

in this or any other Act shall be guilty of a felony and, upon conviction, shall be fined not more than \$1,000 or imprisoned for not more than one year, or both: *Provided further*, That the above penalty clause shall be in addition to, and not in substitution for, any other provisions of existing law.

Short title.

SEC. 108. This Act may be cited as the "Mutual Security Appropriation Act, 1954".

Approved August 7, 1953.

Public Law 219

CHAPTER 352

August 7, 1953
[H. R. 5256]

AN ACT

To amend the Internal Revenue Code with respect to the retirement of judges of the Tax Court of the United States.

Tax Court
judges.
53 Stat. 158.
26 USC 1100-
1105.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That part I of subchapter A of chapter 5 of the Internal Revenue Code (relating to organization and jurisdiction of the Tax Court of the United States) is hereby amended by inserting after section 1105 the following new section:

"SEC. 1106. RETIREMENT.

"(a) DEFINITIONS.—For the purposes of this section—

"(1) The term 'Tax Court' means the Tax Court of the United States.

"(2) The term 'Civil Service Commission' means the United States Civil Service Commission.

"(3) The term 'judge' means the chief judge or a judge of the Tax Court; but such term does not include any individual performing judicial duties pursuant to subsection (c).

"(4) The term 'Civil Service Retirement Act' means the Civil Service Retirement Act of May 29, 1930, as amended.

"(5) In any determination of length of service as judge there shall be included all periods (whether or not consecutive) during which an individual served as judge or as a member of the Board.

"(b) RETIREMENT.—

"(1) Any judge who has served as judge for eighteen years or more may retire at any time.

"(2) Any judge who has served as judge for ten years or more and has attained the age of seventy shall retire not later than the close of the third month beginning after whichever of the following months is the latest:

"(A) The month in which he attained age seventy;

"(B) The month in which he completed ten years of service as judge; or

"(C) The month in which this section is enacted.

Section 2 (a) of the Civil Service Retirement Act (relating to automatic separation from the service) shall not apply in respect to judges.

"(c) RECALLING OF RETIRED JUDGES.—Any individual who is receiving retired pay under subsection (d) may be called upon by the chief judge of the Tax Court to perform such judicial duties with the Tax Court as may be requested of him for any period or periods specified by the chief judge; except that in the case of any such individual—

"(1) the aggregate of such periods in any one calendar year shall not (without his consent) exceed ninety calendar days; and

"(2) he shall be relieved of performing such duties during any period in which illness or disability precludes the performance of such duties.

46 Stat. 468.
5 USC 691 note.

56 Stat. 14.
5 USC 715.

Any act, or failure to act, by an individual performing judicial duties pursuant to this subsection shall have the same force and effect as if it were the act (or failure to act) of a judge of the Tax Court; but any such individual shall not be counted as a judge of the Tax Court for the purposes of section 1102 (a). Any individual who is performing judicial duties pursuant to this subsection shall be paid the same allowances for travel and other expenses as a judge.

53 Stat. 159.
26 USC 1102.

“(d) **RETIRED PAY.**—Any individual who after the date of the enactment of this section—

“(1) ceases to be a judge by reason of paragraph (2) of subsection (b), or ceases to be a judge after having served as judge for eighteen years or more; and

“(2) elects under subsection (e) to receive retired pay under this subsection,

shall receive retired pay at a rate which bears the same ratio to the rate of the salary payable to him as judge at the time he ceases to be a judge as the number of years he has served as judge bears to twenty-four; except that the rate of such retired pay shall be not less than one-half of the rate of such salary and not more than the rate of such salary. Such retired pay shall begin to accrue on the day following the day on which his salary as judge ceases to accrue, and shall continue to accrue during the remainder of his life. Retired pay under this subsection shall be paid in the same manner as the salary of a judge. In computing the rate of the retired pay under this subsection for any individual who is entitled thereto, that portion of the aggregate number of years he has served as a judge which is a fractional part of one year shall be eliminated if it is less than six months, or shall be counted as a full year if it is six months or more.

“(e) **ELECTION TO RECEIVE RETIRED PAY.**—Any judge may elect to receive retired pay under subsection (d). Such an election—

“(1) may be made only while an individual is a judge (except that in the case of an individual who fails to be reappointed as judge at the expiration of a term of office, it may be made at anytime before the day after the day on which his successor takes office);

“(2) once made, shall be irrevocable;

“(3) in the case of any judge other than the chief judge, shall be made by filing notice thereof in writing with the chief judge; and

“(4) in the case of the chief judge, shall be made by filing notice thereof in writing with the Civil Service Commission.

The chief judge shall transmit to the Civil Service Commission a copy of each notice filed with him under this subsection.

“(f) **INDIVIDUALS RECEIVING RETIRED PAY TO BE AVAILABLE FOR RECALL.**—Any individual who has elected to receive retired pay under subsection (d) who thereafter—

“(1) accepts civil office or employment under the Government of the United States (other than the performance of judicial duties pursuant to subsection (c)); or

“(2) performs (or supervises or directs the performance of) legal or accounting services in the field of Federal taxation or in the field of the renegotiation of Federal contracts for his client, his employer, or any of his employer's clients,

shall forfeit all rights to retired pay under subsection (d) for all periods beginning on or after the first day on which he accepts such office or employment or engages in any activity described in paragraph (2). Any individual who has elected to receive retired pay under subsection (d) who thereafter during any calendar year fails

Forfeiture.

to perform judicial duties required of him by subsection (c) shall forfeit all rights to retired pay under subsection (d) for the one-year period which begins on the first day on which he so fails to perform such duties.

“(g) COORDINATION WITH CIVIL SERVICE RETIREMENT.—

“(1) GENERAL RULE.—Except as otherwise provided in this subsection, the provisions of the Civil Service Retirement Act (including the provisions relating to the deduction and withholding of amounts from basic pay, salary, and compensation) shall apply in respect of service as a judge (together with other service as an officer or employee to whom such Act applies) as if this section had not been enacted.

“(2) EFFECT OF ELECTING RETIRED PAY.—In the case of any individual who has filed an election to receive retired pay under subsection (d) and who has not filed a waiver under paragraph (3) of this subsection—

“(A) he shall not be entitled to any annuity under section 1, 2, 3A, 6, or 7 of the Civil Service Retirement Act for any period beginning on or after the day on which he files such election;

“(B) no amount shall be returned to him under section 7 (a) of such Act;

“(C) subsections (b) and (c) of section 4 of such Act, and subsection (c) of section 12 of such Act, shall apply in respect of such individual as if he were retiring or had retired under section 1 of such Act on the date on which his retired pay under subsection (d) of this section began to accrue; except that (i) the amount of any annuity payable to a survivor of such individual under subsection (b) or (c) of such section 4 or under subsection (c) of such section 12 shall be based on a life annuity for such individual computed as provided in subsection (a) of such section 4, and (ii) if such individual makes the election provided by subsection (b) or (c) of such section 4, his retired pay under subsection (d) of this section shall be reduced by the amount by which a life annuity computed as provided in subsection (a) of such section 4 would be reduced;

“(D) in computing the ‘aggregate amount of the annuity paid’ for purposes of section 12 (g) of such Act, any retired pay which has accrued under subsection (d) of this section (including any such retired pay forfeited under subsection (f)) shall be included as if it were an annuity payable to him under such Act; and

“(E) no deduction for the purposes of the civil-service retirement and disability fund shall be made from the retired pay payable to him under subsection (d) of this section, or from any other salary, pay, or compensation payable to him, for any period after the date on which such retired pay began to accrue.

“(3) WAIVER OF CIVIL SERVICE BENEFITS.—

“(A) Any individual who has elected to receive retired pay under subsection (d) of this section may (at any time thereafter during the period prescribed by subsection (e) (1)) waive all benefits under the Civil Service Retirement Act. Such a waiver (i) once made, shall be irrevocable, and (ii) shall be made in the same manner as is provided for an election by such individual under subsection (e). The chief judge shall transmit to the Civil Service Commission a copy of each notice of waiver filed with him under this paragraph.

46 Stat. 468.
5 USC 691 note.

46 Stat. 468-474;
60 Stat. 850.
5 USC 691, 715,
693-1, 710-714,
733.

46 Stat. 471, 476.
5 USC 698, 724.

62 Stat. 56.
5 USC 724.

46 Stat. 468.
5 USC 691 note.

“(B) In the case of any individual who has made a waiver under this paragraph—

“(i) no annuity shall be payable to any person under the Civil Service Retirement Act with respect to any service performed by such individual (whether performed before or after such waiver is filed and whether performed as judge or otherwise);

5 USC 691 note.

“(ii) no deduction shall be made from any salary, pay, or compensation of such individual for the purposes of the civil-service retirement and disability fund for any period beginning after the day on which such waiver is filed;

“(iii) except as provided in clause (iv), no refund shall be made under the Civil Service Retirement Act of any amount credited to the account of such individual or of any interest on any amount so credited;

5 USC 691 note.

“(iv) additional sums voluntarily deposited by such individual under the second paragraph of section 10 of the Civil Service Retirement Act shall be promptly refunded, together with interest on such additional sums at 3 per centum per annum (compounded on December 31 of each year) to the day of such filing; and

46 Stat. 475.
5 USC 719-1.

“(v) subsections (e) and (g) of section 12 of the Civil Service Retirement Act shall not apply.

5 USC 724.

“(4) EMPLOYEES' COMPENSATION.—The fourth and sixth paragraphs of section 6 of the Civil Service Retirement Act shall apply in respect of retired pay accruing under subsection (d) of this section as if such retired pay were an annuity payable under such Act.”

5 USC 710-714.

Approved August 7, 1953.

Public Law 220

CHAPTER 353

AN ACT

To provide for the creation of a Commission on Judicial and Congressional Salaries, and for other purposes.

August 7, 1953
[S. 2417]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) there is hereby established a Commission to be known as the “Commission on Judicial and Congressional Salaries” hereinafter referred to as the “Commission”. The Commission shall be composed of eighteen members, of whom (1) six shall be appointed by the President of the United States, one of whom, so designated by him, shall be Chairman of the Commission, (2) six shall be appointed by the Chief Justice of the United States, (3) three shall be appointed by the President of the Senate, and (4) three shall be appointed by the Speaker of the House. Each such appointing officer shall select his appointees in equal number from outstanding leaders in each of the following groups: (1) Labor, (2) business and professional, and (3) agriculture.

Commission on
Judicial and Con-
gressional Sal-
aries.

(b) In order that the Commission shall be adequately advised and in order to assist it in the performance of its functions, there shall be, in addition to the Members provided in subsection (a), six advisory members who shall have been or who are Members of the Eighty-second or Eighty-third Congress, three of whom shall be appointed by the Speaker of the House and three of whom shall be appointed by the President of the Senate, and three advisory members who are

Advisory mem-
bers.