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perjury and shall, upon conviction, suffer the punishment provided by the laws of the United States for that offense when committed in its courts of justice.

Attendance of witnesses and production of documentary evidence.
Enforcement.

(c) The attendance of witnesses and the production of documentary evidence may be required from any place in the United States at any designated place of hearing. Any failure to attend as a witness or to testify as a witness or to produce documentary evidence in an appropriate case may be regarded as a contempt of the authority of the Commissioner and shall be punishable in any court of the United States in the same manner as is provided by the laws of the United States for that offense when committed in its courts of justice.

Completion within two years.

SEC. 6. The work of the Commissioner shall be completed within two years from the date on which he undertakes the peformance of his duties, at which time the authority vested in him by this resolution shall terminate.

Report.

SEC. 7. The Commissioner shall upon the completion of his work submit a written report to the Secretary of State. This report shall include a statement of the expenses of the Commissioner, a list of all claims presented to him, and his decision in each case.

Transfer of records, etc., to Secretary of State upon termination of work.

SEC. 8. When the work of the Commissioner is terminated, the records, books, documents, and all property of the United States, in the possession of the Commissioner or his staff, shall be turned over to the Secretary of State.

Appropriation authorized.

SEC. 9. Appropriations are hereby authorized for the purpose of carrying into effect the provisions of this resolution, not exceeding $25,000 in any year.

Administrative expenses a first charge on moneys received.

SEC. 10. Any and all expenditures made in carrying out this resolution shall be a first charge on any moneys which have been received, or may hereafter be received, in settlement of the claims described in section 1.

Approved, August 4, 1939.

[CHAPTER 426]

August 4, 1939
[S. 281]
[Public, No. 263]

AN ACT

To amend further the Civil Service Retirement Act, approved May 29, 1930.

Civil Service Retirement Act, amendments.
46 Stat. 471.
5 U. S. C. § 693; Supp. IV, § 693.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3 of the Act of May 29, 1930, as amended, is amended by striking out all of that portion thereof beginning with paragraph (g) and continuing to the end of the section and inserting in lieu thereof the following:

Exclusions.
Lighthouse Service employees.
40 Stat. 608.
33 U. S. C. § 763.

"(g) This Act shall not apply to such employees of the Lighthouse Service as come within the provisions of section 6 of the Act of June 20, 1918, entitled 'An Act to authorize aids to navigation and for other works in the Lighthouse Service, and for other purposes', nor to members of the police and fire departments of the municipal government of the District of Columbia, nor to such employees or groups of employees as may have been before the effective date of this Act excluded by Executive orders from the benefits of the Act of May 22, 1920, and amendments thereof.

Police and fire departments, D. C.
Employees excluded by Executive orders.

Extension of provisions by Executive order.

"(h) The provisions of this Act may be extended by Executive order, upon recommendation of the Civil Service Commission, to apply to any employee or group of employees in the civil service of the United States not included at the time of its passage. The President shall have power, in his discretion, to exclude from the operation of this Act any employee or group of employees in the civil service whose tenure of office or employment is intermittent or of uncertain duration.

Discretionary exclusion if tenure intermittent, etc.

"(i) Any officer or employee to whom the Act of July 13, 1937 (Public, Numbered 206, Seventy-fifth Congress, first session), applies who has failed to exercise the option provided thereby to come within the terms of the Retirement Act of May 29, 1930, as amended, may exercise such option within six months from the effective date of this Act."

Extension to certain personnel of legislative and judicial branches.
50 Stat. 512; 52 Stat. 1197.
5 U. S. C., Supp. IV, §§ 693b–d, 698b, 715d, 719a.

SEC. 2. Strike out all of section 4 of the Act of May 29, 1930, as amended, and insert in lieu thereof the following, so that this section shall read:

Section amended.
46 Stat. 471.
5 U. S. C. § 698.

"(a) The annuity of an employee retired under the provisions of the preceding sections of this Act shall be a life annuity, terminable upon the death of the annuitant and shall be composed of (1) a sum equal to $30 for each year of service not exceeding thirty: *Provided* That such portion of the annuity shall not exceed three-fourths of the average annual basic salary, pay, or compensation received by the employee during any five consecutive years of allowable service at the option of the employee; nor shall such portion be less than an amount equal to the employee's purchasable annuity as provided in (2) hereof; and (2) the amount of annuity purchasable with the sum to the credit of the employee's individual account as provided in section 12 (a) hereof, together with interest at 4 per centum per annum compounded on June 30 of each year, according to the experience of the civil-service retirement and disability fund as may from time to time be set forth in tables of annuity values by the Board of Actuaries.

Annuity, computation, etc.

Proviso.
Basic portion limited to three-fourths of annual salary, etc.

Annuity purchaseable with sum to credit of employee's individual account.
Interest.

"(b) The total annuity paid shall in no case be less than an amount equal to the average annual basic salary, pay, or compensation, not to exceed $1,600 per annum, received by the employee during any five consecutive years of allowable service at the option of the employee, multiplied by the number of years of service, not exceeding thirty years, and divided by forty.

Minimum total annuity.

"(c) Any employee at the time of his retirement may elect to receive, in lieu of the life annuity herein described, an increased annuity of equivalent value which shall carry with it a proviso that no unexpended part of the principal upon the annuitant's death shall be returned.

Increased annuity at employee's option.

"(d) Any employee retiring under the provisions of section 1 of this Act may at the time of his retirement elect to receive in lieu of the life annuity described herein a reduced annuity payable to him during his life, and an annuity after his death payable to his beneficiary, duly designated in writing and filed with the Civil Service Commission at the time of his retirement, during the life of such beneficiary (a) equal to or (b) 50 per centum of such reduced annuity and upon the death of such surviving beneficiary all payments shall cease and no further annuity shall be due or payable. The amounts of the two annuities shall be such that their combined actuarial value on the date of retirement as determined by the Civil Service Commission shall be the same as the actuarial value of the single life increased annuity with forfeiture provided by this section: *Provided*, That no election in lieu of the life annuity provided herein shall become effective in case an employee dies within thirty days after the effective date of retirement, and in the event of such death within this period, such death shall be considered as a death in active service.

Retirement on reduced annuity with annuity after death for designated beneficiary.

Proviso.
If employee dies within 30 days after retirement.

"(e) For the purpose of this Act all periods of service shall be computed in accordance with section 5 hereof, and the annuity shall be fixed at the nearest multiple of twelve.

Computation of periods of service.

Exclusion of bonuses, etc., from "basic salary, pay, or compensation."

"(f) The term 'basic salary, pay, or compensation,' wherever used in this Act, shall be so construed as to exclude from the operation of the Act all bonuses, allowances, overtime pay, or salary, pay, or compensation given in addition to the base pay of the position as fixed by law or regulation."

46 Stat. 472.
5 U. S. C. § 710; Supp. IV, § 710.
Mentally incompetent employees.
Time limitation for execution of claims for retirement.

SEC. 3. Section 6 of the Act of May 29, 1930, as amended, is hereby amended as follows:

"(a) At the end of the first paragraph add the following: 'The time limitation for execution of claims for retirement under the terms of this section may be waived by the Civil Service Commission in cases of employees who at the date of separation from service or within six months thereafter, are adjudged mentally incompetent, but the application in such cases must be filed with the Civil Service Commission within one year from the date of restoration of any such person to competency or the appointment of a fiduciary whichever is the earlier. In the case of any such person heretofore separated from service application may be filed within one year after the effective date of this Act.'

Applications of such persons heretofore separated from service, time for filing.

46 Stat. 473.
5 U. S. C. § 711; Supp. IV, § 711.
Medical examination requirements.

"(b) The second paragraph of section 6 of such Act of May 29, 1930, as amended, is amended by striking out the words 'ninety days from the date of the medical examination showing such recovery' and inserting in lieu thereof the following: 'one year from the date of the medical examination showing such recovery'."

46 Stat. 475.
5 U. S. C. § 719.
Deposit of sums additional to prescribed contributions for purchase of additional annuity.

SEC. 4. The following paragraph shall be inserted after the first paragraph of section 10 of the Act of May 29, 1930, as amended:

"Any employee may at his option and under such regulations as may be prescribed by the Civil Service Commission deposit additional sums in multiples of $25 but not to exceed 10 per centum per annum of his annual basic salary, pay, or compensation, for service rendered since August 1, 1920, which amount together with interest thereon at 3 per centum per annum compounded as of June 30 of each year, shall, at the date of his retirement, be available to purchase, as he shall elect and in accordance with such rules and regulations as may be prescribed by the Civil Service Commission with the approval of the Board of Actuaries, in addition to the annuity provided by this Act, an annuity according to the experience of the civil-service retirement and disability fund as may from time to time be set forth in tables of annuity values by the Board of Actuaries based on an interest rate of 4 per centum. In the event of death or separation from the service of such employee before becoming eligible for retirement on annuity, the total amount so deposited with interest at 3 per centum per annum compounded on June 30 of each year shall be refunded in accordance with the provisions of section 12 of this Act."

Refund provisions.

Effective date.

SEC. 5. This Act shall take effect January 1, 1940.

Approved, August 4, 1939.

[CHAPTER 427]

August 4, 1939
[H. R. 6268]
[Public, No. 264]

AN ACT

To authorize the Commissioner of Internal Revenue to make certain allowances for losses by leakage and evaporation upon withdrawal of packages of brandy or fruit spirits under certain conditions.

Brandy or fruit spirits.
Allowances for losses by leakage, etc., upon withdrawal of certain.
Ante, p. 340.
I. R. C, § 2901.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, is authorized to make allowances for losses by leakage and evaporation in accordance with section 2901, Internal Revenue Code, upon withdrawal of packages of brandy or fruit spirits now deposited in internal-revenue bonded warehouses, which were filled from storage tanks in bonded warehouses prior to June 26, 1936.

Approved, August 4, 1939.