



IRS RELEASES EMPLOYMENT TAX TRAINING FOR TRIBES



Training Materials Focus on Tribal Government Employment-Tax Issues

The [IRS office of Indian Tribal Governments](#) has released 12 employment tax videos to help tribal employers properly withhold, deposit, and report federal taxes for their employees.

Topics include:

- Independent Contractor vs. Employee
- Forms 1099, 1096, W-3, and W-2
- Travel and Other Business Expenses
- Hiring and Paying Employees
- Paying the U.S. Treasury (Deposits)
- Filing Form 941, 940 Federal Unemployment Tax, and Year-End Reporting
- Discussions on Making Corrections

View the [full library](#) of tax videos.

Resources:

[ITG Home Page](#)

[ITG Education & Training](#)

[Tuition and Other Educational Benefits Provided by Tribes](#)

[ITG Frequently Asked Questions](#)

TEST YOUR KNOWLEDGE: Independent Contractor or Employee?

Tribal Board Members:

- Services are integral to the tribal enterprise or non-profit
- Reimbursed for out-of-pocket expenses
- Provide medical and/or retirement benefits
- Meet periodically
- Setup their board meetings
- Do not clock in/out
- Report to tribal council

Select the answer:

Independent Contractors

Select

Employees

Select

[Click here to see the answer](#)

ALERT: Tuition and Other Educational Benefits Provided by Tribes, Form 1098-T

As tax season continues, NAFOA reminds tribal governments that tuition and other educational benefits provided by tribes to tribal members as part of the General Welfare Exclusion Act (GWE) are [not taxable and not subject to information reporting requirements](#).

Unfortunately, many Universities are not aware of the GWE law and do not have the ability to separate the GWE Act-related scholarships from those that are taxable. Often students are given a lump-sum 1098-T tax form that includes all scholarships together. To ensure students are not paying taxes on GWE Act-related educational programs, NAFOA recommends tribes inform students of a potential taxation issue by providing a supporting letter that lists out the amount received on behalf of the tribe for the calendar year. The letter should also reference the tribal resolution or GWE policy the tribe has in place and suggest students keep all documentation in the event of a notice.

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