Oneida Nation

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BC Resolution # 11-12-26-A
Business Committee 401(k) Savings Plan SECURE Act 2.0 Amendments

WHEREAS, the Oneida Nation is a federally recognized Indian government and a treaty tribe recognized by the laws of the United States of America; and

WHEREAS, the Oneida General Tribal Council is the governing body of the Oneida Nation; 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, effective November 1, 2001, the Nation established the Oneida Business Committee Retirement Plan, known as the "Oneida Tribe of Indians of Wisconsin Business Committee 401(k) Savings Plan" (the "Plan"); and

WHEREAS, the Plan, covering relatively few participants, was amended and restated effective January 1, 2022, to adopt an IRS standard, pre-approved 401(k) plan in order to significantly reduce the administrative costs associated with the previously utilized, individually-designed 401(k) plan; and

WHEREAS, the third-party Plan provider has provided amendments to the Plan (the "SECURE Act 2.0 Amendments"), attached hereto, to document certain mandatory changes to the Plan pursuant to the Consolidated Appropriations Act, 2023, Pub. L. 117-328, 136 Stat. 4459 (2022), known as the SECURE 2.0 Act of 2022 (SECURE 2.0 Act); and

WHEREAS, the Oneida Nation's outside tax counsel has reviewed and approved the SECURE Act 2.0 Amendments; and

NOW THEREFORE BE IT RESOLVED, the Oneida Business Committee hereby approves and adopts the SECURE Act 2.0 Amendments attached hereto as part of the Plan.

BE IT FURTHER RESOLVED, the Oneida Business Committee hereby authorizes and directs the Oneida Nation's Chief Financial Officer to execute and deliver the SECURE Act 2.0 Amendments on behalf of Oneida Nation, and to take any and all actions and execute and deliver such documents as she may deem necessary, appropriate or convenient to effect these resolutions.

CERTIFICATION

I, the undersigned, as Secretary of the Oneida Business Committee, hereby certify that the Oneida Business Committee is composed of 9 members of whom 5 members constitute a quorum; 6 members were present at a meeting duly called, noticed and held on the 12th day of November, 2026; that the forgoing resolution was duly adopted at such meeting by a vote of 5 members for, 0 members against, and 0 members not voting*; and that said resolution has not been rescinded or amended in any way.

Lisa Liggins, Secretary
Oneida Business Committee

*According to the By-Laws, Article I, Section 1, the Chair votes "only in the case of a tie."