

# SOCIAL SECURITY ADMINISTRATION

## Federal Funds

### PAYMENT TO LIMITATION ON ADMINISTRATIVE EXPENSES

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

Identification code 028-0419-0-1-651	2025 actual	2026 est.	2027 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	22	22	.....
3020 Outlays (gross) .....	.....	-22	.....
3050 Unpaid obligations, end of year .....	22	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	22	22	.....
3200 Obligated balance, end of year .....	22	.....	.....

#### Budget authority and outlays, net:

Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	.....	22	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	22	.....

### PAYMENTS TO SOCIAL SECURITY TRUST FUNDS

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

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

Identification code 028-0404-0-1-651	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Taxation of benefits .....	59,748	57,368	69,059
0002 Other .....	19	25	28
0900 Total new obligations, unexpired accounts .....	59,767	57,393	69,087

#### Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	13	13	13
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	59,772	57,393	69,087
1930 Total budgetary resources available .....	59,785	57,406	69,100
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-5	.....	.....
1941 Unexpired unobligated balance, end of year .....	13	13	13

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3	3	3
3010 New obligations, unexpired accounts .....	59,767	57,393	69,087
3020 Outlays (gross) .....	-59,766	-57,393	-69,087
3041 Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	3	3	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3	3	3
3200 Obligated balance, end of year .....	3	3	3

#### Budget authority and outlays, net:

Mandatory:			
Budget authority, gross .....			
4090 .....	59,772	57,393	69,087
Outlays, gross:			
4100 Outlays from new mandatory authority .....	59,764	57,390	69,087
4101 Outlays from mandatory balances .....	2	3	.....
4110 Outlays, gross (total) .....	59,766	57,393	69,087
4180 Budget authority, net (total) .....	59,772	57,393	69,087
4190 Outlays, net (total) .....	59,766	57,393	69,087

This general fund appropriation reimburses the Social Security trust funds annually for 1) pension reform and 2) interest on unnegotiated checks. Amounts appropriated to this account as permanent indefinite authority include receipts from Federal income taxation of Social Security benefits.

### Object Classification (in millions of dollars)

Identification code 028-0404-0-1-651	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	19	25	28
94.0 Financial transfers .....	59,748	57,368	69,059
99.9 Total new obligations, unexpired accounts .....	59,767	57,393	69,087

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

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

Identification code 028-0415-0-1-571	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	15	15	15
1930 Total budgetary resources available .....	15	15	15
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	15	15	15

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	11	11	5
3020 Outlays (gross) .....	.....	-6	-5
3050 Unpaid obligations, end of year .....	11	5	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	11	11	5
3200 Obligated balance, end of year .....	11	5	.....

#### Budget authority and outlays, net:

Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	.....	6	5
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	6	5

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

### ADMINISTRATIVE EXPENSES, CHILDREN'S HEALTH INSURANCE PROGRAM

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

Identification code 028-0416-0-1-551	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
1930 Total budgetary resources available .....	2	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

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

SUPPLEMENTAL SECURITY INCOME PROGRAM

For carrying out titles XI and XVI of the Social Security Act, section 401 of Public Law 92-603, section 212 of Public Law 93-66, as amended, and section 405 of Public Law 95-216, including payment to the Social Security trust funds for administrative expenses incurred pursuant to section 201(g)(1) of the Social Security Act, \$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.

Program and Financing (in millions of dollars)

Table with columns: Identification code 028-0406-0-1-609, 2025 actual, 2026 est., 2027 est. Rows include Obligations by program activity, Budgetary resources, and Change in obligated balance.

Table with columns: Identification code 028-0406-0-1-609, 2025 actual, 2026 est., 2027 est. Rows include Budget authority and outlays, net: Discretionary.

Table with columns: Identification code 028-0406-0-1-609, 2025 actual, 2026 est., 2027 est. Rows include Offsets against gross budget authority and outlays.

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

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

Object Classification (in millions of dollars)

Table with columns: Identification code 028-0406-0-1-609, 2025 actual, 2026 est., 2027 est. Rows include Direct obligations and Total new obligations, unexpired accounts.

SPECIAL BENEFITS FOR CERTAIN WORLD WAR II VETERANS

Special and Trust Fund Receipts (in millions of dollars)

Table with columns: Identification code 028-0401-0-1-701, 2025 actual, 2026 est., 2027 est. Rows include Balance, start of year and Balance, end of year.

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

OFFICE OF INSPECTOR GENERAL  
(INCLUDING TRANSFER OF FUNDS)

For expenses necessary for the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, \$32,000,000, together with not to exceed \$82,665,000, to be transferred and expended as authorized by section

201(g)(1) of the Social Security Act from the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund: Provided, That \$2,000,000 shall remain available until expended for information technology modernization, including related hardware and software infrastructure and equipment, and for administrative expenses directly associated with information technology modernization.

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

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

Identification code 028-0400-0-1-600	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Office of Inspector General (Direct) .....	130	136	138
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	5
1001 Discretionary unobligated balance brought fwd, Oct 1 .....		1	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	32	32	32
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	101	83	83
1700 Collected .....		25	25
1701 Change in uncollected payments, Federal sources .....	-3		
1750 Spending auth from offsetting collections, disc (total) .....	98	108	108
1900 Budget authority (total) .....	130	140	140
1930 Total budgetary resources available .....	131	141	145
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	5	7
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	21	20	12
3010 New obligations, unexpired accounts .....	130	136	138
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-131	-144	-141
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	20	12	9
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-17	-4	-4
3070 Change in uncollected pymts, Fed sources, unexpired .....	3		
3071 Change in uncollected pymts, Fed sources, expired .....	10		
3090 Uncollected pymts, Fed sources, end of year .....	-4	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	16	8
3200 Obligated balance, end of year .....	16	8	5
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	130	140	140
Outlays, gross:			
4010 Outlays from new discretionary authority .....	116	125	126
4011 Outlays from discretionary balances .....	15	19	15
4020 Outlays, gross (total) .....	131	144	141
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-110	-108	-108
4040 Offsets against gross budget authority and outlays (total) ....	-110	-108	-108
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	3		
4052 Offsetting collections credited to expired accounts .....	9		
4060 Additional offsets against budget authority only (total) .....	12		
4070 Budget authority, net (discretionary) .....	32	32	32
4080 Outlays, net (discretionary) .....	21	36	33
4180 Budget authority, net (total) .....	32	32	32
4190 Outlays, net (total) .....	21	36	33

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

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

Identification code 028-0400-0-1-600	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	81	79	81
12.1 Civilian personnel benefits .....	34	34	35
21.0 Travel and transportation of persons .....	2	3	3
23.1 Rental payments to GSA .....	4	4	4
25.1 Guard Services .....	1	1	1
25.2 Other services from non-Federal sources .....	4	4	5
25.3 Other goods and services from Federal sources .....	1	1	1
25.4 Operation and maintenance of facilities .....		1	
25.6 Training .....	1		
25.7 Operation and maintenance of equipment .....	1	7	5
31.0 Equipment .....	1	2	3
99.0 Direct obligations .....	130	136	138
99.9 Total new obligations, unexpired accounts .....	130	136	138

**Employment Summary**

Identification code 028-0400-0-1-600	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	474	471	470

**STATE SUPPLEMENTAL FEES**

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

Identification code 028-5419-0-2-609	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	273	147	147
0198 Reconciliation adjustment .....	-258		
0199 Balance, start of year .....	15	147	147
Receipts:			
Current law:			
1130 State Supplemental Fees, SSI .....	164		
1130 State Supplemental Fees, SSI .....		170	175
1199 Total current law receipts .....	164	170	175
1999 Total receipts .....	164	170	175
2000 Total: Balances and receipts .....	179	317	322
Appropriations:			
Current law:			
2101 State Supplemental Fees .....	-170	-170	-175
3098 Supplemental Security Income Program .....	138		
5099 Balance, end of year .....	147	147	147

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

Identification code 028-5419-0-2-609	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 State Supplemental Fees (Direct) .....	170	170	175
0900 Total new obligations, unexpired accounts (object class 25.3) .....	170	170	175
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	170	170	175
1930 Total budgetary resources available .....	170	170	175
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	170	170	175
3020 Outlays (gross) .....	-170	-170	-175
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	170	170	175
Outlays, gross:			
4010 Outlays from new discretionary authority .....	170	170	175
4180 Budget authority, net (total) .....	170	170	175
4190 Outlays, net (total) .....	170	170	175

STATE SUPPLEMENTAL FEES—Continued

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

Trust Funds

FEDERAL OLD-AGE AND SURVIVORS INSURANCE TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 028-8006-0-7-651	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	2,456,562	2,263,183	2,057,506
Receipts:			
Current law:			
1110 FOASI, Transfers from General Fund (FICA Taxes)	1,040,256	1,115,959	1,161,632
1110 FOASI, Transfers from General Fund (SECA Taxes)	57,126	58,157	61,156
1110 FOASI, Refunds		-4,992	-5,253
1130 FOASI, Non-Attorney Fees		1	1
1130 FOASI, Attorney Fees	1	1	1
1130 FOASI, Tax Refund Offset	6	15	15
1140 FOASI, Federal Employer Contributions (FICA Taxes)	20,832	21,240	21,668
1140 FOASI, Interest Received by Trust Funds	63,706	59,707	56,592
1140 FOASI, Federal Payments to the FOASI Trust Fund	58,499	56,069	67,521
1198 Rounding adjustment	-1		
1199 Total current law receipts	1,240,425	1,306,157	1,363,333
1999 Total receipts	1,240,425	1,306,157	1,363,333
2000 Total: Balances and receipts	3,696,987	3,569,340	3,420,839
Appropriations:			
Current law:			
2101 Federal Old-age and Survivors Insurance Trust Fund	-3,646	-3,609	-3,624
2101 Federal Old-age and Survivors Insurance Trust Fund	-1,236,785	-1,302,500	-1,359,661
2103 Federal Old-age and Survivors Insurance Trust Fund	-193,497	-205,725	-233,986
2199 Total current law appropriations	-1,433,928	-1,511,834	-1,597,271
2999 Total appropriations	-1,433,928	-1,511,834	-1,597,271
Special and trust fund receipts returned:			
3010 Federal Old-age and Survivors Insurance Trust Fund	6		
3098 Federal Old-age and Survivors Insurance Trust Fund	118		
5099 Balance, end of year	2,263,183	2,057,506	1,823,568

Program and Financing (in millions of dollars)

Identification code 028-8006-0-7-651	2025 actual	2026 est.	2027 est.
0001 Federal Old-age and Survivors Insurance Trust Fund (Direct)	1,433,956	1,511,882	1,597,319

Budgetary resources:

1012 Unobligated balance transfers between expired and unexpired accounts		48	48
1021 Recoveries of prior year unpaid obligations	124		
1026 Adjustment for change in allocation of trust fund limitation or foreign exchange valuation	-118		
1030 Other balances withdrawn to special or trust funds	-6		
1033 Recoveries of prior year paid obligations	28		
1070 Unobligated balance (total)	28	48	48
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	3,646	3,609	3,624
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1,236,785	1,302,500	1,359,661
1203 Appropriation (previously unavailable)(special or trust)	193,497	205,725	233,986
1260 Appropriations, mandatory (total)	1,430,282	1,508,225	1,593,647
1900 Budget authority (total)	1,433,928	1,511,834	1,597,271
1930 Total budgetary resources available	1,433,956	1,511,882	1,597,319
Memorandum (non-add) entries:			
Special and non-revolving trust funds:			
1950 Other balances withdrawn and returned to unappropriated receipts	6		

Change in obligated balance:

3000 Unpaid obligations, brought forward, Oct 1	125,753	137,966	145,466
3010 New obligations, unexpired accounts	1,433,956	1,511,882	1,597,319
3020 Outlays (gross)	-1,421,619	-1,504,382	-1,590,114

3040 Recoveries of prior year unpaid obligations, unexpired	-124		
3050 Unpaid obligations, end of year	137,966	145,466	152,671
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	125,753	137,966	145,466
3200 Obligated balance, end of year	137,966	145,466	152,671

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	3,646	3,609	3,624
Outlays, gross:			
4010 Outlays from new discretionary authority	3,316	3,038	3,048
4011 Outlays from discretionary balances	416	597	617
4020 Outlays, gross (total)	3,732	3,635	3,665
Mandatory:			
4090 Budget authority, gross	1,430,282	1,508,225	1,593,647
Outlays, gross:			
4100 Outlays from new mandatory authority	1,299,622	1,363,407	1,586,449
4101 Outlays from mandatory balances	118,265	137,340	
4110 Outlays, gross (total)	1,417,887	1,500,747	1,586,449
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-28		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	28		
4160 Budget authority, net (mandatory)	1,430,282	1,508,225	1,593,647
4170 Outlays, net (mandatory)	1,417,859	1,500,747	1,586,449
4180 Budget authority, net (total)	1,433,928	1,511,834	1,597,271
4190 Outlays, net (total)	1,421,591	1,504,382	1,590,114

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	2,582,205	2,400,808	2,202,973
5011 Total investments, EOY: Federal securities: Par value	2,400,808	2,202,973	1,976,240

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

OASI Cash Outgo Detail

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Benefit Payments	1,411,154	1,494,047	1,579,555
Payments to the Railroad Board	5,996	5,925	6,104
Administrative Expenses	4,456	4,394	4,436
Beneficiary Services	13	16	19
Prior Year Employment Tax Receipts Refund	-28	0	0
Total Outgo	1,421,591	1,504,382	1,590,114

Status of Funds (in millions of dollars)

Identification code 028-8006-0-7-651	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	2,582,315	2,401,149	2,202,972
0999 Total balance, start of year	2,582,315	2,401,149	2,202,972
Cash income during the year:			
Current law:			
Receipts:			
1110 FOASI, Transfers from General Fund (FICA Taxes)	1,040,256	1,115,959	1,161,632
1110 FOASI, Transfers from General Fund (SECA Taxes)	57,126	58,157	61,156
1110 FOASI, Refunds		-4,992	-5,253
1130 Federal Old-age and Survivors Insurance Trust Fund	28		
1130 FOASI, Non-Attorney Fees		1	1
1130 FOASI, Attorney Fees	1	1	1
1130 FOASI, Tax Refund Offset	6	15	15
1150 FOASI, Interest Received by Trust Funds	63,706	59,707	56,592
1160 FOASI, Federal Employer Contributions (FICA Taxes)	20,832	21,240	21,668
1160 FOASI, Federal Payments to the FOASI Trust Fund	58,499	56,069	67,521
1199 Income under present law	1,240,454	1,306,157	1,363,333
1999 Total cash income	1,240,454	1,306,157	1,363,333
Cash outgo during year:			
Current law:			
2100 Federal Old-age and Survivors Insurance Trust Fund	-1,421,619	-1,504,382	-1,590,114
2199 Outgo under current law	-1,421,619	-1,504,382	-1,590,114
2999 Total cash outgo (-)	-1,421,619	-1,504,382	-1,590,114

Surplus or deficit:				
3110	Excluding interest .....	-244,871	-257,932	-283,373
3120	Interest .....	63,706	59,707	56,592
3199	Subtotal, surplus or deficit .....	-181,165	-198,225	-226,781
3230	Federal Old-age and Survivors Insurance Trust Fund .....		48	48
3298	Rounding adjustment .....	-1		
3299	Total adjustments .....	-1	48	48
3999	Total change in fund balance .....	-181,166	-198,177	-226,733
Unexpended balance, end of year:				
4100	Uninvested balance (net), end of year .....	341	-1	-1
4200	Federal Old-age and Survivors Insurance Trust Fund .....	2,400,808	2,202,973	1,976,240
4999	Total balance, end of year .....	2,401,149	2,202,972	1,976,239

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

Identification code 028-8006-0-7-651	2025 actual	2026 est.	2027 est.	
Direct obligations:				
25.2	Other services from non-Federal sources [Beneficiary Services] .....	13	16	19
25.3	Other goods and services from Federal sources [Treasury Payments] .....	725	759	771
25.3	Other goods and services from Federal sources [RRB] .....	5,996	5,925	6,104
42.0	Insurance claims and indemnities .....	1,423,548	1,501,525	1,586,753
94.0	Financial transfers [OIG] .....	48	46	46
94.0	Financial transfers [LAE + Line 1050] .....	3,626	3,611	3,626
99.9	Total new obligations, unexpired accounts .....	1,433,956	1,511,882	1,597,319

**FEDERAL DISABILITY INSURANCE TRUST FUND**

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

Identification code 028-8007-0-7-651	2025 actual	2026 est.	2027 est.	
0100	Balance, start of year .....	144,096	182,352	221,246
0198	Reconciliation adjustment .....			
0199	Balance, start of year .....	144,096	182,352	221,246
Receipts:				
Current law:				
1110	FDI, Transfers from General Fund (FICA Taxes) .....	176,650	189,502	197,258
1110	FDI, Transfers from General Fund (SECA Taxes) .....	9,704	9,877	10,386
1110	FDI, Refunds .....		-848	-892
1130	Attorney Fees, Federal Disability Insurance Trust Fund .....	27	32	34
1130	FDI, Tax Refund Offset .....	31	109	112
1140	FDI, Federal Employer Contributions (FICA Taxes) .....	3,538	3,607	3,680
1140	FDI, Interest Received by Trust Funds .....	6,320	8,131	9,565
1140	FDI, Federal Payments to the FDI Trust Fund .....	1,508	1,321	1,734
1199	Total current law receipts .....	197,778	211,731	221,877
1999	Total receipts .....	197,778	211,731	221,877
2000	Total: Balances and receipts .....	341,874	394,083	443,123
Appropriations:				
Current law:				
2101	Federal Disability Insurance Trust Fund .....	-2,466	-2,886	-2,904
2101	Federal Disability Insurance Trust Fund .....	-195,316	-208,807	-218,939
2135	Federal Disability Insurance Trust Fund .....	38,300	38,856	39,791
2199	Total current law appropriations .....	-159,482	-172,837	-182,052
2999	Total appropriations .....	-159,482	-172,837	-182,052
Special and trust fund receipts returned:				
3010	Federal Disability Insurance Trust Fund .....	4		
3098	Federal Disability Insurance Trust Fund .....	-44		
5099	Balance, end of year .....	182,352	221,246	261,071

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

Identification code 028-8007-0-7-651	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Federal Disability Insurance Trust Fund (Direct) .....	159,532	172,875	182,087
<b>Budgetary resources:</b>				
Unobligated balance:				
1012	Unobligated balance transfers between expired and unexpired accounts .....		38	35
1021	Recoveries of prior year unpaid obligations .....	5		

1026	Adjustment for change in allocation of trust fund limitation or foreign exchange valuation .....	44		
1030	Other balances withdrawn to special or trust funds .....	-4		
1033	Recoveries of prior year paid obligations .....	5		
1070	Unobligated balance (total) .....	50	38	35
Budget authority:				
Appropriations, discretionary:				
1101	Appropriation (special or trust) .....	2,466	2,886	2,904
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	195,316	208,807	218,939
1235	Appropriations precluded from obligation (special or trust) .....	-38,300	-38,856	-39,791
1260	Appropriations, mandatory (total) .....	157,016	169,951	179,148
1900	Budget authority (total) .....	159,482	172,837	182,052
1930	Total budgetary resources available .....	159,532	172,875	182,087
Memorandum (non-add) entries:				
Special and non-revolving trust funds:				
1950	Other balances withdrawn and returned to unappropriated receipts .....	4		

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	33,763	33,086	33,890
3010	New obligations, unexpired accounts .....	159,532	172,875	182,087
3020	Outlays (gross) .....	-160,204	-172,071	-181,239
3040	Recoveries of prior year unpaid obligations, unexpired .....	-5		
3050	Unpaid obligations, end of year .....	33,086	33,890	34,738
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	33,763	33,086	33,890
3200	Obligated balance, end of year .....	33,086	33,890	34,738

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....	2,466	2,886	2,904
Outlays, gross:				
4010	Outlays from new discretionary authority .....	2,243	2,430	2,441
4011	Outlays from discretionary balances .....	405	477	495
4020	Outlays, gross (total) .....	2,648	2,907	2,936
Mandatory:				
4090	Budget authority, gross .....	157,016	169,951	179,148
Outlays, gross:				
4100	Outlays from new mandatory authority .....	143,365	136,532	178,303
4101	Outlays from mandatory balances .....	14,191	32,632	
4110	Outlays, gross (total) .....	157,556	169,164	178,303
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-5		
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts .....	5		
4160	Budget authority, net (mandatory) .....	157,016	169,951	179,148
4170	Outlays, net (mandatory) .....	157,551	169,164	178,303
4180	Budget authority, net (total) .....	159,482	172,837	182,052
4190	Outlays, net (total) .....	160,199	172,071	181,239

**Memorandum (non-add) entries:**

5000	Total investments, SOY: Federal securities: Par value .....	177,775	215,352	255,135
5001	Total investments, EOY: Federal securities: Par value .....	215,352	255,135	295,808

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

**DI Cash Outgo Detail**

	2025 actual	2026 est.	2027 est.
Benefit Payments .....	157,271	168,932	178,039
Payments to the Railroad Board .....	-1	-86	-81
Administrative Expenses .....	2,768	3,030	3,061
Beneficiary Services .....	166	195	220
Demonstration Projects .....	0	0	0
Prior Year Employment Tax Receipts Refund .....	-5	0	0
Total Outgo .....	160,199	172,071	181,239

FEDERAL DISABILITY INSURANCE TRUST FUND—Continued

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

Status of Funds (in millions of dollars)

Identification code 028-8007-0-7-651	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	177,858	215,438	255,136
0999 Total balance, start of year .....	177,858	215,438	255,136
Cash income during the year:			
Current law:			
Receipts:			
1110 FDI, Transfers from General Fund (FICA Taxes) .....	176,650	189,502	197,258
1110 FDI, Transfers from General Fund (SECA Taxes) .....	9,704	9,877	10,386
1110 FDI, Refunds .....		-848	-892
1130 Federal Disability Insurance Trust Fund .....	5		
1130 Attorney Fees, Federal Disability Insurance Trust Fund .....	27	32	34
1130 FDI, Tax Refund Offset .....	31	109	112
1150 FDI, Interest Received by Trust Funds .....	6,320	8,131	9,565
1160 FDI, Federal Employer Contributions (FICA Taxes) .....	3,538	3,607	3,680
1160 FDI, Federal Payments to the FDI Trust Fund .....	1,508	1,321	1,734
1199 Income under present law .....	197,783	211,731	221,877
1999 Total cash income .....	197,783	211,731	221,877
Cash outgo during year:			
Current law:			
2100 Federal Disability Insurance Trust Fund .....	-160,204	-172,071	-181,239
2199 Outgo under current law .....	-160,204	-172,071	-181,239
2999 Total cash outgo (-) .....	-160,204	-172,071	-181,239
Surplus or deficit:			
3110 Excluding interest .....	31,259	31,529	31,073
3120 Interest .....	6,320	8,131	9,565
3199 Subtotal, surplus or deficit .....	37,579	39,660	40,638
3230 Federal Disability Insurance Trust Fund .....		38	35
3298 Rounding adjustment .....	1		
3299 Total adjustments .....	1	38	35
3999 Total change in fund balance .....	37,580	39,698	40,673
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	86	1	1
4200 Federal Disability Insurance Trust Fund .....	215,352	255,135	295,808
4999 Total balance, end of year .....	215,438	255,136	295,809

Object Classification (in millions of dollars)

Identification code 028-8007-0-7-651	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Beneficiary Services (VR & Tickets) .....	163	195	220
25.3 Other purchases of goods and services from Government accounts (Treasury Admin) .....	120	123	125
42.0 Disability insurance benefits .....	156,733	169,633	178,803
94.0 Financial transfers (OIG) .....	33	37	37
94.0 Financial transfers (LAE) .....	2,483	2,887	2,902
99.9 Total new obligations, unexpired accounts .....	159,532	172,875	182,087

LIMITATION ON ADMINISTRATIVE EXPENSES

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses, including the hire and purchase of two passenger motor vehicles, and not to exceed \$20,000 for official reception and representation expenses, not more than \$14,692,978,000 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 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.

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.

Program and Financing (in millions of dollars)

Identification code 028-8704-0-7-651	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 LAE Program Direct .....	12,425	12,446	12,472
0003 Additional PI 24/25 .....	138		
0007 AIF/ITS .....		200	200
0009 Program Integrity (Base) .....	273	273	273
0029 Additional Program Integrity .....	1,504	2,099	2,085
0030 OIG Transfer from Program Integrity Adjustment .....	15	25	25
0799 Total direct obligations .....	14,355	15,043	15,055
0801 Reimbursable activity, general .....	91	88	91
0809 Reimbursable program activities, subtotal .....	91	88	91
0899 Total reimbursable obligations .....	91	88	91
0900 Total new obligations, unexpired accounts .....	14,446	15,131	15,146

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	358	419	264
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	306		
1012 Unobligated balance transfers between expired and unexpired accounts [ITS Transfers] .....	261	45	200
1021 Recoveries of prior year unpaid obligations [X Year] .....	19		
1070 Unobligated balance (total) .....	638	464	464
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected - LAE Direct .....	11,109	12,446	12,472
1700 Collected - Program Integrity Base .....	273	273	273
1700 Collected - Reimbursables .....	91	88	91
1700 Collected - Additional Program Integrity .....	1,615	2,099	2,099
1700 Collected - OIG Transfer from Program Integrity Adjustment .....	15	25	25

1701	Change in uncollected payments, Federal sources .....	1,286		
1750	Spending auth from offsetting collections, disc (total) .....	14,389	14,931	14,960
	Spending authority from offsetting collections, mandatory:			
1800	Collected .....	19		
1900	Budget authority (total) .....	14,408	14,931	14,960
1930	Total budgetary resources available .....	15,046	15,395	15,424
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	-181		
1941	Unexpired unobligated balance, end of year .....	419	264	278
	Special and non-revolving trust funds:			
1951	Unobligated balance expiring .....	181		
1952	Expired unobligated balance, start of year .....	481	685	685
1953	Expired unobligated balance, end of year .....	504	685	685
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	2,993	2,821	2,904
3010	New obligations, unexpired accounts .....	14,446	15,131	15,146
3011	Obligations ("upward adjustments"), expired accounts .....	89		
3020	Outlays (gross) .....	-14,428	-15,048	-15,033
3040	Recoveries of prior year unpaid obligations, unexpired .....	-19		
3041	Recoveries of prior year unpaid obligations, expired .....	-260		
3050	Unpaid obligations, end of year .....	2,821	2,904	3,017
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-3,774	-3,067	-3,067
3070	Change in uncollected pymts, Fed sources, unexpired .....	-1,286		
3071	Change in uncollected pymts, Fed sources, expired .....	1,993		
3090	Uncollected pymts, Fed sources, end of year .....	-3,067	-3,067	-3,067
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	-781	-246	-163
3200	Obligated balance, end of year .....	-246	-163	-50
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	14,389	14,931	14,960
Outlays, gross:				
4010	Outlays from new discretionary authority .....	12,007	12,471	12,488
4011	Outlays from discretionary balances .....	2,402	2,577	2,545
4020	Outlays, gross (total) .....	14,409	15,048	15,033
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources - LAE Direct .....	-12,839	-12,446	-12,472
4030	Federal sources - Program Integrity Base .....	-273	-273	-273
4030	Federal sources - Reimbursable .....	-91	-88	-91
4030	Federal sources - AIF/ATS .....	-207		
4030	Federal sources - OIG Transfer from Program Integrity Adjustment .....	-15	-25	-25
4030	Federal sources - Additional Program Integrity .....	-1,642	-2,099	-2,099
4033	Non-Federal sources .....	-142		
4040	Offsets against gross budget authority and outlays (total) ....	-15,209	-14,931	-14,960
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-1,286		
4052	Offsetting collections credited to expired accounts .....	2,106		
4060	Additional offsets against budget authority only (total) .....	820		
4070	Budget authority, net (discretionary) .....			
4080	Outlays, net (discretionary) .....	-800	117	73
Mandatory:				
4090	Budget authority, gross .....	19		
Outlays, gross:				
4100	Outlays from new mandatory authority .....	10		
4101	Outlays from mandatory balances .....	9		
4110	Outlays, gross (total) .....	19		
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-19		
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	-800	117	73

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

The proposed \$2.4 billion in discretionary funding in 2027 for dedicated program integrity activities, including a \$2.1 billion adjustment, allows SSA to conduct continuing disability reviews and SSI redeterminations to confirm that participants remain eligible to receive benefits, and it supports

anti-fraud cooperative disability investigation (CDI) units and Special Assistant U.S. Fraud Attorneys. To continue to support these important anti-fraud activities, the appropriations language provides for SSA to transfer \$25.1 million to the SSA Office of the Inspector General to fund CDI unit costs.

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

Identification code 028-8704-0-7-651	2025 actual	2026 est.	2027 est.	
<b>Direct obligations:</b>				
<b>Personnel compensation:</b>				
11.1	Full-time permanent .....	5,415	5,224	5,334
11.3	Other than full-time permanent .....	78	77	81
11.5	Other personnel compensation .....	216	411	282
11.8	Special personal services payments .....	1	2	2
11.9	Total personnel compensation .....	5,710	5,714	5,699
12.1	Civilian personnel benefits .....	2,216	2,212	2,299
13.0	Benefits for former personnel .....	56	3	3
21.0	Travel and transportation of persons .....	5	4	4
22.0	Transportation of things .....	6	5	5
23.1	Rental payments to GSA .....	697	691	637
23.2	Rental payments to others .....		1	
23.3	Communications, utilities, and miscellaneous charges .....	469	505	428
24.0	Printing and reproduction .....	52	40	40
25.1	Advisory and assistance services .....	114	145	142
25.2	Other services from non-Federal sources .....	3,066	3,131	3,339
25.3	Other goods and services from Federal sources .....	533	476	462
25.4	Operation and maintenance of facilities .....	85	68	68
25.7	Operation and maintenance of equipment .....	823	1,347	1,306
26.0	Supplies and materials .....	27	22	22
31.0	Equipment .....	336	552	474
32.0	Land and structures .....	23	18	18
41.0	Grants, subsidies, and contributions .....	63	50	50
42.0	Insurance claims and indemnities .....	58	46	46
94.0	Financial transfers .....	16	13	13
99.0	Direct obligations .....	14,355	15,043	15,055
99.0	Reimbursable obligations .....	91	88	91
99.9	Total new obligations, unexpired accounts .....	14,446	15,131	15,146

**Employment Summary**

Identification code 028-8704-0-7-651	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment .....	53,914	50,935	51,543
2001	Reimbursable civilian full-time equivalent employment .....	160	270	277

**COMMISSIONER'S BUDGET**

As directed by Section 104 of Public Law 103-296, the Social Security Independence and Program Improvements Act of 1994, the Commissioner of Social Security shall prepare an annual budget for SSA, which shall be submitted by the President to the Congress without revision, together with the President's request for SSA. The Commissioner's budget includes \$14,997 million (\$14,821 million without fees) for total administrative discretionary resources in 2027. This represents \$14,819 million for SSA administrative expenses including State supplemental fees, \$63 million for research, and \$115 million for the Office of the Inspector General.

**GENERAL FUND RECEIPT ACCOUNTS**

(in millions of dollars)

	2025 actual	2026 est.	2027 est.	
<b>Offsetting receipts from the public:</b>				
028-241700	SSI, Attorney Fees .....	9	9	9
028-309600	Recovery of Beneficiary Overpayments from SSI Program .....	3,578	3,034	3,128
028-322000	All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	3		
075-241800	Receipts from SSI Administrative Fee .....	80	81	82
General Fund	Offsetting receipts from the public .....	3,670	3,124	3,219

