



UNITED SOUTH AND EASTERN TRIBES, INC.

Resolution No. USET 98:07

**DISCRIMINATION TESTING FOR
QUALIFIED GOVERNMENTAL RETIREMENT PLANS**

- WHEREAS**, the United South and Eastern Tribes Incorporated ("USET") is an intertribal organization comprised of twenty-three (23) federally recognized tribes; and
- WHEREAS**, the actions taken by the USET Board of Directors officially represent the intentions of each member tribe, as the Board of Directors is comprised of delegates from the leadership of the member tribes; and
- WHEREAS**, many member tribes have adopted, or are in the process of adopting, qualified retirement programs known as "401(k) plans;" and
- WHEREAS**, Congress and the Internal Revenue Service have suspended discrimination testing for all *governmental* qualified retirement plans, thereby greatly easing the burden of administering such plans and facilitating their compliance with federal tax and labor laws; and
- WHEREAS**, each member of USET is a government and should be accorded the same status and treatment by Congress and the Internal Revenue Service as extended to states and municipalities; therefore be it
- RESOLVED**, that USET believes that Congress and the Internal Revenue Service should suspend discrimination testing for qualified retirement plans maintained and administered by Indian tribes as it has done for governmental plans sponsored by state and local governments; be it further
- RESOLVED**, that USET directs the Taxation Committee to coordinate the efforts of member tribes for purposes of encouraging Congress and the Internal Revenue Service to effect this change in U.S. tax policy.

CERTIFICATION

This resolution was duly approved at the USET Annual meeting, at which a quorum was present in Philadelphia, Mississippi on Thursday, October 30, 1997.

Keller George, President
United South and Eastern Tribes, Inc.

Beverly Wright, Secretary
United South and Eastern Tribes, Inc.

"Because there is strength in Unity"