192.49 PAY AND ALLOWANCES OF OFFICERS AND ORGANIZATIONS.

Subdivision 1. **Officers and enlisted members.** Every commissioned officer and enlisted member of the military forces must receive from the state, while engaged in state active service as defined in section 190.05, subdivision 5a, pay and allowances at the rate now or hereafter paid or allowed by law to officers or enlisted members of the same grade and length of service in the armed forces of the United States, but basic pay must not be less than basic pay of an E-5 pay grade according to the military basic pay tables maintained by the federal Defense Finance and Accounting Service.

Subd. 2. MS 2025 Supp [Repealed, 2026 c 96 s 14]

Subd. 2a. **Pension offset stipend.** The adjutant general is authorized to pay service members ordered into state active service a stipend equivalent to five percent of basic pay for the period of duty to compensate the service member for pension inequity compared to similar federal service.

Subd. 3. **Allowances for military expense.** (a) Allowances for the necessary military expenses of all organizations, units, or detachments of the military forces, including clerk hire, office supplies, postage, and other actual outlay, may be paid by the adjutant general out of the funds appropriated for the maintenance of the military forces. These allowances annually may not exceed:

(1) for the state headquarters and for the division headquarters when located in this state $2,500 each;

(2) $3,000 for the commanding general of troops;

(3) for any other organization commanded by a general officer $2,200;

(4) for any brigade, group, battalion, squadron, or equivalent organization $500 plus $100 for each immediately and directly subordinate organization or unit; and

(5) $600 for incidental expenses of each company, battery, or detachment.

(b) Allowances authorized under this section shall be expended and accounted for as prescribed by the adjutant general.

History: *(2454) 1921 c 506 s 60; 1939 c 175 s 10; 1943 c 108 s 24; 1947 c 125 s 7; 1963 c 658 s 17,18; 1965 c 114 s 1; 1985 c 248 s 70; 1986 c 444; 1997 c 24 s 13,14; 1999 c 250 art 1 s 82; 2025 c 30 art 2 s 2-4; 2026 c 96 s 2*