2
Identify	12.2	18.1	16.6
Protect	123.7	190.3	176.1
Recover	3.5	1.4	1.3
Respond	15.1	26.1	24.1
Total⁹¹	\$252.2	\$358.0	\$330.2

⁹¹ Totals may not add due to rounding.

**INFRASTRUCTURE COSTS & MAJOR BUILDING RENOVATIONS: PLANS
AND PROJECTIONS**

The ongoing modernization of our agency’s information technology (IT) infrastructure is enabling us reach customers without requiring a to visit the field office. Many SSA services are now accessible online or by phone, eliminating the need for in-person visits and enhancing customer convenience. We are committed to meeting customers where they request service—whether online, by phone, or in person—ensuring flexible and accessible service delivery. We are redesigning our public-facing offices with operational efficiency as a core principle; our field offices will remain open. Space configurations are being optimized based on customer service patterns and workload distribution, minimizing underutilized areas and maximizing multi-use spaces. For example, dedicated conference and interactive video training rooms are being consolidated into shared spaces, as most training is now conducted virtually.

These initiatives support the requirements of the Utilizing Space Efficiently and Improving Technologies Act (“USE IT Act”), as outlined in Section 2302 of the Thomas R. Carper Water Resources Development Act of 2024 (PL S. 4376), and align with our agency’s evolving service delivery model. For non-public facing spaces, we are collaborating with our internal components to define space requirements, identify specialized critical areas (such as data communication rooms), and pursue opportunities to reduce space and expenses where feasible. We are actively seeking opportunities at our non-public facing sites to optimize space utilization and achieve cost savings where it aligns with business needs.

As we manage our real property portfolio, we remain committed to leveraging our resources to provide the highest level of public service in the most cost-effective manner.

This exhibit outlines our major building costs for fiscal year (FY) 2025 and provides an update on ongoing major building renovations and repairs funded in previous years.

FY 2025 Accomplishments

In FY 2025, we realized substantial space and rent savings through several key initiatives. Most notably, by vacating our large lease in Falls Church, Virginia upon its expiration, we achieved approximately \$10 million in annual savings and reduced our footprint by over 250,000 usable square feet (USF). Staff previously located in Falls Church were relocated to an existing lease in Washington, DC, which comprises 32,000 USF. After careful evaluation, we determined that pursuing prospectus-level replacement space for Falls Church was not warranted, as our current space requirements do not justify a long-term strategic leased asset.

For a detailed breakdown of FY 2025 infrastructure actual costs by component and region, please refer to Table 3.31 and Table 3.32 below.

Limitation on Administrative Expenses

Table 3.31—FY 2025 Physical Infrastructure Costs by Component
(Dollars in thousands)⁹²

Components ⁹³	Rental Payments to GSA	Communications, Utilities & Misc. Charges	Operations & Maintenance of Facilities ⁹⁴	Operations & Maintenance of Equipment	Total
LAE One Year					
Office of Operations	\$535,733	\$31,199	\$334,877	\$4	\$901,813
Office of Disability Adjudication	\$100,667	\$2,180	\$48,213	\$0	\$151,060
Office of Human Resources	\$0	\$4	\$0	\$0	\$4
Office of Law & Policy	\$765	\$17	\$93	\$0	\$875
Office of Communications	\$0	\$0	\$2	\$0	\$2
Office of Civil Rights and Equal Opportunity	\$0	\$2	\$2	\$0	\$4
Office of Budget, Finance, & Management	\$0	\$256	\$0	\$0	\$256
DCBFM - Agency Level	\$57,122	\$217,585	\$61,218	\$115	\$336,039
LAE PI CA	\$(279,202)	\$0	\$0	\$0	\$(279,202)
Disability Determination Services	\$0	\$44,906	\$0	\$0	\$44,906
Information Technology Systems	\$0	\$153,053	\$0	\$519,214	\$672,266
Social Security Advisory Board	\$260	\$5	\$50	\$8	\$323
Subtotal LAE One Year	\$415,345	\$449,207	\$444,454	\$519,341	\$1,828,347
LAE No Year					
Delegated Buildings	\$0	\$19,200	\$64,098	\$4	\$83,302
Information Technology Systems	\$0	\$0	\$0	\$120,005	\$120,005
Low Income Subsidy	\$0	\$0	\$0	\$0	\$0
Technology Modernization Fund	\$0	\$0	\$0	\$9,485	\$9,485
Postal Service Reform Act	\$0	\$0	\$0	\$83	\$83
eCBSV	\$0	\$0	\$0	\$14,231	\$14,231
Subtotal LAE No Year	\$0	\$19,200	\$64,098	\$143,808	\$227,106
LAE Multi Year					
Program Integrity	\$284,422	\$0	\$0	\$185,762	\$470,185
Subtotal LAE Multi Year	\$284,422	\$0	\$0	\$185,762	\$470,185
Grand Total	\$699,767	\$468,407	\$508,552	\$848,911	\$2,525,637

⁹² Totals may not add due to rounding.

⁹³ FY 2025 actuals are only available under our previous agency structure. As a result, the components listed do not reflect our latest reorganization initiated in FY 2025 and implemented in FY 2026. For more information about our organizational structure, please visit our website at <https://www.ssa.gov/org/>.

⁹⁴ Includes guard services.

Limitation on Administrative Expenses

Table 3.32—FY 2025 Physical Infrastructure Costs by Region
(Dollars in thousands)⁹⁵

Regions	Rental Payments to GSA	Communications, Utilities & Misc. Charges	Operations & Maintenance of Facilities ⁹⁶	Operations & Maintenance of Equipment	Total
Boston	\$30,250	\$1,568	\$1,946	\$0	\$33,765
New York	\$82,334	\$5,164	\$21,745	\$2	\$109,245
Philadelphia	\$57,503	\$4,513	\$15,032	\$0	\$77,049
Atlanta	\$132,618	\$7,610	\$5,670	\$0	\$145,899
Chicago	\$89,707	\$6,102	\$9,228	\$2	\$105,039
Dallas	\$65,312	\$3,312	\$1,664	\$1	\$70,288
Kansas City	\$29,427	\$1,986	\$4,350	\$0	\$35,763
Denver	\$16,117	\$982	\$1,393	\$0	\$18,492
San Francisco	\$110,939	\$4,663	\$2,996	\$0	\$118,598
Seattle	\$22,378	\$1,111	\$601	\$0	\$24,090
Headquarters⁹⁷	\$63,181	\$431,396	\$443,927	\$848,906	\$1,787,411
Total	\$699,767	\$468,407	\$508,552	\$848,911	\$2,525,637

Building on our FY 2025 USF reduction of more than 270,000, we plan to further reduce our footprint in FYs 2026 and 2027, achieving projected savings of over 100,000 USF in each of these years, respectively.⁹⁸

Space Reduction Efforts

In FYs 2026 and 2027, we will implement strategic adjustments across our four direct service areas, in coordination with the General Services Administration (GSA), with a primary focus on reducing underutilized non-public facing office space.

Northeast Direct Service Area

- We are actively exploring opportunities to consolidate space in Philadelphia, Pennsylvania.
- We are planning additional non-public facing space reductions and consolidations in Boston, Massachusetts and New York, New York.

⁹⁵ Totals may not add due to rounding.

⁹⁶ Includes guard services.

⁹⁷ Includes DDS, SSAB, ITS, Delegated Buildings, Program Integrity, and Low-Income Subsidy.

⁹⁸ We are unable to project costs by component and region for FYs 2026 and 2027 due to recent organizational restructuring. Please refer to Table 3.31 for the FY 2025 Physical Infrastructure Costs by Component and Table 3.32—FY 2025 Physical Infrastructure Costs by Region for FY 2025 actuals under our prior structure.

Limitation on Administrative Expenses

Southeast Direct Service Area

- We are pursuing further non-public facing space reductions and consolidations in Atlanta, Georgia.

Mid-West/West Direct Service Area

- We are exploring non-public facing space reductions and consolidations in Kansas City, Missouri, and moving forward with consolidation activities in Denver, Colorado.
- We are also evaluating opportunities for space optimization at our Headquarters in Woodlawn, Maryland, and surrounding outlying buildings.

Southwest Direct Service Area

- We plan to vacate the Frank Hagel Federal Building in Richmond, California (CA), where we currently occupy 388,000 USF and incur annual rent costs of approximately \$4.5 million. Staff will be redirected to the Ronald V. Dellums Federal Building in Oakland, CA, where we will expand our existing presence to accommodate additional employees.

CONTENTS

APPROPRIATION LANGUAGE..... 141

GENERAL STATEMENT..... 142

 Overview 142

STRATEGIC GOALS..... 144

 Budgetary Resources..... 171

APPROPRIATION HISTORY 176

TABLES

Table 4.1 – OIG Performance Measures.....	144
Table 4.2—OIG Budget Authority and Amounts Available for Obligation	171
Table 4.3—Explanation of OIG Budget Changes	172
Table 4.4—Budget Resources by Object.....	174
Table 4.5—FTE Employment and WYs.....	174
Table 4.6—Average Grade and Salary	175
Table 4.7—Appropriation History Table.....	176

APPROPRIATION LANGUAGE

Office of the Inspector General
(Including Transfer of Funds)

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

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

Note. — This account is operating under the Consolidated Appropriations Act, 2026 (Division D of Public Law 119–75).

GENERAL STATEMENT

OVERVIEW

The Social Security Administration (SSA) Office of the Inspector General's (OIG) [strategic path](#), including the SSA OIG mission, vision, and strategic goals, forms the foundation for the Fiscal Year (FY) 2027 Budget. The FY 2027 Budget includes **\$114.7** million for SSA OIG direct appropriations and includes **\$2** million to remain available until expended for information technology (IT) modernization.

SSA OIG's mission is to serve the public through independent oversight of SSA's programs and operations. SSA OIG accomplishes this mission by conducting independent audits, evaluations, and investigations; searching for and reporting systemic weaknesses in SSA's programs and operations; and providing recommendations for program, operations, and management improvements. SSA OIG's vision is to drive meaningful change to protect taxpayer dollars. The mission and vision, together, emphasize SSA OIG's role as public servants and agents of positive change. In FY 2025, SSA OIG identified \$16 in returns to the government for every \$1 in appropriations.

The FY 2027 Budget will allow SSA OIG to perform its core mission of auditing and investigating SSA programs and operations more efficiently and effectively. In particular, SSA OIG's oversight responsibilities will increasingly rely upon building its data analytics capacity; investing in information technology modernization and automation tools; devoting resources to better understand the significance that artificial intelligence (AI) will play in SSA's program and operations and the oversight needed by SSA OIG to help identify and minimize vulnerabilities in agency systems and programs; and monitoring the agency's focus on its human capital needs to keep up with technological advances and other evolving and emerging areas. These improvements will lead to a more innovative, nimble, and responsive organization.

Cooperative Disability Investigations (CDI) Program

In addition to the request for \$114.7 million for direct base appropriations, the FY 2027 Budget requests SSA transfer **\$25.1** million from SSA's Limitation on Administrative Expenses (LAE) program integrity adjustment to the SSA OIG for the SSA OIG's direct costs of leading the jointly operated anti-fraud CDI Program. This funding level represents an increase of \$500,000 over the FY 2026 enacted level of \$24.6 million allowing us to fully fund our current CDI operational needs and provide additional support for our CDI units.

Council of the Inspectors General on Integrity and Efficiency

In FY 2027, SSA OIG will contribute an estimated \$450,700¹ to the Council of the Inspectors General on Integrity and Efficiency (CIGIE), an annual amount determined by

¹ Estimate reflects CIGIE's current funding assessment of 0.40 percent starting. This percentage is applied against SSA OIG's direct appropriations excluding no-year funding dedicated to IT Modernization.

CIGIE. CIGIE is an independent entity established within the Executive Branch to address integrity, economy, and effectiveness issues that transcend individual Government agencies and aid in the establishment of a professional, well-trained, and highly skilled workforce in the Offices of Inspectors General.

Based on an average from the last three fiscal years, each additional investigative full-time equivalent (FTE) could potentially result in an estimated 31 additional cases closed and \$1.1 million in additional monetary accomplishments. For every additional audit FTE, SSA OIG could produce an additional audit report. Over the past three years, an SSA OIG audit, on average, has identified about \$29 million in questioned costs and about \$28 million in funds put to better use.

STRATEGIC GOALS

SSA OIG consistently delivers valuable oversight information to SSA, the U.S. Congress, other stakeholders, and the American public. SSA OIG is committed to providing oversight and detecting fraud, waste, and abuse within SSA’s programs and operations while remaining steadfast in our mission to ensure accountability and integrity in accordance with our statutory obligations and Administration’s priorities.

SSA OIG will continue to prioritize our work to focus on those areas in SSA programs and operations that are most vulnerable to fraud, waste, abuse, and mismanagement. The U.S. Congress and the American people can expect us to continue our statutory work to promote the economy, efficiency, and effectiveness of SSA’s programs and operations. As workloads increase and evolve, SSA OIG will continue to provide products that drive meaningful change.

SSA OIG’s strategic path lays the foundation for the FY 2027 Budget. SSA OIG’s strategic goals, nested within the strategic path, are:

- Strategic Goal 1: Deliver solutions to promote positive change
- Strategic Goal 2: Prevent and detect fraud, waste, and abuse in SSA programs and operations
- Strategic Goal 3: Optimize operations
- Strategic Goal 4: Strengthen our workforce

Table 4.1 – OIG Performance Measures¹			
Performance Measure	FY 2025 Target	FY 2025 Actual	FY 2026 Targets
Review and take action on 90% of hotline allegations within 5 days of receipt	90%	99.7%	Discontinued
Substantially complete investigative fieldwork on 75% of Social Security program fraud investigations within 180 days	75%	72.9%	Discontinued
Work with SSA to ensure 80% of the recommendations we made within the last 4 fiscal years, which SSA agreed to implement, have been resolved	80%	81.7%	Discontinued
Ensure that 75% of audits are issued within one year from the entrance conference	75%	59%	Discontinued
Exceed the 3-year trailing average return-on-investment as reported by CIGIE.	21-to-1	16-to-1	20-to-1 ²
Ensure that 85% of formal recommendations are	N/A	N/A	85%

¹ Beginning in FY 2026, SSA OIG updated their performance measures in accordance with the President’s priorities. As a result, we have discontinued previously reported performance measures and replaced them with new measures that align with the President’s Management Agenda.

² FY 2026 target reflects the 3-year trailing average return on investment reported by CIGIE.

accepted by SSA			
Ensure that 70% of audits are delivered in a timely matter and adhere to established timeframes	N/A	N/A	70%
Issue at least 35 audit products per fiscal year	N/A	N/A	35
Ensure 90% of preliminary assessments assigned for development are closed or converted to an investigation within 60 days of assignment	N/A	N/A	90%
Achieve a favorable outcome to the public, SSA or the integrity of its programs on 75% of closed cases during the fiscal year.	N/A	N/A	75%

Strategic Goal 1: Deliver solutions to promote positive change

SSA OIG’s first strategic goal aligns with the mission to protect American taxpayer dollars. To meet this goal, SSA OIG will prioritize initiatives in three key areas: expanded oversight responsibilities, impactful audits, and education and outreach.

Expanded Oversight Responsibilities

SSA OIG continues to devote significant resources to expanded oversight responsibilities that include executive mandates, such as the April 15, 2025 Presidential Memorandum, [Preventing Illegal Aliens from Obtaining Social Security Act Benefits](#), emerging fraud schemes, such as Social Security’s online services fraud and fraudulent direct deposit diversions, artificial intelligence (AI), and Social Security-related imposter scams.

Executive Orders and Presidential Memorandums

SSA OIG’s Office of Investigations (OI) has remained nimble with the ability to prioritize Executive Orders and Presidential directives. Recently, Presidential Memorandum, [Preventing Illegal Aliens from Obtaining Social Security Act Benefits](#), included several directives that will impact and enhance existing and future investigative work conducted by OI. Generally, the memorandum requires the Commissioner of SSA, in consultation with the Secretary of the U.S. Department of Homeland Security, to take measures that ensure ineligible aliens are not receiving funds from Social Security Act programs. The Memorandum also directs the Attorney General, and the Commissioner of Social Security to expand SSA’s full-time fraud prosecutor program to at least 50 U.S. Attorney Offices.

In addition to our core investigative mission, in January 2025, OI began to pivot and engage with our law enforcement partners on the following initiatives that align with the priorities of the Trump Administration:

- The Removable Alien Project – which looks to identify individuals who are receiving benefits from SSA and were ordered deported but remained in the country. From a list of approximately 10,000 individuals identified as removable by Homeland Security Investigations (HSI), the OIG found 191 individuals in current pay for Social Security

Office of the Inspector General

benefits and opened an investigation. The OIG provided the information from our investigation to HSI in May and requested the removal status for each of the 191 individuals. Investigative work is on-going.

- **Travel & Residency Enforcement Cooperation** – focuses on identifying Supplemental Security Income (SSI) recipients who conceal foreign travel and residency. As a result of these efforts, Alireza Sharghi pleaded guilty to Social Security fraud. On January 28, 2026, he was sentenced to 60 days in jail and 3 years of supervised release and ordered to pay restitution totaling \$376,546 to the SSA, California Department of Health Care Services, and the U.S. Treasury. The investigation began in March 2025 after a referral alleged that Sharghi concealed his mother’s residence outside the U.S. and continued to collect benefits after her death in 2018. In addition, criminal charges have been filed in two other cases, which are currently pending in the judicial system. A fourth case has been referred to the U.S. Attorney’s Office and is awaiting a charging decision. Additional investigations are expected to be initiated throughout the year.

These initiatives involve analysis of large data sets to identify investigative leads. As these leads come to fruition, additional OIG personnel will be needed to conduct investigations on individuals defrauding SSA programs and support the workload stream for the newly assigned Special Assistant United States Attorneys (SAUSAs) and subsequent criminal prosecutions.

SSA OIG is authorized to verify the use of a Social Security Number (SSN) when receiving an official request from a law enforcement entity. In recent months, OIG has received a significant increase in SSN verification requests. Since late January of 2025, OIG has received more than twice as many compared to all of FY 2024. Specifically, we have received 52 requests to verify a total of 260,114 name and SSN combinations. Of these, 10 requests involved lists with over 1,000 combinations each. Notably, one request included 126,294 verifications for an FBI investigation involving a massive data breach, and several from Homeland Security with the largest involving 67,369 individuals suspected of being illegally present in the United States. To manage this increased workload, OIG has realigned and trained staff to conduct analytical work in support of these efforts.

Obtaining, Securing, and Storing Digital Evidence

The landscape of digital evidence is rapidly changing. Technological advancements have unlocked new capabilities, but antiquated systems can hinder the investigative process as the volume of digital evidence available to investigators continues to grow. SSA OIG recognizes the need to modernize how it identifies, stores, manages, investigates and shares essential evidence. Equally important is the protection of original evidence files to ensure they remain unaltered during the investigative process.

With the responsibility for digital storage costs shifting from SSA to SSA OIG in FY 2026, OI has identified a solution for digital evidence management that will reduce costs, increase security and encryption, and enhance our ability to organize evidence and share evidence externally with

our law enforcement and prosecutorial partners. Currently, OI relies on an outdated repository for storing digital evidence and agencies face challenges with storage, playback and management due to antiquated systems. As digital evidence continues to grow, SSA OIG is challenged to keep up with current demands. Our most frequently used solutions for saving digital evidence include our case management system, internal storage servers, USB drives, and CDs/DVDs. Many of these methods can no longer accommodate all the digital evidence collected during investigations. In larger, more complex cases, we often use three or more different methods to store digital data in a single case.

OI plans to upgrade an existing contract for cloud storage of body-worn camera data to manage non-forensic digital evidence such as social media, interview room camera files, surveillance videos (law enforcement, CCTV, ATM, etc.), and data submitted by witnesses or victims. At an additional cost of approximately \$100,000 in FY 2027, the SSA OIG will be able to implement a digital evidence platform that is not only cost effective, but forensically sound and fully compatible with the U.S. Department of Justice and local prosecutors. This will ensure criminal and civil discovery are conducted using established best practices.

Artificial Intelligence

On July 23, 2025, the White House released [*Winning the Race: America's AI Action Plan*](#), following President Trump's executive order on [*Removing Barriers to American Leadership in Artificial Intelligence*](#). The Plan outlines over 90 federal policy actions across three pillars: Accelerating Innovation, Building American AI Infrastructure, and Leading in International Diplomacy and Security. In line with these directives, SSA OIG is leveraging AI to enhance operations and oversight.

The Action Plan highlights AI's potential to improve government efficiency, streamline processes, and enhance customer service. However, AI can also be exploited for fraud, such as redirecting deposits, email scams, fake IDs, deepfakes, and synthetic identities. To address these risks, SSA OIG formed an internal AI Task Force in FY 2023, which collaborates with other agencies to share best practices on AI-related fraud.

Starting in 2024, SSA's AI Core Team and SSA OIG's AI Task Force began regular meetings to discuss AI use cases, responsible AI assessments, risks, and performance evaluations. SSA OIG continues to train staff in AI, including courses on responsible AI, to better respond to emerging threats.

As AI transforms the economy, protecting government benefits and payment systems is increasingly important. By FY 2027, SSA OIG's oversight will expand to identify risks and recommend improvements to SSA's use of AI to administer its programs. Investments in hardware, software, and training are essential to equip personnel to investigate AI-enabled crimes and support prosecutions.

SSA OIG has become more agile in responding to threats from organized criminal groups targeting SSA beneficiaries. Investigations now require advanced digital forensic tools and

Office of the Inspector General

techniques to manage cases, analyze digital evidence, and comply with federal security standards.

Therefore, SSA OIG is investing in forensic tools to address AI-enabled fraud, which challenges traditional methods. Modern digital forensics involves collecting and analyzing data from computers, mobile devices, cloud storage, and Internet of Things (IoT) devices. Training agents in digital evidence and AI is ongoing.

Forensic data analytics uses AI and machine learning to detect fraud patterns in large datasets. AI-powered tools automate log analysis and pattern recognition, helping disrupt fraudulent activities and prosecute offenders. These tools also streamline data collection and analysis, especially in time-sensitive cases.

Mobile device forensic tools, enhanced with AI, are crucial for investigating crimes committed via smartphones and tablets. They automate the extraction and analysis of key evidence, quickly identifying suspicious activity.

While AI offers significant advantages in digital forensics, challenges remain, such as ensuring data quality and keeping pace with evolving fraud tactics. Continuous updates and collaboration between AI tools and human investigators are essential to effectively counter AI-enabled fraud and uphold justice.

Investigating Fraud in SSA's Online Services

Since the start of FY 2021, SSA OIG has received more than 250,000 online services-related fraud allegations, including fraud schemes that misuse or are facilitated by SSA's online platforms, such as *my Social Security*. For example, criminals used stolen personally identifiable information (PII)—often obtained from data breaches and trafficked by transnational organizations on the dark web—to file fraudulent benefit applications or redirect benefit payments to fraudulent bank accounts.

As online services fraud continues to evolve, SSA OIG will require both analytical and investigative resources to provide oversight that is pivotal to protecting the public through FY 2027 and beyond. In FY 2027, SSA OIG aspires to fully deploy advanced data analytics and generative AI tools to expeditiously identify and flag clusters of the most egregious cases of potential fraud for immediate investigation.

Investigating Social Security-Related Government Imposter Scams

In FY 2025, SSA OIG received nearly 65,200 imposter scam allegations. While this number has decreased from previous years, it still represents a persistent problem that threatens the integrity of SSA programs and operations. For example, over the past five years, SSA OIG and law enforcement partners investigated a money laundering operation involving government imposter scammers in the Mid- and Southwest United States. The scammers ran a telemarketing scheme from call centers in India, coercing victims into falsely believing they were under investigation by FBI, DEA, and SSA agents. Victims were instructed to send money—often through gift cards

or cash via FedEx—to clear their names. U.S.-based “runners” collected and disposed of the funds as directed. The investigation identified and prosecuted over a dozen members of the criminal enterprise, resulting in substantial jail terms and restitution. The scheme caused more than \$13 million in losses to hundreds of victims. This case resulted in 15 indictments, 14 convictions (one fugitive), over \$15.8 million in restitution ordered to hundreds of victims and 791 months imprisonment for the 14 convicted conspirators.

In another case, the SSA OIG investigative team in conjunction with the FBI, secured seven guilty pleas in a government imposter scam involving transnational money laundering. The first defendant was sentenced to 51 months in prison and ordered to pay \$600,000 in restitution. The second defendant was sentenced to 30 months and ordered to pay \$600,000 in restitution. In June 2025, one defendant was found guilty of conspiracy to commit wire fraud, and two defendants were found guilty of money laundering and conspiracy to commit money laundering. In October 2025, the third defendant was sentenced to 39 months in prison and ordered to pay \$2,202,397 in restitution. The fourth defendant was sentenced to 33 months in prison and ordered to pay \$472,000 in restitution. The fifth defendant was sentenced to 37 months in prison and ordered to pay \$108,609 in restitution.

SSA OIG will continue to investigate imposter scams and leverage data analytics, technology enhancements, and partnerships with the private sector, regulatory agencies and other law enforcement agencies, to identify scam trends, promote public awareness, and prosecute scammers. In FY 2027, SSA OIG will continue to dedicate staff to analyze imposter scam allegations, develop investigative leads, and implement effective investigative strategies to combat fraud schemes.

Impactful Audits

SSA OIG’s core audit oversight efforts revolve around SSA’s most significant [management challenges](#). SSA OIG annually identifies these challenges based on congressional mandates, audits, and investigative work.

During FY 2025, SSA OIG completed audits that promoted positive change in SSA policies and procedures, such as [Workload Management for Field Offices](#), which included five recommendations to ensure field office managers have the necessary knowledge and tools to continuously improve Agency performance, including updating trainings, providing refresher training, enhancing written training materials, and consolidating and updating reports, systems, and tools. Similarly, [Rejection of State Death Reports](#) reviewed the appropriateness of rejected State death reports and the impact rejections had on SSA program and administrative costs, and included three recommendations to improve the accuracy of death information in SSA’s Numident and payment records. SSA OIG also promotes positive change by conducting audits that identify underpayments to beneficiaries caused by insufficient policies and controls, such as SSA not properly closing out original Denied Disability Claims that Required Manual Notifications to Claimants. SSA OIG found that when the claimants later refiled for disability benefits, SSA owed them additional months of retroactive payments (underpayments).

Office of the Inspector General

During FY 2025, SSA OIG issued 44 audits and identified over \$708 million in questioned costs and over \$975 million in funds that could have been put to better use. Largely contributing to the questioned costs totals were the following audit reports:

- [Processing Old-Age, Survivors, and Disability Insurance Overpayments](#);
- [Rejection of State Death Reports](#); and
- [Match of New York City Death Information Against Social Security Administration Records](#).

In [Processing Old-Age, Survivors, and Disability Insurance Overpayments](#), SSA OIG estimated SSA incorrectly processed, or could have processed sooner, approximately 183,100 overpayments (18.5 percent) totaling over \$612 million. SSA OIG also estimated SSA overstated by approximately \$904 million the overpayments the Agency recovered during FYs 2022 and 2023 because the Agency's systems reflected overpayments as recovered by benefit withholding when they were not.

Year after year, one consistently reported challenge by SSA is improving the prevention, detection, and recovery of improper payments. SSA OIG continues working on impactful audits that will promote cost savings and positive change in SSA policies and procedures. As of January 2026, SSA OIG had 20 audits in process related to improving the prevention, detection, and recovery of improper payments.

A list of all SSA OIG ongoing audit work is available at our [website](#).

Audits Reviewing Customer Service at SSA

SSA OIG will continue to focus on customer service issues at SSA to promote positive change which is addressed in the following reports from FY 2025.

[Individuals Who Elect to Receive Retirement Benefits After Age 70](#) (June 2025): SSA OIG determined whether SSA (1) correctly paid beneficiaries who filed for retirement benefits after age 70 according to policy and procedures and (2) reached out to individuals who were over age 70 and eligible to receive benefits.

Findings:

- SSA complied with its policy and procedures when it correctly paid most beneficiaries who filed for retirement benefits after age 70.
- During our audit, SSA was working toward improving automation tools that include calculating benefit rates.
- SSA conducted outreach to individuals who were over age 70 and who had not filed for benefits.
- Despite the outreach, we estimated about 88,000 individuals could have received approximately \$1.5 billion in benefits had they filed for retirement at age 70.

Resulting Actions:

- Although SSA conducts outreach to alert individuals that they could receive full retirement benefits once they reach age 70, we suggested SSA use the information in our report to determine whether it should do more outreach.
- We did not make formal recommendations to SSA because, although we contacted the beneficiaries in our review who had signed up to collect retirement benefits after age 70 to determine why they did not file for benefits at age 70, we did not receive enough responses.

SSA plans to continue exploring opportunities to share information about retirement benefits, including to beneficiaries who are approaching age 70 and still not receiving retirement benefits.

[Remittance Processing](#) (July 2025): SSA OIG determined whether SSA processed remittances according to policy. Remittances are generally repayments of overpaid funds but can also include the return of retroactive Medicare premiums, funds a representative payee conserved on a beneficiary's behalf, payments made to beneficiaries before they withdraw their claims for benefits, garnishment and court-ordered restitution payments, and incorrect payments.

Findings:

- Program Service Center (PSC) employees incorrectly processed, or did not fully process, over 127,000 (38 percent) remittance exceptions according to policy.
- SSA lacked controls to (1) ensure PSC employees took appropriate actions and (2) alert employees when they did not take proper actions during the remittance exception process.
- Until SSA addresses these issues, employees may continue delaying the re-issuance of funds the Agency owes to tens of thousands of beneficiaries.

Recommendations:

- Review, and take appropriate corrective action for the 67 remittance exceptions that employees processed incorrectly.
- Using a risk-based approach, review and take appropriate actions on remaining unissued remittance funds.
- Provide targeted training to PSC employees who process remittance exceptions on the policy-compliant procedures to address the errors we identified.
- Remind employees who process remittance exceptions of the required steps to process them and the potential effects of not following policies.

[Staffing, Productivity, and Processing Times at State Disability Determination Services](#) (July 2025): SSA OIG determined the impact of Disability Determination Services (DDS) staffing on productivity and processing time from FYs 2019 through 2023.

Office of the Inspector General

Findings:

- The loss of key technical staff experienced by DDSs during FYs 2019 through 2023 coincided with lower productivity and increased processing times.
- Despite combined efforts, DDS staffing losses and SSA's limited ability to address them ultimately delayed claimants' disability determinations and any benefits to which they were entitled.
- SSA must focus on what is within its control, such as working with states to ensure appropriate job classifications and giving DDSs the authority to replace staffing losses as needed to prevent further reduced productivity and increased processing times.

Recommendations:

- Work with states to ensure appropriate job classifications for DDS employees, particularly disability examiners.
- Resume the retention and recruitment workgroup, or a similar endeavor, to develop initiatives that provide support to DDSs.
- Consider technologies, such as artificial intelligence, that could accelerate the Transferability of Skills Assessment or other processes without compromising the accuracy of DDS' disability determinations.
- Work with DDSs to identify an ideal staffing level at each DDS and estimate the costs to achieve those staffing levels to support congressional budget requests.
- Create procedures that give DDSs the flexibility to replace staffing losses as needed throughout the year based on annual budget estimates.

Audits Addressing Vulnerable Populations

Over the years, SSA OIG has completed audits identifying underpayments, potential underpayments, or untimely payments of funds due or benefits to vulnerable populations, such as child beneficiaries, widows, SSI recipients, surviving spouses, and beneficiaries whose medical condition was not expected to improve. For example, in June 2025, SSA OIG completed an audit that found SSA's partial compliance with two provisions in the [Department of Agriculture Agreement for Supplemental Nutrition Assistance Program-related services](#) may have adversely affected an estimated 162,080 SSI claimants or recipients.

In September 2025, SSA OIG completed an audit that found SSA incorrectly [Denied Child's Insurance Benefit Claims](#) for reasons unrelated to disability. As a result of employee errors, SSA did not pay these beneficiaries approximately \$92.2 million in benefits and delayed paying these beneficiaries approximately \$87.7 million in benefits to which they were entitled.

SSA OIG has ongoing work that focuses on services provided to vulnerable populations. Specifically, SSA OIG has work in progress to determine whether SSI recipients may also be eligible for Old-Age, Survivors, and Disability Insurance (OASDI) benefits and whether SSA paid retroactive payments to child beneficiaries receiving OASDI benefits when they were due. SSA OIG is also working on an audit to determine whether SSA is ensuring SSI recipients receive underpayments they are due and identify challenges that prevent timely underpayment issuance.

SSA's oversight of the Representative Payee Program is critical to ensuring beneficiaries receive the benefits and services they should. SSA OIG has completed numerous audits over the years to ensure SSA completes appropriate representative payee reviews and has complete information for those serving as representative payees. In September 2025, SSA OIG reviewed SSA's process to pay [Benefits it Previously had Withheld Pending the Selection of a Representative Payee](#). SSA OIG found that unless the Agency improves its processes and controls to ensure employees properly pay benefits SSA withheld pending the selection of representative payees, the Agency will continue to underpay thousands of beneficiaries millions in benefits they are entitled to receive, which may cause beneficiaries financial hardship.

Audits Concerning IT Security at SSA

SSA OIG continues to be concerned as Federal information systems, and the information they contain, are increasingly becoming targets of cyber-attacks. SSA must ensure its information systems are secure, and sensitive data are protected. Prior SSA OIG audit¹ and investigative work has revealed serious concerns with the security of SSA's information systems.

SSA OIG performs a vital role in ensuring the agency's IT investments are economically prudent and inform the agency, the U.S. Congress, and the American public. To ensure SSA OIG is positioned to provide timely, effective oversight of SSA's information security efforts in an ever-changing environment, staff must possess knowledge and skills regarding the latest advancements in the IT field. SSA OIG plans to expand its IT oversight by hiring specialists to audit SSA's overall IT environment and information security, bring on additional IT audit staff to replace those who have separated, and invest in ongoing training focused on evolving technologies, new vulnerabilities, and emerging threats.

SSA OIG continues to complete important work to ensure SSA's data is protected. In August 2025, SSA OIG identified gaps in SSA's policies, procedures, and practices to secure its [firewalls](#) and networks against threats that increased the risk of unauthorized access to sensitive and critical infrastructure. Effective firewall administration is crucial for preventing unwanted and unapproved traffic from infiltrating the internal network. SSA OIG made 13

¹ See the following reports: [Audit Summary – The Social Security Administration's Information Security Program and Practices for Fiscal Year 2025](#); [Summary of the Audit of the Social Security Administration's Information Security Program and Practices for Fiscal Year 2023](#); [Security of the Social Security Administration's Disability Case Processing System](#); [The Social Security Administration's Implementation of iPaySSA](#); [The Social Security Administration's Controls Over Malware Introduced by Email Phishing](#); [The Social Security Administration's Controls Over Malicious Software and Data Exfiltration](#); and [Security of the Social Security Administration's Cloud Environment](#).

Office of the Inspector General

recommendations to secure SSA's networks and resources and SSA agreed to implement those recommendations. In a September 2025 report, SSA OIG determined that SSA needed to update its guidance and evaluate the effectiveness of its updated processes and controls to ensure employees respond to [personally identifiable information losses](#) properly.

Ongoing audits will make recommendations in other priority areas including SSA's Insider Threat Program, Intrusion Detection Prevention Systems, and information security program and practices for FY 2026.

Education and Outreach

SSA OIG remains proactive through its education and outreach efforts which include areas related to disrupting social security-related imposter scams, whistleblower rights and protections, collaboration with SSA, and promoting the SSA-OIG mission.

Disrupting Social Security-Related Government Imposter Scams

In 2024, according to the Federal Trade Commission (FTC) consumers reported losing \$12.5 billion to scams, including government imposter scams. Adjusting for underreporting, the FTC estimates the actual fraud loss in the United States could be as high as \$158 billion annually.

SSA remains a top federal agency used in schemes by criminals to defraud American citizens out of their hard-earned money. As scams continue to rise, our coordinated scam outreach and education efforts are more important than ever to protect consumers and empower them to "slam the scam."

Throughout the year, SSA OIG collaborates with all levels of government, leverages anti-fraud interests of private companies, and engages with special interest groups who focus on combatting fraud. SSA OIG regularly engages with the news media and the United States Congress to broaden consumer education efforts, including through television and podcast interviews, radio engagement, social media content, print media, and scam alerts. SSA OIG continues to amplify anti-fraud messages by fostering strategic relationships and identifying new alliances. SSA OIG, in collaboration with SSA, manages ssa.gov/scam, providing current anti-scam content and resources.

SSA OIG regularly educates the public about the tactics scammers use and encourages the public not to engage with scammers through its National Slam the Scam Day education and outreach campaign. In 2025, the sixth annual National Slam the Scam Day garnered a social media audience of 25.5 million across X (Twitter), Facebook, and Instagram; a television and radio audience of almost one million, and a print and online audience of potentially 282 million. On March 5, 2026, SSA OIG and SSA will launch the seventh annual National Slam the Scam Day campaign.

As part of its education and outreach campaign, SSA OIG frequently engages with Congressional offices and committees on scam-related information. The United States Senate, in support of SSA OIG's efforts to protect consumers from scams, unanimously passed a bipartisan

resolution ([S. Res. 118](#)), introduced by U.S. Senate Special Committee on Aging Chairman Rick Scott (R-FL) designating March 6, 2025, as “National Slam the Scam Day.” Less than a week later, on March 12, 2025, Chairman Scott (R-FL) held a congressional hearing on Capitol Hill where witnesses testified about the impacts of senior loneliness, including an increased vulnerability to scams. Additionally, SSA OIG gathers data on government imposter scams throughout the year and provides a quarterly report to keep the United States Congress and the public informed.

Further, in collaboration with SSA, SSA OIG provides stakeholders and State disability determination services (DDS) with training programs, presentations, and outreach materials to help employees better identify potentially fraudulent claims activity and scams. SSA OIG, in collaboration with SSA, plans to lead and expand upon National Slam the Scam Day activities and efforts in FY 2027.

Section 1140 Education Outreach

Section 1140 of the *Social Security Act* is a consumer protection law that prohibits misleading consumers by giving a false impression of association with, or authorization or endorsement by, the Social Security Administration through any type of communication. In FY 2027, SSA OIG will continue to perform Section 1140 outreach and education across industries and local communities by:

- Providing presentations and mailers to the telecommunications industry;
- Providing public libraries with targeted print materials and trainings;
- Educating law firms and disability representatives on how to avoid potential Section 1140 violations; and
- Engaging with Internet Service Providers who host IP addresses associated with malicious traffic.

Engaging with SSA and External Stakeholders

SSA OIG proactively ensures the United States Congress is informed of SSA OIG’s audits, including findings of problems relating to the administration of SSA programs and operations, criminal investigations, resulting prosecutions, civil enforcement, public outreach, and education. SSA OIG also provides Congress with the Semiannual Report to Congress, Quarterly Scam Reports, bi-monthly SSA OIG investigative spotlights, and relevant news items. Further, SSA OIG participates in oversight hearings, briefs Congressional Staff, responds to inquiries from Members of Congress and Congressional Committees, and answers constituent inquiries. SSA OIG ensures the United States Congress is aware of pressing issues and addresses questions involving fraud, waste, and abuse at SSA and our oversight work.

SSA OIG also collaborates with the United States Attorney’s Offices and State and local prosecutors across the country to issue press releases through the U.S. Department of Justice (DOJ) and other prosecutorial offices. This proactive outreach demonstrates to the American

Office of the Inspector General

people SSA OIG's commitment to investigating Social Security fraud and publicizing consequences to criminal activity, thereby deterring potential fraudsters and criminals.

SSA OIG leadership continues to collaborate with SSA leadership through the National Anti-Fraud Committee (NAFC). The NAFC is a partnership between SSA and SSA OIG that supports strategies for combatting fraud, waste, and abuse in SSA programs and operations. The NAFC members, comprised of certain SSA and SSA OIG senior executives, meets quarterly to share information and create concrete steps for addressing Social Security fraud.

Since 2021, NAFC has hosted a multi-day annual summit, open to all SSA and SSA OIG subject matter experts. SSA and SSA OIG bring different perspectives to focus on the same goal: to fight and prevent fraud, waste, and abuse and promote the efficiency and effectiveness of agency programs and operations. The summit highlights challenges and elevates issues facing the agency to facilitate collaboration, foster solutions, and address issues and vulnerabilities within agency programs and operations. Following the annual summit, SSA and SSA OIG mutually agree on several discrete action items derived from the discussions and presentations during the summit.

Strategic Goal 2: Prevent and detect fraud, waste, and abuse in SSA programs and operations

SSA OIG's second strategic goal is to prevent and detect fraud, waste, and abuse in SSA programs and operations. SSA OIG is responsible for protecting the integrity and efficiency of SSA's administration of approximately \$1.6 trillion in benefit payments annually to more than 70 million people.

During FY 2025, SSA OIG issued 44 audit reports with recommendations to improve SSA's programs and operations. During that same time, investigations conducted by SSA OIG resulted in 566 criminal convictions and contributed to over \$321 million in monetary accomplishments, which includes court-ordered restitution, recoveries, settlements, judgments, fines, civil and administrative actions, and estimated savings resulting from investigations.

Ensuring Stewardship of SSA Programs

Completing audits that ensure the accuracy of benefit payments

In its FY 2025 Agency Financial Report, SSA estimated it made approximately \$3.9 billion in OASDI improper payments and \$7.3 billion in SSI improper payments in FY 2024. Of those, \$2.9 billion were OASDI overpayments and \$6.3 billion were SSI overpayments; \$975 million were OASDI underpayments and \$982 million were SSI underpayments.

The FY 2027 Budget will allow SSA OIG to continue to focus on stewardship by completing audits that ensure the correct person is paid and benefit payments are accurate by:

- Reviewing SSA controls to identify payments made to individuals who are not eligible for benefits and ensure the continued accuracy of payments;

- Reviewing SSA’s processes to ensure SSI and OASDI applicant claims are accurately and timely processed; and
- Evaluating processes such as work and earnings reporting that impact payment accuracy to identify the root cause of errors and challenges SSA faces in resolving overpayments.

Prior work in these areas has identified improper payments and internal control issues. For example, SSA OIG issued reports in December 2024, March 2025, and September 2025 that matched death information from New York City, Idaho, and New York State against SSA records. These reports estimated that SSA issued \$90 million, \$5.5 million, and \$33 million, respectively, in improper payments after beneficiaries’ deaths.

In addition, a [March 2025](#) report found that SSA’s rejection of approximately 702,000 state reports with valid death information resulted in over \$327 million in improper payments issued to approximately 16,000 beneficiaries after they died. SSA OIG also determined that improvements to SSA’s Death Information Processing System to increase automated processing of reports with valid death information would improve SSA’s administrative efficiency.

SSA OIG has several audits in process to ensure the accuracy of benefit payments including determining the accuracy of critical payments made to beneficiaries, determining whether student benefits were paid to eligible beneficiaries, and determining whether SSA properly resolved overpayments to individuals who received child benefits.

Challenges recovering overpayments and SSI payment eligibility impacts

For many years, SSA OIG audits have made recommendations to help ensure SSA collects overpayments timely and uses available tools to collect overpayments.¹ In addition, SSA OIG audit work helps identify some of the sources of such improper payments. In [February 2025](#), SSA OIG issued a report summarizing SSA’s documented causes for issuing OASDI and SSI overpayments in FYs 2020 through 2023. SSA OIG observed that without more automated data feeds, SSA will continue to require resources for assessing and pursuing the recovery of billions of dollars in overpayments.

SSA OIG has several audits in process to review SSA’s efforts to recover overpayments and ensure individuals remain eligible for benefits. SSA OIG is currently reviewing recovery efforts for deceased beneficiaries’ overpayments and Department of Treasury Reclamations. SSA OIG is also completing work to determine whether SSA conducted timely and accurate redeterminations to ensure recipients are still eligible for SSI payments and is reviewing SSI recipient’s vehicle ownership which could impact SSI eligibility and/or payment amounts.

¹ See the following reports: Challenges in Recovering Supplemental Security Income Overpayments (A-07-21-51018); [Old-Age, Survivors and Disability Insurance Overpayments Pending Collection](#) (A-02-15-35001); [Overpayments Not Collected Through Benefit Withholding](#) (A-07-18-50278); [Cross-program Recovery to Collect Overpayments](#) (A-13-15-15029); [Old-Age, Survivors and Disability Insurance Debtors Who Were Not Current on an Installment Agreement](#) (A-04-18-50265); [Status of Title II Installment Agreements](#) (A-02-08-18074); [Supplemental Security Income Overpayments](#) (A-01-04-24022).

Office of the Inspector General

Follow-up on prior audits and recommendations

SSA OIG conducts follow-up audits to ensure action has been taken on recommendations to address improper payments and other significant problems within SSA. For example, in September 2025, SSA OIG issued [a report](#) to determine whether SSA correctly adjusted benefits for dually entitled children and spouses in accordance with the family maximum provisions as a follow up to a 2014 audit. Although SSA took actions to address our prior audit findings, employees continued to inaccurately compute the benefits for spouses and children who were entitled to benefits on multiple records. We estimated SSA improperly paid approximately \$114 million to spouses and children on 8,392 wage earners' records (36 percent).

In FY 2025, we began an audit to determine whether SSA's corrective actions in response to our [prior audit](#) recommendations effectively improved its monitoring and collection of court-ordered restitutions. Also in FY 2025, we began an audit to follow-up on [prior recommendations](#) related to capturing the average cost to collect overpayments and determine whether there are actions SSA could take to improve the processing of low-dollar overpayments.

Identify and prevent improper payments

SSA OIG continues to oversee the SSI and OASDI programs through its audit work. Each quarter, our Audit Work Plans include several audits we plan to begin related to improper payments. In addition, Offices of Inspectors General are required to review their respective agencies' improper payments and high-dollar overpayment reporting requirements. In [May 2025](#), SSA OIG issued a report on SSA's FY 2024 compliance with the Payment Integrity Information Act of 2019 (PIIA). In FY 2024, SSA complied with eight PIIA reporting requirements, but SSA did not comply with two PIIA reporting requirements when it failed to (1) demonstrate improvements to payment integrity or reach a tolerable improper payment and unknown payment rate for the SSI and OASDI programs, and (2) report an improper payment and underpayment estimate of less than 10 percent for the SSI program.

SSA must be a responsible steward of the funds entrusted to its care by minimizing the risk of making improper payments and recovering overpayments when they occur. Preventing improper payments is more advantageous than recovering them because the agency must expend additional resources to recover the overpayments or process additional payments to rectify underpayments. SSA OIG continues to prioritize audit work that will help SSA identify and prevent improper payments. For example, SSA OIG has work in process to determine whether SSA developed earnings alerts for SSI recipients. SSA OIG plans to evaluate SSA's controls for processing earning alerts to determine whether they were appropriately designed to ensure timely processing and to prevent improper payments.

Detecting and Preventing Social Security Disability Fraud

CDI Program

In addition to the request for \$114.7 million for direct base appropriations, the FY 2027 Budget

requests SSA transfer \$25.1 million from SSA’s program integrity adjustment, which funds the CDI Program, to the SSA OIG for the SSA OIG’s costs of leading the jointly operated anti-fraud CDI Program. This funding level represents an increase of \$500,000 over the FY 2026 enacted level of \$24.6 million, allowing us to fully fund our current CDI operational needs and provide additional support for our CDI units.

The CDI Program is an anti-fraud initiative that promotes the integrity of SSA’s disability programs. The CDI Program accomplishes its mission, in part, by closely examining questionable disability claims to stop payment before disability fraud occurs. The program also conducts criminal investigations of in-pay beneficiaries suspected of committing disability fraud, as individuals may have feigned physical impairments, concealed work activity, or failed to report other benefits or earnings to receive disability benefits they are not entitled to receive. In all cases, a CDI unit obtains factual evidence sufficient to resolve questions of fraud and abuse in SSA’s disability programs. Each CDI unit consists of an SSA OIG special agent who serves as a team leader, and personnel from SSA, State DDS, and State or local law enforcement partners. CDI units combine Federal and State resources and expertise to benefit not only Social Security programs, but also other Federal and State programs, such as food and nutrition assistance, housing assistance, Medicare, and Medicaid. Since the program’s inception, CDI investigations have contributed to a projected savings to taxpayers of more than \$8.4 billion. Accomplishments of the CDI Program include the following:

Category	October 1, 2023 – September 30, 2024	October 1, 2024 – September 30, 2025
Disability claims denied or ceased	1,188	1,444
Projected savings for SSA programs	\$80.6 million	\$99 million
Projected recoveries for SSA programs	\$15.5 million	\$24.5 million
Projected savings for non-SSA programs	\$101.6 million	\$111.6 million

The Bipartisan Budget Act of 2015 mandated CDI coverage to all 50 states and U.S. territories by October 2022, subject to law enforcement availability. At that time, the program consisted of 27 units covering just 24 states and Puerto Rico. Achieving the coverage mandate by 2022 meant we needed to double the size of the program. Today, 50 CDI units cover all 50 States, the District of Columbia, Puerto Rico, and all U.S. territories.

SSA OIG is committed to the success of the CDI Program by increasing oversight and improving operations through dedicated leadership and management. Given the significant and rapid expansion of the CDI program to meet statutory mandates, SSA OIG requires 73 employees to provide national investigative oversight of the CDI Program and meet the operational demands of the nationwide coverage. During FY 2026, SSA OIG was approved to fill all 73 positions and is working to increase staffing to this level from the 55 employees on board in January 2026. Despite SSA reimbursing law enforcement partner costs, as of January 2026, 20 CDI units are operating without a law enforcement partner. Operating CDI units without full partner participation threatens the success and impact of this critical program integrity initiative by decreasing investigative capacity and delaying timely disability determinations. Despite direct outreach to State governors by the Commissioner of SSA and the Inspector General, no new partners were acquired. During FY 2026, the Office of Personnel Management (OPM) approved

Office of the Inspector General

the use and hiring of up to 40 rehired annuitants to supplement CDI units without a state law enforcement partner. We will cover increases to CDI operational and personnel costs associated with these new positions with funds that would otherwise be paid to state partners.

Legal Oversight: Enforcing the Social Security Act

Combatting Section 1140 violations

SSA OIG combats Section 1140 violations involving imposter websites, emails, telephone solicitations, U.S. mail, radio, television, Internet broadcasts, app stores, and social media platforms through education and enforcement. SSA OIG educates businesses and individuals, assists entities and individuals in understanding and complying with Section 1140, and, as appropriate, takes civil enforcement and/or other corrective action, against entities operating in violation of Section 1140. This work protects the public from being misled about their rights to benefits, ensure those Social Security benefits obtained improperly are returned to the Social Security Trust Funds, and that the tax-payer dollars inappropriately used to process improper claims are recovered. The return of monies to the Trust Funds and General Treasury protects the public's rights to Social Security benefits.

In FY 2027, SSA OIG will continue to issue take-down requests for fraud and imposter websites and social media pages that violate Section 1140. SSA OIG will pursue entities that send misleading mailers, call centers and corporations that engage in fraudulent or misleading phone campaigns, and telecommunications companies that transit Social Security-related scam calls into the country from overseas. Further, due to the increase in AI-related fraud scams, like generative AI and voice cloning, SSA OIG will continue utilizing data collected on AI-enabled Section 1140 violations and investigate actions in these matters as warranted.

Strategic Goal 3: Optimize operations

SSA OIG's third strategic goal is to optimize operations through five key initiatives: (1) intragovernmental collaboration; (2) modernizing information technology systems; (3) data analytics; (4) cybersecurity; and (5) cost-saving efforts.

Intragovernmental Collaboration

DOJ, Civil Division, and other Federal Law Enforcement Agencies on Imposter Scams and Elder Justice Initiatives

SSA OIG continues to collaborate with other federal agencies in the fight against fraud in SSA programs and operations. SSA OIG is an active member of the U.S. Department of Justice Elder Justice Initiative, which brings together and facilitates coordination among numerous State, local, and Federal entities with capabilities and authority to fight elder fraud and elder abuse. SSA OIG is also involved with several regulatory agencies in the fight against SSA-related fraud, chiefly the FTC, and an anti-fraud working group formed by the Federal Communications Commission to combat phone scams.

SSA OIG is also enhancing its analytical capabilities to identify clusters of direct deposit fraud by leveraging data from three primary sources: the Social Security Administration, SSA OIG's Case Management System, and the U.S. Department of the Treasury, Bureau of Fiscal Services (BFS). SSA OIG developed a predictive analysis tool that acquires transactional data from the SSA's Enterprise Data Warehouse (EDW) for all recent direct deposit changes and then queries our case management system to search for any allegations of fraud associated to those accounts. SSA OIG can further corroborate suspicion of fraudulent bank account changes by obtaining data from BFS. SSA OIG then sends any suspicious accounts associated with prior reports of fraud to the SSA's Program Integrity, Risk, and Fraud Prevention staff to revert the bank account changes and proactively stop fraudulent payments before they happen. This predictive tool protects the unknowing victims of this fraud from not receiving their benefits in a timely manner and saves the SSA thousands of dollars in repayments while simultaneously eliminating administrative workloads associated with recovering lost funds and making the victims whole.

This comprehensive approach enhances our ability to detect and prevent fraudulent activities, optimize resources, and improve the accuracy of fraud detection. By integrating data from multiple sources and using advanced analytical tools, SSA OIG ensures a more effective and efficient response to combating direct deposit fraud.

Council of the Inspectors General on Integrity and Efficiency (CIGIE) Committees

SSA OIG also participates in committees, subcommittees, and workgroups of the CIGIE, including the CIGIE Legislation Committee, CIGIE Professional Development Committee, CIGIE Chief Information Officer (CIO) Council, CIGIE Cybersecurity Workgroup and other CIGIE committees, subcommittees and workgroups, relating to investigations, improper payments, training, and artificial intelligence, among others. These partnerships facilitate collaboration within the Inspectors General community to share best practices, training, and professional development opportunities. The SSA OIG has assigned a senior leader to serve as the chairperson of the investigations technology subcommittee and other senior leaders serve on policy and training subcommittees. SSA OIG will continue to pursue new partnerships and collaborations strategically and proactively in FY 2027.

Law Enforcement Collaboration

SSA OIG proactively shares data, information, and optimal approach with partner organizations to support a government-wide approach to combatting fraud and protecting American citizens. In June 2021, SSA OIG began sharing information collected via its online imposter scam complaint form with the FTC's Consumer Sentinel Network. SSA OIG also shares reports of COVID-19 pandemic-related unemployment insurance fraud with the U.S. Department of Labor OIG. This year the SSA OIG permanently assigned our most senior intelligence analysts to HSI's Cross Border Financial Crime Center. Additionally, we have approximately 42 special agents assigned to other task forces related to national security and immigration enforcement including HSI's Document and Benefit Task Forces, the FBI Joint Terrorism Task Force (JTTF).

Office of the Inspector General

SSA OIG regularly collaborates with the FBI and HSI to combat transnational human trafficking. In one case, a Venezuelan national illegally entered the U.S. and led a smuggling operation that brought over 100 South American migrants across the border, financed their travel, and provided false identification for employment. He required migrants to give up half their wages. After pleading guilty to multiple charges, he was sentenced to 36 months in prison and ordered to pay \$20,560 to the victims.

SSA OIG and HSI investigated a former Brazilian military police officer who falsified U.S. immigration documents. The officer, involved in a 2015 mass killing in Brazil, lied on his 2017 U.S. visa application and subsequent documents, concealing his criminal charges. He entered the U.S. in 2018, obtained various state-issued documents, including a Social Security card, and falsely claimed no criminal history when applying for asylum in 2020. Convicted in Brazil in 2023 for murder and torture, he admitted to perjury during a 2024 U.S. immigration hearing and was sentenced to 16 months in federal prison, with deportation to follow.

SSA OIG frequently collaborates with the U.S. Postal Inspection Service to investigate large-scale identity fraud. In one case, a Mexican national in Kentucky conspired to create and distribute over 100 sets of fake identification documents, including Social Security cards, using stolen personal information, coordinating via social media and text messaging. He mailed and hand-delivered these documents to recipients in multiple states, receiving over \$233,000 in payments. The fraudulent IDs were used to obtain employment and services unlawfully. After being arrested in July 2024, he plead guilty and was sentenced to 54 months in prison and three years of supervised release.

Modernizing Information Technology Systems

In accordance with the Inspector General Act of 1978, as amended, the SSA Office of the Inspector General (OIG) relies on the Social Security Administration (SSA) to furnish suitable and sufficient office space at both central and field locations. This includes providing the necessary equipment, office supplies, and communication facilities and services required for OIG operations (5 U.S.C. § 406(d)). Additionally, SSA OIG depends on SSA to deliver essential maintenance services for the offices, equipment, and facilities supplied.

While SSA OIG depends on SSA to provide general enterprise software and hardware, the dedicated no-year funding allows SSA OIG to focus on modernizing and transforming applications that support our mission under the Inspector General Act of 1978, as amended. In FY 2026, dedicated funding for IT modernization is critical to advancing our enterprise suite of applications. These enhancements are aligned with Presidential Priorities and Executive Orders, ensuring SSA OIG remains compliant with federal mandates and responsive to evolving mission needs.

SSA OIG is actively implementing significant improvements to the investigative case management system. These upgrades are designed to substantially increase efficiency, enhance user experience, and improve reporting capabilities within our investigative processes, directly supporting our core mission and enabling more effective case resolution.

In FY 2025, the investigative case management system was updated to support the collection of National Incident-Based Reporting System (NIBRS) data in accordance with FBI standards and regulations, resulting in SSA OIG achieving NIBRS certification. In FY 2026, we are implementing system enhancements to capture data that aligns with Administration priorities, such as adding new project codes for immigration-related efforts. We will begin submitting data to the FBI through a fully automated process that regularly extracts data from the investigative case management system, generates the required Extensible Markup Language (XML) file per NIBRS standards, and submits the data using the FBI's established protocols. Additionally, we will implement enhancements in accordance with Executive Order 14218, enabling SSA OIG to review and confirm relevant data sets associated with referrals for individuals over age 100 with earnings where the Social Security Number (SSN) does not match the Personally Identifiable Information (PII) of the true Number Holder.

In FY 2025, SSA OIG initiated the migration of our on-premise enterprise applications to a cloud-based environment. FY 2026 will focus on completing the migration to a modern, containerized cloud infrastructure which is critical for optimizing security, performance, agility and scalability across our enterprise application portfolio. By leveraging cloud technologies, SSA OIG will ensure the continued support of our applications, while enabling dependable and accurate information storage and processing for our mission-critical investigative priorities.

SSA OIG is required by law to maintain a public-facing website. In FY 2026 we implemented enhancements to improve the overall user experience, increase accessibility, and support more accurate data collection. This includes adding language updates and enabling new features for filtering audit reports and other information. In FY 2027, SSA OIG will continue to enhance the web forms used by the public to report alleged fraud and imposter scams. These enhancements will streamline the intake process and will empower the public to engage more effectively with our investigative operations, thereby strengthening our ability to detect and address fraudulent activities.

In FY 2025, to further improve operational efficiency, SSA OIG delivered key enhancements to our self-service tools such as FBI missing person's identity and location, direct deposit activity, and the Law Enforcement Verification System. Self-service tools allow data access to support SSA OIG workloads. In 2026, SSA OIG will implement an automated logistics and facilities service request solution to reduce administrative burden, minimize errors, and accelerate service delivery to internal stakeholders. In FY 2027, SSA OIG will implement a new electronic case management system for SSA OIG attorneys to modernize legal case tracking, improve collaboration, and ensure more efficient management of legal workflows.

SSA OIG continues to implement technological advancements such as natural language processing (NLP) to ensure we are focusing on allegations that require us to act. NLP auto-closes allegations not requiring action based on predefined criteria. For example, NLP will auto-close allegations that are not an SSA issue. Incorporating NLP has resulted in a significant reduction in the number of allegations for manual review. In FY 2025, NLP sorted 51 percent of all submitted allegations, with 25 percent auto closed. To ensure accuracy, 21 percent of auto-closed cases were manually checked, and the system was found to be correct 99 percent of the

Office of the Inspector General

time. This technology has greatly reduced the need for manual review, and our agile approach allows us to continually improve the process and add new topics to the system.

As we continue to invest in IT modernization and advance our capabilities, it is imperative that we also make investments in employee technical trainings that will provide our IT staff with a broader spectrum of tools and enhance their skills in low code/no code platforms, and skills in cloud capabilities to effectively transition and use these emerging technologies. Enhancing skills in cloud capabilities and artificial intelligence is essential for our transition to modern IT infrastructures and ensure our IT staff can effectively manage and optimize cloud resources, implement best practices, and safeguard our data. As technology evolves, investing in ongoing education not only enhances the capabilities of our IT staff, but also positions our organization to remain competitive and responsive to future challenges.

Data Analytics

The SSA OIG is continually expanding its data objects to ensure that reporting data remains accessible as enterprise applications are enhanced. These data objects deliver refined and reconciled information, enabling real-time ad hoc data requests and improving the efficiency of mission-critical business intelligence reporting. For instance, in FY 2025, performance metrics were made available to support the preliminary assessment phase within the investigative case management system. Additionally, by utilizing data from the Time Module application, we plan to streamline the Law Enforcement Availability Pay (LEAP) certification process.¹

In FY 2025, substantial improvements were made to business intelligence data for the Office of Investigation. Looking ahead to FY 2026 and FY 2027, our focus will shift to enhancing business intelligence data for auditors, as well as introducing performance metrics for new workload management tools. These enhancements will also introduce advanced data drill-down and filtering capabilities, allowing SSA OIG to utilize data more effectively and efficiently. This supports the President's directives on employee accountability.

During FY 2025, SSA OIG developed an initial set of index files, which provide raw data snapshots without compromising live production data, for seven major SSA data streams used by auditors and investigators. Going forward, we will collaborate with auditors and investigators to further expand the index file portfolio.

Cybersecurity

As cyber threats evolve, SSA OIG must continue to enhance the security posture of our enterprise applications and develop staff skillsets. In FY 2025, we enhanced SSA OIG's account management processes, demonstrating a commitment to achieve a zero-trust architecture and ensuring least-privileged access to OIG's enterprise applications and data. In FY 2026 and onward, we will continue to improve the efficiency and accuracy of our log analysis processes through automation which will enable us to identify potential security threats more quickly, reduce manual workload for staff, and ensure compliance with federal cybersecurity standards.

¹ To satisfy the requirements of Title 5 CFR § 550.184(b), the Assistant Inspector General for Investigations shall make an annual certification to the Inspector General attesting that the investigator currently meets, and is expected to continue to meet LEAP requirements during the upcoming Law Enforcement Availability Pay Year

These enhancements will also support proactive monitoring and timely incident response, ultimately strengthening our overall security posture.

SSA OIG continues to facilitate intercomponent coordination, education, and exchange of cyber efforts through the SSA OIG Cybersecurity Workgroup. As cyber threats evolve, SSA OIG continues to remediate security vulnerabilities and manage security assessment activities to ensure continued compliance with Federal regulations and agency policy.

In addition, audit reviews of SSA OIG's IT systems are conducted per the standards of the Federal Information Security Modernization Act (FISMA) of 2014. The evaluation and effectiveness of SSA's information security program is based on the prescribed IG FISMA Reporting Metrics. Evaluation includes testing the effectiveness of information security policies, procedures, and practices of some of SSA's information systems. We will continue to ensure SSA OIG's IT systems are FISMA compliant and maintain an active Authority to Operate (ATO) in accordance with agency policies and security requirements.

SSA OIG continues to be a contributing member of the SSA Insider Threat Hub, providing valuable cyber and investigative expertise during inquiries of mutual interest and protecting the American people from emerging threats.

Return to Office (RTO)

As of January 2026, SSA OIG is in full compliance with RTO policies, with 100 percent of employees who are not exempt from RTO requirements working fully in office. SSA OIG will utilize a combination of current methods and planned enhancements to maintain and verify compliance with RTO policies.

Cost-saving Efforts

SSA OIG remains committed to maximizing its resources through various cost-saving measures, including analyzing options to utilize space efficiently and reducing unnecessary spending.

In FY 2026, SSA OIG will continue to collaborate with SSA to identify unused space that SSA OIG may occupy as leases expire. Several employees are currently located in SSA field offices, hearing Offices, and other federal agencies nationwide to minimize the cost of maintaining SSA OIG-specific space. We are also working to collocate OI and CDI offices, which will reduce both our footprint and rent costs for SSA OIG and SSA. SSA OIG will continue to review properties across the country and work with SSA to identify opportunities for space reductions.

As it relates to the President's Management Agenda to optimize Federal Real Estate, SSA OIG has identified preliminary steps to relocate OIG and CDI employees in the Frank Hagel Federal Building in Richmond, CA. This initiative is in accordance with the General Services Administration's list of assets identified for accelerated disposition.

Strategic Goal 4: Strengthen our workforce

SSA OIG's fourth strategic goal is to strengthen our workforce and align the organizational structure within the priorities of President Trump's Administration and our statutory obligations. SSA OIG is committed to an innovative and agile organization by attracting, developing, and retaining a high-performing workforce and providing them the resources to maximize their individual potential and improve operations. In FY 2025, SSA OIG conducted a comprehensive top-down review of our operations, staffing, and performance needs to further maximize our ability to efficiently accomplish our statutory mission. We developed a data-driven workforce plan that prioritized critical hiring in areas of greatest need in accordance with mandates set forth in Executive Orders and other directives and guidance. In December 2025, SSA OIG submitted to OPM our Annual Staffing Plan that projects our critical hiring needs throughout FY 2026 in accordance with the U.S. Office of Management and Budget (OMB) and OPM Memorandum, "[Guidance on Executive Order 14356 Ensuring Continued Accountability in Federal Hiring](#)".

- **Cooperative Disability Investigations (CDI) program**

The CDI program is a key anti-fraud initiative that combats fraud within SSA's disability programs. The program establishes task force units under the direction of a GS-1811-13 Special Agent/Team Leader from the SSA OIG. This initiative pairs disability experts from the SSA and state disability determination agencies with law enforcement officials from the SSA OIG and state or local law enforcement partners, who work together within each of these CDI units. CDI investigations target those individuals involved in stealing or otherwise defrauding the limited funds of SSA that are intended to provide financial support to some of the country's most vulnerable citizens. Since the inception of the program in 1998, CDI investigations saved billions in taxpayer money.

Through the Bipartisan Budget Act of 2015, Public Law 114-74, Section 811, Congress required nationwide coverage of the CDI program. Today, 50 CDI units cover each of the 50 states and U.S. territories, each led by an SSA OIG Special Agent/Team Leader. Due to employee separations prior to and during the FY 2025 hiring freeze, 20 percent of the CDI units are currently operating without an SSA OIG Special Agent/Team Leader, and many of those units also no longer have a current law enforcement partner. As a result, these statutorily required CDI units are inoperable or have a severely diminished investigative capacity. Through April of this fiscal year, the CDI program opened over 1,000 criminal investigations, achieved over \$52 million in projected savings, and \$13.6 million in projected recoveries for SSA's disability programs. Given this volume, consolidating units or having one unit cover multiple states would be untenable to meet the statutory requirements of the CDI program. There are also further state border jurisdiction limitations of our state and local partners, adding additional challenges.

The SSA OIG is actively working to fill 18 vacant positions in the CDI program with plans to onboard these hires in FY 2026. The recruitment pool to fill these critical positions will come from experienced special agents currently assigned to, or displaced from, other law enforcement agencies within the Federal government, and thus will not create new government positions. The FY 2026 enacted level supports fully funding SSA

OIG's cost of \$24.6 million to operate the federally mandated CDI units.

Senior Executive Services

SSA OIG is actively working to recruit and onboard the following SES positions in FY 2026: Chief Counsel to the Inspector General, Deputy Assistant Inspector General for Investigations, and Deputy Assistant Inspector General for Audit. At the end of FY 2026, all SES vacancies will be reviewed to determine recruitment needs for FY 2027.

- **Chief Counsel to the Inspector General (CCIG)**

The CCIG serves as the Counsel to the Inspector General, providing executive leadership and independent authoritative legal advice, guidance, interpretations, and recommendations to Executives and senior staff on all general law issues and significant matters concerning the OIG's powers and responsibilities under various statutes, regulations, executive orders, and proclamations that affect its oversight responsibilities, business activities, and administrative management of operations.

The CCIG also provides expert legal advice to the IG/First Assistant and senior staff on matters arising in connection with the work of the OIG's Offices of Audit and Investigations, and on general law matters, including but not limited to: the Inspector General Act of 1978, as amended, and related authorities; Federal fiscal law; Federal employment and personnel law; administrative law; contracts; Federal procurement law; Federal information laws; Federal ethics obligations; eDiscovery; and criminal procedure.

Additionally, the CCIG, provides executive leadership and supervision over a comprehensive litigation program and staff for the OIG, including the development, coordination, and direction of general law (as defined above) litigation and the supervision of staff engaged in all aspects of general law litigation.

- **Deputy Assistant Inspector General for Investigations (DAIGI)**

The IG Act requires the appointment of an AIGI who is responsible for supervising the performance of investigative activities. The organizational structure of OI's required level of oversight is determined by the complexity and volume of investigative activities at the core of OI's mission. To assist the AIGI with this responsibility, OI has a Deputy Assistant Inspector General for Investigations (DAIGI) for Cooperative Disability Investigations (CDI) Operations, a DAIGI for Field Operations, a DAIGI for Headquarters Operations and a Chief Investigative Counsel (CIC). The sustained investigative success of OI has been achieved by having executive-level leadership over each operational component who can implement the Office of Investigation's (OI) strategic plan and manage performance necessary to fulfill mission critical requirements. These executives are also responsible for identifying and implementing and managing shifts in priorities due to emerging fraud schemes or changes in Administration initiatives.

Office of the Inspector General

Currently, OI manages its investigative portfolio with a DAIGI for Field Operations and a DAIGI for CDI Operations, both of which are executive-level positions. This structure was established in part because of the Bipartisan Budget Act (BBA) of 2015, which required CDI coverage in all 50 states and U.S. territories by October 1, 2022. As the CDI Program continued to expand, so did OI's overall level of work, staff, and responsibility.

In January 2021, SSA OIG received approval from OPM for an additional OI senior executive service position to oversee the CDI Program. The DAIGI for CDI Operations position was responsible for developing and implementing a strategic plan for expansion and compliance with the BBA of 2015. Once expansion was completed, the DAIGI for CDI Operations assumed oversight responsibility for investigations solely involving disability fraud being conducted by 50 CDI units across the country with over 250 dedicated investigative and support staff. The DAIGI for Field Operations retained responsibility for the full range of OI Investigative casework that includes programmatic fraud, Social Security number misuse, national security, immigration enforcement, employee misconduct and threats against SSA employees and facilities.

In FY 2025, OI received over 300,000 allegations. Further, on April 15, 2025, the President, through the Presidential Memorandum entitled Preventing Illegal Aliens from Obtaining Social Security Benefits, emphasized that "taxpayer-funded benefits be provided only to eligible persons and that they do not encourage or reward illegal immigration to the United States." To that end, the President directed the SSA to take certain measures aimed at penalizing Social Security fraud and preventing illegal aliens from obtaining Social Security benefits. For example, SSA is required to place Special Assistant United States Attorneys (SAUSA) in at least 50 United States Attorney Offices by October 1, 2025, including the ten jurisdictions with the largest known populations of illegal aliens. SSA was also directed to resume pursuing civil monetary penalties (CMP) under section 1129 of the Social Security Act or pursue regulation that would allow for its timely resumption.

Filling the DAIGI for Field Operations will help achieve the President's directives by ensuring illegal aliens and others looking to exploit Social Security programs are not fraudulently collecting disability benefits. The position will also provide leadership in OI's continued fight against fraud, waste, and abuse in SSA programs, internal misconduct, and support a workload stream for the newly assigned SAUSAs and the CMP program.

- **Deputy Assistant Inspector General for Audit (DAIGA)**

The SSA OIG has an enormous responsibility and mission to protect taxpayer dollars from fraud, waste and abuse. In 2027, SSA estimates an average of over 77 million Americans per month will receive a benefit payment, totaling about \$1.8 trillion in benefits paid during the year. In addition, SSA estimated that in 2023, it had over \$10 billion in improper payments. The Deputy Assistant Inspector General for Audits and

Evaluations (DAIGA) is responsible for directing oversight and evaluation of SSA's audits. The SSA OIG Office of Audit is critical in identifying efficiency and effectiveness within SSA's programs, operations and management. The DAIGA provides technical guidance and direction to multiple divisions in determining the highest priority reviews that divisions should conduct and ensures the efforts identify the root cause to problems identified and provides actionable recommendations that address the causes. The work that the DAIGA oversees is critical to both the OIG mission and helps SSA reduce improper payments and improve operations. In a given year, the DAIGA oversees roughly 40 plus audit or evaluation projects at different stages of the process. This oversight is critical in ensuring teams produce quality products. On average, each audit or evaluation that the SSA OIG Office of Audit conducts identifies roughly \$13 million in dollar savings or efficiencies in how SSA operates as an organization. The DAIGA is a crucial position in ensuring this work continues in supporting SSA's efforts to improve how it administers its programs and runs agency operations.

Employee Performance and Development

To ensure an efficient and merit-based workforce, SSA OIG revamped and modernized our hiring process in compliance with the following Executive Orders:

- Executive Order 14170: [Reforming The Federal Hiring Process And Restoring Merit To Government Service](#)
- Executive Order 14173: [Ending Illegal Discrimination And Restoring Merit-Based Opportunity](#)

In FY 2025, SSA OIG prioritized increasing productivity and accountability by enhancing our performance management system for FY 2026 and forward with measurable performance goals and metrics to prevent rating inflation and accurately evaluating performance based on job-related criteria; to promote an awards process that recognizes excellent and outstanding performance; and to process disciplinary personnel actions of poor performers more effectively in accordance with the following Executive Orders and Presidential Memorandums:

- Executive Order 14120: [Implementing The President's "Department of Government Efficiency" Workforce Optimization Initiative](#)
- Presidential Memorandum: [Performance Management for Federal Employees](#)
- Presidential Memorandum: [Restoring Accountability for Career Senior Executives](#)

In accordance with OPM updated federal guidance, SSA OIG has updated and shared with our supervisors and managers, the OPM templates related to employees serving a probationary or trial period in accordance with the following Executive Order and OPM guidance:

- Executive Order 14284: [Strengthening Probationary Periods in the Federal Service](#)
- [Updated Guidance on President Trump's Executive Order Strengthening Probationary Periods in the Federal Service](#)

Additionally, SSA OIG provided our supervisor, management, and human resources workforce with performance-management training and have committed to providing our supervisor and management workforce with a series of quarterly (performance management, administrative, and

Office of the Inspector General

budget) trainings in FY 2026 to enhance knowledge, awareness, customer service, and maintain a workforce capable of providing government efficiency and effectiveness while responding to future demands. SSA OIG leadership continues to empower its managers to consider and approve job-specific trainings and programs that will increase employee knowledge, skills, and abilities to help them carry out their assigned roles and responsibilities. Our SES cadre is in full compliance with the OPM [Senior Executive Development Program \(SEDP\)](#). We have also established internal competitive criteria for GS-14 and GS-15 personnel to be selected for the Leadership for an Efficient and Accountable Government (LEAG) program.

SSA OIG 1811 Training Programs:

As fraudsters become more sophisticated in their tactics, training of SSA OIG's Federal agents is vital, not just for the quality of our investigations, but also for officer and public safety. Proper training allows SSA OIG agents to build strong capabilities to leverage technology, adapt to new techniques and tools, and to respond timely to emerging fraud schemes, such as imposter scams, potential threats posed by AI, and direct-deposit fraud to protect the American public.

SSA OIG is responsible for investigating threats and assaults against SSA employees, visitors, and facilities. This includes potentially responding to active shooter or threat situations. SSA OIG's FY 2027 budget request includes funding for an active shooter training initiative to provide the best research-based active shooter response training in the nation. In addition, in FY 2027, SSA OIG will continue funding new agent training, new manager trainings, fraudulent document recognition, and tactical medical trainings for an estimated 240 special agents.

Recruitment Efforts

SSA OIG is committed to fulfilling our statutory responsibilities by retaining and recruiting staff that enables our workforce to meet the demand for independent, high-quality oversight. For our components performing statutory obligations related to investigations, law enforcement, and audit work, the Offices of Investigations and Audit requires a certain level of staffing to maintain our current productivity levels and mandated workloads. SSA OIG developed a data-driven hiring plan prioritizing recruitment of positions and received Direct Hiring Authority from OPM through January 20, 2029, for efficient hiring and on-boarding for our OI positions that supports Executive actions addressing crime prevention, punishing criminals, preservation of law and order, and other national priorities. Recruiting efforts and hiring practices will be based on merit, practical skill, and dedication to our constitutional values. Our recruitment efforts are focused on the following principles in accordance with [Executive Order 14170: Reforming the Federal Hiring Process And Restoring Merit To Government Service](#):

- Decrease government-wide time-to-hire to under 80 days;
- Improve communication with candidates to provide greater clarity regarding application status, timelines, and feedback, including regular updates on the progress of applications and explanations of hiring decisions where appropriate;
- Integrate modern technology to support the recruitment and selection process, including the use of data analytics to identify trends, gaps, and opportunities in hiring, as well as leveraging digital platforms to improve candidate engagement;

- Create and sustain empowered agency Talent Teams to enable strategic recruitment and innovative hiring actions, including the use of assessments, pooled hiring via shared certificated within and between agencies, subject matter expert (SME) led resume and interview evaluations, and incorporating agency leadership interviews and sign-off as part of the hiring process;
- Leverage Pathways Program custom USAJOBS postings to support target recruitment of students, recent graduates, and other early career talent;
- Use the USAJOBS Agency Talent Portal and USA Staffing Candidate Inventory to ensure hiring managers have innovative talent acquisition tools to access searchable resumes, talent pools talent programs, and candidate inventories; and
- Implement technical or alternative assessments in the federal hiring process (as stated in Section C of the OPM’s Merit Hiring Plan). SSA OIG partnered with the OPM HR Solutions/Center for Assessment & Evaluation on a multi-year process to create custom technical assessments for 1811 Criminal Investigator positions at the GS-7 through GS-13 levels. These customized technical assessments specific to 1811 positions at SSA OIG include a Structured Portfolio Assessment, a Situational Judgment Test, a Structured Interview, and a Writing Assessment, all of which comply with Executive Order 14170’s mandate to ensure hiring is based solely on merit, qualifications and job-related criteria.

BUDGETARY RESOURCES

The SSA OIG annual appropriation consists of appropriations from both the general fund and the trust funds. The President’s Budget for FY 2027 consists of \$32,000,000 appropriated from the general fund, and \$82,665,000, which will be transferred and expended as authorized by Section 201(g) (1) of the Social Security Act from the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund. The table below displays budget authority, split by type of funding, and obligations.

Table 4.2—OIG Budget Authority and Amounts Available for Obligation

	FY 2025 Actual	FY 2026 Enacted	FY 2027 President's Budget	FY26 to FY27 Change

Office of the Inspector General

FTE	473	455	473	18
General Fund Appropriation	\$32,000,000	\$32,000,000	\$32,000,000	\$0
Trust Fund Appropriation	\$82,665,000	\$82,665,000	\$82,665,000	\$0
Subtotal¹	\$114,665,000	\$114,665,000	\$114,665,000	\$0
No-Year Carryover (IT Mod)	\$543,180	\$850,000	\$1,350,000	(\$500,000)
Program Integrity Transfer ²	\$15,100,000	\$24,600,000	\$25,100,000	\$500,000
Program Integrity Carryover ³	\$0	\$0	\$3,406,000	\$3,406,000
Total Authority:	\$130,308,180	\$140,115,000	\$144,521,000	\$3,406,000
Total Obligation ⁴	\$128,861,330	\$135,359,000	\$138,214,680	\$2,855,680
Unobligated balance lapsing	\$596,850	\$0	\$0	\$0

Table 4.3—Explanation of OIG Budget Changes

	FY 2026		FY 2027		Change	
	WYs (FTEs)	Budgetary Resources	WYs (FTEs)	Budgetary Resources	WYs (FTEs)	Budgetary Resources
<u>BUILT-IN INCREASES</u>						
Payroll Expenses	455	\$111,180,200	473	\$111,180,200	18	\$0
• Change in base payroll expenses related to career ladder promotions and within-grade increases				\$778,300		\$778,300
• Change in base expenses for employee benefits including health benefits and new employees hired under the Federal Retirement Employees System				\$333,500		\$333,500

¹ Of the amount, \$2 million is available for IT Modernization in each year.

² P.L. 119-4 allowed SSA to transfer \$15.1 million in FY 2025 from the LAE account to the OIG for the costs associated with jointly operated CDI units. P.L. 119-75 allows SSA to transfer up to \$24.6 million in FY 2026 from the LAE account to the OIG for the cost associated with jointly operated CDI units. FY 2027 estimates reflect a transfer of up to \$25.1 million, as reflected in the FY 2027 President’s Budget.

³ SSA OIG’s PI adjustment is an 18-month account. The carryover represents the unobligated funds that will be obligated within the first six months of the following fiscal year.

⁴ Total Obligations for IT Modernization include \$1.7 million in FY 2025, \$1.5 million in FY 2026 and \$1.6 million in FY 2027.

Office of the Inspector General

	FY 2026		FY 2027		Change	
	WYs (FTEs)	Budgetary Resources	WYs (FTEs)	Budgetary Resources	WYs (FTEs)	Budgetary Resources
Non-Payroll Costs - All other built-in non-payroll changes, travel management support and equipment						\$0
Rent		\$4,356,800		\$4,397,400		\$40,600
Subtotal, Built-in increases	455	\$115,537,000	473	\$116,689,400	18	\$1,152,400
<u>PROGRAM INCREASES</u>						
Payroll Increase - Net Increase in OIG WYs				\$4,062,000	0	\$4,062,000
Subtotal, Program Increases			0	\$4,062,000	0	\$4,062,000
Total Increases	455	\$115,537,000	473	\$120,751,400	18	\$5,214,400
	FY 2026		FY 2027		Change	
	WYs (FTEs)	Budgetary Resources	WYs (FTEs)	Budgetary Resources	WYs (FTEs)	Budgetary Resources
<u>BUILT-IN DECREASES</u>						
Base Payroll Expenses—Decrease in all other payroll costs						
Non-Payroll Costs		\$19,822,000		\$17,463,500		(\$2,358,500)
Rent						
Subtotal, Built-in decreases	0	\$19,822,000	0	\$17,463,500	0	(\$2,358,500)
<u>PROGRAM DECREASES</u>						
Decrease in costs for training, other support, services, and supplies						
Subtotal, Program Decreases	0	\$0	0	\$0	0	\$0
Total Decreases	0	\$19,822,000	0	\$17,463,500	0	(\$2,358,500)
Net Change	455	\$135,359,000	473	\$138,214,900	18	\$2,855,900

Table 4.4—Budget Resources by Object

	FY 2025 Actuals	FY 2026 Enacted	FY 2027 President's Budget	FY26 to FY27 Change
Full-time permanent Other than full-time permanent	\$78,889,400	\$77,826,200	\$81,122,900	\$3,296,700
Other compensation				
Subtotal, Personnel Compensation	\$78,889,400	\$77,826,200	\$81,122,900	\$3,296,700
Civilian personnel benefits	\$33,800,900	\$33,354,000	\$35,231,000	\$1,877,000
Total, Compensation and Benefits	\$112,690,300	\$111,180,200	\$116,353,900	\$5,173,700
Travel	\$2,517,000	\$2,550,300	\$2,947,500	\$397,200
Transportation of things	\$104,000	\$69,400	\$76,000	\$6,600
Rental payments to GSA	\$3,636,000	\$3,885,000	\$3,943,300	58,300
Rental payments to others	\$117,800	\$137,000	\$131,600	(\$5,500)
Communications, utilities, and others	\$231,100	\$334,300	\$321,600	(\$12,700)
Printing and reproduction	\$1,000	\$9,000	\$4,900	(\$4,100)
Other services	\$5,408,100	\$15,113,100	\$12,313,700	(\$2,799,200)
Supplies and materials	\$501,500	\$131,600	\$113,200	(\$18,400)
Equipment	\$3,654,500	\$1,949,000	\$2,009,000	\$60,000
Insurance Claims	\$0	\$0	\$0	\$0
Land and Structure	\$0	\$0	\$0	\$0
Total Budgetary Resources¹	\$128,861,300	\$135,359,000	\$138,214,700	\$2,855,900

Table 4.5—FTE Employment and WYs

	FY 2025 Actual	FY 2026 Enacted	FY 2027 President's Budget
FTE	473	455	473
Overtime / Lump Sum Leave	9	5	5
Total:	482	460	478

¹ Total includes funding from Program Integrity Transfer and IT Modernization no-year funding.

Table 4.6—Average Grade and Salary

	FY 2025 Actual
Average ES	\$214,100
Average GS	13
Average GS Salary	\$143,100

APPROPRIATION HISTORY

The table below displays the President’s budget request, amounts passed by the House and Senate, and the actual amount appropriated for the period FY 2015 to FY 2026.

Table 4.7—Appropriation History Table

Fiscal Year	Budget Estimate to Congress	House Committee Passed	Senate Committee Passed	Enacted Appropriation
General Funds	\$29,000,000	\$28,829,000		\$ 29,000,000
Trust Funds	\$75,622,000	\$74,249,000		\$ 74,350,000
2015 Total	\$104,622,000	\$103,078,000 ¹		\$103,350,000²
General Funds	\$31,000,000	\$30,000,000	\$28,829,000	\$ 29,787,000
Trust Funds	\$78,795,000	\$78,795,000	\$74,521,000	\$ 75,713,000
2016 Total	\$109,795,000	\$108,795,000 ³	\$103,350,000 ⁴	\$105,500,000⁵
General Funds	\$31,000,000	\$29,787,000	\$29,787,000	\$ 29,787,000
Trust Funds	\$81,000,000	\$75,713,000	\$75,713,000	\$ 75,713,000
2017 Total	\$112,000,000	\$105,500,000 ⁶	\$105,500,000 ⁷	\$105,500,000⁸
General Funds	\$30,000,000	\$29,796,270	\$29,796,270	\$30,000,000
Trust Funds	\$75,500,000	\$74,987,280	\$74,987,280	\$75,500,000
2018 Total	\$105,500,000	\$104,783,550 ⁹	\$104,783,550 ¹⁰	\$105,500,000¹¹
General Funds	\$30,000,000	\$31,000,000	\$30,000,000	\$30,000,000
Trust Funds	\$75,500,000	\$77,500,000	\$75,500,000	\$75,500,000
2019 Total	\$105,500,000	\$108,500,000 ¹²	\$105,500,000 ¹³	\$105,500,000¹⁴
General Funds	\$30,000,000	\$31,000,000	\$30,000,000	\$30,000,000
Trust Funds	\$75,500,000	\$77,500,000	\$75,500,000	\$75,500,000
2020 Total	\$105,500,000	\$108,500,000 ¹⁵	\$105,500,000 ¹⁶	\$105,500,000¹⁷
General Funds	\$33,000,000	\$31,000,000	\$30,000,000	\$30,000,000
Trust Funds	\$83,000,000	\$77,500,000	\$75,500,000	\$75,500,000
2021 Total	\$116,000,000	\$108,500,000 ¹⁸	\$105,500,000 ¹⁹	\$105,500,000²⁰
General Funds	\$32,000,000	\$32,000,000	\$32,000,000	\$30,900,000
Trust Funds	\$80,000,000	\$80,000,000	\$80,000,000	\$77,765,000
2022 Total	\$112,000,000	\$112,000,000 ²¹	\$112,000,000 ²²	\$108,665,000²³
General Funds	\$33,000,000	\$33,000,000	\$32,000,000	\$32,000,000
Trust Funds	\$84,500,000	\$84,500,000	\$82,665,000	\$82,665,000
2023 Total	\$117,500,000	\$117,500,000 ²⁴	\$114,665,000 ²⁵	\$114,665,000²⁶
General Funds	\$34,000,000	\$32,000,000	\$32,000,000	\$32,000,000
Trust Funds	\$86,400,000	\$82,665,000	\$82,665,000	\$82,665,000
2024 Total	\$120,400,000	\$114,665,000	\$114,665,000	\$114,665,000²⁷
General Funds	\$34,000,000	\$32,000,000	\$32,000,000	\$32,000,000
Trust Funds	\$87,254,000	\$82,665,000	\$82,665,000	\$82,665,000
2025 Total	\$121,254,000	\$114,665,000	\$114,665,000	\$114,665,000²⁸
General Funds	\$32,000,000	\$32,000,000	\$32,000,000	\$32,000,000
Trust Funds	\$82,665,000	\$82,665,000	\$82,665,000	\$82,665,000
2026 Total	\$114,665,000	\$114,665,000	\$114,665,000	\$114,665,000²⁹

-
- ¹ H.R. 5464.
- ² Consolidated Appropriations Act, 2015 (P.L. 113-235).
- ³ H.R. 3020
- ⁴ S. 1695.
- ⁵ Consolidated Appropriations Act, 2016 (P.L. 114-113).
- ⁶ H.R. 5926.
- ⁷ S. 3040.
- ⁸ Consolidated Appropriations Act, 2017 (P.L. 115-31).
- ⁹ Further Additional Continuing Appropriations Act, 2018 (P.L. 115-56). Funding includes a rescission of 0.6791% of FY 2017 appropriation. The \$30,000,000 in general funds and \$75,500,000 in trust funds included in the language for this account for FY 2018 were reduced by \$415,284 and \$301,166 respectively, in accordance with P.L. 115-56.
- ¹⁰ Further Additional Continuing Appropriations Act, 2018 (P.L. 115-56). Funding includes a rescission of 0.6791% of FY 2017 appropriation. The \$30,000,000 in general funds and \$75,500,000 in trust funds included in the language for this account for FY 2018 were reduced by \$415,284 and \$301,166 respectively, in accordance with P.L. 115-56.
- ¹¹ Consolidated Appropriations Act, 2017 (P.L. 115-56).
- ¹² H.R. 6157.
- ¹³ H.R. 6157.
- ¹⁴ Department of Defense and Labor, Health and Human Services, and Education Appropriations Act, 2019 and Continuing Appropriations Act, 2019 (P.L. 115-245).
- ¹⁵ H.R. 1865.
- ¹⁶ H.R. 1865.
- ¹⁷ Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2020 (P.L. 116-94).
- ¹⁸ H.R. 133.
- ¹⁹ H.R. 133.
- ²⁰ Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2021 (P.L. 116-260).
- ²¹ H.R. 4502
- ²² H.R. 4502
- ²³ Consolidated Appropriations Act, 2022 (P.L. 117-103)
- ²⁴ H.R. 2617
- ²⁵ H.R. 2617
- ²⁶ Consolidated Appropriations Act, 2023 (P.L. 117- 328)
- ²⁷ Further Consolidated Appropriations Act, 2024 (P.L. 118-47)
- ²⁸ Full-Year Continuing Appropriations and Extensions Act, 2025 (P.L. 119-4)
- ²⁹ Consolidated Appropriations Act, 2026 (P.L. 119-75)



Social Security Administration | Publication No. 22-017 | April 2026
Produced and published at U.S. taxpayer expense