which for purposes of codification was translated as "title 26" thus requiring no change in text.

1983—Pub. L. 98-63 substituted provisions increasing allowances for each Whip to \$5,000 each fiscal year, effective fiscal year 1983 and each fiscal year thereafter, for provisions authorizing not to exceed \$2,500 each fiscal year for each Whip, effective Apr. 1, 1977.

1978—Pub. L. 95–355 substituted provisions increasing allowances for each leader to \$10,000 each fiscal year, effective fiscal year 1978 and each fiscal year thereafter, for provisions authorizing not to exceed \$5,000 each fiscal year for each leader, effective with fiscal year 1977 and each fiscal year thereafter.

EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108-447, div. G, title I, §13(c), Dec. 8, 2004, 118 Stat. 3172, provided that: "The amendments made by this section [amending this section, section 6115 of this title, and provisions set out as a note under section 6115 of this title] shall apply to fiscal year 2005 and each fiscal year thereafter."

EFFECTIVE DATE OF 2003 AMENDMENT

Pub. L. 108-7, div. H, title I, §1(f), Feb. 20, 2003, 117 Stat. 349, provided that: "The amendments made by this section [amending this section, sections 6159, 6160, and 6115 of this title, and section 111 of Title 3, The President] shall apply to fiscal year 2003 and each fiscal year thereafter."

SUBCHAPTER II—VICE PRESIDENT AND PRESIDENT PRO TEMPORE

§ 6111. Compensation of President pro tempore of Senate

Whenever there is no Vice President, the President of the Senate for the time being is entitled to the compensation provided by law for the Vice President.

(R.S. §36.)

CODIFICATION

Section was formerly classified to section 32 of this title prior to editorial reclassification and renumbering as this section.

R.S. §36 derived from act Aug. 16, 1856, ch. 123, §2, 11 Stat. 48.

CROSS REFERENCES

Compensation of Vice President, see section 104 of Title 3, The President.

§6112. Compensation of Deputy President protempore of Senate

Effective January 5, 1977, the compensation of a Deputy President pro tempore of the Senate shall be at a rate equal to the rate of annual compensation of the President pro tempore and the Majority and Minority Leaders of the Senate

(Pub. L. 95-26, title I, May 4, 1977, 91 Stat. 79.)

CODIFICATION

Section was formerly classified to section 32a of this title prior to editorial reclassification and renumbering as this section.

Section is from the Supplemental Appropriations Act. 1977.

§ 6113. Appointment and compensation of employees by President pro tempore of Senate

Effective October 1, 1979, the President protempore is authorized to appoint and fix the

compensation of such employees as he deems appropriate: *Provided*, That the gross compensation paid to such employees shall not exceed \$123,000 each fiscal year.

(Pub. L. 96–38, title I, §101, July 25, 1979, 93 Stat. 111.)

CODIFICATION

Section was formerly classified to section 61k of this title prior to editorial reclassification and renumbering as this section

Section is from the Supplemental Appropriations Act, 1979.

INCREASES IN COMPENSATION

Increases in compensation for Senate officers and employees under authority of Federal Pay Comparability Act of 1970 (Pub. L. 91–656), see Salary Directives of President pro tempore of the Senate, set out as notes under section 4571 of this title.

§ 6114. Appointment and compensation of Administrative Assistant, Legislative Assistant, and Executive Secretary for Deputy President pro tempore of Senate

Effective April 1, 1977, the Deputy President pro tempore is authorized to appoint and fix the compensation of an Administrative Assistant at not to exceed \$47,595 per annum; a Legislative Assistant at not to exceed \$40,080 per annum, and an Executive Secretary at not to exceed \$23,380 per annum.

(Pub. L. 95-26, title I, May 4, 1977, 91 Stat. 80.)

CODIFICATION

Section was formerly classified to section 61*l* of this title prior to editorial reclassification and renumbering as this section.

Section is from the Supplemental Appropriations Act, 1977.

INCREASES IN COMPENSATION

Increases in compensation for officers and employees of the Senate under authority of the Federal Pay Comparability Act of 1970 (Pub. L. 91–656), see Salary Directives of the President pro tempore of the Senate, set out as notes under section 4571 of this title.

§ 6115. Expense allowance of President pro tempore of Senate; methods of payment; taxability

Effective with fiscal year 1978 and each fiscal year thereafter, there is hereby authorized an expense allowance for the President Pro Tempore which shall not exceed \$40,000 each fiscal year. The President Pro Tempore may receive the expense allowance (1) as reimbursement for actual expenses incurred upon certification and documentation of such expenses by the President Pro Tempore, or (2) in equal monthly payments. Such amounts paid to the President Pro Tempore as reimbursement of actual expenses incurred upon certification and documentation pursuant to this provision, shall not be reported as income, and the expenses so reimbursed shall not be allowed as a deduction, under title 26.

(Pub. L. 95-355, title I, Sept. 8, 1978, 92 Stat. 532; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095; Pub. L. 108-7, div. H, title I, §1(b)(2), Feb. 20, 2003, 117 Stat. 349; Pub. L. 108-447, div. G, title I, §13(a)(2), Dec. 8, 2004, 118 Stat. 3171.)

CODIFICATION

Section was formerly classified to section 32b of this title prior to editorial reclassification and renumbering as this section.

AMENDMENTS

2004—Pub. L. 108—447 substituted "\$40,000" for "\$20,000".

2003—Pub. L. 108-7 substituted "\$20,000" for "\$10,000". 1986—Pub. L. 99-514 substituted "Internal Revenue Code of 1986" for "Internal Revenue Code of 1954", which for purposes of codification was translated as "title 26" thus requiring no change in text.

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by Pub. L. 108-447 applicable to fiscal year 2005 and each fiscal year thereafter, see section 13(c) of Pub. L. 108-447, set out as a note under section 6102 of this title.

EFFECTIVE DATE OF 2003 AMENDMENT

Amendment by Pub. L. 108-7 applicable to fiscal year 2003 and each fiscal year thereafter, see section 1(f) of Pub. L. 108-7, set out as a note under section 6102 of this title.

OFFICE OF THE PRESIDENT PRO TEMPORE EMERITUS OF THE SENATE

Pub. L. 108–7, div. H, title I, \S 7, Feb. 20, 2003, 117 Stat. 350, as amended by Pub. L. 108–447, div. G, title I, \S 8, 13(b), Dec. 8, 2004, 118 Stat. 3169, 3171; Pub. L. 110–161, div. H, title I, \S 2, Dec. 26, 2007, 121 Stat. 2221; Pub. L. 113–235, div. H, title I, \S 2, Dec. 16, 2014, 128 Stat. 2525, provided that:

"(a) ESTABLISHMENT.—There is established the Office of the President pro tempore emeritus of the Senate.

"(b) DESIGNATION.—Any Member of the Senate who—
"(1) is designated by the Senate as the President
pro tempore emeritus of the United States Senate;
and

"(2) is serving as a Member of the Senate, shall be the President pro tempore emeritus of the United States Senate.

"(c) APPOINTMENT AND COMPENSATION OF EMPLOY-EES.—The President pro tempore emeritus is authorized to appoint and fix the compensation of such employees as the President pro tempore emeritus determines appropriate.

"(d) EXPENSE ALLOWANCE.—There is authorized an expense allowance for the President pro tempore emeritus which shall not exceed \$15,000 each fiscal year. The President pro tempore emeritus may receive the expense allowance: (1) as reimbursement for actual expenses incurred upon certification and documentation of such expenses by the President pro tempore emeritus; or (2) in equal monthly payments. Such amounts paid to the President pro tempore emeritus as reimbursement of actual expenses incurred upon certification and documentation under this subsection, shall not be reported as income, and the expenses so reimbursed shall not be allowed as a deduction under the Internal Revenue Code of 1986 [26 U.S.C. 1 et seq.].

"(e) EFFECTIVE DATE.—This section shall take effect on the date of enactment of this Act [Feb. 20, 2003] and shall apply only with respect to the 108th Congress, the 109th Congress, the 110th Congress, and the 114th Congress."

§ 6116. Special delivery postage allowance for President of Senate

The Secretary of the Senate is authorized and directed to procure and furnish each fiscal year (commencing with the fiscal year ending September 30, 1982) to the President of the Senate, upon request by such person, United States special delivery postage stamps in such amount as may be necessary for the mailing of postal mat-

ters arising in connection with his official business

(Pub. L. 97–51, §127(a)(1), Oct. 1, 1981, 95 Stat. 965)

CODIFICATION

Section was formerly classified to section 42a of this title prior to editorial reclassification and renumbering as this section.

§ 6117. Stationery allowance for President of Senate

Effective April 1, 1975, and each fiscal year thereafter, the annual allowance for stationery for the President of the Senate shall be \$8,000.

(July 1, 1941, ch. 268, 55 Stat. 450; June 13, 1945, ch. 189, 59 Stat. 244; June 14, 1948, ch. 467, 62 Stat. 425; Oct. 11, 1951, ch. 485, 65 Stat. 391; Aug. 1, 1953, ch. 304, title I, 67 Stat. 320; Aug. 5, 1955, ch. 568, 69 Stat. 504; Pub. L. 88–258, title IV, Jan. 6, 1964, 77 Stat. 864; Pub. L. 90-21, title I, May 29, 1967, 81 Stat. 38; Pub. L. 91-145, Dec. 12, 1969, 83 Stat. 342; Pub. L. 92-51, July 9, 1971, 85 Stat. 128; Pub. L. 92–184, ch. IV, Dec. 15, 1971, 85 Stat. 635; Pub. L. 92-607, ch. V, $\S 506(k)(3)$, formerly $\S 506(h)(3)$, Oct. 31, 1972, 86 Stat. 1508, renumbered §506(i)(3), Pub. L. 95-391, title I, §108(a), Sept. 30, 1978, 92 Stat. 773, renumbered §506(j)(3), Pub. L. 96-304, title I, §101(e), July 8, 1980, 94 Stat. 889, renumbered §506(k)(3), Pub. L. 97-276, §101(e), Oct. 2, 1982, 96 Stat. 1189; Pub. L. 94-32, title I, June 12, 1975, 89 Stat. 182; Pub. L. 108-7, div. H, title I, §2(a), Feb. 20, 2003, 117 Stat. 349.)

CODIFICATION

Section was formerly classified to section 46a of this title prior to editorial reclassification and renumbering as this section.

Section is from Legislative Branch Appropriation Act, 1942, and subsequent Legislative Branch Appropriation Acts.

AMENDMENTS

2003—Pub. L. 108-7 substituted "\$8,000" for "\$4,500".

1975—Pub. L. 94–32 substituted "Effective April 1, 1975, and each fiscal year thereafter" for "Effective with the fiscal year 1972 and thereafter" and "\$4,500" for "\$3,600".

1972—Pub. L. 92–607 repealed this section insofar as it related to Senators. For purposes of codification this entailed substituting a period for a comma following "President of the Senate shall be \$3,600" and striking out provisions which allowed Senators from \$3,600 to \$5,000 annually depending on the population of the Senator's home State. See section 6314 of this title.

1971—Pub. L. 92–184 inserted provision for an increased allowance for Senators from more populous States ranging from \$3,800 for Senators from States of from 3,000,000 to 4,999,999 population to \$5,000 for Senators from States of 17,000,000 population and over.

Pub. L. 92–51 provided allowance for Senators from States having population of ten million or more inhabitants of \$4,000 per annum effective fiscal year 1972 and thereafter.

1969—Pub. L. 91-145 increased allowance from \$3,000 to \$3,600 effective with fiscal year 1970.

1967—Pub. L. 90-21 increased allowance from \$2,400 to \$3.000 effective with fiscal year 1967.

 $1964—Pub.\ L.\ 88–258$ increased allowance from \$1,800 to \$2,400 effective with fiscal year 1964.

 $1955\mathrm{-Act}$ Aug. 5, 1955, increased allowance from \$1,200 to \$1,800.

 $1953\mathrm{--Act}$ Aug. 1, 1953, increased allowance from \$800 to \$1,200 effective with fiscal year 1954.