

surviving widow but leaves a surviving dependent child or children” to eliminate unnecessary words. In subclause (A), the words “the amount of” are omitted as surplus. The words “a surviving spouse” are substituted for “such widow . . . had she survived” to eliminate unnecessary words.

In subsection (d), before clause (1), the words “of a Comptroller General or retired Comptroller General who has elected to bring himself within the purview of this section” are omitted as surplus. In clauses (1) and (2), the word “pay” is substituted for “salary” for consistency in the revised title and with other titles of the Code. In clause (1), before subclause (A), the words “by him for service . . . service in which his” are omitted as surplus. In subclause (A)(i), 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. The words “his years of service as” and “of the United States” are omitted as surplus.

In subsection (e), the words “and shall be further reduced in accordance with subsection (d) of this section if applicable” are omitted because of the restatement. The words “or a retired Comptroller General” are omitted as executed. The words “during which a deposit was not made” are substituted for “rendered” for clarity. The word “unpaid” is added for clarity.

Editorial Notes

AMENDMENTS

1988—Subsec. (b)(3), (4). Pub. L. 100-426, §205(1), substituted “18 months” for “5 years”.

Subsec. (c)(2), (3). Pub. L. 100-426, §205(2), amended pars. (2) and (3) generally. Prior to amendment, pars. (2) and (3) read as follows:

“(2) by a spouse and a dependent child, the surviving spouse shall receive an immediate annuity under subsection (d) of this section and each dependent child shall receive an immediate annuity equal to the smaller of—

“(A) \$1,548; or

“(B) \$4,644 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) \$1,860; or

“(C) \$5,580 divided by the number of dependent children.”

Subsec. (d)(1). Pub. L. 100-426, §205(3), substituted “1.5 percent” for “1.25 percent” in introductory provisions.

Subsec. (e). Pub. L. 100-426, §205(4), substituted “more than 50 percent nor less than 25 percent” for “more than 40 percent”.

Statutory Notes and Related Subsidiaries

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.

§ 775. Refunds

(a) A Comptroller General separated from office before becoming entitled to receive an annuity under section 772 of this title is entitled to a lump-sum refund of the amount deducted from pay or deposited as a contribution under section 772, plus 3 percent interest on the amount compounded every December 31.

(b) A Comptroller General making an election under section 773 of this title who is separated

from office before becoming entitled to an annuity under section 772 of this title is entitled to a lump-sum refund of the amount deducted under section 773 of this title, plus 4 percent interest before January 1, 1948, and 3 percent interest after December 31, 1947, compounded every December 31 until the separation date.

(c) A lump-sum refund of the amounts deducted under sections 772 and 773 of this title, plus interest of 4 percent before January 1, 1948, and 3 percent after December 31, 1947, compounded every December 31 until the date of death, shall be paid under subsection (d) of this section if—

(1) a Comptroller General dies in office before completing 5 years of civilian service under section 774 of this title or after completing 5 years of civilian service but without a survivor entitled to an annuity under section 774(b) and (c) of this title; or

(2) if a retired Comptroller General dies without a survivor entitled to an annuity under section 774(b) and (c) of this title.

(d) If a Comptroller General or retired Comptroller General dies before a refund is made under this section, the refund shall be paid in the following order of precedence:

(1) to a beneficiary the Comptroller General or retired Comptroller General designated in writing if the designation was received by the Government Accountability Office before the death of the Comptroller General or retired Comptroller General.

(2) to a surviving spouse.

(3) to the children and to a descendant of a deceased child by representation.

(4) to the parents equally or, if only one surviving parent, to that survivor.

(5) to the executor or administrator of the estate of the Comptroller General or retired Comptroller General.

(6) to the next of kin that the General Counsel of the Government Accountability Office decides is entitled to the refund under the laws of the domicile of the Comptroller General or retired Comptroller General at the time of death.

(e) The General Counsel is not subject to section 771(1) and (2) of this title when making a decision about a surviving spouse or child under subsection (c) or (d) of this section.

(f) If the annuities of all individuals entitled to survivor annuities under this subchapter end before the amount of annuities paid equals the amount deducted under sections 772 and 773 of this title, plus interest of 4 percent before January 1, 1948, and 3 percent after December 31, 1947, compounded every December 31 until the date of death, the remainder shall be paid under subsection (d) of this section.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 905; Pub. L. 108-271, §8(b), July 7, 2004, 118 Stat. 814.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
775(a)	31:43(last par. 1st sentence).	June 10, 1921, ch. 18, 42 Stat. 20, §303(last par.); added Oct. 25, 1978, Pub. L. 95-512, §4(c), 92 Stat. 1801.

HISTORICAL AND REVISION NOTES—CONTINUED

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
775(b)	31:43b(i).	June 10, 1921, ch. 18, 42 Stat. 20, §319(i), (j)(less last 13 words before colon), (k); added July 13, 1959, Pub. L. 86-87, 73 Stat. 198.
775(c)–(e)	31:43(last par. last sentence). 31:43b(j)(less last 13 words before colon).	
775(f)	31:43b(k).	

In subsections (a) and (b), the word “total” is omitted as surplus.

In subsection (a), the word “pay” is substituted for “salary” for consistency in the revised title and with other titles of the United States Code. The words “by him” and “to his annuity” are omitted as surplus.

In subsection (b), the words “who has elected to bring himself within the purview of” are omitted as surplus. The word “annuity” is substituted for “retirement pay” for consistency in the revised title and with other titles of the Code.

In subsection (c), before clause (1), the words “A lump-sum refund of the amounts deducted under sections 772 and 773 of this title” are substituted for “total amount deducted from his salary and retirement pay” for clarity. The words “under subsection (d) of this section” are added because of the restatement. The words “to the person or persons surviving at the date title to payment arises” are omitted as surplus.

In subsection (d), the words before clause (1) are included for clarity. In clauses (2)–(4) and (6), the words “of such Comptroller General or retired Comptroller General” are omitted as surplus. In clause (5), the words “duly appointed” are omitted as surplus.

In subsection (e), the words “of a Comptroller General or retired Comptroller General” are omitted as surplus. The words “is not subject to” are substituted for “shall be made . . . without regard to the definitions of these terms in” to eliminate unnecessary words.

In subsection (f), the word “individuals” is substituted for “persons” for consistency. The word “aggregate” is omitted as surplus. The words “under sections 772 and 773 of this title” are substituted for “total . . . from the salary and retirement pay of a Comptroller General or retired Comptroller General” for clarity and consistency. The word “under” is substituted for “in the order of precedence prescribed in” to eliminate unnecessary words.

Editorial Notes

AMENDMENTS

2004—Subsec. (d)(1), (6). Pub. L. 108-271 substituted “Government Accountability Office” for “General Accounting Office”.

§ 776. Payment of survivor benefits

(a) An annuity under section 774 of this title accrues monthly and is paid monthly on the first business day of the month after the month in which an annuity accrues.

(b)(1) A surviving spouse’s annuity ends when the spouse remarries before age 55 or dies.

(2) A dependent child’s annuity ends when the child becomes 18 years of age (unless the child is then a student as described in section 771(1)(C) of this title), marries, or dies, whichever is earliest. However, if a child is not self-supporting because of a physical or mental disability, an annuity ends when the child recovers, marries, or dies.

(3) If a surviving spouse dies and a dependent child survives, the child’s annuity is recomputed under section 774(c)(3) of this title.

(4) When a dependent child’s annuity ends, the annuity of another dependent child is recomputed as if the child whose annuity has ended did not survive a Comptroller General or retired Comptroller General.

(c) An accrued annuity unpaid when the annuity of a survivor ends—

(1) for a reason except death, shall be paid to the survivor; and

(2) when a survivor dies, shall be paid in the following order of precedence:

(A) to the executor or administrator of the estate of the individual.

(B) if there is no executor or administrator, then after 30 days after the date of death, to an individual the General Counsel of the Government Accountability Office decides is legally entitled to the payment.

(d)(1) A payment under subsection (c)(2)(B) of this section or section 775(d) of this title is a bar to recovery by another individual.

(2) A benefit under this section and sections 773–775 of this title is not assignable or subject to legal process.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 906; Pub. L. 100-426, title II, §206, Sept. 9, 1988, 102 Stat. 1601; 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>
776(a)	31:43b(m)(1st sentence).	June 10, 1921, ch. 18, 42 Stat. 20, §319(f), (j)(last 13 words before colon), (l), (m); added July 13, 1959, Pub. L. 86-87, 73 Stat. 198, 199.
776(b)	31:43b(f).	
776(c)	31:43b(l)(words before last comma).	
776(d)(1) ..	31:43b(j)(last 13 words before colon).	
	31:43b(l)(words after last comma).	
776(d)(2) ..	31:43b(m)(last sentence).	

In subsection (a), the words “due and” and “or other period” are omitted as surplus.

In subsection (b)(2), the word “dependent” is added for clarity.

In subsections (b)(3) and (c), the words “of a Comptroller General or retired Comptroller General” are omitted as surplus.

In subsection (b)(3) and (4), the words “and paid” are omitted as surplus.

In subsection (c)(2)(A), the words “duly appointed” are omitted as surplus. The word “individual” is substituted for “person” for consistency.

In subsection (c)(2)(B), the words “payment may be made” and “the expiration of . . . from” are omitted as surplus. The words “to the payment” are substituted for “thereto” for clarity.

In subsection (d)(2), the words “A benefit” are substituted for “None of the moneys mentioned” to eliminate unnecessary words. The words “either in law or equity” and “execution, levy, attachment, garnishment, or other” are omitted as surplus.

Editorial Notes

AMENDMENTS

2004—Subsec. (c)(2)(B). Pub. L. 108-271 substituted “Government Accountability Office” for “General Accounting Office”.

1988—Subsec. (b)(1). Pub. L. 100-426, §206(1), inserted “before age 55” after “remarries”.