

old age and survivor benefits)” and “without regard to this section” are omitted as surplus.

Editorial Notes

AMENDMENTS

2004—Subsec. (b)(2). Pub. L. 108-271 substituted “Government Accountability Office” for “General Accounting Office” in introductory provisions.

1988—Subsec. (b)(1). Pub. L. 100-426, § 204(1), inserted “5 percent of the” before “annuity”.

Subsec. (b)(2)(C). Pub. L. 100-426, § 204(2), substituted “3 percent” for “4.5 percent”.

Subsec. (d). Pub. L. 100-426, § 204(3), added subsec. (d).

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.

§ 774. Survivor annuities

(a) In this section—

(1) “allowable military service” means honorable active service of not more than 5 years in an armed force (including service in the National Guard when ordered to active duty for the United States Government), when the service is not creditable in computing another annuity.

(2) “other prior allowable service” means civilian service as an officer or employee of the Government or District of Columbia government not covered by subsection (d)(1) of this section.

(3) “congressional employee” has the same meaning given that term in section 2107 of title 5.

(b) A survivor annuity shall be paid under this subchapter when a Comptroller General—

(1) makes an election under section 773 of this title;

(2) dies in office or while receiving an annuity under section 772 of this title;

(3) had at least 18 months of civilian service at death computed under subsections (a) and (d) of this section; and

(4) had deductions or deposits under section 773 of this title made for the last 18 months of civilian service.

(c) If the Comptroller General or retired Comptroller General is survived—

(1) only by a spouse, the surviving spouse shall receive an annuity computed under subsection (d) of this section beginning on the death of the Comptroller General or retired Comptroller General or when the spouse is 50 years of age, whichever is later;

(2) by a spouse and a dependent child, the surviving spouse shall receive an immediate annuity computed under subsection (d) of this section and each dependent child shall receive an immediate annuity equal to the smaller of—

(A) 10 percent of the average annual pay computed under subsection (d)(1) of this section; or

(B) 20 percent of the average annual pay computed under subsection (d)(1) of this sec-

tion, divided by the number of dependent children; or

(3) only by a dependent child, each dependent child shall receive an immediate annuity equal to the smaller of—

(A) the annuity a surviving spouse would be entitled to receive under clause (2) of this subsection, divided by the number of dependent children;

(B) 20 percent of the average annual pay computed under subsection (d)(1) of this section; or

(C) 40 percent of the average annual pay computed under subsection (d)(1) of this section, divided by the number of dependent children.

(d) The annuity of a surviving spouse is equal to—

(1) 1.5 percent of the average annual pay (based on the 3 years of highest pay received as Comptroller General and other prior allowable service) times—

(A) the number of years of—

(i) service as Comptroller General or a member of Congress; and

(ii) prior allowable military service; and

(B) not more than 15 years of prior allowable service as a congressional employee; plus

(2) .75 percent of the average pay computed under clause (1) of this subsection times the number of years of other allowable service.

(e) A surviving spouse's annuity may not be more than 50 percent nor less than 25 percent of the average annual pay computed under subsection (d)(1) of this section. If a Comptroller General does not make the deposit under section 773(b) of this title, a surviving spouse's annuity shall be credited with the service during which a deposit was not made, unless the spouse elects not to have the service credited. However, the annuity shall be reduced by 10 percent of the amount of the unpaid deposit, computed on the date the Comptroller General or retired Comptroller General dies.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 904; Pub. L. 100-426, title II, § 205, Sept. 9, 1988, 102 Stat. 1600.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
774(a)	31:43b(o).	June 10, 1921, ch. 18, 42 Stat. 20, § 319(d), (o); added July 13, 1959, Pub. L. 86-87, 73 Stat. 197, 200.
774(b), (c)	31:43b(e).	June 10, 1921, ch. 18, 42 Stat. 20, § 319(e), (n); added July 13, 1959, Pub. L. 86-87, 73 Stat. 197, 200; Oct. 25, 1978, Pub. L. 95-512, § 2(2)-(4), 92 Stat. 1799.
774(d)	31:43b(n)(less words after last comma).	
774(e)	31:43b(d). 31:43b(n)(words after last comma).	

In subsection (a)(1), the words “in an armed force” are substituted for “in the Army, Navy, Air Force, Marine Corps, or Coast Guard” for consistency with title 10. The word “only” is omitted as surplus. The word

“Government” is added for consistency. The word “computing” is added for clarity. The word “annuity” is substituted for “retirement or retired pay” for consistency in the revised title and with other titles of the United States Code. The words “under any other provision of law” are omitted as surplus.

Subsection (a)(3) is substituted for 31:43b(o)(1st sentence) for consistency in the revised title and with other titles of the Code.

In subsection (b), before clause (1), the words “A survivor annuity shall be paid under this subchapter when” are added for clarity. The words “or retired Comptroller General” are omitted as executed. In clause (1), the words “made an election under section 773 of this title” are substituted for “has elected to bring himself within the purview of this section” for clarity. In clause (2), the word “annuity” is substituted for “retirement pay” for consistency in the revised title and with other titles of the Code. In clause (4), the words “salary” and “actually” are omitted as surplus.

In subsection (c)(1), the words “only by a spouse” are substituted for “by a widow but not by a dependent child” to eliminate unnecessary words.

In subsection (c)(2), before subclause (A), the words “or children” and “in an amount” are omitted as surplus.

In subsection (c)(3), before subclause (A), the words “only by a dependent child” are substituted for “no surviving widow but leaves a surviving dependent child or children” to eliminate unnecessary words. In subclause (A), the words “the amount of” are omitted as surplus. The words “a surviving spouse” are substituted for “such widow . . . had she survived” to eliminate unnecessary words.

In subsection (d), before clause (1), the words “of a Comptroller General or retired Comptroller General who has elected to bring himself within the purview of this section” are omitted as surplus. In clauses (1) and (2), the word “pay” is substituted for “salary” for consistency in the revised title and with other titles of the Code. In clause (1), before subclause (A), the words “by him for service . . . service in which his” are omitted as surplus. In subclause (A)(i), 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. The words “his years of service as” and “of the United States” are omitted as surplus.

In subsection (e), the words “and shall be further reduced in accordance with subsection (d) of this section if applicable” are omitted because of the restatement. The words “or a retired Comptroller General” are omitted as executed. The words “during which a deposit was not made” are substituted for “rendered” for clarity. The word “unpaid” is added for clarity.

Editorial Notes

AMENDMENTS

1988—Subsec. (b)(3), (4). Pub. L. 100-426, §205(1), substituted “18 months” for “5 years”.

Subsec. (c)(2), (3). Pub. L. 100-426, §205(2), amended pars. (2) and (3) generally. Prior to amendment, pars. (2) and (3) read as follows:

“(2) by a spouse and a dependent child, the surviving spouse shall receive an immediate annuity under subsection (d) of this section and each dependent child shall receive an immediate annuity equal to the smaller of—

“(A) \$1,548; or

“(B) \$4,644 divided by the number of dependent children; or

“(3) only by a dependent child, each dependent child shall receive an immediate annuity equal to the smaller of—

“(A) the annuity a surviving spouse would be entitled to receive under clause (2) of this subsection divided by the number of dependent children;

“(B) \$1,860; or

“(C) \$5,580 divided by the number of dependent children.”

Subsec. (d)(1). Pub. L. 100-426, §205(3), substituted “1.5 percent” for “1.25 percent” in introductory provisions.

Subsec. (e). Pub. L. 100-426, §205(4), substituted “more than 50 percent nor less than 25 percent” for “more than 40 percent”.

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.

§ 775. Refunds

(a) A Comptroller General separated from office before becoming entitled to receive an annuity under section 772 of this title is entitled to a lump-sum refund of the amount deducted from pay or deposited as a contribution under section 772, plus 3 percent interest on the amount compounded every December 31.

(b) A Comptroller General making an election under section 773 of this title who is separated from office before becoming entitled to an annuity under section 772 of this title is entitled to a lump-sum refund of the amount deducted under section 773 of this title, plus 4 percent interest before January 1, 1948, and 3 percent interest after December 31, 1947, compounded every December 31 until the separation date.

(c) A lump-sum refund of the amounts deducted under sections 772 and 773 of this title, plus interest of 4 percent before January 1, 1948, and 3 percent after December 31, 1947, compounded every December 31 until the date of death, shall be paid under subsection (d) of this section if—

(1) a Comptroller General dies in office before completing 5 years of civilian service under section 774 of this title or after completing 5 years of civilian service but without a survivor entitled to an annuity under section 774(b) and (c) of this title; or

(2) if a retired Comptroller General dies without a survivor entitled to an annuity under section 774(b) and (c) of this title.

(d) If a Comptroller General or retired Comptroller General dies before a refund is made under this section, the refund shall be paid in the following order of precedence:

(1) to a beneficiary the Comptroller General or retired Comptroller General designated in writing if the designation was received by the Government Accountability Office before the death of the Comptroller General or retired Comptroller General.

(2) to a surviving spouse.

(3) to the children and to a descendant of a deceased child by representation.

(4) to the parents equally or, if only one surviving parent, to that survivor.

(5) to the executor or administrator of the estate of the Comptroller General or retired Comptroller General.

(6) to the next of kin that the General Counsel of the Government Accountability Office decides is entitled to the refund under the laws of the domicile of the Comptroller Gen-