

103<sup>D</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 5117

To amend title 10, United States Code, to provide for improved treatment of future actuarial gains and losses to the Department of Defense Military Retirement Fund.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 28, 1994

Mr. MURTHA introduced the following bill; which was referred to the Committee on Armed Services

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## A BILL

To amend title 10, United States Code, to provide for improved treatment of future actuarial gains and losses to the Department of Defense Military Retirement Fund.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. TREATMENT OF FUTURE ACTUARIAL GAINS**  
4 **AND LOSSES TO DEPARTMENT OF DEFENSE**  
5 **MILITARY RETIREMENT FUND.**

6 (a) DETERMINATION OF CONTRIBUTIONS TO THE  
7 FUND.—Section 1465 of title 10, United States Code, is  
8 amended—

1 (1) in subsection (b)(1), by adding at the end  
2 the following new subparagraph:

3 “(C) The amount (including any negative  
4 amount) expected to be paid into the Fund for that  
5 fiscal year under section 1466(b)(5) of this title.”;

6 (2) in subsection (c)(2), by inserting after “cre-  
7 ated by such change” the following: “attributable to  
8 service performed before October 1, 1984, and a  
9 separate such amortization methodology and sched-  
10 ule with respect to service performed on or after Oc-  
11 tober 1, 1984,”; and

12 (3) in subsection (c)(3), by inserting after  
13 “such change in assumptions” the following: “attrib-  
14 utable to service performed before October 1, 1984,  
15 and a separate such amortization methodology and  
16 schedule with respect to service performed on or  
17 after October 1, 1984,”.

18 (b) PAYMENTS INTO THE FUND.—Section 1466 of  
19 such title is amended—

20 (1) in subsection (b)(2), by inserting “attrib-  
21 utable to service performed before October 1, 1984,”  
22 in subparagraphs (B) and (C) after “to the Fund”;  
23 and

24 (2) by adding at the end the following new sub-  
25 section:

1       “(c)(1) At the beginning of each fiscal year, the Sec-  
2 retary of Defense shall promptly pay into the Fund the  
3 amount determined under paragraph (2). Amounts (in-  
4 cluding negative amounts) paid into the Fund under this  
5 paragraph shall be paid from funds available for the pay  
6 of members of the armed forces under the jurisdiction of  
7 the Secretary of a military department (or used to offset  
8 amounts paid under subsection (a)).

9       “(2) At the beginning of each fiscal year, the Sec-  
10 retary of Defense shall determine the amount equal to the  
11 sum of the following:

12           “(A) The amount (including any negative  
13 amount) for that year under the most recent amorti-  
14 zation schedule determined by the Secretary of De-  
15 fense under section 1465(c)(2) of this title for the  
16 amortization of any cumulative unfunded liability (or  
17 any gain) to the Fund attributable to service per-  
18 formed on or after October 1, 1984, resulting from  
19 changes in benefits.

20           “(B) The amount (including any negative  
21 amount) for that year under the most recent amorti-  
22 zation schedule determined by the Secretary of De-  
23 fense under section 1465(c)(3) of this title for the  
24 amortization of any cumulative actuarial gain or loss

1 to the Fund attributable to service performed on or  
2 after October 1, 1984.”.

3 (c) EFFECTIVE DATE.—The amendments made by  
4 this section shall take effect with respect to the budget  
5 for fiscal year 1996 and payments into the Department  
6 of Defense Military Retirement Fund for fiscal year 1996.

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