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Annuity means the gross monthly annuity rate payable before any authorized deductions (such as those for health benefits and life insurance premiums).

Qualifying court order means a court order acceptable for processing as defined in §838.103 of this chapter or a qualifying court order as defined in §838.1003 of this chapter.

Waiver means an annuitant's written request to forfeit a specified amount of annuity as described in this subpart.

[52 FR 2058, Jan. 16, 1987, as amended at 57 FR 33598, July 29, 1992]

§841.803 Waiver of annuity.

(a) An annuitant may decline to accept all or any part of the amount of his or her annuity by a waiver signed and filed with the Office of Personnel Management (OPM).

(b) A waiver is effective the first day of the month following the month in which it is received in OPM, unless a later effective date is specified by the annuitant.

(c) A waiver remains in effect until revoked or changed by the annuitant in writing, except as provided in paragraph (f) of this section. The effective date of a revocation or change will be the first day of the month following the month in which the request to revoke or change is received in OPM, unless a later date is specified by the annuitant.

(d) The amount of annuity that is waived is forfeited during the period the waiver is in effect and cannot be recovered.

(e) An annuity which has a waiver in effect will not be increased by cost-of-living adjustments (COLA) authorized under 5 U.S.C. 8462. Upon cancellation of a waiver, the rate of annuity will be increased by any COLA authorized during the period a waiver was in effect.

(f) Upon the death of an annuitant with a waiver in effect, any survivor annuity payable will be authorized at the full rate of annuity as though the waiver had not been in effect, unless the survivor annuitant executes a waiver.

§841.804 Waivers and court orders.

The effect of a qualifying court order on a waiver is controlled by §838.111(c) of this chapter.

[52 FR 2058, Jan. 16, 1987, as amended at 57 FR 33598, July 29, 1992]

Subpart I—[Reserved]

Subpart J—State Income Tax Withholding

SOURCE: 52 FR 5432, Feb. 23, 1987, unless otherwise noted.

§841.1001 Purpose.

This subpart regulates state income tax withholding from payments of basic benefits under the Federal Employees Retirement System (FERS).

§841.1002 Definitions.

For the purpose of this subchapter:

Agreement means the Federal-State agreement contained in this subpart.

Annuitant means an employee or Member retired, or a spouse, widow, or widower receiving survivor benefits, under chapter 84 of title 5, United States Code.

Effective date means, with respect to a request or revocation, that the request or revocation will be reflected in payments authorized after that date, and before the next request or revocation is implemented.

Fund means the Civil Service Retirement and Disability Fund as established and described in section 8348 of title 5, United States Code.

Income tax and *State income tax* mean any form of tax for which, under a State statute, (a) collection is provided, either in imposing on employers generally the duty of withholding sums from the compensation of employees and making returns of such sums to the State or by granting to employers generally the authority to withhold sums from the compensation of employees, if any employee voluntarily elects to have such sums withheld; and (b) the duty to withhold generally is imposed, or the authority to withhold generally is granted, with respect to the compensation of employees who are residents of the State.