



STATE OF ISRAEL



OFFICE OF THE STATE COMPTROLLER
AND OMBUDSMAN OF ISRAEL

THE OCTOBER 7TH TERROR ATTACK AND THE IRON SWORDS WAR

STATE COMPTROLLER REPORT

Aspects of Support for Reservists

November
2025

Special
Report

Foreword

Since Israel's establishment, the reserve forces have been a central component of the IDF's strength and of the State of Israel's resilience. From the outbreak of the Swords of Iron War in October 2023 until the end of this audit, hundreds of thousands of civilians were called up for reserve service. The number of reservists called up and the amount of time they served were the highest Israel has seen in many years.

During the first ten months of the war, about 318,000 citizens were called up for reserve service. The service rate of reservists ages 23 to 47 during this period among residents of Israel who do not belong to the Arab community was only 11%. This low percentage highlights the need to expand the ranks of those serving in the IDF. National Insurance Institute (NII) figures indicate the profile of those who serve – about half are age 30 and under, and almost a fifth (about 60,000) are students. The benefit paid to a third of the reservists was equivalent to the minimum compensation – approximately NIS 311 per day (about NIS 9,300 per month), and about 30% of the reservists who received the minimum benefit were students. The demographic profile of the reservists reveals that more than half – about 55% – were single, and the majority – about 63% – did not have children. The total number of children (18 and under) of reservists was approximately 290,000. In peripheral regions (the Golan, Safed, Akko, Be'er Sheva, Kinneret, and Yizre'el districts) and in the Ramla, Hadera, and Judea and Samaria districts, the service rate among individuals aged 23 to 47 was approximately 12% - 28%, which is higher than the said national rate of only 11%.

I see great importance in the Reserve System and feel responsible for those who carry the burden of security

on their shoulders, so I have decided to prepare a special report on the reservists. Below is an overview of the report's sections:

Arrangements for Payment of Reserve Service Benefit and Protection of Employment Rights of Reservists

From the outbreak of the Swords of Iron War, the NII, in cooperation with the IDF and the Ministry of Finance, undertook to pay reserve service benefit during the service itself and to improve public information on reserve service benefit and the accessibility and exercise of the right to the benefit, including streamlining and simplifying the bureaucratic process for receiving it. However, the audit found deficiencies in the normative arrangement of payment of reserve service benefit that are more significant for prolonged periods of service, including with respect to the minimum benefit amount; compensating employers for the social expenses they paid for their employees; and the payment of compensation to self-employed people whose income was affected during their service. Regarding some of the deficiencies, legislative changes were made during the war, but only for a limited period. For others, the arrangements in place before the war persisted.

In addition, during the war, the state expanded the protection of employment rights of reservists, their spouses, and the other parents of their children, as well as the eased work conditions provided to them. This was done in a series of measures throughout the war, some in legislation without a time limit, some in legislation in force for a limited time, and some in the framework of an extension order [expanding provisions of a collective agreement to an entire sector] that is also in force for a

limited time. This led to uncertainty among reservists, their spouses, and the other parents, as well as among employers, regarding how long the employment rights of the former and the obligations of the latter would be in place. This uncertainty is liable to create a disincentive for employers to hire candidates who are reservists, their spouses, and the other parents of their children, and could negatively affect their employment.

Given the expected expansion of reserve service in the coming years and the increased burden on reservists, and in order to support them and their family members, it is recommended that the Ministry of Defense and the Ministry of Finance, in cooperation with the NII and the IDF, examine the arrangements for the payment of reserve service benefit and grants related to reservists and the support they give reservists and their employers. This should include taking into consideration their role in reserve service, while enshrining in legislation the distinction between reservists in combat roles and those who are not, as reflected in the government's decisions on grants. It is further recommended that, where necessary, they advance legislative changes and tailor the calculation of the benefit to the situation whereby reserve service has increased. Furthermore, it is recommended that the NII and the IDF, in cooperation with the Accountant General in the Ministry of Finance, institute joint interfaces to monitor the payment of reserve service benefit, using IDF data on periods of service and NII data on reservists' income. This should be done in light of the prolonged periods of reserve service and the high public spending on reserve service benefits (about NIS 20 billion from October 2023 to July 2024), which highlight the need to improve oversight of this spending, alongside cooperation between the NII and the IDF.

It is further recommended that the Ministry of Labor comprehensively examine – in collaboration with the Ministry of Justice, the Ministry of Finance, the Ministry of Economy and Industry, the Ministry of Defense, the IDF, and the relevant employers' and workers' organizations and other organizations as necessary – the scope of the employment rights and protections that should be granted to reservists, their spouses, and the other parents of their children, as well as to those injured during their reserve service and released from service in order to receive medical or rehabilitative treatment, and because of the injury are unable to return to their jobs during this period. The Ministry of Labor should subsequently make recommendations on this issue to the Minister of Labor to promote the establishment of such protections, if necessary, given the needs that have arisen in this respect during the Swords of Iron War and the expected increase in the number of reservists and the number of days they will be serving in 2025 – 2026 and in the following years. It is further recommended that the IDF, in cooperation with the Ministry of Labor, the Ministry of Defense, and the Equal Employment Opportunities Commission, continue to operate the General Staff center to make information on this matter accessible and to coordinate inquiries from reservists and their families and direct them to the bodies authorized to address them.

The Higher Education System's Support for Students in Reserve Service during the Swords of Iron War

According to Central Bureau of Statistics data, about 330,000 students attended institutions of higher education in the 2023–2024 academic year. From the beginning of the year until June 2024, toward the end

of the school year, about 60,000 students served in the reserves – approximately 18% of all students in Israel.

Many of these students served for prolonged periods, paying a heavy price in terms of their families and economically due to their reserve service. The number of reservists called up was larger and the duration of the service was longer than anything seen for many years in Israel, even before the intensification of the fighting in Lebanon in September 2024 and the continuation of the war in 2025.

The findings of various student surveys (the student survey conducted by the Office of the State Comptroller in June 2024 and National Union of Israeli Students' surveys in February 2024 and February 2025) show that most reservists' level of satisfaction with the support the institutions gave them was medium to low.

The audit found that while the Council for Higher Education (CHE) and the institutions of higher education took many actions aimed at helping student reservists, in practice, students' level of satisfaction with the support offered to them by the institutions was low to medium. This should raise a red flag for the CHE and the various educational institutions. It also found that the CHE did not set guidelines regarding reimbursement of tuition fees to students who were called up for reserve service and were forced to cancel their studies; deficiencies were found regarding the CHE's supervision and monitoring of the implementation of support measures at the various educational institutions; and it was found that as of the audit end date, the CHE had not discussed the development of long-term support measures for student reservists.

It was found that institutions of higher education did not fully utilize the funding allocated to them to help set up a supplementary teaching system for student reservists, and that there is considerable variation among the institutions in their average investment for student reservists. It was also found that 12% of the educational institutions (3 out of the 25 institutions) did not fully reimburse tuition fees, and 32% of the institutions did not fully reimburse registration fees to student reservists who cancelled their registration or decided to suspend their studies.

The institutions of higher education should examine the reasons for the gap between the funding allocated to them to provide support for reservists and its actual utilization. The institutions should collect dropout data on student reservists, analyze the reasons for dropout, and do everything they can to reduce it.

After almost two years of academic studies in the shadow of the Swords of Iron War, the CHE and the Minister of Education, who heads it, should conduct a thorough examination of the future needs of the institutions and of students, while analyzing the utilization of the funding transferred to these institutions. This is in order to develop a long-term plan regarding the support that will be provided to student reservists and to ensure that the support provided enables them to complete their studies optimally. To this end, the CHE should, among other things, instruct the educational institutions to conduct periodic student satisfaction surveys among reservists and establish regular mechanisms to monitor the implementation of the rules and the provision of support measures at the various institutions. In addition, the CHE should track the utilization of the funding


transferred to the institutions for the purpose of providing support to student reservists, work to reduce dropout among these students, and examine the possibility of setting directives that obligate educational institutions to reimburse registration and tuition fees to students who have been called up for reserve service and have cancelled their registration or suspended their studies. The institutions of higher education should ensure that the rights of student reservists are fully safeguarded and that the necessary resources are allocated accordingly. These measures will reflect the state's obligation toward reservists, who have made and continue to make many sacrifices to defend the State of Israel and its residents.

Civilians who perform reserve service often become disconnected from their everyday lives and dedicate themselves to military service. This can have a negative impact, among other things, on their employability and livelihood, as well as that of their family members, and on their studies in the higher education system. Providing fair compensation for reserve service, in particular compensating for the loss of wages or income from a business, and ensuring that the rights of employed reservists at work and in educational institutions are not impaired, are a basic condition for the continued existence of the reserve service model, especially given the expected need to increase the scope of reserve service in the coming years. Therefore, it is the moral obligation of the state toward those carrying the burden of security on their soldiers to safeguard the rights of reservists at work and in their studies. These rights are also needed to ensure the continued existence of the reserve service model.

The report was prepared by the Social and Welfare Division with the help of the Staff Division of the Office

of the State Comptroller. The employees in these divisions worked on it with the utmost professionalism, thoroughness, fairness, and meticulousness, and they are fulfilling their public role out of a real sense of mission. They have my gratitude.

We will continue to pray and hope for the victory of the IDF and the defense forces, for the return and proper burial of all of the deceased hostages, for the recovery of the injured, and for quieter, more peaceful times.



Matanyahu Englman

Jerusalem,
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