

**Editorial Notes****AMENDMENTS**

2004—Par. (1)(C). Pub. L. 108-271 substituted “Government Accountability Office” for “General Accounting Office”.

1988—Par. (1)(C). Pub. L. 100-426, § 202(a), added subpar. (C).

Par. (2)(A). Pub. L. 100-426, § 202(b)(1), substituted “1 year” for “2 years”.

Par. (2)(B). Pub. L. 100-426, § 202(b)(2), inserted “before age 55” after “remarried”.

**Statutory Notes and Related Subsidiaries****EFFECTIVE DATE OF 1988 AMENDMENT**

Amendment by Pub. L. 100-426 effective after end of 60-day period beginning Sept. 9, 1988, with certain exceptions, see section 208 of Pub. L. 100-426, set out as a note under section 772 of this title.

**§ 772. Annuity of the Comptroller General**

(a) Except as provided in subsection (c) of this section, a Comptroller General serving a complete term as Comptroller General or who retires under section 703(e)(1) of this title is entitled to receive an annuity for life equal to the pay the Comptroller General is receiving on completion of the term or at the time of retirement. An annuity of a Comptroller General who completes a term before becoming 65 years of age is reduced by .25 percent for each complete month the Comptroller General is under 65 years of age.

(b) Except as provided in subsection (c) of this section, a Comptroller General becoming permanently disabled shall be retired and is entitled to receive an annuity for life equal to—

(1) the pay of the Comptroller General at the time of retirement if the Comptroller General served at least 10 years; or

(2) 50 percent of the pay if the Comptroller General served less than 10 years.

(c) A Comptroller General who, when appointed, is or has been subject to subchapter III of chapter 83 or chapter 84 of title 5 remains subject to such subchapter III or such chapter 84 (as the case may be) unless the Comptroller General elects in writing to receive an annuity under this section. An election is irrevocable and must be made within 10 years and 60 days after the start of service as Comptroller General. A Comptroller General electing to receive an annuity under this section is entitled to a refund of the lump-sum credit to the account of the Comptroller General in the Civil Service Retirement and Disability Fund.

(d) A Comptroller General (except a Comptroller General remaining subject to subchapter III of chapter 83 of title 5) shall—

(1) deposit with the Government Accountability Office for redeposit in the Treasury as miscellaneous receipts as a contribution to the annuity—

(A) 3.5 percent of the pay received as Comptroller General before deductions are made under clause (2)(A) of this subsection plus 3 percent interest compounded every December 31 on the amount to be deposited, if electing survivor benefits under this subchapter; or

(B) 8 percent of the pay received as Comptroller General before deductions are made

under clause (2)(B) of this subsection plus 3 percent interest compounded every December 31 on the amount to be deposited, if not electing survivor benefits under this subchapter; and

(2) have—

(A) 3.5 percent of the pay received as Comptroller General deducted as a contribution to the annuity if electing survivor benefits under this subchapter; or

(B) 8 percent of the pay received as Comptroller General deducted as a contribution to the annuity if not electing survivor benefits under this subchapter.

(e) A Comptroller General receiving benefits under this section may not receive retirement or disability benefits under another law of the United States.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 902; Pub. L. 100-426, title II, § 203, Sept. 9, 1988, 102 Stat. 1600; Pub. L. 108-271, § 8(b), July 7, 2004, 118 Stat. 814.)

**HISTORICAL AND REVISION NOTES**

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
772(a) .....	31:43(2d par. 1st sentence).	June 10, 1921, ch. 18, 42 Stat. 20, § 303(2d par. 1st, 2d, last sentences); added July 28, 1953, ch. 256, 67 Stat. 229.
772(b) .....	31:43(2d par. 2d sentence).	
772(c) .....	31:43(3d par. 1st, 2d sentences, 3d sentence words before comma).	June 10, 1921, ch. 18, 42 Stat. 20, § 303(3d par. 1st-3d sentences); added July 26, 1966, Pub. L. 89-520, § 1, 80 Stat. 329; Oct. 25, 1978, Pub. L. 95-512, § 4(b)(1), 92 Stat. 1800.
772(d) .....	31:43(2d par. 4th sentence, 3d par. last sentence).	June 10, 1921, ch. 18, 42 Stat. 20, § 303(2d par. 4th sentence, 3d par. last sentence); added Oct. 25, 1978, Pub. L. 95-512, § 4(a), (b)(2), 92 Stat. 1800.
772(e) .....	31:43(2d par. last sentence, 3d par. 3d sentence words after comma).	

In subsections (a) and (b), the words “Except as provided in subsection (c) of this section” are added for clarity. The words “is entitled to receive” are substituted for “shall receive” as being more precise and for consistency with title 5.

In subsection (a), the words “under section 703(e)(1) of this title” are added for clarity. The words “in his office” are omitted as surplus. The words “before becoming 65 years of age” are added for clarity. The words “at such completion” are omitted as surplus.

In subsection (b), before clause (1), the words “from performing his duties” are omitted as surplus.

In subsections (c) and (d), the words “Comptroller General” are substituted for “person appointed to the Office of Comptroller General” and “person who is appointed to the Office of Comptroller General” to eliminate unnecessary words.

In subsection (c), the words “Notwithstanding the preceding paragraph of this section” are omitted as surplus. The words “after January 1, 1966” are omitted as executed. The words “receive an annuity under this section” are substituted for “and no deduction from his salary shall be made under the preceding paragraph . . . be subject to the provisions of the preceding paragraph of this section” for clarity and because of the restatement.

In subsection (d), before clause (1), the words “after October 25, 1978” are omitted as executed. The words “(except a Comptroller General remaining subject to subchapter III of chapter 83 of title 5)” are added for clarity. In clauses (1) and (2), the word “pay” is substituted for “salary” for consistency in the revised

title and with other titles of the United States Code. The words “a sum equal to” are omitted as surplus. In clause (1), before subclause (A), the words “makes such an election under this paragraph” are omitted as surplus. The word “redeposit” is substituted for “covering” for clarity. The words “the general fund of” and “authorized under the preceding paragraph” are omitted as surplus. In subclauses (A) and (B), the words “before deductions are made under clause (2)(A) of this subsection” and “before deductions are made under clause (2)(B) of this subsection” are substituted for “prior to the date current deductions begin from his salary” for clarity. The words “per annum” are omitted as surplus. In clause (2), the words “authorized by this paragraph” are omitted as surplus.

In subsection (e), the words “Comptroller General” are substituted for “person” for clarity.

#### Editorial Notes

##### AMENDMENTS

2004—Subsec. (d)(1). Pub. L. 108-271 substituted “Government Accountability Office” for “General Accounting Office” in introductory provisions.

1988—Subsec. (a). Pub. L. 100-426, §203(1), substituted “retires under section 703(e)(1) of this title” for “is retired for age under section 703(e)(1) of this title after serving at least 10 years”.

Subsec. (c). Pub. L. 100-426, §203(2), substituted “subchapter III of chapter 83 or chapter 84 of title 5 remains subject to such subchapter III or such chapter 84 (as the case may be)” for “subchapter III of chapter 83 of title 5 remains subject to subchapter III”.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 1988 AMENDMENT

Pub. L. 100-426, title II, §208, Sept. 9, 1988, 102 Stat. 1601, provided that: “The amendments made by this title [amending this section and sections 703, 771, 773, 774, 776, and 777 of this title] shall be effective after the end of the 60-day period beginning on the date of enactment of this Act [Sept. 9, 1988], except that an individual who, as of such date of enactment, is receiving an annuity under subchapter V of chapter 7 of title 31, United States Code, as a retired Comptroller General (and the spouse and any dependent children of such individual who may survive such individual) shall remain subject to the provisions of such subchapter, as in effect immediately before such date, if the retired Comptroller General makes an election under this section. An election under this section shall be ineffective unless it is made in writing and received by the General Counsel of the General Accounting Office [now Government Accountability Office] before the end of the 60-day period referred to in the preceding sentence.”

#### § 773. Election of survivor benefits

(a) To provide survivor benefits, a Comptroller General may elect in writing to reduce the pay and annuity of the Comptroller General. An election shall be made within 6 months of taking office or, if an election is made under section 772(c) of this title, by the 60th day after making an election under section 772(c).

(b) A Comptroller General electing to provide survivor benefits shall—

(1) have 4.5 percent of the pay received as Comptroller General and 5 percent of the annuity of the Comptroller General deducted; and

(2) deposit with the Government Accountability Office for redeposit in the Treasury as miscellaneous receipts—

(A) 4.5 percent of the pay and annuity received as Comptroller General before the deductions begin;

(B) 4.5 percent of basic pay received as a member of Congress or for other civilian service on which a surviving spouse’s annuity is computed under section 774(d) of this title; and

(C) 4 percent interest before January 1, 1948, and 3 percent interest after December 31, 1947, compounded every December 31, on amounts deposited.

(c) This subchapter does not prevent a surviving spouse or dependent child from receiving another annuity while receiving an annuity under section 774 of this title. However, service used in computing an annuity under section 774 may not be used in computing the other annuity.

(d) The reduction in the Comptroller General’s annuity under subsection (b)(1) for the purpose of providing survivor benefits shall be terminated for each full month after the death of the spouse.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 903; Pub. L. 100-426, title II, §204, Sept. 9, 1988, 102 Stat. 1600; Pub. L. 108-271, §8(b), July 7, 2004, 118 Stat. 814.)

#### HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
773(a) .....	31:43b(a).	June 10, 1921, ch. 18, 42 Stat. 20, §319(a); added July 13, 1959, Pub. L. 86-87, 73 Stat. 197; July 26, 1966, Pub. L. 89-520, §2, 80 Stat. 329.
773(b) .....	31:43b(b), (c).	June 10, 1921, ch. 18, 42 Stat. 20, §319(b), (c); added July 13, 1959, Pub. L. 86-87, 73 Stat. 197; Oct. 25, 1978, Pub. L. 95-512, §2(1), 92 Stat. 1799.
773(c) .....	31:43b(q).	June 10, 1921, ch. 18, 42 Stat. 20, §319(q); added July 13, 1959, Pub. L. 86-87, 73 Stat. 200.

In subsections (a) and (b), the word “pay” is substituted for “salary”, and the word “annuity” is substituted for “retirement pay”, for consistency in the revised title and with other titles of the United States Code.

In subsection (a), the words “To provide” are substituted for “for purposes of” for clarity. The words “or in the case of the Comptroller General currently in office and any retired Comptroller General, within six months after July 13, 1959” are omitted as executed. The words “as hereinafter provided” are omitted as surplus.

In subsection (b), before clause (1), the words “of the United States” are omitted as surplus. The words “or retired Comptroller General” are omitted as executed. The word “provide” is substituted for “receive” for clarity and consistency. In clause (2), before subclause (A), the word “redeposit” is substituted for “covering” for clarity. The words “the general fund of” and “a sum equal to” are omitted as surplus. In subclause (A), the words “the date current . . . from his salary and retirement pay” and 31:43b(c)(last sentence) are omitted as surplus. In subclause (B), the words “salary . . . or compensation for service” are omitted as surplus. The words “member of Congress” are substituted for “Senator, Representative, Delegate, or Resident Commissioner in the Congress of the United States” for consistency and to eliminate unnecessary words.

In subsection (c), the words “be construed to” and “eligible therefore” are omitted as surplus. The words “receiving another annuity while” are substituted for “simultaneously . . . and any annuity . . . to which she would otherwise be entitled under any other law” to eliminate unnecessary words. The words “(including