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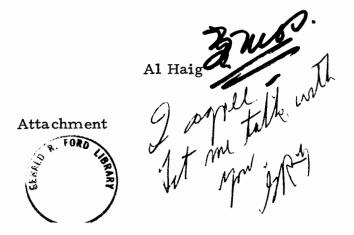
#### THE WHITE HOUSE

WASHINGTON

August 29, 1974

#### MR. PRESIDENT:

This is an analysis on your own pay which has now been completed. I recommend you consider it information only and not institute action to voluntarily reduce your pay.



### THE PRESIDENT HAS SEEN ....

#### THE WHITE HOUSE

WASHINGTON August 27, 1974

MEMORANDUM FOR:

THE PRESIDENT ROY LASH Acceptance of Compensation Less Than That Provided by Statute

FROM:

SUBJECT:

As stated in my memorandum of August 26, the President's salary is established by statute. The Constitution provides that this compensation may be neither increased nor diminished "during the period for which he shall have been elected." Consequently, any congressional action to reduce your salary prior to January 20, 1977 would be constitutionally questionable.

The question has been raised in the past as to whether or not a Government salary may be waived--in whole or in part. The Comptroller General has held that where a salary is established by law it may not be waived in the absence of an enabling statute. While such authority could be sought from Congress, there appears to be no precedent for it. In the absence of this authority, the remaining alternative is to direct withholding of a portion of the salary as a contribution or gift.

There are several provisions for gifts to be made to the United States, or to a specific governmental activity. A maximum of 50 percent of adjusted gross income may be deducted by an individual for a gift to the United States "exclusively for public purposes." Any amount in excess of 50 percent may be carried over for five years. A full 50 percent gift would of course preclude any other deductible contributions in any one taxable year.

A procedure for the acceptance of gifts to reduce the public debt is set forth in Title 31. There appears to be no established form for making such a gift to the Government, and a simple direction to GSA in writing indicating the amount to be withheld and the purpose would suffice.