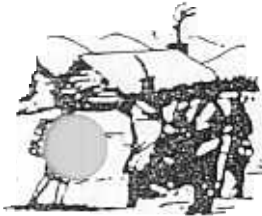


Oneida Tribe of Indians of Wisconsin

Post Office Box 365

Phone: 869-1260

Oneida, WI 54155



Oneidas bringing several hundred bags of corn to Washington's starving army at Valley Forge, after the colonists had consistently refused to aid them



UGWA DEMOLUM YATEHE
Because of the help of this Oneida Chief in cementing a friendship between the six nations and the Colony of Pennsylvania a new nation, the United States was made possible



1A
DRAFT

RESOLUTION # 1-13-87-A

DRAFT

- WHEREAS, the Oneida Tribe of Indians of Wisconsin is a federally recognized Indian government and a Treaty Tribe recognized by the laws of the United States, and
- WHEREAS, the Oneida General Tribal Council is the governmental body of the Oneida Tribe of Indians of Wisconsin, and
- WHEREAS, the Oneida Business Committee has been delegated the authority of Article IV, Section 1 of the Oneida Tribal Constitution by the Oneida General Tribal Council, and
- WHEREAS, the Oneida Tribe of Indians of Wisconsin is qualified under Section 203 of the Tribal Tax Status Act, O.R.C. Section 700 (a) (40) as a tax exempt Indian government, and
- WHEREAS, it is the desire of the Oneida Tribe to strengthen the government of the Oneida Tribe by providing to its employees an annuity program otherwise available, and
- WHEREAS, it is deemed in the best interest of the Oneida Tribe to establish a tax sheltered annuity program for its employees pursuant to section 403 (b) of the Internal Revenue Code of 1954, as amended.

NOW, THEREFORE BE IT RESOLVED:

1. The Administrator of the Tribe is authorized to conduct negotiations with SAFECO Life Insurance Company regarding the purchase of annuity policies for employees of this organization, and custodial accounts through registered investment companies as approved under Section 403 B7, and in such regard may enter into, on behalf of this organization, any authorized contracts as shall be requested by such employee in writing from time to time with said insurance company.
2. Upon the written request of an eligible employee of this organization, the Administrator is authorized to enter into a contract with such employee whereby on the selection and designation of the employee, the compensation payable to such employee for any year or a portion thereof may thereafter be reduced to provide for the payment by the Tribe of premiums for the purchase of an annuity for the employee. The Administrator is authorized to negotiate for and on behalf of this organization for such annuity policy, and to utilize that portion of such employee's compensation selected and designated by the employee to make contributions due on said annuity, all as specifically directed in writing by such employee.

3. The Administrator of the Tribe is hereby authorized to honor written request from any eligible employee who desires the purchase of an annuity and is authorized to make and arrange for reduction from the compensation due such employee to make the contributions for any such annuity, on such basis and on such terms and conditions as shall be selected by such employee. The employee making such request shall have the sole responsibility to determine that the contributions thus requested and the reductions made do not exceed those allowable by Federal and State law for such employee during the period or periods for which such reductions are requested.
4. All employees with one or more years of continuous service, during each year of which the employee was compensated for at least 400 hours of service, shall be eligible for contributions by the Tribe. The Tribe will contribute for all such employees three (3%) of their weekly compensation. The Tribe will pay the administrative fee for the eligible employees. In addition, the Tribe will contribute for each eligible employee an amount equal to a percentage of dollars provided for by reduction in compensation under Paragraph 2 or 3 above, by such employee under this tax sheltered annuity plan, less any withdrawals paid to the employee on a monthly basis up to a maximum of three (3%) percent of each employee's compensation earned in the previous month. That percentage shall be based on years of the employee's consecutive service of 400 hours worked annually.
5. Eligible employees may enter the plan initially on July 1, or January 1, dates only, by completing an enrollment form designating in advance the amount to be reduced from compensation. Participants may increase or decrease the reduction amount, as of a July 1 date only, by completing a new enrollment form. Participants may at any time cease contributions, but may not then reenter the plan until the following July 1.
6. In determining the amount which this organization and the employee are required to contribute to an State Retirement Fund or to pay to the District Director of Internal Revenue under the Federal Insurance Contributions Act (Social Security), the compensation of each employee shall be deemed to include both the compensation payable in cash and the amount of the contribution for the annuity.
7. The Administrator is directed and ordered to advise the employees that the Business Committee and this organization assume no responsibility or obligation and do not make any representation to any employee as to the Income Tax Treatment which may be accorded to an employee participating in the program, and that the responsibility of determining the Income Tax consequences is upon such employee. The Business Committee further orders said Administrator to advise such employees that they should secure the opinion of qualified attorneys practicing in the field of taxation, should such employee desire assurance about deferred income taxation.

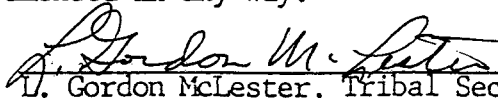
8. The Tribe expects to maintain this program indefinitely, but does retain the right to amend or discontinue the plan at any time. The fiscal year shall be July 1 through June 30.
9. The Tribal Administrator is designated as Administrator for this plan for the purposes of federal regulations and laws affecting administration of the plan. The Administrator shall be an agent for service of process on the plan at the Tribe's address. The Administrator shall interpret the plan, shall decide any questions about the rights of the participant, and in general shall administer the plan. Any decision of the Administrator within his or her authority shall be final and bind all parties.
10. This program shall begin December 31, 1986.
By order of the Business Committee this _____ day of _____, 1986

THEREFORE, BE IT FURTHER RESOLVED: That all permanent full-time and part-time persons working for the Tribe as of December 31, 1986 will receive one-hundred (\$100.00) dollars to be contributed to their account. All permanent full-time and part-time employees age fifty-five (55) and older as of December 31, 1986 will have two-thousand (\$2,000) dollars for full-time and part-time pro rated for hours worked divided by two thousand (\$2,000) to equate a percentage of full-time work. The two thousand (\$2,000) contribution will be awarded on that percentage figure. Employees fifty-five (55) or older, employed December 31, 1986, upon completion of three (3) years will receive two-thousand (\$2,000) or rates of the same. All employees under contracts for school or other educational and similar service agreements that work less than a complete calendar year working on a full-time basis during their contract will be considered full-time. Employees on part-time contracts will be awarded a percentage for either the one-hundred (\$100) or two-thousand (\$2,000) contribution.

Effective January 1, 1987, the tribal contribution will match all employee contributions not to exceed three (3%) of wages.

C E R T I F I C A T I O N

I, the undersigned, as Secretary of the Oneida Business Committee, hereby certify that the Oneida Business Committee is composed of nine (9) members of whom 7 members, constituting a quorum, were present at a meeting duly called, noticed, and held on the 13 day of Jan, 1986; that the foregoing resolution was duly adopted at such meeting by a vote of 6 members for, 0 members against, and 0 members abstaining: And that said resolution has not been rescinded or amended in any way.


L. Gordon McLester, Tribal Secretary
Oneida Business Committee