

expended by such Member within each taxable year for living expenses could not be deducted for income tax purposes in excess of \$3,000.

#### EFFECTIVE DATE OF REPEAL

Repeal applicable to taxable years beginning after Dec. 31, 1980, see section 139(b)(3) of Pub. L. 97-51, as amended, set out as an Effective Date of 1981 Amendment note under section 162 of Title 26, Internal Revenue Code.

### § 32. Compensation of President pro tempore of Senate

Whenever there is no Vice President, the President of the Senate for the time being is entitled to the compensation provided by law for the Vice President.

(R.S. § 36.)

#### CODIFICATION

R.S. § 36 derived from act Aug. 16, 1856, ch. 123, § 2, 11 Stat. 48.

#### CROSS REFERENCES

Compensation of Vice President, see section 104 of Title 3, The President.

### § 32a. Compensation of Deputy President pro tempore of Senate

Effective January 5, 1977, the compensation of a Deputy President pro tempore of the Senate shall be at a rate equal to the rate of annual compensation of the President pro tempore and the Majority and Minority Leaders of the Senate.

(Pub. L. 95-26, title I, May 4, 1977, 91 Stat. 79.)

#### CODIFICATION

Section is from the Supplemental Appropriations Act, 1977.

### § 32b. 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.)

#### 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.

#### 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 31a-1 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 31a-1 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, established the Office of the President pro tempore emeritus of the Senate applicable only with respect to the 108th Congress, the 109th Congress, and the 110th Congress.

### § 33. Senators' salaries

Senators elected, whose term of office begins on the 3d day of January, and whose credentials in due form of law shall have been presented in the Senate, may receive their compensation from the beginning of their term.

(June 19, 1934, ch. 648, title I, § 1, 48 Stat. 1022; Pub. L. 97-51, § 112(b)(2), Oct. 1, 1981, 95 Stat. 963.)

#### PRIOR PROVISIONS

A prior section 33, act Mar. 3, 1883, ch. 143, 22 Stat. 632, entitled Senators to receive their compensation monthly, from the beginning of their term, prior to repeal by section 112(b)(1) of Pub. L. 97-51.

#### AMENDMENTS

1981—Pub. L. 97-51 struck out “monthly” after “may receive their compensation”.

#### EFFECTIVE DATE OF 1981 AMENDMENT

Section 112(e) of Pub. L. 97-51 provided that: “The amendments and repeals made by this section [enacting section 35a of this title and amending this section and sections 39 and 60c-1 of this title] shall be effective in the case of compensation payable for months after December 1981.”

### § 34. Representatives' and Delegates' salaries payable monthly

Representatives and Delegates-elect to Congress, whose credentials in due form of law have been duly filed with the Clerk of the House of Representatives, in accordance with the provisions of section 26 of this title, may receive their compensation monthly, from the beginning of their term until the beginning of the first session of each Congress, upon a certificate in the form now in use to be signed by the Clerk of the House, which certificate shall have the like force and effect as is given to the certificate of the Speaker.

(R.S. § 38; Mar. 3, 1875, ch. 130, § 1, 18 Stat. 389.)

#### CODIFICATION

R.S. § 38 derived from act Mar. 3, 1873, ch. 226, § 1, 17 Stat. 488.

### § 35. Salaries payable monthly after taking oath

Each Member and Delegate, after he has taken and subscribed the required oath, is entitled to receive his salary at the end of each month.

(R.S. § 39.)

## CODIFICATION

R.S. § 39 derived from Res. Mar. 29, 1867, No. 18, 15 Stat. 24.

**§ 35a. End-of-the-month salary payment schedule inapplicable to Senators**

Section 35 of this title shall not be construed as being applicable to a Senator.

(Pub. L. 97-51, §112(c), Oct. 1, 1981, 95 Stat. 963.)

## CODIFICATION

Provisions of subsec. (c) of section 112 of Pub. L. 97-51 that such subsec. (c) would apply on and after the effective date of the amendments and repeals made by section 112 of Pub. L. 97-51 were omitted in the codification of this section since their impact was identical to that of the effective date provisions of subsec. (e) of section 112 of Pub. L. 97-51, set out as an Effective Date of 1981 Amendment note under section 33 of this title. See Effective Date note below.

## EFFECTIVE DATE

Section effective in the case of compensation payable for months after December 1981, see section 112(e) of Pub. L. 97-51, set out as an Effective Date of 1981 Amendment note under section 33 of this title.

**§ 36. Salaries of Senators**

Salaries of Senators appointed to fill vacancies in the Senate shall commence on the day of their appointment and continue until their successors are elected and qualified: *Provided*, That when Senators have been elected during a sine die adjournment of the Senate to succeed appointees, the salaries of Senators so elected shall commence on the day following their election.

Salaries of Senators elected during a session to succeed appointees shall commence on the day they qualify: *Provided*, That when Senators have been elected during a session to succeed appointees, but have not qualified, the salaries of Senators so elected shall commence on the day following the sine die adjournment of the Senate.

When no appointments have been made the salaries of Senators elected to fill such vacancies shall commence on the day following their election.

(Feb. 10, 1923, ch. 68, 42 Stat. 1225; Feb. 6, 1931, ch. 111, 46 Stat. 1065; June 19, 1934, ch. 648, title I, §1, 48 Stat. 1022; Feb. 13, 1935, ch. 6, §1, 49 Stat. 22, 23.)

## PRIOR PROVISIONS

July 31, 1894, ch. 174, 28 Stat. 162.  
R.S. § 51.

## AMENDMENTS

1935—Act Feb. 13, 1935, inserted proviso as to commencement of salaries of Senators elected during a sine die adjournment on day following their election and provision as to commencement of salaries of Senators elected during a session to succeed appointees on day they qualify but that upon failure to qualify their salaries are to commence on day following sine die adjournment of Senate and struck out provision that salaries of Senators elected to fill vacancies are to commence on day they qualify.

1934—Act June 19, 1934, made nonsubstantive changes in grammar and punctuation.

1931—Act Feb. 6, 1931, made nonsubstantive changes in grammar and punctuation and struck out “to fill such vacancies” after “When no appointments have been made”.

## CONSTITUTIONAL PROVISIONS

The first section of amendment XX to the Constitution provides in part: “\* \* \* the terms of Senators and Representatives [shall end] at noon on the 3d day of January, of the years in which such terms would have ended if this article had not been ratified; and the terms of their successors shall then begin.”

**§ 36a. Payment of sums due deceased Senators and Senate personnel**

Under regulations prescribed by the Secretary of the Senate, a person serving as a Senator or officer or employee whose compensation is disbursed by the Secretary of the Senate may designate a beneficiary or beneficiaries to be paid any unpaid balance of salary or other sums due such person at the time of his death. When any person dies while so serving, any such unpaid balance shall be paid by the disbursing officer of the Senate to the designated beneficiary or beneficiaries. If no designation has been made, such unpaid balance shall be paid to the widow or widower of that person, or if there is no widow or widower, to the next of kin or heirs at law of that person.

Section 50 of the Revised Statutes<sup>1</sup> shall not be effective as to persons included within the foregoing.

(Jan. 6, 1951, ch. 1213, Ch. I, §1, 64 Stat. 1224; Pub. L. 92-607, ch. V, §503, Oct. 31, 1972, 86 Stat. 1505.)

## REFERENCES IN TEXT

Section 50 of the Revised Statutes, referred to in text, was classified to section 38 of this title and was repealed by Pub. L. 104-186, title II, §203(4), Aug. 20, 1996, 110 Stat. 1725. See section 38a of this title.

## AMENDMENTS

1972—Pub. L. 92-607 inserted provisions for designation of a beneficiary by Senators and officers and employees whose compensation is disbursed by Secretary of Senate to whom shall be paid any unpaid balance of salary or other sums due such person at time of death.

**§ 37. Salaries of Representatives, Delegates, and Resident Commissioners elected for unexpired terms**

The salaries of Representatives in Congress, Delegates from Territories, and Resident Commissioners, elected for unexpired terms, shall commence on the date of their election and not before.

(July 16, 1914, ch. 141, §1, 38 Stat. 458.)

**§ 38. Repealed. Pub. L. 104-186, title II, § 203(4), Aug. 20, 1996, 110 Stat. 1725**

Section, R.S. §§ 49, 50; acts Jan. 20, 1874, ch. 11, 18 Stat. 4; Mar. 4, 1925, ch. 549, § 4, 43 Stat. 1301, related to pay of member dying after commencement of Congress. See section 38a of this title.

**§ 38a. Disposition of unpaid salary and other sums on death of Representative or Resident Commissioner**

When any individual who has been elected a Member of, or Resident Commissioner to, the

<sup>1</sup>See References in Text note below.