

tion 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.)

#### Editorial Notes

##### 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.

#### Statutory Notes and Related Subsidiaries

##### 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.)

#### Editorial Notes

##### CODIFICATION

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

Section is from the Supplemental Appropriations Act, 1977.

#### Statutory Notes and Related Subsidiaries

##### 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.)

#### Editorial Notes

##### 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.

#### Statutory Notes and Related Subsidiaries

##### 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, §7, Feb. 20, 2003, 117 Stat. 350, as amended by Pub. L. 108-447, div. G, title I, §§4, 13(b), Dec. 8, 2004, 118 Stat. 3169, 3171; Pub. L. 110-161, div. H, title I, §2, Dec. 26, 2007, 121 Stat. 2221; Pub. L. 113-235, div. H, title I, §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 EMPLOYEES.—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.”