

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.

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”.

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 an-

other 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

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
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.

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).

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

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 733 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.