

**Tax Incentives for Employers of Reservists  
Resolution 18-14**

**WHEREAS**, the defense of our nation and the preservation of liberty are increasingly dependent on the Reserve components as part of the Total Force; and

**WHEREAS**, the dependency on the Reserve components has been amply demonstrated during Operations Iraqi Freedom, Enduring Freedom and various other operations; and

**WHEREAS**, members of the Guard and Reserve are dependent on the support and encouragement of employers; and

**WHEREAS**, members of the Guard and Reserve have had higher unemployment then their civilian counterparts during Operations Iraqi Freedom and Enduring Freedom, according to the Department of Labor; and

**WHEREAS**, by supporting members of the Reserve components, employers contribute directly to the nation's defense;

**NOW, THEREFORE, BE IT RESOLVED** that ROA, chartered by Congress, urge Congress to provide tax incentives to employers of Reservists, to include an enhanced tax credit for those employers who continue to provide regular compensation during employees' activation or annual training.

Renewed by the National Convention, 30 Sep 2018

Renewed by the National Convention, 29 Jul 2015 (Resolution No. 15-15)

Renewed by the National Convention, 31 Jan 2012(Resolution No. 12-16)

Renewed by the National Convention, 11 Jul 2009

Renewed by the National Convention, 22 Jul 2006 (Resolution No. 06-18)

Renewed by the National Convention, 27 Jun 2003 (Resolution No. 03-17)

Original Resolution No. 00-32