

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 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 section, 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

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
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 General or retired Comptroller General at the time of death.

(e) The General Counsel is not subject to section 771(1) and (2) of this title when making a decision about a surviving spouse or child under subsection (c) or (d) of this section.

(f) If the annuities of all individuals entitled to survivor annuities under this subchapter end before the amount of annuities paid equals the amount 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, the remainder shall be paid under subsection (d) of this section.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 905; 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)
775(a)	31:43(last par. 1st sentence).	June 10, 1921, ch. 18, 42 Stat. 20, §303(last par.); added Oct. 25, 1978, Pub. L. 95-512, §4(c), 92 Stat. 1801.