



## UNITED SOUTH AND EASTERN TRIBES, INC.

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USET Resolution No. 2007:008


### TRIBAL PENSION PLANS

- WHEREAS,** United South and Eastern Tribes Incorporated (USET) is an intertribal organization comprised of twenty-four (24) 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 comprises delegates from the member Tribes' leadership; and
- WHEREAS,** state and local governments are able to establish pension plans (Government Plans) under the Internal Revenue Code (Code) for their employees that are not subject to anti-discrimination testing and are generally more flexible than pension plans sponsored by private employers; and
- WHEREAS,** prior law was unclear whether Tribal Governments qualified as eligible to establish Government Plans; and
- WHEREAS,** Indian Country urged the United States Congress to enact legislation to recognize Tribal sovereignty and authority on the same level as state and local governments for the purpose of sponsoring Government Plans; and
- WHEREAS,** the United States House of Representatives, without any hearings or consultation with Tribal Governments, inserted a provision in the Pension Reform Act of 2006 (Section 906) that limits participation in Tribal governmental plans to Tribal employees who spend substantially all their time engaged in "essential governmental activities" but not in "commercial activities"; and
- WHEREAS,** the language in the Pension Reform Act of 2006 (Section 906) pertaining to Tribal Government Plans, unfairly places restrictions on Tribal Governments that state and local governments do not face, raises more issues than it resolves with the operation of such plans, and effectively eliminates the usefulness of such plans for Tribal Governments; therefore, be it
- RESOLVED** the USET Board of Directors calls upon the United States Congress to correct Section 906 of the Pension Reform Act of 2006 as it applies to Tribal Government Plans and to put such plans operated by Tribal Governments on the same level as those operated by state and local government plans by removing the language limiting the availability of such plans to Tribal employees engaged only in "essential governmental functions"; and, be it further
- RESOLVED** the USET Board of Directors calls upon its members to urge their Congressional Representatives to support this correction of the Pension Reform Act of 2006 or in the absence of such a correction, to revoke section 906 and schedule hearings on this important issue.

### CERTIFICATION

This resolution was duly passed at the USET Annual Meeting at which a quorum was present, in Choctaw, MS, on Thursday, October 12, 2006.

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

  
Eddie L. Tullis, Secretary  
United South and Eastern Tribes, Inc.

*"Because there is strength in Unity"*