

exempt from all Federal taxes, including all taxes levied by the District of Columbia.

(Mar. 3, 1925, ch. 423, § 5, 43 Stat. 1108; Oct. 2, 1942, ch. 576, 56 Stat. 765.)

#### Editorial Notes

##### AMENDMENTS

1942—Act Oct. 2, 1942, included devices in the exemptions, and exempted gifts, bequests and devises, and the income therefrom, from taxes levied by the District of Columbia.

#### § 162. Compensation of Library of Congress employees

Employees of the Library of Congress who perform special functions for the performance of which funds have been entrusted to the board or the librarian, or in connection with cooperative undertakings in which the Library of Congress is engaged, shall not be subject to section 209 of title 18; and section 5533 of title 5 shall not apply to any additional compensation so paid to such employees.

(Mar. 3, 1925, ch. 423, § 6, 43 Stat. 1108; Jan. 27, 1926, ch. 6, § 2, 44 Stat. 2; Pub. L. 88-448, title IV, § 401(j), Aug. 19, 1964, 78 Stat. 491.)

#### Editorial Notes

##### CODIFICATION

“Section 209 of title 18” substituted in text for reference to the Act of March 3, 1917, 39 Stat. 1106 (5 U.S.C. 66), on authority of (1) act June 25, 1948, ch. 645, 62 Stat. 683, section 1 of which enacted Title 18, Crimes and Criminal Procedure, and which enacted in section 1914 of Title 18 the provisions formerly classified to section 66 of Title 5; and (2) section 2 of Pub. L. 87-849, Oct. 23, 1962, 76 Stat. 1126, which repealed section 1914 of Title 18 and supplanted it with section 209, and which provided that exemptions from section 1914 shall be deemed exemptions from section 209. For further details, see Exemptions note set out under section 203 of Title 18.

“Section 5533 of title 5” substituted in text for “section 301 of the Dual Compensation Act [5 U.S.C. 3105]” on authority of sec. 7(b) of Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 631, the first section of which enacted Title 5, Government Organization and Employees.

Section was formerly classified to sections 60 and 65 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 378.

##### AMENDMENTS

1964—Pub. L. 88-448 substituted “and section 301 of the Dual Compensation Act [5 U.S.C. 3105] shall not apply to any additional compensation so paid to such employees” for “nor shall any additional compensation so paid to such employees be construed as a double salary under the provisions of section 6 of the Act making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year ending June 30, 1917, as amended (Thirty-ninth Statutes at Large, page 582) [5 U.S.C. 58]”.

1926—Act Jan. 27, 1926, struck out the comma after “undertakings”.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 1964 AMENDMENT

Amendment by Pub. L. 88-448 effective on first day of first month which begins later than the ninetieth day following Aug. 19, 1964, see section 403 of Pub. L. 88-448, title IV, Aug. 19, 1964, 78 Stat. 496.

#### § 162a. Gross salary of Library of Congress employees

Hereafter the gross salary of any position in the Library which is augmented by payment of an honorarium from other than appropriated funds under terms of section 162 of this title shall not exceed an amount, which when combined with such honorarium, will exceed the maximum salary provided in chapter 51 and subchapter III of chapter 53 of title 5.

(June 22, 1949, ch. 235, § 101, 63 Stat. 226; Oct. 28, 1949, ch. 782, title XI, § 1106(a), 63 Stat. 972.)

#### Editorial Notes

##### CODIFICATION

“Chapter 51 and subchapter III of chapter 53 of title 5” substituted in text for “the Classification Act of 1949” on authority of section 7(b) of Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 631, section 1 of which enacted Title 5, Government Organization and Employees.

##### AMENDMENTS

1949—Act Oct. 28, 1949, substituted “Classification Act of 1949” for “Classification Act of 1923”.

#### Statutory Notes and Related Subsidiaries

##### REPEALS

Act Oct. 28, 1949, ch. 782, cited as a credit to this section, was repealed (subject to a savings clause) by Pub. L. 89-554, Sept. 6, 1966, § 8, 80 Stat. 632, 655.

#### § 162b. Little Scholars Child Development Center; employee compensation and personnel matters

##### (a) Election of coverage; creditable service; qualification for survivor annuities and disability benefits; contributions to thrift savings plan; certification concerning creditable service

(1) This subsection shall apply to any individual who—

(A) is employed by the Library of Congress Child Development Center (known as the “Little Scholars Child Development Center”, in this section referred to as the “Center”) established under section 205(g)(1) of the Legislative Branch Appropriations Act, 1991; and

(B) makes an election to be covered by this subsection with the Librarian of Congress, not later than the later of—

(i) 60 days after December 21, 2000; or

(ii) 60 days after the date the individual begins such employment.

(2)(A) Any individual described under paragraph (1) may be credited, under section 8411 of title 5 for service as an employee of the Center before December 21, 2000, if such employee makes a payment of the deposit under section 8411(f)(2) of such title without application of section 8411(b)(3) of such title.

(B) An individual described under paragraph (1) shall be credited under section 8411 of title 5 for any service as an employee of the Center on or after December 21, 2000, if such employee has such amounts deducted and withheld from his pay as determined by the Office of Personnel Management which would be deducted and withheld from the basic pay of an employee under section 8422 of title 5.