

# GAO@100 Highlights

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

## Why GAO Did This Study

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

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

## What GAO Recommends

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

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

February 2021

## MILITARY SERVICE UNIFORMS

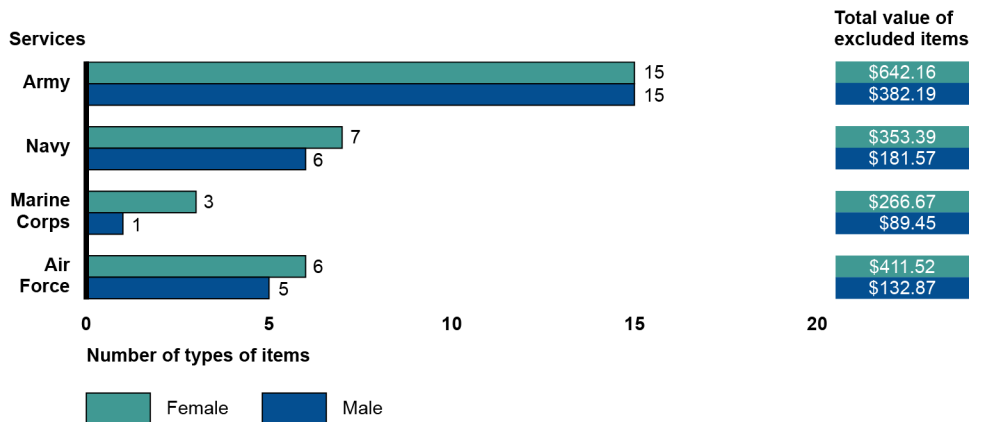
### DOD Could Better Identify and Address Out-of-Pocket Cost Inequities

## What GAO Found

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

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

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



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

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