



STATE OF ISRAEL



OFFICE OF THE STATE COMPTROLLER  
AND OMBUDSMAN OF ISRAEL

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# THE OCTOBER 7<sup>TH</sup> TERROR ATTACK AND THE IRON SWORDS WAR

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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,  
November 2025

**State Comptroller  
and Ombudsman**



State Comptroller  
of Israel

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# **The Arrangements for the Payment of Compensation for Reserve Service and Protection of the Employment Rights of Reservists**

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▪ November 2025 ▪



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# The Arrangements for the Payment of Compensation for Reserve Service and Protection of the Employment Rights of Reservists

## Abstract

### Background

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 July 2024 – during the first ten months of the war – about 318,000 citizens were called up for reserve service, even before the intensification of the fighting in Lebanon in September 2024. The number of reservists called up and the amount of time they served were the highest in Israel in many years.

Reservists often disconnect from their everyday lives and dedicate themselves to military service. This can have a negative impact, among other things, on their employment and livelihood, as well as that of their family members. The arrangement for the payment of compensation for reserve service is set out in the National Insurance Law [consolidated version], 1995 (the NII Law), which stipulates that reservists are entitled to receive compensation for the days of their service (the Compensation) from the National Insurance Institute (NII) and the compensation is funded by the Ministry of Defense's budget.

Providing fair compensation for reserve service, in particular compensating for the loss of wages or income from a business, and ensuring that the employment rights of reservists are not impaired, are basic conditions 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.

## Key Figures

### Only 11%

of Israel's non-Arab residents ages 23–47 performed reserve service from the outbreak of the Swords of Iron War until July 2024

### NIS 20 billion

Total reserve compensation that the NII paid from October 2023 to July 2024, compared to a total of approx. NIS 5.3 billion paid in total in the 3.75 years from the beginning of 2020 until September 2023

### 110 days

The average number of days that reservists served from the beginning of the Swords of Iron War until July 2024 – a ten-month period – in contrast with an average of 10 to 13 days from 2020 to 2023

### Approx. 318,000

The number of citizens called up for reserve service between the beginning of the Swords of Iron War and July 2024 – a ten-month period – the highest in Israel in many years

### 542 and 244

The number of requests for dismissal and the number of permits given (respectively) by the Ministry of Defense's Employment Committee from October 2023 to May 2024, compared to 79 requests and 41 permits from January to September 2023 and a similar number in 2022 – almost seven times as many requests and six times as many permits given

### 144

The number of cases involving suspected violations of the employment rights of reservists that were handled by the Ministry of Defense, the Ministry of Labor, and the Equal Opportunities at Work Unit from October 2023 to May 2024 – about four times the average number of cases handled in 2021, 2022, and January–September 2023 (about 23 cases on average)


### 57%

The percentage of students who received the minimum compensation (approx. NIS 311 per day, which amounts to approx. NIS 9,300 per month) among all students who performed reserve service from October 2023 to July 2024

### 18%

The percentage of reservists from October 2023 to July 2024 who were students (approx. 60,000) – six times the percentage of students in the general population of Israel (approx. 3%)

## Audit Actions

 From December 2023 to August 2024, the Office of the State Comptroller examined the issue of compensation for reserve service and protection of the employment rights of reservists starting from the outbreak of the Swords of Iron War in October 2023. Regarding compensation for reserve service, the NII's actions were examined with respect to the payment of compensation, explanatory activities, information accessibility, and the full exercise of rights to receive compensation, as well as the normative arrangement for the payment of compensation. Regarding protecting the employment rights of reservists, the normative arrangement was examined, along with the actions surrounding the administration of this arrangement and the enforcement of labor laws by the Ministry of Labor (the Regulation and Enforcement Administration), the Ministry of Defense's actions, and the actions of the Equal Opportunities at work Unit in the Ministry of Economy and Industry (the Equal Opportunities Unit). Supplementary examinations were conducted at the Budgets Department and the Accountant General in the Ministry of Finance. Furthermore, in June 2024, the Office of the State Comptroller held a meeting with a focus group of reservists who agreed to share their experiences regarding the protection of employment rights.

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## Key Findings

**Characteristics of Reservists** – From the outbreak of the Swords of Iron War in October 2023 until July 2024 – a ten-month period – approx. 318,000 citizens were called up for reserve service. The percentage of Israel's non-Arab residents ages 23–47 who performed reserve service was only 11%, underscoring the need to expand the circles of those serving in the IDF. NII figures indicate the profile of the reservists – about half were 30 years old or younger, and almost a fifth were students, who served for extended periods, the longest seen in Israel in many years. The compensation paid to a third of the reservists was the minimum amount – approx. NIS 311 per day (which amounts to approx. NIS 9,300 per month), and approx. 30% of reservists who received the minimum compensation were students. The demographic profile of reservists indicates that over half of them – approx. 55% – were single, and the majority – approx. 63% – did not have children. The total number of children of reservists up to the age of 18 was approx. 290,000. In Israel's periphery (the Golan, Safed, Akko, Be'er Sheva, Kinneret, and Yizre'el districts) and in the Ramla, Hadera, and Judea and Samaria districts, the reserve service rate among ages 23 to 47 was approx. 12% to 28% – above the national rate of only 11%. Given the need to extend reserve service, the burden placed on this limited population group is expected to increase. Therefore, the provision of fair compensation for reserve service, in particular regarding compensation for the loss of wages or income from a business or for reservists whose wages are relatively low, and protecting the employment rights of reservists are a moral obligation of the state toward those bearing the burden of defense. These measures are also needed to ensure the continued existence of the reserve service model.





**Increasing the Minimum Compensation** – In 2023, until the outbreak of the Swords of Iron War, the legal minimum daily compensation was approx. NIS 215 per day (approx. NIS 6,450 for 30 days). After the outbreak of the war, in November 2023, in recognition of the significant contribution of reservists to the war effort, and because the minimum wage for a day of work was about 20% higher – approx. NIS 257 – the NII Law was amended to stipulate that for those called up for reserve service from October 7, 2023, until the end of 2023, the minimum daily compensation would increase from approx. NIS 215 to approx. NIS 300 (approx. NIS 9,000 for 30 days). In January 2024, the increase was extended through the end of 2024, and the minimum daily compensation was updated in line with changes in the consumer price index to approx. NIS 311 for 2024. In January 2025, after the end of the audit period, the increase was extended until the end of 2025. Therefore, according to the legal situation as of January 2025, the minimum daily compensation is expected to decrease by about 30% at the beginning of 2026. According to NII figures, about a third of reservists who served between October 2023 and July 2024 received the minimum daily amount (approx. NIS 311), which amounts to approx. NIS 9,300 per month.

**Reimbursement of Employers for the Payment of Social Security Contributions** – Before the war, employers were not entitled to be reimbursed by the NII for the social security contributions they paid during their employees' reserve service, so the employers bore these costs. Given the agreements reached with employers' organizations and workers in a February 2024 collective agreement that expanded the employment rights of reservists, new regulations were enacted in April 2024. According to these regulations, until the end of 2024, the NII would reimburse employers for the social security contributions for the period of service starting from the outbreak of the war at a rate of 20% of employees' daily income times the number of days of reserve service that they performed (the Employer Reimbursement Regulations). In January 2025, after the audit was completed, the Knesset's Labor and Welfare Committee approved extending the regulations to reimburse employers through the end of 2025. If the regulations are not extended beyond 2025, then starting in 2026, or when the emergency service ends or the special circumstances have ended, employers will once again bear the cost of the social security contributions for reservist employees. This cost is expected to be higher than before the outbreak of the war, given the anticipated increase in the average length of service in the coming years. This will further increase the economic disincentive for employers to hire reservists.

**Calculating Reserve Compensation** – In 2008, in the framework of passing the Reserve Service Law, 2008, the method of calculating reserve compensation was updated so that additional compensation would be given for the remaining days of service after dividing the period of service

into complete weeks (the Additional Period). For long periods of service, the rate of increase in compensation for the Additional Period decreases as the period of service increases, because the portion of the additional period out of the total period of service decreases. For example, when the reservist's salary is NIS 10,000 and the period of reserve service is 5 days, the Additional Period is 2 days and the compensation for the Additional Period (NIS 667) adds 40% to the compensation amount that would have been paid without the Additional Period (NIS 1,667); in contrast, when the service period is 124 days (17 weeks and 5 days), the Additional Period is also 2 days but the compensation for the additional period (NIS 667) only adds 1.6% to the compensation amount that would have been paid without the additional period (NIS 41,333). This means that the 2008 update to the calculation method is less effective for the long periods of service that have occurred during the war and are expected in 2026 and the following years.

 **Calculating Compensation for Self-Employed Reservists** – Because self-employed reservists performed a large number of days of reserve service during the Swords of Iron War, the income based on which the reserve compensation was paid was in many cases higher than the final tax assessments determined for that year, because due to the reserve service, there were months when the reservist's business did not fully operate. Consequently, these self-employed reservists incurred debts to the NII. Even though the NII raised the issue of self-employed reservists' debts with the Ministry of Finance in April 2024, only in December 2024 did the Ministry of Finance, in the explanatory memorandum to a draft bill, propose stipulating that in 2023 and 2024, self-employed reservists would be paid compensation based on the higher of the following: their income according to the final assessment for the year when they began their reserve service, or their expected income based on advance tax payments for the relevant tax year. Accordingly, debts incurred would be cancelled under the proposed amendment. Regarding 2025, the compensation will be based on the income according to which the reserve compensation was paid in 2024, as stated above, or on the final assessment for 2025 – the higher of the two. In January 2025, the NII Law was amended in accordance with the memorandum.

 **Oversight of Reserve Compensation** – Starting in 2008, following an amendment to the NII Law, reservists are entitled to continue to work during their service. Thus, a situation can arise in which reservists continue to work during their service and receive both full compensation and wages from their employer or income from their business. This arrangement allows reservists, where their military service permits it, to continue to maintain their work or business; reduces the impact on the employer; and contributes to the national economy, in part by increasing productivity and the state's tax income.

- It was found that because employers report the salary amount without separating wages for work from reserve compensation, the NII cannot determine how much of the reported salary is wages for work and how much is reserve compensation.
- An examination conducted by the NII regarding approx. 66,000 reservists who served for at least two periods from October 2023 to October 2024 and worked for the same employer in all of their service periods found that for about 20% (approx. 13,200 reservists), the compensation during the last service period was over 20% higher than the compensation during the first period. Accordingly, in January 2025, the NII Law was amended; the law set out a mechanism for NII oversight of reserve compensation payment in cases where the reservists' income that is relevant to the payment of compensation increased significantly over previous periods.

However, the NII and the IDF do not have a joint oversight mechanism that maximizes the information each possesses to ensure efficient utilization of public expenditure for reserve service. The IDF does not have information on reservists' additional income, and the NII does not have information on the periods of service in the IDF. It is important to note that the prolonged periods of reserve service and the high public spending on reserve compensation (approx. NIS 20 billion from October 2023 to July 2024) underscore the need to strengthen oversight of this spending through cooperation between the NII and the IDF.


### **The Scope of Protection of the Employment Rights of Reservists, Their Spouses, and the Other Parents of Their Children**

– After the outbreak of the war, the state expanded the protection of the employment rights of reservists, their spouses, and the other parents of their children, such as protection from dismissal, and protection of the work benefits granted to them, such as the ability to accumulate annual vacation days for the spouse or other parent.<sup>1</sup> As of August 2024, this was done in a series of measures throughout the period (November 2023, March 2024, and May 2024) – 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] by the Minister of Labor based on a collective agreement that is also in force for a limited time. In addition, the conditions for the applicability of the worker protections and benefits vary from case to case; for example, the protection from dismissal of reservists for a period of up to 30 days after discharge is enshrined in law without a time limit, and authority for this is vested in the Ministry of Defense's Employment Committee. In contrast, protection from the 31<sup>st</sup> to the 60<sup>th</sup> day after discharge is set out in an extension order based on a collective agreement; it is in force until the end of 2025, after having been extended from time to time; its existence is contingent on the reservist being away from work due to reserve service for 60 days or more during the period when the collective agreement applies; and authority for this is vested in a supervisory committee of the

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<sup>1</sup> The definition of other parent here includes people who are separated or divorced, and common law partners.

Ministry of Labor. Moreover, regarding those injured during their reserve service, in December 2024 (after the end of the audit period), the government decided to list the minister of defense's announcement regarding his intention to examine the need to provide additional support measures for reservists injured in the Swords of Iron War, without explicitly mentioning the protection of employment rights in the decision. The above indicates that reservists, their spouses, the other parents, and their employers face uncertainty about the continued applicability of some of the former's employment rights and the latter's obligations. This uncertainty could disincentivize employers from hiring reservists, their spouses, and the other parents of their children, and could adversely affect their employment.

 **Information Accessibility and the Full Exercise of Rights Regarding Reservists, Their Spouses, and the Other Parents of Their Children** – Several agencies have the authority to handle cases of violations of employment rights (the Regulation and Enforcement Administration, the Ministry of Defense, and the Equal Opportunities Unit), and there can be cases in which various agencies have parallel authority, such as dismissal due to reserve service. In addition, each agency has acted independently to make information accessible and to ensure the full exercise of reservists' rights. In July 2024, on its website for reservists, the IDF published information on the full exercise of reservists' employment rights and the prohibition against the dismissal of the spouses of reservists, but it was found that no information was published on the rights of the other parents of the children of reservists who are not their spouses.



**The NII's Actions for the Payment of Reserve Compensation During Service and to Improve Public Information, Accessibility, and the Full Exercise of the Right to Compensation** – Starting from the outbreak of the war, the NII, in cooperation with the IDF and the Ministry of Finance, acted to pay reserve compensation during the reserve service and not only upon its completion, as previously; and to improve public information, accessibility, and the exercise of the right to compensation among reservists and their employers. The State Comptroller commends the NII for transitioning to monthly payment of reserve compensation and for the actions it took to publicize information and to ensure the full exercise of the rights of reservists and their employers regarding compensation for reserve service during the Swords of Iron War.

**The IDF's Actions to Make Information Accessible and for the Full Exercise of Rights** – In April 2024, the IDF established the National IDF Headquarters Center for Assistance and Support for Reservists and their Families (the General Staff Center). The website of the General Staff Center provides information on the protection of the employment rights of reservists, and the Center can be contacted via the website. As of July 2024, an attorney working on behalf of the General Staff Center is routing inquiries to the relevant agencies, such as the Enforcement Administration, and tracking their handling of the inquiries.

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## Key Recommendations



It is recommended that the Ministry of Finance, in cooperation with the Ministry of Defense, the NII, and the IDF, act to enact legislation that enshrines the increase in the minimum daily compensation without a time limit, to at least the level of the minimum wage for a day of work.



It is recommended that the Ministry of Finance, in cooperation with the Ministry of Defense, the NII, the IDF, and the relevant employers' and workers' organizations, advance an arrangement to reimburse employers for social security contributions for reservist employees beyond the end of 2025 that includes the conditions for providing reimbursements.



It is recommended that the Ministry of Finance, in cooperation with the Ministry of Defense, the NII, and the IDF, act to change how reserve compensation is calculated and reduce the erosion of the additional compensation as a percentage of the total compensation with increased lengths of service, given the expected increase in the average duration of service in the coming years.



It is recommended that the Ministry of Finance, in cooperation with the NII, the Ministry of Defense, and the IDF, consider regulating the payment of reserve compensation to self-employed reservists beyond 2025, so that their income is not adversely affected, in particular when serving for long periods. It is also recommended that the Ministry of Finance and the NII act in cooperation with the IDF toward the full exercise of the rights of self-employed reservists regarding their options for preventing or minimizing reductions in their income.



Given the expected increase in the scope of reserve service, 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 compensation, the grants related to reservists, and the support measures that they provide to reservists and their employers, including taking into consideration the reservist's role in their service – while enshrining in legislation the distinction between reservists who are in the combat forces and those who are not, as expressed in the government's decisions on grants. It is also recommended that, as necessary, the Ministry of Defense and the Ministry of Finance, in cooperation with the NII and the IDF, advance legislative changes and adapt the way compensation is calculated to reflect the increased scope of reserve service.



Given the scope and nature of reserve service and the importance and financial scope of reserve compensation, it is recommended that the NII reassess the way employers report their employees' wages to it and advance the implementation of an obligation to report in a manner that enables distinguishing between the wages that an employee receives for their work and the salary that they receive for the

reserve compensation paid as part of the salary. It is also recommended that the NII and the IDF, in cooperation with the Accountant General in the Ministry of Finance, institute joint interfaces to oversee the payment of reserve compensation, using IDF data on service periods and NII data on reservist income, subject to the legal provisions governing information transfer between public agencies, in order to strengthen oversight of the high public spending on reserve compensation and bring about more efficient utilization of the resource of public spending on the reserves.



It is recommended that the Ministry of Labor – in cooperation 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 additional entities as necessary – comprehensively examine 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, discharged from service due to this to receive medical or rehabilitative treatment, and because of the injury are unable to return to work during this period. It is recommended that they make recommendations on this issue to the Minister of Labor in order to advance their regulation, if necessary, given the needs that have arisen on this issue during the Swords of Iron War and the expected increase in the number of reservists and the number of days that they serve in 2025 and 2026 and in the following years.

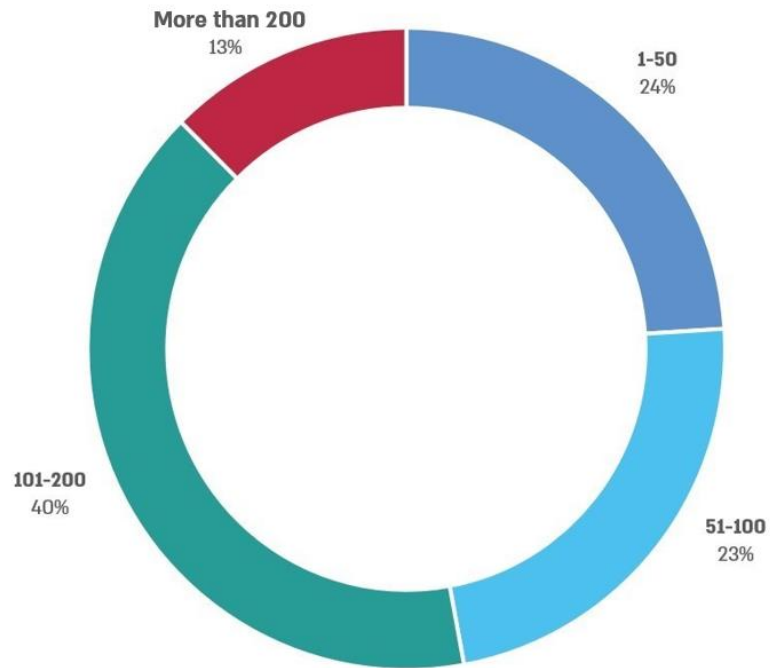


It is recommended that the Ministry of Defense, the Ministry of Labor, and the Equal Opportunities Unit continue to monitor suspected violations of the employment rights of reservists and that they determine ways to prevent violations and increase the exercise of their powers under the law to protect reservists, including working proactively with employers and reservists, representation, reaching out, and surveys of reservists to identify disparities from their perspective and the support measures they need.

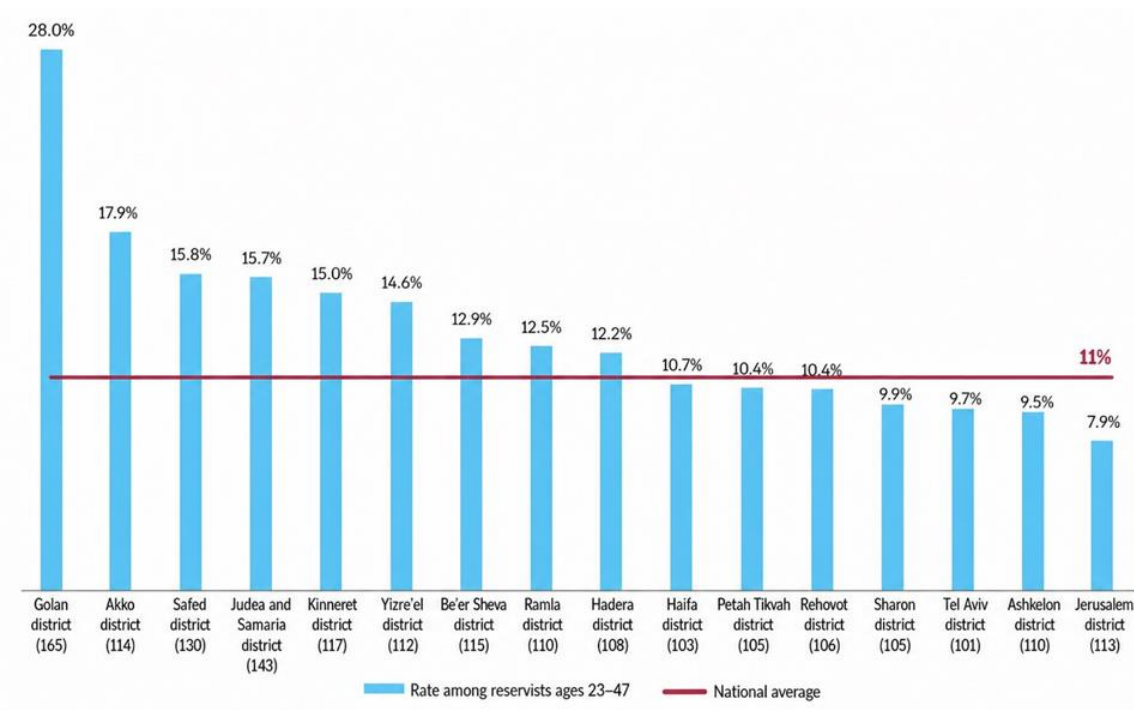


It is recommended that the IDF, in cooperation with the Ministry of Labor, the Ministry of Defense, and the Equal Opportunities Unit, continue to operate the IDF Headquarters Center for Assistance and Support General Staff Center to make information accessible, coordinate inquiries of reservists and their family members, and route them to the agencies authorized to handle them. In addition, it is recommended that these agencies collaborate to ensure that information on protecting employment rights is consistently accessible to this population.

**Distribution of Reservists by Number of Days of Service, October 2023 to July 2024**



**Percentage of Reservists among Ages 23–47 and Average Length of Service (in Days) by Geographical District\***



The number in parentheses in each district is the average number of days that reservists ages 23–47 in the district served.

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## Summary

The reserve forces are a central component of the IDF's strength and Israel's resilience. From the outbreak of the Swords of Iron War in October 2023 until July 2024, during the first ten months of the war, approx. 318,000 citizens were called up for reserve service – only 11% of Israel's non-Arab residents ages 23–47 – for long periods that have not been seen in many years. This low percentage underscores the need to expand the circles of those serving in the IDF. Most reservists served for many months during this period. Citizens serving in the reserves often disconnect from their everyday lives, dedicate themselves to military service, and sometimes risk their lives. Prolonged reserve service can have a negative impact, among other things, on the livelihood and employment of reservists and their families.

Since the outbreak of the Swords of Iron War, the NII, in cooperation with the IDF and the Ministry of Finance, acted to pay reserve compensation during the reserve service and to improve public information, accessibility, and the full exercise of the right to compensation, including streamlining and simplifying the bureaucratic procedure to receive it. However, the audit found that there are deficiencies in the normative arrangement of the payment of reserve compensation that have greater significance for prolonged periods of service, including with respect to the minimum compensation; reimbursing employers for the social expenses they have paid for their employees; and payment of compensation to self-employed reservists whose income was affected during their service. Regarding some deficiencies, legislative changes were made during the war, but only for a limited period of time, while others remained as they were prior to the war.

In addition, during the war, the state expanded the protection of the employment rights of reservists, their spouses, and the other parents of their children, and the workers' benefits granted to them. This was done in a series of measures throughout the period, some in legislation with no time limit, some in legislation in force for a limited time, and some in the framework of an extension order that is also in force for a limited time. This created uncertainty for reservists, their spouses, and the other parents, as well as for employers, regarding the continued applicability of some of the employment rights of the former and obligations of the latter. This uncertainty could disincentive employers from hiring reservists, their spouses, and the other parents, and could adversely affect their employment.

Given the anticipated expansion of reserve service in the coming years and the increasing burden on reservists, and in order to provide support to 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 compensation, the grants related to reservists, and the support measures that they provide to reservists and their employers, including considering the reservists role in service, while enshrining in legislation the distinction between reservists in the fighting forces and those who are not, as expressed in the government decisions on grants. It is also recommended that as necessary, they advance legislative changes and adapt the way compensation is calculated to the increased scope of reserve service. Moreover, it is

recommended that the NII and the IDF, in cooperation with the Accountant General in the Ministry of Finance, institute joint interfaces to oversee the payment of reserve compensation, using IDF data on periods of service and NII data on reservists' income, given the prolonged periods of reserve service and the high public spending on reserve compensation (approx. NIS 20 billion from October 2023 to July 2024), which underscores the need to strengthen oversight of this spending through cooperation between the NII and the IDF.

It is also recommended that the Ministry of Labor, in cooperation with the Ministry of Justice, the Ministry of Finance, the Ministry of Economy and Industry, the Ministry of Defense, the IDF, the relevant employers' and workers' organizations, and other organizations as necessary, comprehensively examine 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, discharged from service due to this to receive medical or rehabilitative treatment, and because of the injury are unable to return to work during this period, and make recommendations on this issue to the Minister of Labor in order to advance their regulation, if necessary, given the needs that have arisen during the Swords of Iron War and the expected increase in the number of reservists and the number of days that they serve in 2025 and 2026 and in the following years. It is also recommended that the IDF, in cooperation with the Ministry of Labor, the Ministry of Defense, and the Equal Opportunities Unit, continue to operate the General Staff Center, to make information accessible, to coordinate the inquiries of reservists and their family members, and to route them to the agencies authorized to handle them.

Provision of fair compensation for reserve service, especially when it involves compensation for the loss of wages or income from a business or regarding reservists whose salary is relatively low, and protecting the employment rights of reservists, their spouses, and the other parents of their children, are also the state's moral obligation toward this limited population group, which is bearing the burden of the state's defense; they are necessary to ensure the continued existence and proper functioning of the reserve service model, in particular given the expected increase in the average length of service in the coming years; and they benefit the economy in that they enable maximizing the earning potential of reservists.



State Comptroller  
of Israel

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# The Higher Education System's Support Measures for Student Reservists in the Swords of Iron War

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▪ November 2025 ▪



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# The Higher Education System's Support Measures for Student Reservists in the Swords of Iron War

## Abstract

### Background

On Simchat Torah, 7 October 2023, the Hamas terrorist organization attacked the State of Israel by firing thousands of missiles and with thousands of terrorists penetrating IDF bases, towns, and communities in the Western Negev (the Gaza Envelope communities). The terrorists committed horrific and extreme acts of brutality; 415 soldiers and members of the security forces fell in battle, and 905 Israeli and foreign civilians were murdered. The terrorists also committed dreadful crimes against women, men, elderly people, children, female and male soldiers, and foreign citizens. Moreover, they injured thousands of people, committed severe sexual assault against victims, and abducted to Gaza 251 people – toddlers, children, teenagers, women, men, elderly people, soldiers, and foreign citizens. They also damaged property – destroying and burning homes and factories, and damaging equipment.

Since the State of Israel's establishment, the reserve forces have been a central component of the IDF's strength and of Israel's resilience. From the outbreak of the Swords of Iron War in October 2023, hundreds of thousands of citizens were called up for reserve service, including many students who served for prolonged periods, paying a heavy price from both a family and economic aspect. The number of reservists called up was the highest, and the duration of service the longest seen in Israel in many years, even before the intensification of the fighting in Lebanon in September 2024 and the continuation of the war in 2025.

The Students' Rights Law, 5767–2007, stipulates that institutions of higher education shall determine provisions regarding special accommodations for students performing reserve service and students who are parents of children aged up to 13 whose partners are serving in the reserves, after consultation with the representatives of the institution's student union and according to rules determined by the Council for Higher Education (CHE). By virtue of this law, the CHE set out the Rules Regarding Students' Rights (Accommodations for Students Serving in the Reserves), 5772–2012 (Rules on Students' Rights), and updated them over the years. These rules detail the obligations of institutions of higher education regarding special accommodations for such students.

It is important that the assistance provided by institutions of higher education to student reservists, especially those called up during the Swords of Iron War, be fair and optimal. These students were required to enlist for extended periods for the security of the state and its citizens. Thus, the CHE and institutions of higher education

must ensure that all of the rights to which students are entitled, as well as the necessary resources, are fully guaranteed, to minimize any detrimental impacts on their academic, professional, and occupational advancement. Moreover, it must be ensured that the support mechanisms allow student reservists to fully devote themselves to performing their defense missions, by providing certainty that the support measures available will enable them to complete their academic studies upon returning to school.

### Key Figures

Approx.  
**10,000**

students, from January to June 2024, served between 91 and 182 days (more than half of this period)

Approx. **18%**

The percentage of students serving in the reserves out of all students

Approx.  
**60,000**  
students

served in the reserves from the beginning of the war until July 2024

**58**

institutions of higher education operated in Israel in the 2023–2024 academic year (October 2023 to September 2024; 33 of them receive funding from the CHE

**NIS 195 million**

The support budget at institutions of higher education to provide comprehensive support to prevent dropout and delays in graduation, and the 100 Plus program for student reservists. Of this, only NIS 124 million was utilized.

**12%**

of the educational institutions that answered the Office of the State Comptroller's questionnaire stated that they did not fully reimburse tuition to student reservists who discontinued their studies; 32% stated that they did not fully reimburse the registration fee.

**73%**

of the student reservists who participated in the survey conducted by the State Comptroller stated that due to the nature of their reserve service, it was almost impossible for them to study while serving.

**1,423**

student reservists studying for a bachelor's or master's degree in the 2023–2024 academic year<sup>1</sup> dropped out (as indicated by the reports of the institutions to the CHE in October 2024. According to the CHE, these are not the final figures.)

<sup>1</sup> This figure does not include the number of students from Bar-Ilan University and the Open University.

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## Audit Actions



From December 2023 to March 2025, the Office of the State Comptroller examined the support measures provided by the higher education system to student reservists in the Swords of Iron War. As part of the audit, the CHE's actions to assist students and the assistance the institutions of higher education provided to student reservists were examined. The audit was conducted at the CHE. Supplementary examinations were conducted at institutions of higher education, the Ministry of Finance, the IDF (the Chief Reserve Officer – CRO), and in meetings that the audit team held with non-audited entities such as the National Union of Israeli Students (NUIS), student unions at the various institutions, and non-profit associations that support student reservists.

In July 2024, the Office of the State Comptroller distributed a questionnaire to 25 institutions of higher education that receive funding from the Planning and Budgeting Committee (PBC). The questionnaire referred to the first semester of the 2023–2024 school year (the Institution Questionnaire).

Moreover, in June 2024, the Office of the State Comptroller conducted a survey among student reservists using an external consulting company. The survey was distributed by the NUIS. The sampling method was not fully probabilistic. Approx. 2,650 student reservists responded to the survey, constituting 4.4% of all of the students who served in the reserves in the 2023–2024 academic year. This percentage is similar to accepted response rates of large-scale internet surveys. Since the distribution of the respondents in this survey is similar to the distribution of the population by type of academic institution (research universities, colleges, and colleges of education), and since the analysis of the survey was performed on the macro level and the margin of error is 2%, general conclusions from the survey can be drawn regarding the entire higher education system.


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## Key Findings


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### **Student Reservists' Level of Satisfaction with the Assistance Provided by the Institutions of Higher Education** – The survey conducted by the Office of the State Comptroller among student reservists revealed the following:

- 41% of the respondents stated that they were not satisfied with the assistance that the institutions offered them because of their absence due to reserve service; 45% of the respondents stated that the support measures the institutions offered them in the 2023–2024 academic year did not succeed in providing them with certainty regarding the completion of their studies.
- There is a mismatch between most of the forms of academic assistance that students who answered the survey reported as the most beneficial (reinforcement and practice sessions, written summaries of classes, intensive courses, and a catch-up week) and the services that students stated that the institutions actually offered. For example, students stated that the institutions offered few reinforcement and practice sessions and written summaries of classes (31% and 8%, respectively), even though they were very interested in them (60% and 53%, respectively).
- 45%–72% of the students stated that their level of satisfaction with the support measures they considered the most beneficial (written summaries, recordings of classes, practice and reinforcement sessions, and personalization of the curriculum) was moderate to low or nonexistent. It was also found that 59% of the students stated that their level of satisfaction with ongoing communication with the institutions was moderate to low or nonexistent.
- Similarly, a 2024 NUIS survey revealed, among other things, that 40% of student reservists were not satisfied with the support framework for reservists publicized by the educational institutions. In addition, a 2025 NUIS survey revealed that 22% of student reservists did not succeed in completing their semester as planned, and 30% stated that they did not receive sufficient support from the academic institutions.


 **The Institutions of Higher Educations' Evaluation of Students' Satisfaction with the Support Measures Provided to Them by the Institutions** – The Institution Questionnaire revealed that the institutions believe that, in general, the students were satisfied with the academic support provided to them, and 72% of the institutions (18 out of 25 institutions) estimated that the students were satisfied to a great extent or a very great extent. However, a different picture emerges from the students' responses to the Office of the State Comptroller's June 2024 survey, which found that 41% of students were not satisfied with the assistance the institution offered them, and 28% had only a moderate level of satisfaction. A

February 2024 NUIS survey revealed that 40% of the students were not satisfied with the support framework for reservists, and 77% believed that additional reserve service would make it difficult for them to complete their studies.

 **Student Reservist Satisfaction Surveys Conducted by the Institutions of Higher Education** – The Institution Questionnaire distributed by the Office of the State Comptroller found that only 9 out of 25 institutions conducted a student satisfaction survey among reservists. One institution did not state how it assessed the satisfaction level of student reservists, and the rest stated that they assessed reservists' satisfaction in another manner.

 **Reimbursements for Students Who Cancelled Their Studies Due to Their Reserve Service** – As a result of the war, hundreds of student reservists who were called up to defend the country were forced to cancel their registration for studies or to discontinue their studies after starting them.

The Institution Questionnaire found that 12% of the educational institutions (3 out of 25 institutions) did not fully reimburse tuition<sup>2</sup> and 32% did not reimburse the registration fee to students who cancelled their registration due to their reserve service.<sup>3</sup> The current guidelines regarding reimbursements due to cancellation of registration or cessation of studies were determined in the Maltz Commission's 1996 report and adopted in a government decision;<sup>4</sup> they address cancellation of registration and cessation of studies in normal times. The audit also found that the CHE did not set guidelines for the unique situation that has resulted from the Swords of Iron War, even though there is a substantial difference between students who wish to cancel or discontinue their studies in a normal situation and students who are forced to do so because of reserve service.



 **The CHE's Supervision and Oversight of the Implementation of the Rules Regarding Students' Rights Before the Outbreak of the Swords of Iron War** – The audit found that for more than a decade, until October 2023, the CHE had not comprehensively examined whether the institutions of higher education were following the rules regarding students' rights and had not collected information on the implementation of the rules. For example, the CHE did not know whether the institutions had appointed a reserve service coordinator, whether procedures had been established for student reservists to submit requests for special accommodations, and whether the institutions publicized each year, on their websites and elsewhere, the ways of receiving the services designated for reservists.

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<sup>2</sup> The institutions that reported that they had partly reimbursed tuition to student reservists who discontinued their studies due to their reserve service were Tel Aviv University, Shenkar College of Engineering, Design and Art, and Ruppin Academic Center.

<sup>3</sup> The institutions that reported that they had not reimbursed the registration fee to reservists: Ariel University, Tel Aviv University, Ben-Gurion University of the Negev, The Hebrew University of Jerusalem, Technion – Israel Institute of Technology, Ashkelon Academic College, Azrieli College of Engineering Jerusalem, and Ruppin Academic Center.

<sup>4</sup> Government decision 2872 (January 28, 2001).

-  **The CHE's Supervision and Oversight of the Support Measures that the Institutions Offered Students Starting from the Outbreak of the Swords of Iron War** – The audit found that the CHE's supervision and oversight toward the end of the second semester of the 2023–2024 academic year (from June to August 2024) of the support measures actually provided to students in 2023–2024 were performed randomly and not as part of an organized plan, and without allocating dedicated resources for this purpose. It also found that the CHE did not discuss the formulation of an organized supervisory plan backed by resources and including suitable timetables for supervision and oversight of the implementation of the support frameworks and rules regarding students' rights in the 2024–2025 academic year (October 2024 – September 2025). In addition, the CHE did not examine various options, including outsourcing supervision and oversight or using internal enforcement mechanisms within the institutions themselves to monitor the implementation and quality of the support measures provided to reservists. It also found that the CHE did not instruct the institutions of higher education to conduct student satisfaction surveys among reservists and to track their various needs in order to improve the support measures offered, similar to the annual teaching evaluation surveys that the CHE instructed the institutions of higher education to conduct.
-  **Suspension of Meetings of the Emergency Forum Established by the CHE** – It was found that the emergency forum established by the CHE to discuss urgent issues and needs related to higher education during the war, and to make recommendations to the CHE, did not convene after December 2023, except for one meeting in September 2024. Hence, in the entire 2023–2024 academic year, the emergency forum did not meet or discuss the impacts of the development and continuation of the war on the academic year and on student reservists.
-  **Utilization of the Support Budgets at the Institutions During the Swords of Iron War** – The audit found that the educational institutions utilized under two thirds of the budget allocated to them to help student reservists (only NIS 124 million out of a budget of NIS 195 million). It also found that there was a great deal of variation among the institutions in average investment per student reservist: at the universities, the differences were more than twofold (approx. NIS 3,800 invested per student reservist at one university versus NIS 1,700 at another university), and at the colleges, the differences were almost fourfold (approx. NIS 4,300 invested per student reservist at one college versus NIS 1,100 NIS at another college). It also found that the CHE and the PBC did not examine or analyze the institutions' reports to learn about the needs of the institutions and whether the differences in the utilization of the support budgets stemmed from reasons such as the size of the institution, the number of student reservists who study there, and the areas of study, or from disparities in the quality and scope of the support measures offered to students.
-  **Student Reservist Dropout** – The CHE data from October 2024 shows that in the 2023–2024 academic year, 1,423 (bachelor's and master's degree) student reservists dropped out – 2.6% of all student reservists. The data that the CHE analyzed did not include the Open University, because of its different characteristics, or Bar-Ilan University, which did not have final data. The CHE stated that this was lower than the dropout rate among all students that year (5.2%), but according to the CHE, it is difficult to compare these two

groups because they do not have equal characteristics. Other than collecting this data and requesting that the Central Bureau of Statistics (CBS) examine the data on student reservist dropout, the CHE did not collect data on students who suspended their studies or reduced the number of courses they registered for. It was also found that although the CHE knew that there were differences in the ways different institutions defined the term "dropout" and in the data classification that they performed based on this definition, it did not act to set uniform criteria to make it possible to develop a reliable and accurate factual basis regarding reported dropout data at the various institutions. In addition, it did not ask the institutions to examine the drivers of dropout. Without considering the reasons for dropout, it is not possible to segment the data and identify dropout trends by various characteristics.

 **Long-Term Plan to Assist Students Serving in the Reserves and the Security Forces** – Although it is anticipated that many students will continue to be called up for extended reserve service in the coming years, and despite the need to formulate a long-term plan that adapts the support measures provided to reservists to the new reality that has emerged, it was found that the CHE did not discuss the establishment of a team to consider comprehensive, long-term amendment of the rules regarding students' rights, even though the emergency forum recommended doing so.



The Office of the State Comptroller commends the higher education system's commitment to help reservists complete the studies that they missed due to the Swords of Iron War.

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## Key Recommendations



The CHE should determine oversight and data collection mechanisms to ensure that the support measures provided to student reservists are implemented and meet their needs. It is recommended that the CHE, the IDF, and the CBS conduct comprehensive periodic examinations of student reservist dropout for each academic year separately, compare the results of the different institutions, and publicize the data. In addition, because the institutions have information from the CRO on who is serving in the reserves, the CHE should collect data from all of the institutions in order to form a broad perspective of the situation, create a reliable database, and, if necessary, create suitable definitions to ensure that its database is accurate. It should analyze the dropout data from the various institutions, with an emphasis on characteristics related to the nature of the reserve service of those dropping out, their fields of study, and the educational institutions they studied at; identify disparities and unusual data; and if there are gaps, examine the reasons for them. If exceptional dropout among reservists is found, the CHE, together with the CRO, should lead a thorough inquiry through a dedicated survey to identify the drivers of dropout. In addition, the institutions of higher education should do everything in their power to reduce student reservist dropout. To this end, they should collect data, analyze the reasons for dropout, and take steps to prevent future dropout among student reservists



The CHE and the PBC should map the reasons for the gaps between the budget allocated to the institutions to support student reservists and its utilization. It is recommended that the CHE and the PBC discuss the institutions' budget utilization in order to draw lessons and insights and so that the fund utilization reports can serve as a tool for determining courses of action for the coming years. In addition, it is recommended that the institutions of higher education act to provide reservists with optimal support measures within the budget designated for that purpose.



It is recommended that the CHE examine the possibility of issuing directives requiring educational institutions to reimburse registration fees and tuition to students called up for reserve service due to the Swords of Iron War. Until such directives are issued, it is proposed that the CHE, the institutions, and the IDF make information available regarding the possibility of reimbursements for cancellation of studies from the Aid Fund for Reservists.

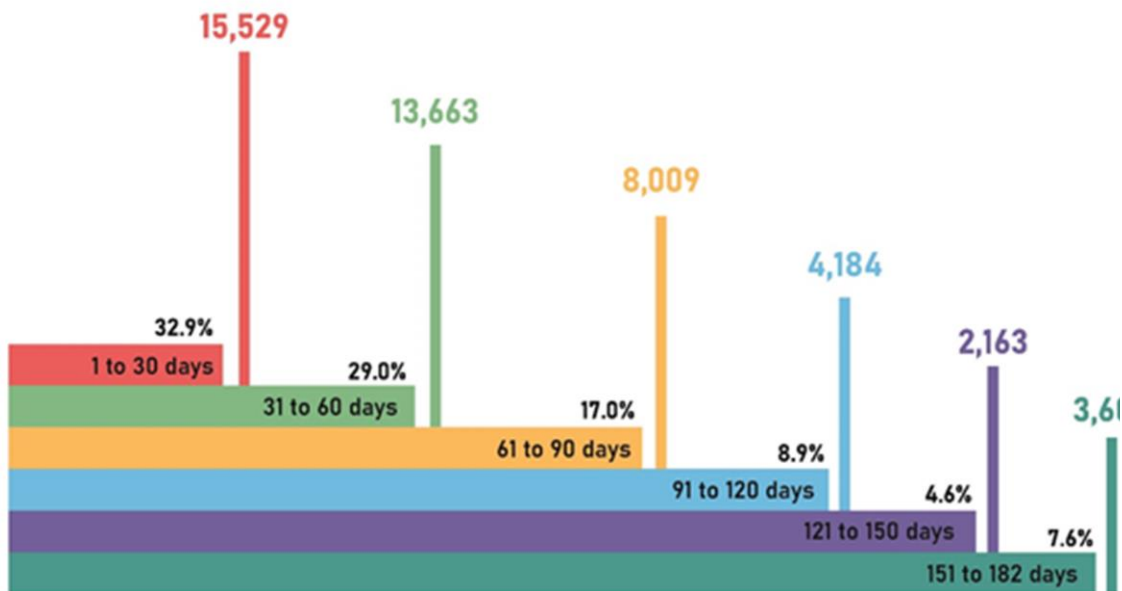


It is recommended that the CHE instruct the institutions to conduct periodic satisfaction surveys among student reservists, similar to the CHE's directive to conduct teaching surveys, and place an emphasis in its actions on improving the support measures provided to students at the institutions where the survey indicates low levels of satisfaction among reservists. It is recommended that the institutions of higher education conduct periodic satisfaction surveys among student reservists to assess their level of satisfaction with the support measures that the institutions offer them and to improve these measures in accordance with the needs identified by the survey.

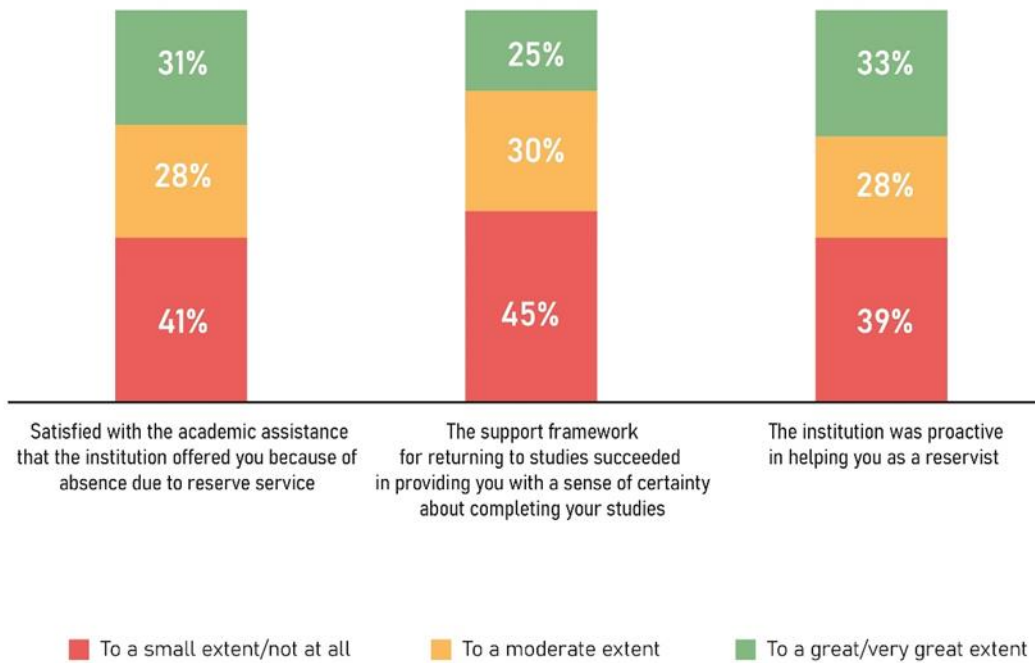


The CHE and the Minister of Education, who heads the CHE, should examine in depth the future needs of the institutions and students in order to develop a long-term plan regarding support measures for student reservists. It is proposed that the plan be formulated with the cooperation of all of the relevant partners, including the CRO, educational institutions, and student representatives; that it include dedicated programs in faculties with high percentages of reservists, collaborations between the institutions, the provision of incentives and financial grants, and assistance with dormitories and admissions criteria; and that the plan's budgetary impact on the educational institutions be examined.

### Reserve Service Performed by Students, January–June 2024



**Student Reservists' Satisfaction with the Assistance Provided to Them, according to the Student Survey Conducted by the Office of the State Comptroller**



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## Summary

The events of October 7, 2023, and the ensuing Swords of Iron War led to the mobilization of hundreds of thousands of citizens for reserve service. About 18% (approx. 60,000) of them were students. The number of reservists called up was the highest, and the duration of service was the longest seen in Israel in many years. The audit found that while the CHE and the institutions of higher education took many actions to help student reservists, in practice, students' satisfaction with the support measures offered by the institutions was low to moderate, which should raise a red flag for the CHE and the various educational institutions. It also found that the CHE did not issue directives regarding the reimbursement of tuition to students who were called up for reserve service and forced to cancel their studies, that there were gaps in the CHE's supervision and oversight of the implementation of support measures at the various educational institutions, and that as of the audit end date, the CHE had not discussed the formulation of long-term support measures for student reservists.

The audit found that the institutions of higher education did not fully utilize the budgets allocated to them to help create a supplementary teaching system for student reservists, and that there were considerable differences among institutions in average investment per student reservist. It also found that 12% of the educational institutions (3 out of 25) did not fully reimburse tuition, and 32% did not fully reimburse the registration fees of student reservists who cancelled their registration or decided to discontinue their studies.

The institutions of higher education should examine why there is a gap between the budget allocated to them to provide support measures to reservists and its utilization in practice. The institutions should collect data on student reservist dropout, analyze the reasons for it, and do everything in their power to reduce it.

After nearly two years of academic studies amid the Swords of Iron War, the CHE and the Minister of Education, who heads it, should conduct an in-depth examination of the future needs of the institutions and students, while analyzing the data on the utilization of the budget transferred to the institutions. This should be done in order to formulate a long-term plan regarding support measures for student reservists and to ensure that these measures enable them to complete their studies optimally. To this end, the CHE should, among other things, instruct the educational institutions to conduct student reservist satisfaction surveys from time to time and determine suitable mechanisms to oversee the implementation of the rules and the provision of the support measures at the various institutions. In addition, the CHE should track the utilization of the budgets transferred to the institutions for the provision of support measures to student reservists, act to reduce dropout among these students, and examine the possibility of issuing directives requiring the educational institutions to reimburse registration fees and tuition to students called up for reserve service who have cancelled their registration or suspended their studies. The institutions of higher education should ensure that the rights of student reservists are fully protected and that the necessary resources are allocated. These measures would reflect the State of Israel's commitment to reservists, who have sacrificed and continue to sacrifice greatly for the state and its residents.

