"(d) TAX TREATMENT.—The payment of a bonus, special pay, or similar benefit under a provision of title 10 or 37, United States Code, amended by section 611, 612, 613, or 614 to an individual who would have been entitled to the tax treatment accorded by section 112 of the Internal Revenue Code of 1986 [26 U.S.C. 112] on the date on which the member would have otherwise earned the bonus, special pay, or similar benefit, but for the fact that the statutory authority for the bonus, special pay, or similar benefit lapsed on December 31, 2007, shall be treated as covered by such section 112.

"(e) RETROACTIVE IMPLEMENTATION OF ARMY REFER-RAL BONUS.—The Secretary of the Army may pay a bonus under [former] section 3252 of title 10, United States Code, as added by section 671(a)(1), to an individual referred to in subsection (a)(2) of such section 3252 who made a referral, as described in subsection (b) of such section 3252, to an Army recruiter during the period beginning on January 1, 2008, and ending on the date of the enactment of this Act [Jan. 28, 2008].

"(f) SECRETARY CONCERNED DEFINED.—In this section, the term 'Secretary concerned' has the meaning given that term in section 101(5) of title 37, United States Code."

Application of Increase

In case of amendment by section 615(h) of Pub. L. 107-314 to increase maximum amount of special pay or bonus that may be paid during any 12-month period, amended limitation is applicable to 12-month periods beginning after Sept. 30, 2002, see section 615(i) of Pub. L. 107-314, set out as a note under section 301d of Title 37, Pay and Allowances of the Uniformed Services.

COVERAGE OF PERIOD OF LAPSED AUTHORITY

Pub. L. 103-160, div. A, title VI, §611(d), Nov. 30, 1993, 107 Stat. 1679, provided that:

"(1) In the case of a person described in paragraph (2) who executes an agreement described in paragraph (3) during the 90-day period beginning on the date of the enactment of this Act [Nov. 30, 1993], the Secretary concerned may treat the agreement for purposes of the accession bonus, monthly stipend, or special pay authorized under the agreement as having been executed and accepted on the first date on which the person would have qualified for such an agreement had the amendments made by this section [amending this section and sections 302d and 302e of Title 37, Pay and Allowances of the Uniformed Services] taken effect on October 1, 1993.

"(2) A person referred to in paragraph (1) is a person described in section 2130a(b) of title 10, United States Code, or section 302d(a)(1) or 302e(b) of title 37, United States Code, who, during the period beginning on October 1, 1993, and ending on the date of the enactment of this Act, would have qualified for an agreement described in paragraph (3) had the amendments made by this section taken effect on October 1, 1993.

"(3) An agreement referred to in this subsection is an agreement with the Secretary concerned that is a condition for the payment of an accession bonus and monthly stipend under section 2130a of title 10, United States Code, an accession bonus under section 302d of title 37, United States Code, or incentive special pay under section 302e of title 37, United States Code.

"(4) For purposes of this subsection, the term 'Secretary concerned' has the meaning given that term in section 101(5) of title 37, United States Code."

[For provisions relating to coverage of period of lapsed authority from Oct. 1, 1992, to Oct. 23, 1992, for payment of bonuses or other special pay under this section, see section 612(j)(2) of Pub. L. 102-484, set out as a note under section 301b of Title 37, Pay and Allowances of the Uniformed Services.]

ACCESSION BONUSES FOR CANDIDATES EXECUTING AGREEMENTS DURING 90-DAY PERIOD BEGINNING DE-CEMBER 5, 1991

Section 612(c)(2) of Pub. L. 102-190 provided that:

"(A) In the case of a person described in subparagraph (B) who executes an agreement under section 2130a of such title [10 U.S.C. 2130a] during the 90-day period beginning on the date of the enactment of this Act [Dec. 5, 1991], the Secretary concerned may treat such agreement as having been executed and accepted for purposes of such section on the first date on which the person would have qualified for such an agreement had the amendment made by paragraph (1) [amending this section] taken effect on October 1, 1991.

"(B) A person referred to in subparagraph (A) is a person who, during the period beginning on October 1, 1991, and ending on the date of the enactment of this Act, would have qualified for an agreement under such section had the amendment made by paragraph (1) taken effect on October 1, 1991.

"(C) For purposes of this paragraph, the term 'Secretary concerned' has the meaning given that term in section 101(8) of such title [10 U.S.C. 101(8)]."

CHAPTER 106—EDUCATIONAL ASSISTANCE FOR MEMBERS OF THE SELECTED RESERVE

Sec.

2131. Reference to chapter 1606.

[2132 to 2137. Renumbered.]

2138. Savings provision.

Amendments

1994—Pub. L. 103–337, div. A, title XVI, \$1663(b)(7), Oct. 5, 1994, 108 Stat. 3007, added items 2131 and 2138 and struck out former items 2131 to 2138.

1984—Pub. L. 98-525, title VII, §705(a)(1), Oct. 19, 1984, 98 Stat. 2564, substituted "MEMBERS OF THE SE-LECTED RESERVE" for "ENLISTED MEMBERS OF THE SELECTED RESERVE OF THE READY RE-SERVE" in chapter heading, "Time limitation for use of entitlement" for "Termination of assistance; refund by member" in item 2133, "Termination of assistance" for "Reports to Congress" in item 2134, "Failure to participate satisfactorily; penalties" for "Termination of program" in item 2135, and added items 2136 to 2138.

§2131. Reference to chapter 1606

Provisions of law relating to educational assistance for members of the Selected Reserve under the Montgomery GI Bill program are set forth in chapter 1606 of this title (beginning with section 16131).

(Added Pub. L. 103-337, div. A, title XVI, §1663(b)(7), Oct. 5, 1994, 108 Stat. 3007.)

PRIOR PROVISIONS

Prior section 2131 was renumbered section 16131 of this title.

EFFECTIVE DATE

Section effective Dec. 1, 1994, except as otherwise provided, see section 1691 of Pub. L. 103-337, set out as a note under section 10001 of this title.

[§ 2132. Renumbered § 16132]

[§ 2133. Renumbered § 16133]

[§2134. Renumbered §16134]

[§2135. Renumbered §16135]

[§2136. Renumbered §16136]

[§2137. Renumbered §16137]

§2138. Savings provision

A member who entered into an agreement under this chapter before July 1, 1985, shall continue to be eligible for educational assistance in accordance with the terms of such agreement and of this chapter as in effect before such date.

(Added Pub. L. 98-525, title VII, §705(a)(1), Oct. 19, 1984, 98 Stat. 2567.)

EFFECTIVE DATE

Section effective July 1, 1985, applicable only to members of the Armed Forces who qualify for educational assistance under this chapter on or after such date, see section 705(b) of Pub. L. 98-525, set out as an Effective Date of 1984 Amendment note under section 16131 of this title.

CHAPTER 106A—EDUCATIONAL ASSISTANCE FOR PERSONS ENLISTING FOR ACTIVE DUTY

- 2141. Educational assistance program: establishment.
- 2142. Educational assistance program: eligibility.
- 2143. Educational assistance: amount.
- 2144. Subsistence allowance.
- 2145. Adjustments of amount of educational assistance and of subsistence allowance.
- 2146. Right of member upon subsequent reenlistment to lump-sum payment in lieu of educational assistance.
- 2147. Right of member after reenlisting to transfer entitlement to spouse or dependent children.
- 2148. Duration of entitlement.
- 2149. Applications for educational assistance.

AMENDMENTS

2004—Pub. L. 108-375, div. A, title V, §532(a)(1), Oct. 28, 2004, 118 Stat. 1896, renumbered chapter 107 of this title as this chapter.

§2141. Educational assistance program: establishment

(a) To encourage enlistments and reenlistments for service on active duty in the armed forces, the Secretary of each military department may establish a program in accordance with this chapter to provide educational assistance to persons enlisting or reenlisting in an armed force under his jurisdiction. The costs of any such program shall be borne by the Department of Defense, and a person participating in any such program may not be required to make any contribution to the program.

(b) The Secretary of Defense shall prescribe regulations for the administration of this chapter. Such regulations shall take account of the differences among the several armed forces.

(c) In this chapter, the term "enlistment" means original enlistment or reenlistment.

(Added Pub. L. 96-342, title IX, §901(a), Sept. 8, 1980, 94 Stat. 1111; amended Pub. L. 100-180, div. A, title XII, §1231(18)(A), Dec. 4, 1987, 101 Stat. 1161; Pub. L. 100-456, div. A, title XII, §1233(k)(1), Sept. 29, 1988, 102 Stat. 2058.)

Amendments

1988—Subsec. (c). Pub. L. 100-456 inserted "the term" after "In this chapter,".

1987—Pub. L. 100-180, which directed that subsec. (c) be amended by inserting "the term" after "In this section,", could not be executed because that phrase did not appear. See 1988 Amendment note above.

REPAYMENT OF LOANS FOR SERVICE IN THE ARMED FORCES; AUTHORIZATION, CRITERIA, ETC.

Pub. L. 96-342, title IX, §902, Sept. 8, 1980, 94 Stat. 1115, as amended by Pub. L. 97-86, title IV, §406, Dec. 1,

1981, 95 Stat. 1106; Pub. L. 98–94, title X, §1034, Sept. 24, 1983, 97 Stat. 672; Pub. L. 98–525, title VII, §709, Oct. 19, 1984, 98 Stat. 2572, provided that the Secretary of Defense could repay any loan made, insured, or guaranteed under part B of the Higher Education Act of 1965, or any loan made under part E of that Act, after Oct. 1, 1975, and further provided for the administration and criteria for such repayment, prior to repeal by Pub. L. 99–145, title VI, §671(a)(3), Nov. 8, 1985, 99 Stat. 663. See section 2171 et seq. of this title.

EDUCATIONAL ASSISTANCE PILOT PROGRAM; PAYMENT OF MONTHLY CONTRIBUTION BY SECRETARY; MANNER, SCOPE, ETC., OF PAYMENTS

Pub. L. 96-342, title IX, §903, Sept. 8, 1980, 94 Stat. 1115, provided that:

"(a)(1) As a means of encouraging enlistments and reenlistments in the Armed Forces, the Secretary of Defense, on behalf of any person who enlists or reenlists in the Armed Forces after September 30, 1980, and before October 1, 1981, and who elects or has elected to participate in the Post-Vietnam Era Veterans' Educational Assistance Program provided for under chapter 32 of title 38, United States Code, may pay the monthly contribution otherwise deducted from the military pay of such person. No deduction may be made under section 1622 [now 3222] of title 38, United States Code, from the military pay of any person for any month to the extent that the contribution otherwise required to be made by such person under such section for such month is paid by the Secretary of Defense.

for such month is paid by the Secretary of Defense. "(2) No payment may be made under this section on behalf of any person for any month before the month in which such person enlisted or reenlisted in the Armed Forces or for any month before October 1980.

"(b) The amount paid by the Secretary of Defense under this section on behalf of any person shall be deposited to the credit of such person in the Post-Vietnam Era Veterans Education Account established under section 1622(a) [now 3222(a)] of title 38, United States Code.

"(c)(1) Except as provided in paragraph (2), the provisions of chapter 32 of title 38, United States Code, shall be applicable to payments made by the Secretary of Defense under this section.

(2) Notwithstanding the provisions of section 1631(a)(4) [now 3231(a)(4)] of title 38, United States Code, the Secretary of Defense, in the case of any person who enlists or reenlists in the Armed Forces or any officer who is ordered to active duty with the Armed Forces after September 30, 1980, and before October 1, 1981, or whose active duty obligation with the Armed Forces is extended after September 30, 1980, and before October 1, 1981, and who is a participant in the educational assistance program described in subsection (a), may make monthly payments out of the Post-Vietnam Era Veterans Education Account to the spouse or child of such person to assist such spouse or child in the pursuit of a program of education. Payments under this subsection may be made to the spouse or child of a person participating in such educational assistance program only upon the request of such person and only for such period of time as may be specified by such person. The total amount paid under this subsection in the case of any spouse or child may not exceed the amount credited to such person in the Post-Vietnam Era Veterans Education Account.

"(d)(1) The authority conferred on the Secretary of Defense under this section shall be used by the Secretary only for the purpose of encouraging persons who possess critical military specialties (as determined by the Secretary of Defense) to enter or to remain in the Armed Forces.

"(2) Except as otherwise provided in this section, the Secretary of Defense may offer the benefits of this section to persons eligible therefor for such period as the Secretary determines necessary or appropriate to achieve the purpose of this section.

"(f) As used in this section:

"(1) The term 'program of education' shall have the same meaning as provided in chapter 32 of title 38, United States Code.