

THE NAVAJO NATION  
LEGISLATIVE BRANCH  
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: \_0082-25\_

SPONSOR: Shaandiin Parrish

TITLE: An Act Relating to the Budget and Finance Committee; Approving an Ad Hoc Cost of Living Adjustment of Three Percent to Navajo Nation Retirees Effective October 1, 2023

*Date posted:* May 07, 2025 at 5:19PM

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**LEGISLATIVE SUMMARY SHEET**

Tracking No. 0082-25

**DATE:** April 24, 2025

**TITLE OF RESOLUTION: AN ACT RELATING TO THE BUDGET AND FINANCE COMMITTEE; APPROVING AN AD HOC COST OF LIVING ADJUSTMENT OF THREE PERCENT TO NAVAJO NATION RETIREES EFFECTIVE OCTOBER 1, 2023**

**FINAL AUTHORITY:** Budget and Finance Committee

**VOTE REQUIRED:** Simple Majority

**PURPOSE:** The purpose of this proposed resolution is to approve a one-time COLA of 3% for Navajo Nation retirees.

**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.**

5-DAY BILL HOLD PERIOD:                       
Website Posting Time/Date:                       
Posting End Date: 05-12-25  
Eligible for Action: 05-13-25

PROPOSED STANDING COMMITTEE RESOLUTION  
25<sup>th</sup> NAVAJO NATION COUNCIL - Third Year, 2025

Introduced by:

  
\_\_\_\_\_  
(Sponsor)

Tracking No. 0082-25

AN ACT  
RELATING TO THE BUDGET AND FINANCE COMMITTEE;  
APPROVING AN AD HOC COST OF LIVING ADJUSTMENT OF  
THREE PERCENT TO NAVAJO NATION RETIREES  
EFFECTIVE OCTOBER 1, 2023

SECTION ONE. AUTHORITY

- A. The Budget and Finance Committee is empowered to promulgate policies and regulations concerning wages, expenditure reimbursement, and fringe benefits for Navajo Nation officials and employees. 2 N.N.C. § 300(A) and § 301(B)(8).
- B. The Budget and Finance Committee, under the authority delegated in Resolution CF-21-73, established the Retirement Plan for Employees of the Navajo Tribe and Certain Tribal Affiliates (the "Retirement Plan") effective July 1, 1973. Resolution BFMY-41-73.

SECTION TWO. FINDINGS

- A. The Retirement Plan Administration Committee ("RPAC") has the authority to administer the Retirement Plan, to construe and apply all of the Retirement Plan provisions, and to arrange for such legal, administrative, consulting, actuarial, investment, accounting, and other professional services related to the Retirement Plan, as the Administration Committee deems proper. Article 11.02 of the Retirement Plan.
- B. The Navajo Nation Retirement Plan (the "Plan") allows the Navajo Nation "to

1 modify, alter, amend, [the] Plan from time to time to any extent that it may deem  
2 advisable.” Article 13.01 of the Plan.

3 C. In Resolution RPAC-03-23, attached as **Exhibit 1**, RPAC approved and recommended to  
4 the Budget and Finance Committee an amendment to the Plan for a one-time 3% cost-of-  
5 living adjustment (“COLA”) for retirees, which COLA shall remain in place for the benefit  
6 years but does not continue to grow each year.

7 D. RPAC’s actuarial consultant, Willis Towers Watson, presented a report, which is attached  
8 to **Exhibit 1** as **Attachment A**, describing the one-time 3% COLA increase for retirees.

9 E. The Plan, at Appendix C, is to be amended as follows:

10 C.1 **COLA Eligible Retirees**

11 COLA eligible retiree shall mean a retired Participant, or Beneficiary of a  
12 retired Participant who meets the following conditions:

- 13 (a) Retired directly from active Service with the Navajo Nation;  
14 (b) Retired on or before October 1, ~~1996~~, 2023;  
15 (c) Has not been re-employed by the Navajo Nation and subsequently  
16 retired after October 1, ~~1996~~ 2023.

17 \*\*\*

18 C.5 **One-time COLA Increase Effective October 1, 2023**

19 Effective October 1, 2023, an additional one-time 3% COLA shall be  
20 provided to all COLA Eligible Retirees. Such COLA shall remain in place  
21 for the benefit years but shall not continue growing each year.

22 F. The Amended and Restated Plan is attached as **Exhibit 2**.

23 G. A marked copy of the Amended and Restated Plan is attached as **Exhibit 3**.

24  
25 **SECTION THREE. APPROVAL**

26 A. The Budget and Finance Committee approves and adopts the amended Plan, attached as  
27 **Exhibit 2**.

28 B. The Budget and Finance Committee approves the amended and restated Plan’s effective  
29 date as October 1, 2023

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