



January 14, 2026

Honorable Jeff Merkley
Ranking Member
Committee on the Budget
United States Senate

Honorable Chuck Schumer
Democratic Leader
United States Senate

Re: The Costs of Using the Name “Department of War”

Dear Ranking Member Merkley and Leader Schumer:

On September 5, 2025, President Trump issued Executive Order 14347, which authorized the use of “Department of War” (DoW) as a secondary title for the Department of Defense (DoD). You asked the Congressional Budget Office to provide an estimate of the cost of implementing that order. You also asked CBO to estimate the cost of a statutory renaming (that is, officially renaming DoD through authorizing legislation, rather than simply making DoW a secondary title). This letter provides information about a range of potential costs of that name change.

In CBO’s assessment, it would cost about \$10 million for a modest implementation of the order if the name change primarily occurred within the Office of the Secretary of Defense (OSD). Those costs would be opportunity costs; that is, they would probably be paid from existing budgets through forbearance of other activities. CBO’s estimate is uncertain because DoD has not provided information about how it plans to implement the order. Costs would be at least a few million dollars if DoD phased in a minimal implementation, but they could be as large as \$125 million if the name change was implemented broadly and rapidly throughout the department. A statutory renaming could cost hundreds of millions of dollars depending on how Congress and DoD chose to implement the change.

Background

Under Executive Order 14347, DoD is limited to using “Department of War” as a parallel designation; the order does not alter the department’s

legal name unless Congress enacts legislation.¹ The order required DoD to notify the President within 30 days (by October 5, 2025) of any offices using the secondary title and to recommend within 60 days (by November 4, 2025) the legislative and executive actions required to make the change official. Neither of those notifications has been sent to the Congress.

Broadly, the costs would include staff time spent updating document templates, revising websites, or modifying letterhead, time that could be devoted to the activities that the department had planned to conduct before the executive order was issued. Similarly, funds used for signage or ceremonial items could reduce resources available for planned items or activities. The scale of those costs would depend on how aggressively DoD implemented the secondary title and how it prioritized renaming activities over other ongoing missions.

CBO's estimates depend heavily on DoD's implementation choices, including the speed and completeness with which a renaming is implemented. For example, immediately replacing stationery, signage, and nameplates would cost more than replacing them as existing stocks were exhausted or personnel changes occurred. The faster the changes were implemented, the more parts of DoD that the changes applied to, and the more complete the renaming, the costlier it would be.

DoD declined to provide information on the scope, speed, and costs of its implementation plan. Therefore, CBO does not know the actual changes that DoD has made (or plans to make) or the costs that it has incurred to date (or will incur) to implement the order. Not knowing what has been done so far or DoD's full plans limits the completeness and accuracy of CBO's estimate.

Although DoD did not provide information to CBO, the agency did obtain a spending report sent to Congress by the OSD comptroller. That report lists \$1.9 million in renaming costs spent by five OSD organizations for items such as flags, plaques, identification badges, and updated training materials. That estimate includes only costs incurred by Washington Headquarters Services at the Pentagon over 30 days. It does not include all OSD organizations, and some of the organizations that are included list only minimal expenditures. In CBO's assessment, that report may underestimate

¹ Executive Order 14347, "Restoring the United States Department of War," 90 Fed. Reg. 43893 (September 5, 2025), <https://tinyurl.com/5ehta6tw>. DoD's name and establishment as an executive department is codified in 10 U.S.C. § 111.

how much the name change has cost DoD to date. Furthermore, it does not include any ongoing or future costs.

Name Change Analogies

To estimate the potential costs of changing DoD's name, CBO examined other name changes, particularly those for which cost data were available. In CBO's assessment, the renaming of Army bases in the early 2020s to remove the names of Confederate officers is the most salient.

Army Base Name Changes. In 2021, lawmakers created the Naming Commission to identify DoD assets named for Confederate figures and to recommend changes; the law also directed DoD to carry out the plan and remove those commemorations.²

In 2022, the Naming Commission estimated that it would cost \$21 million to rename nine installations, with average costs per installation of about \$2.3 million (see Table 1).³ Measured by the cost per person and per organization at each of those installations, the average was about \$130 for each person working on a renamed base and about \$277,000 for each organization at renamed bases.

In March 2023, the Army projected that it would cost at least \$39 million to rename the nine posts—nearly double the \$21 million the Naming Commission estimated in 2022.⁴ Because the name changes were not complete at the time of the revised Army cost estimate (and CBO does not have data about the final costs), CBO rounded the costs up. The agency estimates that the final cost to rename the nine bases was \$250 per person, \$550,000 per organization, and \$5 million per base.

² For more details, see section 370 of the National Defense Authorization Act for Fiscal Year 2021.

³ Naming Commission, *Final Report to Congress, Part I: United States Army Bases* (August 2022), and *Final Report to Congress, Part III: Remaining Department of Defense Assets* (September 2022). Part III also included changing names of buildings and roads at additional DoD installations for a total estimated cost of \$62.5 million, including the \$21 million estimated cost for the renamed Army installations.

⁴ Karen Jowers, "The Cost to Rename 9 Confederacy-Honoring Army Bases Has Doubled," *Military Times* (March 24, 2023), <https://tinyurl.com/2us6j9n2>; and testimony of Lieutenant General Kevin Vereen, Deputy Chief of Staff, Department of the Army Headquarters, before the Subcommittee on Military Construction, Veterans Affairs, and Other Agencies of the House Appropriations Committee, *FY 2024 Department of Defense Budget Request for Military Construction and Family Housing*, posted March 23, 2023, by House Appropriations Committee, YouTube, time stamp 1:52, www.youtube.com/watch?v=UGouGsoHQh4.

Table 1.

Cost of Renaming Army Bases

Base name as of July 2025 ^a	Number of organizations	Number of personnel	Naming Commission's 2022 cost estimate (dollars)	Army's revised cost per base (dollars)	Revised cost per organization (dollars)	Revised cost per person (dollars)
Fort A.P. Hill (Walker)	8	665	1,982,227	3,674,053	459,257	5,525
Fort Benning (Moore)	6	26,421	4,928,574	9,135,100	1,522,517	346
Fort Bragg (Liberty)	15	55,261	6,374,230	11,814,620	787,641	214
Fort Gordon (Eisenhower)	5	16,124	580,000	1,075,029	215,006	67
Fort Hood (Cavazos)	13	38,019	1,539,885	2,854,173	219,552	75
Fort Lee (Gregg-Adams)	10	11,257	2,396,600	4,442,092	444,209	395
Fort Pickett (Barfoot)	6	1,051	322,900	598,494	99,749	569
Fort Polk (Johnson)	6	7,766	1,390,240	2,576,806	429,468	332
Fort Rucker (Novosel)	<u>7</u>	<u>6,107</u>	<u>1,526,645</u>	<u>2,829,633</u>	404,233	463
Total	76	162,671	21,041,301	39,000,000	n.a.	n.a.
Addendum:						
Weighted average	n.a.	n.a.	n.a.	4,333,333	513,158	240

Data source: Congressional Budget Office, using data from Defense Manpower Data Center, *Total Force by Duty Location* (August 2025); Karen Jowers, "The Cost to Rename 9 Confederacy-Honoring Army Bases Has Doubled," *Military Times* (March 24, 2023), <https://tinyurl.com/2us6j9n2>; and Naming Commission, *Final Report to Congress, Part I: United States Army Bases* (August 2022), p. 72.

Revised costs are in accord with March 2023 testimony. CBO used the total number of military and civilian personnel working on each installation to calculate the per-person cost.

a. The names of the nine renamed bases were changed back to their previous names in 2025. The names recommended by the Naming Commission are listed in parentheses.

The DoW name change would be different than the name changes at Army installations. The Naming Commission was created by law and members were appointed by DoD and the Congress. The commission briefed the Congress regularly and gathered public feedback. The DoW name change has been done internally to DoD. Most of the effects of the DoW name change would be felt within OSD. That office has more senior officers and senior civilians than Army bases do. As a result, more senior leaders would need updated signage, letterhead, and online presence. Unlike army bases, however, OSD does not have large installation signs; most of its personnel work in the Pentagon and other facilities in the Washington, D.C., area. The cost associated with replacing base signage at every gate would not apply.

Other Name Changes. In 2004, the General Accounting Office changed its name to the Government Accountability Office. (The acronym remained GAO.)⁵ CBO was unable to find any estimates of significant costs.⁶

In 2013, a bill was introduced to change the official title of the Department of the Navy to the Department of the Navy and Marine Corps and to change the titles of certain offices, such as the Secretary of the Navy, in a corresponding manner.⁷ CBO estimated that the cost of implementing that change would be less than \$500,000. In the agency's assessment, the bill would have very little effect on most U.S. Naval or Marine Corps installations because signage, service flags, and other items bearing the emblems or names of the Navy or Marine Corps generally do not reference the Department of the Navy and would not need to be replaced.

Name changes are common in the private sector, and such name changes can be costly.⁸ Research is necessary to identify the new name, and after the name change, advertising is necessary to inform customers. Neither of those categories of cost would likely be applicable to the DoW name change.

Potential Cost of the Secondary Name Change Under Two Scenarios

The cost of implementing Executive Order 14347 would depend on how widely the secondary name change was adopted and how intensively it was applied at each level of the department. CBO estimated the potential costs under two scenarios: The first applies the name change only to OSD, and the second applies it to all defense-wide agencies within OSD's purview.

The intensity of adopting the name change could range from very minor changes in letterhead and signs at the highest level to full-scale adoption

⁵ There were continuity provisions in the name change statute that kept GAO contracts and authorities in force. For more details about the name change, see Public Law 108-271.

⁶ CBO's own estimate in 2003 found that "any additional discretionary costs associated with changing the agency's name would not be significant." See Congressional Budget Office, cost estimate for H.R. 2751, the GAO Human Capital Reform Act of 2003 (November 12, 2003), www.cbo.gov/publication/14936.

⁷ Congressional Budget Office, cost estimate for H.R. 124, a bill to redesignate the Department of the Navy as the Department of the Navy and Marine Corps (January 31, 2013), www.cbo.gov/publication/43876.

⁸ For example, Facebook changed its name to Meta, and Andersen Consulting changed its name to Accenture. See Derek Saul, "Facebook Owner Pays \$60 Million for 'Meta' Name Rights," *Forbes* (December 13, 2021), <https://tinyurl.com/4rxru368>; and Paul Holmes, "Brand Launch of Accenture," *PRovoke Media* (May 9, 2001), <https://tinyurl.com/25w89sh8>.

throughout each organization, including changes to all name badges, parking permits, challenge coins, and promotional items, such as jackets and shirts.

The military services are unlikely to be subject to many direct naming changes because most of their signage, communications, and naming is service-specific and does not reference DoD. They could incur costs if the adoption was widespread, however, especially if the agencies adopted the DoW name in places where they now use DoD, such as seals and signs in video conference rooms or on letterhead and websites. For example, the Air Force has recently directed all of its elements to use the DoW seal on their letterhead.⁹

Because CBO could not ascertain DoD's implementation plan, the agency applied two approaches to both scenarios to determine a range of possible costs:

- **Per-person approach.** This model is best suited for installations with few senior officers and civilians or those for which the number of buildings and signs is proportional to the number of personnel. It may also be a good model to estimate the cost of a name change with minimal implementation.
- **Per-organization approach.** This model is best suited to estimate the costs in cases for which the number of signs and web pages that need updating is proportional to the number of organizations.

Applying the Change Only to OSD. CBO expects that OSD will be the focal point of efforts to implement the executive order. OSD issues official department correspondence, maintains department websites, and provides ceremonial materials and awards, making it the primary area in which the secondary name would be used. On the one hand, OSD is a centralized headquarters with relatively few large signs and facilities; on the other hand, it has a dense structure of directorates with many senior officials whose external communications and outward-facing materials would need to be updated. CBO used the per-person and the per-organization models to produce two projections of potential costs (see Table 2).

⁹ Department of War, "Brand Guide" (September 25, 2025), www.war.gov/Brand-Guide; and Secretary of the Air Force, memorandum implementing changes to AFMAN33-326, *Preparing Official Communications*, AFMAN33-326 (September 23, 2025), <https://tinyurl.com/2s9hh87e>.

Table 2.

Cost to Implement DoW Name Change Under Two Scenarios

DoD component	Personnel	Organizations	Estimated cost by personnel (dollars)	Estimated cost by organizations (dollars)
OSD	3,369	18	842,250	9,900,000
Selected defense- wide agencies	<u>170,230</u>	<u>27</u>	<u>42,557,500</u>	<u>14,850,000</u>
Total	173,599	45	43,399,750	24,750,000

Data source: Congressional Budget Office, using data from Department of Defense, “Office of the Secretary of War, Organizational Structure” (accessed December 17, 2025), www.war.gov/About/Office-of-the-Secretary-of-War/; and Department of Defense, *Defense Manpower Profile Report, Fiscal Year 2025* (May 2024), pp. 13–14.

Per-Person Approach. OSD consists of about 3,369 personnel.¹⁰ If the \$250 average per-person cost for base renaming was applied, the cost for OSD to implement the DoW name change would be about \$840,000. Compared with bases like Fort Bragg, OSD has a large proportion of flag officers and very senior civilians (general officers and senior executive service) and senior personnel (officers from O-4 to O-6 and more senior general schedule employees from GS-12 to GS-15). Given the large share of senior personnel, CBO concludes that an estimate based on a per-person model could underestimate the cost of implementing the name change within OSD. In fact, DoD has already spent more than twice that amount.

Per-Organization Approach. OSD contains roughly 18 directorates. Applying the per-organization average cost of \$550,000 to those directorates yields a total of about \$10 million. That total reflects the effort to update digital templates, office signage, and ceremonial materials for each major component and senior official. Most OSD organizations have their own websites and signage, so in CBO’s assessment, this model generates a reasonable midpoint estimate. (The actual number of signs and web pages and the cost to replace each is unknown to CBO, and the extent of implementation is a choice for DoD.)

Applying the Change to Defense-Wide Agencies. DoD could choose to implement the name change at OSD and many defense-wide agencies. Defense-wide agencies provide support to the services (such as accounting,

¹⁰ Department of Defense, *Defense Manpower Profile Report, Fiscal Year 2025* (May 2024), pp. 13–14.

warehousing, transportation, fuel distribution, health care, and background investigations) but are not part of the services, although many were at one time.¹¹ Most defense agencies have “defense” in their name, and that could be changed to “war” with a broad renaming.¹²

Per-Person Approach. If the per-person approach was applied across the roughly 170,230 people employed by defense-wide agencies, the cost would be \$42.6 million on top of the cost of implementing the name change within OSD. The total cost would be \$43.4 million (see Table 2).

Per-Organization Approach. DoD consists of roughly 27 defense-wide agencies. If the per-organization approach was applied to those agencies, it would add \$14.9 million to the OSD total, bringing the total cost to \$24.8 million.

The relative sizes of the estimates of the costs under this scenario are flipped relative to the estimates under the first scenario because defense-wide agencies employ so many people.

The Naming Commission’s Estimate to Remove All References to the Confederacy

The renaming of Army bases provides another potentially relevant comparison. The Naming Commission estimated the cost to remove references to the Confederacy throughout DoD (not just at the nine Army bases listed in Table 1). Those changes involved, for instance, removing images of Confederate generals from all DoD facilities, even those that were not named for them. The commission estimated the total cost (including the costs for the nine renamed bases) to be \$62.5 million.¹³ If the commission’s estimate of the total DoD cost experienced the same proportional increase as the Army experienced in renaming the nine bases (an increase from \$21 million to \$39 million), the revised total cost for DoD resulting from all the changes would be \$116 million. Rounding that estimate up to account for the fact that the renaming was not complete at

¹¹ Michael J. Vassalotti, *Defense Primer: The Department of Defense*, IF10543, version 13 (Congressional Research Service, January 22, 2025), www.congress.gov/crs-product/IF10543.

¹² For example, the Defense Acquisition University has changed its name to Warfighting Acquisition University. Other agencies could make a similar substitution. However, some agencies, such as the Defense Health Agency, carry mission-related names and many of their resources are focused on providing non-war-related services, such as health care for military families. Such agencies might not be candidates for renaming.

¹³ Naming Commission, *Final Report to Congress, Part III: Remaining Department of Defense Assets* (September 2022).

the time that the Army revised its estimate increases that cost to \$125 million.

Implementing the DoW name change could cost a similar amount if each directorate aggressively pursued rapid renaming (thousands of buildings and assets), operated separately, and did not coordinate renaming activities. But the cost to change the name of the Department of Defense to the Department of War could differ from the Army's renaming of bases for several reasons, including the following:

- The DoW name change would probably not apply to the services, suggesting it could be a less costly effort. (The services make up about 80 percent of DoD's budget.)
- The Naming Commission focused on more than 1,100 assets, but the Defense Logistics Agency alone has 11,000 buildings. If each building has at least one nameplate, the DoW name change could be more costly.¹⁴

Range of Possible Costs to the Federal Government

Taken together, those results suggest that adopting Department of War as a secondary name could range from a few million dollars to more than \$125 million, depending on how DoD chose to implement the change:

- It would cost a few million dollars if costs did not increase much beyond those listed in the spending report of the OSD comptroller for 30-day costs.
- If the per-organization average was applied to OSD, it would cost about \$10 million. That estimate would also correspond to the implementation costs listed in the OSD comptroller's spending report but continued for an additional four months.
- It would cost \$125 million if DoD aggressively extended the name change to defense-wide agencies.

¹⁴ Army Corps of Engineers, "Program Fact Sheet: Support to Defense Logistics Agency (DLA)" (May 9, 2025), <https://tinyurl.com/4y4c4p5p>.

Possible Nonfederal Costs

Changing DoD to DoW could also create costs that would be borne by states or other entities.¹⁵ For example, North Carolina spent nearly \$200,000 to update highway signs when Fort Bragg's name was changed to Fort Liberty—and spent the same amount again when the name was changed back to Fort Bragg. Other states with renamed Army bases may have incurred costs for similar actions. The more extensive DoD's renaming was, the more likely it would be to create costs for states and possible other government and nongovernment entities.

Formal Name Change

Although the executive order initially calls for using Department of War as a secondary title, it specifies a statutory name change as a goal. The Congress and DoD could adopt different approaches to a formal renaming, ranging from a simple substitution to a more comprehensive effort. Those approaches would have different effects on costs, as would the speed with which the changes were made.

For example, a statutory renaming could follow the precedent set in 1949 (when the National Military Establishment was renamed the Department of Defense) and provide continuity-of-functions language. The “Department of Defense” and the “Department of War” would be the same legal entity. Contracts would remain valid without immediate modification, and treaties would probably be unaffected because the United States, not DoD, is the treaty party.

The additional costs of a formal name change would involve updating regulations, directives, doctrine, websites and digital assets, contract templates, and signage. Ultimately, the cost would depend on choices made by the Congress and the Administration. If phased in gradually and limited to OSD, incremental costs could be similar to the range of costs for an unofficial name change.¹⁶ If, however, implementing agencies chose to mandate an immediate change across all materials, costs could reach hundreds of millions of dollars, which is significantly more than the revised estimate for the Army base renamings or CBO's higher estimate for adopting a secondary name in OSD and defense-wide organizations.

¹⁵ The Naming Commission's estimates do not include costs borne by the states. See Rob Cardwell, “Virginia Reacts to President Trump's Plan to Restore Confederate-Linked Military Base Names,” *WTVR CBS 6* (June 11, 2025), <https://tinyurl.com/ymynpuaf>.

¹⁶ For example, GAO chose to use up existing letterhead after its name change. See Suzanne Nelson, “New Name, Same Letterhead,” *Roll Call* (July 9, 2004), <https://tinyurl.com/5rhc6m55>.

Hon. Jeff Merkley and Hon. Chuck Schumer

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I hope this information is useful for you. Please contact me if you have further questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Phillip", followed by a long, sweeping horizontal flourish.

Phillip L. Swagel
Director

cc: Honorable John Thune, Majority Leader, United States Senate;
Honorable Lindsey Graham, Chairman, Senate Committee on the
Budget; Honorable Elizabeth Warren; Honorable Chris Van Hollen;
Honorable Mazie Hirono; Honorable Cory Booker;
Honorable Mark Kelly; Honorable Ed Markey;
Honorable Angela Alsobrooks; Honorable Jeanne Shaheen