

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0068-26_

SPONSOR: Shaandiin Parrish

TITLE: An Action Relating to the Budget and Finance Committee; Approving the Fiscal Year 2027 Retirement Fringe Rates for the Navajo Nation's Retirement Plan

Date posted: April 02, 2026 at 3:54PM

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LEGISLATIVE SUMMARY SHEET

Tracking No. 0068-26

DATE: April 2, 2026

TITLE OF RESOLUTION: AN ACTION RELATING TO THE BUDGET AND FINANCE COMMITTEE; APPROVING THE FISCAL YEAR 2027 RETIREMENT FRINGE RATES FOR THE NAVAJO NATION'S RETIREMENT PLAN

PURPOSE: This resolution, if approved, would set the Fiscal Year 2027 Retirement Fringe Rates for Navajo Nation officials and employees.

FINAL AUTHORITY: Budget and Finance Committee

VOTE REQUIRED: Simple Majority

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.

1 investment, accounting, and other professional services related to the Retirement Plan,
2 as the Administration Committee deems proper. Article 11.02 of the Retirement Plan.

3 B. Resolution RPAC-01-26 is attached as **Exhibit A**. In its resolution, the RPAC approved
4 and recommended a 6.40% discount rate, and retirement fringe rates for Fiscal Year
5 2027, as follows: 7.6% for regular employees and Navajo Nation Council Delegates;
6 10% for commissioned law enforcement officers; and 14.7% for judges for the Navajo
7 Nation's retirement plan.

8 C. The RPAC's actuarial consultant, Willis Towers Watson, presented a report, which is
9 attached to **Exhibit A** as **Exhibit 1**, outlining the proposed Fiscal Year 2027 Retirement
10 Fringe Rates for Regular Employees and Council Delegates, Commissioned Law
11 Enforcement Officers, and Judges.

12
13 **SECTION THREE. APPROVAL**

14 The Budget and Finance Committee approves the use of a 6.40% discount rate, and
15 retirement fringe rates for Fiscal Year 2027, as follows: 7.6% for regular employees and
16 Navajo Nation Council Delegates; 10% for commissioned law enforcement officers; and
17 14.7% for judges for the Navajo Nation's retirement plan.
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