

## RETIREMENT FOR TAX COURT JUDGES

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Mr. MILLIKIN, from the Committee on Finance, submitted the following

### R E P O R T

[To accompany H. R. 5256]

The Committee on Finance, to whom was referred the bill (H. R. 5256) to amend the Internal Revenue Code with respect to the retirement of judges of the Tax Court of the United States, having considered the same, report favorably thereon without amendment and recommend that the bill do pass.

#### GENERAL STATEMENT

##### I. PURPOSE OF H. R. 5256

The purpose of H. R. 5256 is to provide a system of judicial retirement for the judges of the Tax Court of the United States.

##### II. HISTORY AND FUNCTIONS OF THE TAX COURT

The Tax Court, which occupies, in the field of taxes and internal revenue, a position in most respects similar to that which the Customs Court occupies with respect to customs, was originally the Board of Tax Appeals, created in 1924 and made permanent in 1926.<sup>1</sup> In 1942, its name was changed from the Board of Tax Appeals to the Tax Court of the United States, and the titles of the former members were changed to presiding judge and judges (and to Chief Judge by act, June 24, 1948, ch. 646). However, as to the Board of Tax Appeals, the members of the Board, as such, had no retirement of any kind. Their terms of office were for 12 years—not during good behavior as is the case with the Customs Court. Since 1946 the advantages of retirement under the Civil Service Retirement Act have been available to the judges of the Tax Court.

<sup>1</sup> Revenue Act of 1926.

The Tax Court has jurisdiction to hear and decide cases arising under the several Federal income, estate, gift, and excess-profits-tax laws and the appeals of contractors under the renegotiation acts. In certain of the excess-profits-tax cases and renegotiation cases, there is no appeal from the decision of the Tax Court. In all other cases the appeals are to the courts of appeal, in the same manner as in cases decided by district courts. It performs no administrative functions. Its opinions are published in bound volumes, and are cited by lawyers and other courts in the same manner as opinions of the Court of Claims.

There are at present 16 judges of the Tax Court, which is the number fixed by statute. The salary of a judge is \$15,000 per annum.

### III. DESIRABILITY OF A JUDICIAL RETIREMENT SYSTEM FOR TAX COURT JUDGES

At the present time, Tax Court judges are entitled only to civil service retirement privileges. This is in contrast to judges of the Federal judiciary, Territorial judges, judges of the Court of Claims, the Court of Customs and Patent Appeals, the Customs Court, and municipal judges of the District of Columbia, all of whom have some form of judicial retirement.

Court <sup>1</sup>	Term of office	When may retire	Computation of retirement pay <sup>2</sup>
Tax Court <sup>3</sup> (under H. R. 5256) -----	12 years -----	After serving for period of 10 years and reaching age of 70, or after serving an aggregate of 18 years or more.	Such proportion of the salary received at date of retirement as the total of his aggregate years of service bears to 24 years; but a judge required to retire at age 70 with 10 years of service will receive not less than $\frac{1}{2}$ his annual salary.
Municipal court of the District of Columbia -----	10 years -----	After serving 20 years, whether continuously or not.	Such proportion of salary received by judge at date of retirement as the total of the aggregate years of service bears to 30 years. (D. C. Code, 1951 ed., 11-776.)
Municipal court of appeals for the District of Columbia. -----	do -----	do -----	Do.
Juvenile Court for the District of Columbia. -----	6 years (D. C. Code, 1951 ed., 11-920). -----	do -----	Do.
U. S. Customs Court -----	Good behavior -----	After serving 10 years, continuously or otherwise, and attains age of 70 years.	Same salary as received at time of retirement. (28 U. S. C. 371.)
U. S. Court of Customs and Patent Appeals -----	do -----	do -----	Do.
U. S. Court of Claims -----	do -----	do -----	Do.
U. S. Supreme Court, Court of Appeals, and district courts, except district court judges in United States territories and possessions. -----	do -----	do -----	Do.
U. S. District Court, Hawaii -----	6 years -----	(1) After serving for 16 years and attaining the age of 70. (2) After serving less than 16 years but more than 10 years, and attaining the age of 70.	(1) Same salary as received at time of retirement. (2) Such proportion of salary at time of retirement as the total number of years bears to 16.
U. S. District Court, Puerto Rico -----	8 years -----	do -----	Do.
U. S. District Court, Alaska, Canal Zone, Guam, Virgin Islands. -----	Good behavior -----	do -----	Do.
U. S. Court of Military Appeals -----	15 years -----	Civil Service retirement -----	

<sup>1</sup> Judges of all courts listed are appointed by the President by and with the advice and consent of the Senate.

<sup>2</sup> Contributions by judges to a retirement fund are not required.

<sup>3</sup> Tax Court of United States is now under Civil Service Retirement System.

The civil-service system is a satisfactory one, insofar as the average Government employee is concerned, since he generally enters employment at an early stage in life and by retirement age has met the service requirements for a full annuity. However, it has not been satisfactory for Tax Court judges, since the particular qualifications for appointment require that they be men of maturity and experience prior to entering service, which would result in their receiving an inadequate annuity if they retired at the usual time.

The desirability of making provision for judicial retirement of Tax Court judges has been recognized for some time. Legislation to this end has been proposed by the American Bar Association and is supported by the Treasury Department. It likewise has the support of the American Institute of Accountants. Tax Court judges deal with complicated and important questions, are required to have a knowledge of general law as well as tax and renegotiation law, and have a heavy workload. The positions thus call for physical and intellectual stamina. Yet because of the lack of an adequate retirement system there is a natural tendency to continue work beyond the proper limit of physical capacity.

A judicial retirement plan thus would represent a proper concern for the welfare of the judges of the court. It would also facilitate the appointment of qualified persons engaged in the private practice of law who are reluctant to accept in their middle years a position with inadequate retirement benefits. As a result, appointments to the Tax Court in recent years have drawn heavily on experienced personnel already in Government service, who have previously built up service credits for retirement. While this is not undesirable to some degree, a Tax Court heavily balanced with men having prior Government experience may well involuntarily give a pro-Government bias to its considerations. This possibility makes it highly desirable to appoint persons from private life.

In addition, it would considerably facilitate the handling of the very heavy workload of the court. The workload of the court has grown commensurate with the increase in the number of taxpayers. Individual taxpayers have increased from 7.7 million in 1939 to 54 million in 1951; corporate taxpayers from 542,000 to 688,000 in the same period. The workload of the court has increased from 8,500 standard issue cases in 1949 to 11,500 in the opening months of 1953. This tremendous burden points up the necessity for opening up, through retirements, positions for younger men more capable of bearing this heavy workload.

In short, such a plan would serve the best interests of the Government, private taxpayers, and the country as a whole.

#### IV. THE PLAN OF H. R. 5256

The specific plan proposed by H. R. 5256 combines certain features of the retirement systems now in effect for judges of the municipal court of the District of Columbia and for the Territories. It was developed in conferences with representatives of the Tax Court, the Treasury Department, and members of the staffs of your committee and the Joint Committee on Internal Revenue Taxation.

The basic features of the plan may be summarized as follows:

(1) Any judge may retire at any time after 18 years of aggregate service.

(2) Any judge must retire after 10 years of service and the attainment of age 70.

(3) Judicial retirement pay will not be less than one-half judicial pay at the time of retirement, nor more than such pay. In general, it will be such proportion of the salary received at the date of retirement as the total of his aggregate years of service bears to 24 years.

(4) Judicial retirement pay is elective; if it is not elected, the retiring judge will receive retirement pay under the civil service plan.

(5) If judicial retirement pay is elected, all civil service benefits may be waived and no current salary deduction made therefor; any amount credited to his account at the time of waiver will not be returned, except voluntary payments.

(6) If judicial retirement pay is elected but civil service benefits are not waived, current salary deductions will be made but only certain civil service benefits may be received, primarily survivor annuities and lump-sum estate payments.

(7) Retired judges may be recalled at the discretion of the Chief Judge for up to 90 days service annually.

#### TECHNICAL EXPLANATION OF THE BILL

The bill adds a new section (sec. 1106, retirement) to part I of subchapter A of chapter 5 of the Internal Revenue Code (relating to organization and jurisdiction of the Tax Court of the United States). References to subsections in the following paragraphs of this report refer to subsections of the proposed new section 1106.

##### SUBSECTION (A)

Subsection (a) contains definitions of terms used in the section. Paragraph (5) of this subsection makes it clear that all periods (whether or not consecutive) during which an individual served as a judge or Chief Judge of the Tax Court or as a member of the Board of Tax Appeals are to be included in computing his length of service as judge.

##### SUBSECTION (B)

Subsection (b) contains two paragraphs relating to the retirement of judges of the Tax Court who are in office after the enactment of the bill. Paragraph (1) permits a judge of the Tax Court to retire at any time after he has completed 18 years of service as a judge. Paragraph (2) contains a mandatory retirement provision which requires a judge to retire not later than the close of the third month following the month in which he attained age 70, in which he completed 10 years of service as judge, or in which the bill is enacted into law, whichever month is the latest. This provision replaces the provisions of the Civil Service Retirement Act relating to automatic separation from the service at age 70 or upon the completion of 15 years of service, whichever is later. A judge who is retired pursuant to this paragraph (2) of the bill could not continue in office as a judge, or be reappointed as judge, pursuant to an Executive order exempting such person from the provisions of section 204 of the act of June 30, 1932 (47 Stat. 404; 54 U. S. C., sec. 715a).

## SUBSECTION (c)

Subsection (c) authorizes the Chief Judge of the Tax Court to call upon individuals who are receiving retired pay under the new section 1106 to perform judicial duties with the Tax Court. The Chief Judge would specify the duties and the period or periods of the service. The aggregate periods in any one year for any individual could not exceed 90 calendar days unless the individual consents to a longer period, and the individual must be relieved of performing duties with the Tax Court during any period in which his illness or disability precludes the performance of such duties.

Any act, or failure to act, by an individual performing judicial duties will have the same force and effect as if it were the act or failure to act of a judge of the Tax Court, but such an individual is not to be counted as a judge for the purposes of section 1102 (a) of the Internal Revenue Code which provides that the Tax Court shall be composed of 16 members.

An individual performing judicial duties with the Tax Court would continue to receive his retired pay and, in addition, the same allowance for travel and other expenses as a judge.

## SUBSECTION (D)

Subsection (d) specifies the circumstances under which an individual can receive retired pay under the new section 1106 and the method of computing such retired pay.

An individual can become entitled to retired pay only if he ceases to be a judge by reason of the mandatory retirement provisions or ceases to be a judge after having served as judge for 18 years or more. If he meets either of these requirements he is entitled to retired pay if he makes the election explained under subsection (e) below.

Retired pay is to be payable to any individual at the rate which bears the same ratio to the rate of salary payable to him as judge at the time he ceases to be a judge as the number of years he has served as judge bears to 24, subject, however, to a minimum rate of one-half his rate of salary as judge and to a maximum rate equal to his rate of salary as a judge. For purposes of computing the rate of retired pay only, the bill provides that if the aggregate number of years an individual has served contains a fractional part of a year the fractional part is eliminated if less than 6 months and is counted as 1 year if 6 months or more. Thus, an individual who had an aggregate service of 18 years and 8 months composed of 2 part terms of 10 years and 3 months, and 8 years and 5 months, respectively, would be entitled to retired pay at a rate equal to nineteen twenty-fourths of the rate of his salary at the time he ceased to be a judge.

## SUBSECTION (E)

Subsection (e) prescribes the formal requirements for electing retired pay. Such an election, once made, is to be irrevocable. The election may be made at any time while an individual holds the office of judge and, in the case of an individual who is not reappointed as judge at the expiration of a term of office, may also be made at any time after he ceases to be judge and on or before the day on which his successor takes office.

## SUBSECTION (F)

This subsection applies to individuals who have ceased to be judges and who are receiving retired pay pursuant to an election under subsection (e). Its purpose is to insure that such individuals will be available for recall to perform judicial duties with the Tax Court. Under this subsection, a retired judge who accepts civil office or employment under the Government of the United States (other than the performance of judicial duties with the Tax Court pursuant to recall under the bill) or who performs (or supervises or directs the performance of) legal or accounting services in the field of Federal taxation or in the field of the renegotiation of Federal contracts for clients, his employer, or any of his employer's clients, would permanently forfeit all rights to retired pay under the bill for all periods beginning on or after the first day on which he accepts such office or employment or performs or supervises or directs the performance of such legal or accounting services.

The provisions described in the preceding paragraph would not prohibit a retired judge from performing military service for the United States. Nor would the provisions apply to teaching or writing in the field of taxation or renegotiation or to research for a tax service which does not advise or assist clients with respect to their tax or renegotiation problems.

The provision would prohibit a retired judge from acting as an officer (such as general counsel) of a corporation and performing or having supervision or control over the performance of services in the fields of Federal taxation or renegotiation of Federal contracts. It would also prohibit a retired judge from engaging in practice as a lawyer or accountant specializing in either of such fields. He could not, for example, represent other persons before the Bureau of Internal Revenue or the Tax Court. Also, a retired judge could not act as a consultant to another attorney or accountant in a Federal tax or renegotiation case as such other person would be a client of the retired judge.

Failure to perform judicial duties required pursuant to the bill will, under the last sentence of subsection (f), result in forfeiture of all rights to retired pay under the bill for the 1-year period which begins on the first day on which such failure occurs. If a retired judge forfeits his rights to retired pay for a 1-year period, it is not intended that a refusal to perform judicial duties during such period pursuant to a subsequent request starts a new period of forfeiture.

## SUBSECTION (G)

Subsection (g) relates to the coordination of the provisions of the bill with the civil service retirement system.

*Paragraph (1)*

Paragraph (1) provides, in general, that the Civil Service Retirement Act of 1930 shall continue to apply in respect of service as a judge (together with other service as an officer or employee to whom the Civil Service Retirement Act applies) as if the new section 1106 were not enacted. Exceptions to this general rule are provided in paragraphs (2) and (3) of subsection (g). Section 2 (a) of the Civil Service Retirement Act (relating to automatic separation from the

service) will not apply in respect of judges because of the specific provision contained in subsection (b) of the new section 1106.

*Paragraph (2)*

Paragraph (2) of subsection (g) relates to the case where an individual has made the election to receive retired pay under the bill but has not filed a waiver under paragraph (3). Subparagraphs (A) and (B) provide in effect that the individual is not to be entitled to any annuity for himself under the act, nor to the election provided by section 7 (a) of the act to have amounts credited to his account in the civil service retirement and disability fund returned to him in lieu of receiving an annuity where he becomes separated from the service after having rendered 5 or more, but less than 20, years of service.

Under subparagraph (C) of paragraph (2) of subsection (g), the rights of the survivors of any individual who retires under the bill and to whom paragraph (2) applies will be determined as if the individual were retiring or had retired under section 1 of the Civil Service Retirement Act and met all the age and service requirements of that section. The amount of annuity payable to a survivor will be the same as would be payable if the individual actually were retiring or had retired under section 1 of the act. If the individual makes the election provided by subsection (b) or (c) of section 4 of the act his retired pay will be reduced by the same amount that a life annuity under the act would be reduced. The committee amendment strikes out subparagraph (D) contained in the bill as introduced, as it is an unnecessary duplication of part of the rule already stated in subparagraph (C).

Subsection (g) of section 12 of the Civil Service Retirement Act provides for a refund to designated persons where the aggregate annuities paid to an individual and his survivors are less than the amount paid by such individual into the civil-service retirement and disability fund. Subparagraph (D) in the bill, as reported, provides that, in determining the amount of such payment, retired pay under the bill is to be treated the same as if it were an annuity under the Civil Service Retirement Act.

Subparagraph (E) in the bill, as reported, provides that deductions for the purposes of the civil-service retirement and disability fund are not to be made from the retired pay payable to an individual under the bill, nor from any other salary, pay, or compensation payable to him, for any period after the date on which such retired pay began to accrue.

*Paragraph (3)*

This paragraph would permit an individual who has elected to receive retired pay to waive all benefits under the Civil Service Retirement Act. The effect of the waiver would be to terminate deductions from his salary for the civil-service retirement and disability fund and also to terminate all rights to any annuity for himself and his survivors based on his service and all rights to refunds (other than of voluntary contributions made by him).

*Paragraph (4)*

The effect of this paragraph is to prohibit (as in the case of annuities under the Civil Service Retirement Act) the concurrent payment of retired pay and compensation under the act of September 7, 1916,



providing compensation for Government employees who are injured while in the performance of their duties.

### CHANGES IN EXISTING LAW

In compliance with subsection 4 of rule XXIX of the Standing Rules of the Senate, changes in existing law made by the bill are shown as follows (existing law proposed to be omitted is enclosed in black brackets; new matter is printed in italics; existing law in which no change is proposed is shown in roman):

## INTERNAL REVENUE CODE

### CHAPTER 5—BOARD OF TAX APPEALS

#### SUBCHAPTER A—ORGANIZATION, JURISDICTION, AND PROCEDURE

#### PART I—Organization and Jurisdiction

\* \* \* \* \*

#### SEC. 1106. RETIREMENT.

(a) *DEFINITIONS.*—*For the purposes of this section—*

(1) *The term "Tax Court" means the Tax Court or the United States.*

(2) *The term "Civil Service Commission" means the United States Civil Service Commission.*

(3) *The term "judge" means the chief judge or a judge of the Tax Court; but such term does not include any individual performing judicial duties pursuant to subsection (c).*

(4) *The term "Civil Service Retirement Act" means the Civil Service Retirement Act of May 29 1950, as amended.*

(5) *In any determination of length of service as judge there shall be included all periods (whether or not consecutive) during which an individual served as judge or as a member of the Board.*

(b) *RETIREMENT.*—

(1) *Any judge who has served as judge for eighteen years or more may retire at any time.*

(2) *Any judge who has served as judge for ten years or more and has attained the age of seventy shall retire not later than the close of the third month beginning after whichever of the following months is the latest:*

(A) *The month in which he attained age seventy;*

(B) *The month in which he completed ten years of service as judge; or*

(C) *The month in which this section is enacted.*

*Section 2 (a) of the Civil Service Retirement Act (relating to automatic separation from the service) shall not apply in respect of judges.*

(c) *RECALLING OF RETIRED JUDGES.*—*Any individual who is receiving retired pay under subsection (d) may be called upon by the chief judge of the Tax Court to perform such judicial duties with the Tax Court as may be requested of him for any period or periods specified by the chief judge; except that in the case of any such individual—*

(1) *the aggregate of such periods in any one calendar year shall not (without his consent) exceed ninety calendar days; and*

(2) *he shall be relieved of performing such duties during any period in which illness or disability precludes the performance of such duties.*

*Any act, or failure to act, by an individual performing judicial duties pursuant to this subsection shall have the same force and effect as if it were the act (or failure to act) of a judge of the Tax Court; but any such individual shall not be counted as a judge of the Tax Court for the purposes of section 1102 (a). Any individual who is performing judicial duties pursuant to this subsection shall be paid the same allowances for travel and other expenses as a judge.*

(d) *RETIRED PAY.*—*Any individual who after the date of the enactment of this section—*

(1) *ceases to be a judge by reason of paragraph (2) of subsection (b), or ceases to be a judge after having served as judge for eighteen years or more; and*

(2) *elects under subsection (e) to receive retired pay under this subsection, shall receive retired pay at a rate which bears the same ratio to the rate of the salary payable to him as judge at the time he ceases to be a judge as the number of years he has served as judge bears to twenty-four; except that the rate of such retired pay shall*

be not less than one-half of the rate of such salary and not more than the rate of such salary. Such retired pay shall begin to accrue on the day following the day on which his salary as judge ceases to accrue, and shall continue to accrue during the remainder of his life. Retired pay under this subsection shall be paid in the same manner as the salary of a judge. In computing the rate of the retired pay under this subsection for any individual who is entitled thereto, that portion of the aggregate number of years he has served as a judge which is a fractional part of one year shall be eliminated if it is less than six months, or shall be counted as a full year if it is six months or more.

(e) **ELECTION TO RECEIVE RETIRED PAY.**—Any judge may elect to receive retired pay under subsection (d). Such an election—

(1) may be made only while an individual is a judge (except that in the case of an individual who fails to be reappointed as judge at the expiration of a term of office, it may be made at any time before the day after the day on which his successor takes office);

(2) once made, shall be irrevocable;

(3) in the case of any judge other than the chief judge, shall be made by filing notice thereof in writing with the chief judge; and

(4) in the case of the chief judge, shall be made by filing notice thereof in writing with the Civil Service Commission.

The chief judge shall transmit to the Civil Service Commission a copy of each notice filed with him under this subsection.

(f) **INDIVIDUALS RECEIVING RETIRED PAY TO BE AVAILABLE FOR RECALL.**—Any individual who has elected to receive retired pay under subsection (d) who thereafter—

(1) accepts civil office or employment under the Government of the United States (other than the performance of judicial duties pursuant to subsection (c)); or

(2) performs (or supervises or directs the performance of) legal or accounting services in the field of Federal taxation or in the field of the renegotiation of Federal contracts for his client, his employer, or any of his employer's clients, shall forfeit all rights to retired pay under subsection (d) for all periods beginning on or after the first day on which he accepts such office or employment or engages in any activity described in paragraph (2). Any individual who has elected to receive retired pay under subsection (d) who thereafter during any calendar year fails to perform judicial duties required of him by subsection (c) shall forfeit all rights to retired pay under subsection (d) for the one-year period which begins on the first day on which he so fails to perform such duties.

(g) **COORDINATION WITH CIVIL SERVICE RETIREMENT.**—

(1) **GENERAL RULE.**—Except as otherwise provided in this subsection, the provisions of the Civil Service Retirement Act (including the provisions relating to the deduction and withholding of amounts from basic pay, salary, and compensation) shall apply in respect of service as a judge (together with other service as an officer or employee to whom such Act applies) as if this section had not been enacted.

(2) **EFFECT OF ELECTING RETIRED PAY.**—In the case of any individual who has filed an election to receive retired pay under subsection (d) and who has not filed a waiver under paragraph (3) of this subsection—

(A) he shall not be entitled to any annuity under section 1, 2, 3A, 6, or 7 of the Civil Service Retirement Act for any period beginning on or after the day on which he files such election;

(B) no amount shall be returned to him under section 7 (a) of such Act;

(C) subsections (b) and (c) of section 4 of such Act, and subsection (c) of section 12 of such Act, shall apply in respect of such individual as if he were retiring or had retired under section 1 of such Act on the date on which his retired pay under subsection (d) of this section began to accrue; except that (i) the amount of any annuity payable to a survivor of such individual under subsection (b) or (c) of such section 4 or under subsection (c) of such section 12 shall be based on a life annuity for such individual computed as provided in subsection (a) of such section 4, and (ii) if such individual makes the election provided by subsection (b) or (c) of such section 4, his retired pay under subsection (d) of this section shall be reduced by the amount by which a life annuity computed as provided in subsection (a) of such section 4 would be reduced;

(D) the amount of any annuity payable to a survivor of such individual under paragraph (1), (2), or (3) of section 12 (c) of such Act shall be based on the life annuity such individual would have been entitled to receive under such Act if he had not elected to receive retired pay;

(E) in computing the "aggregate amount of the annuity paid" for purposes of section 12 (g) of such Act, any retired pay which has accrued under subsection (d) of this section (including any such retired pay forfeited under subsection (f) shall be included as if it were an annuity payable to him under such Act; and

(F) no deduction for the purposes of the civil-service and disability fund shall be made from the retired pay payable to him under subsection (d) of this section, or from any other salary, pay, or compensation payable to him for any period after the date on which such retired pay began to accrue.

) WAIVER OF CIVIL SERVICE BENEFITS.—

(A) Any individual who has elected to receive retired pay under subsection (d) of this section may (at any time thereafter during the period prescribed by subsection (e) (1)) waive all benefits under the Civil Service Retirement Act. Such a waiver (i) once made, shall be irrevocable, and (ii) shall be made in the same manner as is provided for an election by such individual under subsection (e). The chief judge shall transmit to the Civil Service Commission a copy of each notice of waiver filed with him under this paragraph.

(B) In the case of any individual who has made a waiver under this paragraph—

(i) no annuity shall be payable to any person under the Civil Service Retirement Act with respect to any service performed by such individual (whether performed before or after such waiver is filed and whether performed as judge or otherwise);

(ii) no deduction shall be made from any salary, pay, or compensation of such individual for the purposes of the civil-service retirement and disability fund for any period beginning after the day on which such waiver is filed;

(iii) except as provided in clause (iv), no refund shall be made under the Civil Service Retirement Act of any amount credited to the account of such individual or of any interest on any amount so credited;

(iv) additional sums voluntarily deposited by such individual under the second paragraph of section 10 of the Civil Service Retirement Act shall be promptly refunded, together with interest on such additional sums at 3 per centum per annum (compounded on December 31 of each year) to the day of such filing; and

(v) subsections (e) and (g) of section 12 of the Civil Service Retirement Act shall not apply.

(4) EMPLOYEES' COMPENSATION.—The fourth and sixth paragraphs of section 6 of the Civil Service Retirement Act shall apply in respect of retired pay accruing under subsection (d) of this section as if such retired pay were an annuity payable under such Act.

