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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.