



SQUAXIN ISLAND TRIBE

RESOLUTION NO. 19- 34

of the

SQUAXIN ISLAND TRIBAL COUNCIL

WHEREAS, the Squaxin Island Tribal Council is the Governing Body of the Squaxin Island Tribe, its members, its lands, its enterprises and its agencies by the authority of the Constitution and Bylaws of the Squaxin Island Tribe, as approved and adopted by the General Body and the Secretary of the Interior on July 8, 1965;

WHEREAS, under the Constitution, Bylaws and inherent sovereignty of the Tribe, the Squaxin Island Tribal Council is charged with the duty of protecting the health, security, education and general welfare of tribal members, and of protecting and managing the lands and treaty resources and rights of the Tribe;

WHEREAS, the Tribe is a federally-recognized Indian Tribe possessing reserved powers, including the powers of self-government;

WHEREAS, the Squaxin Island Tribal Council has been entrusted with the creation of ordinances and resolutions in order to fulfill their duty of protecting the health, security, education and general welfare of tribal members, and of protecting and managing the lands and treaty resources of the Tribe;

WHEREAS, the Squaxin Island Tribe entered into the Treaty of Medicine Creek with the United States of America on December 24, 1854, reserving sovereign and aboriginal rights in perpetuity;

WHEREAS, the Tribal Council is aware that the Tribal Social Security Fairness Act of 2018, Public Law 115-243, became law on September 20, 2018 and amends the Social Security Act by creating Section 218A to allow voluntary Social Security coverage for federally recognized Indian Tribal council members.

WHEREAS, the Tribal Council is aware that prior to enactment, a Tribal Council member was not eligible for social security coverage.

WHEREAS, the Tribal Council is aware that Based on IRS Revenue Ruling 59-354, payment for services of tribal council members in federally recognized Indian tribes does not constitute wages for tax purposes. Based on the same rationale as provided in Revenue Ruling 59-354, services performed by members of Indian tribal councils in their capacities as council members do not constitute employment under Section 210 of the Social Security Act, unless a tribal council has entered into an agreement for such coverage. Therefore, services performed by Indian tribal council members are not covered under Social Security and Medicare, unless a voluntary coverage agreement provides otherwise.

WHEREAS, these tribes may also request retroactive coverage for past periods when the tribe paid FICA (Federal Insurance Contributions Act) taxes, but did not request a refund of those taxes from the Internal Revenue Service (IRS).

WHEREAS, the Tribal Council seeks to enter an agreement for such coverage.

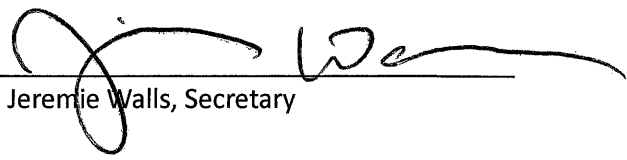
NOW THEREFORE BE IT RESOLVED, that the Tribal Council hereby approves the attached Section 218A Agreement and authorizes the Tribal Chairman to execute the Agreement on behalf of the Tribe and authorizes the Tribal Administrator to do all those acts reasonable and necessary to implement the Agreement.

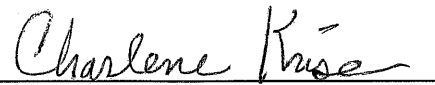
CERTIFICATION

The Squaxin Island Tribal Council hereby certifies that the foregoing Resolution was adopted at the regular meeting of the Squaxin Island Tribal Council, held on this 11 day of July, 2019, at which time a quorum was present and was passed by a vote of 5 for and 0 against, with 0 abstentions.


Arnold Cooper, Chairman

Attested by:


Jeremie Walls, Secretary


Charlene Krise, Vice Chairman