

Tax Provisions for Reserve Component Servicemembers Resolution 19-03

WHEREAS, Title 26, Internal Revenue Code, includes tax provisions that affect Reserve Component servicemembers as a result of their military affiliation; and

WHEREAS, the Department of Defense (DoD) changes benefits that do not always take into consideration Title 26 impacts to the Reserve Component; and

WHEREAS, DoD changed the military retirement benefit that resulted in RC members not always being able to take full advantage of the new Blended Reserve System 401K portion; and

WHEREAS, DoD has made changes to IRS mileage distances that reduced the eligibility of RC members to file for deductions; and

WHEREAS, Title 26 has eligibility standards for filing a waiver that does not include the military but does include incarcerated felons; and

WHEREAS, recruiting and retention can be affected by support of employers and Title 26 could include a tax credit to encourage hiring RC personnel; and

WHEREAS, Title 26 is always changing and there may be future instances when the code needs to be adjusted to include the impact to the RC;

NOW, THEREFORE, BE IT RESOLVED that ROA, chartered by Congress, urge Congress to consider the impact of all proposed changes to Title 26 and the Reserve Component and consider new legislation that would help the services recruit and retain servicemembers.

Adopted by the National Convention, 18 Mar 2019

Source: Department of the National Capitol Region, 28 Feb 2019