

1 including the provisions of section 206(d)(3)(H) of
2 such Act and section 414(p)(7) of such Code.

3 **SEC. 1002. ENTITLEMENT OF DIVORCED SPOUSES TO RAIL-**
4 **ROAD RETIREMENT ANNUITIES INDE-**
5 **PENDENT OF ACTUAL ENTITLEMENT OF EM-**
6 **PLOYEE.**

7 (a) IN GENERAL.—Section 2 of the Railroad Retire-
8 ment Act of 1974 (45 U.S.C. 231a) is amended—

9 (1) in subsection (c)(4)(i), by striking “(A) is
10 entitled to an annuity under subsection (a)(1) and
11 (B)”;

12 (2) in subsection (e)(5), by striking “or di-
13 vorced wife” the second place it appears.

14 (b) EFFECTIVE DATE.—The amendments made by
15 this section shall take effect 1 year after the date of the
16 enactment of this Act.

17 **SEC. 1003. EXTENSION OF TIER II RAILROAD RETIREMENT**
18 **BENEFITS TO SURVIVING FORMER SPOUSES**
19 **PURSUANT TO DIVORCE AGREEMENTS.**

20 (a) IN GENERAL.—Section 5 of the Railroad Retire-
21 ment Act of 1974 (45 U.S.C. 231d) is amended by adding
22 at the end the following:

23 “(d) Notwithstanding any other provision of law, the
24 payment of any portion of an annuity computed under sec-
25 tion 3(b) to a surviving former spouse in accordance with

1 a court decree of divorce, annulment, or legal separation
2 or the terms of any court-approved property settlement
3 incident to any such court decree shall not be terminated
4 upon the death of the individual who performed the service
5 with respect to which such annuity is so computed unless
6 such termination is otherwise required by the terms of
7 such court decree.”

8 (b) EFFECTIVE DATE.—The amendment made by
9 this section shall take effect 1 year after the date of the
10 enactment of this Act.

11 **SEC. 1004. REQUIREMENT FOR ADDITIONAL SURVIVOR AN-**
12 **NUITY OPTION.**

13 (a) AMENDMENTS TO INTERNAL REVENUE CODE.—

14 (1) ELECTION OF SURVIVOR ANNUITY.—Section
15 417(a)(1)(A) of the Internal Revenue Code of 1986
16 is amended—

17 (A) in clause (i), by striking “, and” and
18 inserting a comma;

19 (B) by redesignating clause (ii) as clause
20 (iii); and

21 (C) by inserting after clause (i) the fol-
22 lowing:

23 “(ii) if the participant elects a waiver
24 under clause (i), may elect the qualified op-