

THE NAVAJO NATION  
LEGISLATIVE BRANCH  
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: \_0155-19\_\_\_\_\_

SPONSOR: Jamie Henio

**TITLE: An Action Relating To Budget And Finance Committee; Adopting, Approving And Ratifying The Amended And Restated Plan Document For The Retirement Plan For Employees Of the Navajo Nation And Participating Affiliates Effective As Of January 1, 2016, As Recommended by The Retirement Plan Administration Committee Resolution No. RPAC-01-16**

*Date posted:* June 18, 2019 at 4:08pm

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Executive Director  
Office of Legislative Services  
P.O. Box 3390  
Window Rock, AZ 86515  
(928) 871-7590

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**LEGISLATIVE SUMMARY SHEET**

Tracking No. 0155-19

**DATE:** June 12, 2019

**TITLE OF RESOLUTION:** AN ACTION RELATING TO BUDGET AND FINANCE COMMITTEE: ADOPTING, APPROVING AND RATIFYING THE AMENDED AND RESTATED PLAN DOCUMENT FOR THE RETIREMENT PLAN FOR EMPLOYEES OF THE NAVAJO NATION AND PARTICIPATING AFFILIATES EFFECTIVE AS OF JANUARY 1, 2016. AS RECOMMENDED BY THE RETIREMENT PLAN ADMINISTRATION COMMITTEE RESOLUTION NO. RPAC-01-16

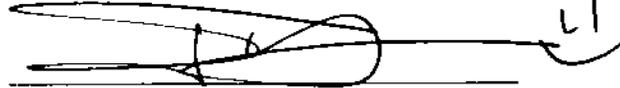
**PURPOSE:** The purpose of this legislation is to approve, adopt, and ratify, effective as of January 1, 2016, the Amended and Restated Retirement Plan for Employees of the Navajo Nation and Participating Affiliates Effective January 1, 2016

This written summary does not address recommended amendments as may be provided by the standing committees. The Office of Legislative Counsel requests each Council Delegate to review each proposed resolution in detail.

PROPOSED NAVAJO NATION STANDING COMMITTEE RESOLUTION

24<sup>th</sup> NAVAJO NATION COUNCIL – First Year, 2019

INTRODUCED BY



(Prime Sponsor)

TRACKING NO. 0155-19

AN ACTION

RELATING TO BUDGET AND FINANCE COMMITTEE; ADOPTING, APPROVING AND RATIFYING THE AMENDED AND RESTATED PLAN DOCUMENT FOR THE RETIREMENT PLAN FOR EMPLOYEES OF THE NAVAJO NATION AND PARTICIPATING AFFILIATES EFFECTIVE AS OF JANUARY 1, 2016, AS RECOMMENDED BY THE RETIREMENT PLAN ADMINISTRATION COMMITTEE  
RESOLUTION NO. RPAC-01-16

BE IT ENACTED:

**SECTION ONE. AUTHORITY**

A. The Navajo Nation established the Budget and Finance Committee (“BFC”) as a Navajo Nation Council standing committee and as such empowered BFC to promulgate policies and regulations concerning wages, expenditure reimbursement, and fringe benefits for Navajo Nation officials and employees. 2 N.N.C. §§ 164 (A)(9), 300 (A), 301(B)(8).

B. The Navajo Nation Council created and implemented a comprehensive retirement plan for the benefit of Tribal employees and authorized the Chairman of the Navajo Tribal Council with the approval of the Budget and Finance Committee of the Navajo

1 Nation Council to develop, implement and administer the plans, through Navajo  
2 Tribal Council Resolution CF-21-73.

- 3 C. The Navajo Nation, as the Employer under the Retirement Plan, has the right to  
4 amend the Retirement Plan from time to time to any extent that it deems advisable,  
5 pursuant to Section 13.01 of the Retirement Plan.  
6

## 7 SECTION TWO. FINDINGS

- 8 A. The Budget and Finance Committee, under the authority delegated in Navajo Tribal  
9 Council Resolution CF-21-73, initially adopted the Retirement Plan for Employees of  
10 the Navajo Tribe and Certain Tribal Affiliates (the "Retirement Plan") effective July  
11 1, 1973, through Resolution BFMY-41-73.
- 12 B. The Navajo Nation Council, the Budget and Finance Committee, and the Human  
13 Services Committee have since approved various amendments, including various  
14 Amended and Restated versions, of the Retirement Plan through Resolution Nos.  
15 BFMA-56-74, BFMY-198-77, CMY-26-79, BFJY-101-85, BFJN-71-86, BFS-56-90,  
16 BFMY-25-91, BFS-98-02, BFMA-34-03, BFMA-05-08, BFCO-16-09, and HSCD-  
17 13-10.
- 18 C. The Retirement Plan Administration Committee of the Navajo Nation approved and  
19 adopted the Amended and Restated Retirement Plan for Employees of the Navajo  
20 Nation and Participating Affiliates Effective January 1, 2016, through Resolution  
21 RPAC-01-16, attached as **Exhibit A**.
- 22 D. The Navajo Nation Department of Retirement Services has operated since January 1,  
23 2016 under the Amended and Restated Retirement Plan for Employees of the Navajo  
24 Nation and Participating Affiliates Effective January 1, 2016, attached as **Exhibit B**.
- 25 E. The Internal Revenue Service on June 23, 2017 issued its favorable determination  
26 letter, attached as **Exhibit C**, that the Amended and Restated Retirement Plan for  
27 Employees of the Navajo Nation and Participating Affiliates Effective January 1,  
28 2016 meets the requirements of a governmental plan under Section 404(d) of the  
29 Internal Revenue Code.  
30

1 F. The Budget and Finance Committee, pursuant to its authorities under 2 N.N.C. §  
2 301(B)(8) and (13), its delegated authority under CF-21-73, and the authority of the  
3 Navajo Nation pursuant to Section 13.01 of the Retirement Plan, finds it is in the best  
4 interest of the Nation to approve, adopt, and ratify, effective as of January 1, 2016,  
5 the Amended and Restated Retirement Plan for Employees of the Navajo Nation and  
6 Participating Affiliates Effective January 1, 2016, as originally approved and adopted  
7 through Resolution RPAC-01-16.

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9 **SECTION THREE. APPROVAL**

10 The Budget and Finance Committee hereby approves, adopts, and ratifies, effective as of  
11 January 1, 2016, the Amended and Restated Retirement Plan for Employees of the Navajo  
12 Nation and Participating Affiliates Effective January 1, 2016, attached as **Exhibit B**.

13  
14 **SECTION FOUR. EFFECTIVE DATE**

15 The Amended and Restated Retirement Plan for Employees of the Navajo Nation and  
16 Participating Affiliates Effective January 1, 2016, attached as **Exhibit B**, is ratified as of  
17 the effective date of January 1, 2016.