

bond, who shall deposit the obligations as described under section 9303(b).

(Added Pub. L. 114-92, div. A, title VIII, §874(a)(1), Nov. 25, 2015, 129 Stat. 940.)

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section effective 1 year after Nov. 25, 2015, see section 874(c) of Pub. L. 114-92, set out as an Effective Date of 2015 Amendment note under section 694b of Title 15, Commerce and Trade.

CHAPTER 95—GOVERNMENT PENSION PLAN PROTECTION

Table with 2 columns: Sec. and Purpose. Rows include 9501. Purpose, 9502. Definitions, 9503. Reports about Government pension plans, 9504. Review and recommendations.

§ 9501. Purpose

The purpose of this chapter is to protect the interests of the United States and of the participants and their beneficiaries in Government pension plans by requiring complete disclosure of the financial condition of those plans.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 1050.)

HISTORICAL AND REVISION NOTES

Table with 3 columns: Revised Section, Source (U.S. Code), Source (Statutes at Large). Row 9501 shows source information for the purpose section.

The words "United States" are substituted for "Nation" for clarity and consistency. The words "and certain other pension plans" are omitted as unnecessary.

§ 9502. Definitions

In this chapter—

(1) "Government pension plan"—

(A) means a pension, annuity, retirement, or similar plan (except a plan covered under the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1001 et seq.) or a plan or program financed by contributions required under chapter 21 or 22 of the Internal Revenue Code of 1986 (26 U.S.C. 3101 et seq., 3201 et seq.)) established or maintained by an agency, for any of its officers or employees, regardless of the number of participants covered by the plan; and

(B) includes—

- (i) the Civil Service Retirement System.
(ii) the Coast Guard Retirement System.
(iii) the Commissioned Corps of the Public Health Service Retirement System.
(iv) the Farm Credit District Retirement Plans.
(v) the Federal Home Loan Bank Board Retirement Systems.
(vi) the Federal Home Loan Mortgage Corporation Plan.
(vii) the Federal Reserve Employees Retirement Plans.
(viii) the Foreign Service Retirement and Disability System.
(ix) judicial plans.

(x) the Military Retirement System.

(xi) the National Oceanic and Atmospheric Administration Retirement System.

(xii) nonappropriated fund plans.

(xiii) the Tennessee Valley Authority Retirement System.

(2) "plan year" means the calendar, policy, or fiscal year chosen by the Government pension plan on which the records of the plan are kept.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 1050; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095.)

HISTORICAL AND REVISION NOTES

Table with 3 columns: Revised Section, Source (U.S. Code), Source (Statutes at Large). Rows 9502(1) and 9502(2) show source information for plan year definition.

In clause (1), before subclause (A), the word "Federal" is omitted as unnecessary. In subclause (A), the words "whether or not such plan is an employee pension benefit plan within the meaning of section 3(2) of the Employee Retirement Income Security Act of 1974 [29 U.S.C. 1002(2)]" are omitted as surplus. The words "an agency" are substituted for "Government of the United States, or any agency or instrumentality thereof" because of section 101 of the revised title. In subclause (B), before subclause (i), the words "but is not limited to" are omitted as surplus. The text of 31:68c(b)(words before colon) is omitted as unnecessary because of the restatement.

In clause (2), 31:68d(1st sentence) is omitted as executed. The definition in 31:68d(last sentence) is made applicable to the chapter for clarity because the defined term is used in 9503(a)(1)(B) of the revised title.

Editorial Notes

REFERENCES IN TEXT

The Employee Retirement Income Security Act of 1974, referred to in par. (1)(A), is Pub. L. 93-406, Sept. 2, 1974, 88 Stat. 829, as amended, which is classified principally to chapter 18 (§1001 et seq.) of Title 29, Labor. For complete classification of this Act to the Code, see Short Title note set out under section 1001 of Title 29 and Tables.

AMENDMENTS

1986—Par. (1)(A). Pub. L. 99-514 substituted "Internal Revenue Code of 1986" for "Internal Revenue Code of 1954".

Statutory Notes and Related Subsidiaries

TRANSFER OF FUNCTIONS

For transfer of authorities, functions, personnel, and assets of the Coast Guard, including the authorities and functions of the Secretary of Transportation relating thereto, to the Department of Homeland Security, and for treatment of related references, see sections 468(b), 551(d), 552(d), and 557 of Title 6, Domestic Security, and the Department of Homeland Security Reorganization Plan of November 25, 2002, as modified, set out as a note under section 542 of Title 6.

§ 9503. Reports about Government pension plans

[(a) Repealed. Pub. L. 105-362, title XV, §1501(a), Nov. 10, 1998, 112 Stat. 3294.]

(b) This chapter does not prevent a Government pension plan from using the services of an