



NATIONAL CONGRESS OF AMERICAN INDIANS

The National Congress of American Indians Resolution #SPO-16-014

TITLE: Calling on Congress to Pass Legislation to Allow Elected Tribal Leaders to Contribute to and Receive the Benefits of the Social Security System

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WHEREAS, we, the members of the National Congress of American Indians of the United States, invoking the divine blessing of the Creator upon our efforts and purposes, in order to preserve for ourselves and our descendants the inherent sovereign rights of our Indian nations, rights secured under Indian treaties and agreements with the United States, and all other rights and benefits to which we are entitled under the laws and Constitution of the United States, to enlighten the public toward a better understanding of the Indian people, to preserve Indian cultural values, and otherwise promote the health, safety and welfare of the Indian people, do hereby establish and submit the following resolution; and

WHEREAS, the National Congress of American Indians (NCAI) was established in 1944 and is the oldest and largest national organization of American Indian and Alaska Native tribal governments; and

WHEREAS, in 1935 Congress enacted the Social Security Act, providing a basic social safety net for most Americans; and

WHEREAS, at the time of passage the Social Security Act did not allow state and local government officials to contribute to and receive its benefits as it was believed that these officials would have access to the same or similar benefits through their state pensions; and

WHEREAS, in 1951 Congress amended the Social Security Act to allow states the option of including their state and local government officials the Social Security system; and

WHEREAS, in 1959 the Internal Revenue Service (IRS) determined that the wages of elected tribal leaders do not qualify them to contribute to and receive the benefits of the Social Security Act; and

WHEREAS, the IRS nevertheless holds that the wages of elected tribal leaders do qualify as taxable income for the purpose of levying the federal income tax; and

WHEREAS, elected tribal leaders are one of the few classes of Americans precluded from accessing the benefits of the Social Security Act; and

WHEREAS, the legal status of elected tribal leaders as it pertains to federal taxation is therefore both deeply unjust and a significant barrier for talented Native leaders wishing to serve their communities; and

WHEREAS, both the Internal Revenue Service and the Social Security Administration have agreed that the best solution to this problem is a legislative technical fix; and

WHEREAS, Congress should address this situation by providing a technical fix similar to the one offered to states in 1951, which would allow tribes that so chose to opt-in to the benefits of the Social Security Act.

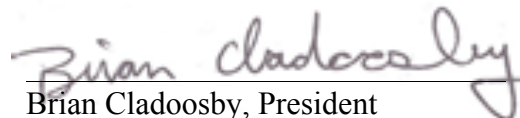
NOW THEREFORE BE IT RESOLVED, that the National Congress of American Indians requests, in the strongest possible terms, that Congress expeditiously pass and the President sign legislation allowing elected tribal officials contribute to and receive the benefits of the Social Security Act; and

BE IT FURTHER RESOLVED, that in the interest of preserving and strengthening tribal sovereignty and self-determination, each tribe should be allowed to choose whether their elected leaders opt-in or out of participation in the Social Security system; and

BE IT FINALLY RESOLVED, that this resolution shall be the policy of NCAI until it is withdrawn or modified by subsequent resolution.

CERTIFICATION

The foregoing resolution was adopted by the General Assembly at the 2016 Midyear Session of the National Congress of American Indians, held at the Spokane Convention Center, June 27 to June 30, 2016, with a quorum present.


Brian Cladoosby, President

ATTEST:


Aaron Payment, Recording Secretary