



## **2015 Winter Convention Lincoln City, Oregon**

### **RESOLUTION #15 - 06**

#### **“FAIR TREATMENT FOR TRIBES IN SOCIAL SECURITY SYSTEM”**

#### **PREAMBLE**

We, the members of the Affiliated Tribes of Northwest 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 rights secured under Indian Treaties, Executive Orders, and benefits to which we are entitled under the laws and constitution of the United States and several states, to enlighten the public toward a better understanding of the Indian people, to preserve Indian cultural values, and otherwise to promote the welfare of the Indian people, do hereby establish and submit the following resolution:

**WHEREAS**, the Affiliated Tribes of Northwest Indians (ATNI) are representatives of and advocates for national, regional, and specific tribal concerns; and

**WHEREAS**, ATNI is a regional organization comprised of American Indians/Alaska Natives and tribes in the states of Washington, Idaho, Oregon, Montana, Nevada, Northern California, and Alaska; and

**WHEREAS**, the health, safety, welfare, education, economic and employment opportunity, and preservation of cultural and natural resources are primary goals and objectives of the ATNI; and

**WHEREAS**, in the tribal right to self-governance, flows the inherent sovereignty of Indian Tribes and nations, and, is recognized by the United States as part of the special government-to-government relationship between Indian Tribes, Nations and the United States; and

**WHEREAS**, the Internal Revenue Service (IRS) in Revenue Ruling 59-354 (July 1959) found that tribal council salaries do not constitute “wages” for purposes of the Federal Insurance Contributions Act (FICA) and thus tribal council members cannot participate in the federal Social Security retirement system; and

**WHEREAS**, the IRS conducted sporadic enforcement of Revenue Ruling 59-354 in Indian Country for 47 years; and

**WHEREAS**, tribal council service for many tribes has progressed since 1959 from a part-time uncompensated activity (or compensated with a modest stipend), to a full-time career that precludes other employment; and

**WHEREAS**, for many tribal council members the right to participate in the federal Social Security retirement program provides an essential component of an individual’s retirement plan; and

**WHEREAS**, the decision renders tribal council members as the only citizens in the United States that have no option or opportunity to participate in the federal Social Security retirement system; and

**WHEREAS**, state and local government elected officials, who are exempt from mandatory participation, are offered the option to opt-in to participate in the federal Social Security retirement program; and

**WHEREAS**, the Social Security Administration (SSA) issued policy decision, R.S. 01901.700(C) “Services Performed by Indian Tribal Council Members” (2006), to establish formal agency policy to implement and enforce Revenue Ruling 59-354, proclaiming that the SSA will not count tribal council salaries towards an individual’s Social Security retirement; and

**WHEREAS**, over the past 9 years, the IRS and SSA have conducted random enforcement and implementation of the SSA 2006 policy decision; and

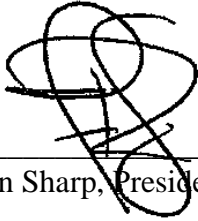
**WHEREAS**, on reservations where the SSA 2006 policy was implemented and enforced, such enforcement imposed a shock to the retirement plans of a number of tribal council members, many of which have no retirement plan in place; and

**WHEREAS**, the Revenue Ruling 59-354 and the SSA 2006 policy decision threaten the future retirement plans of all tribal council members and are acting to deter highly qualified individuals from pursuing a career in tribal government public service; now

**THEREFORE BE IT RESOLVED**, that the Affiliated Tribes of Northwest Indians does hereby request that the U.S. Congress introduce and enact legislation to provide all tribal council members with the option to opt-in to participate in the federal Social Security retirement system.

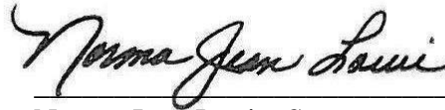
**CERTIFICATION**

The foregoing resolution was adopted at the 2015 Winter Convention of the Affiliated Tribes of Northwest Indians, held at the Chinook Winds Casino Resort, Lincoln City, Oregon on February 2-5, 2015, with a quorum present.



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Fawn Sharp, President



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Norma Jean Louie, Secretary