Union Calendar No.

115TH CONGRESS 2D SESSION H.R.6124

[Report No. 115-]

To amend title II of the Social Security Act to authorize voluntary agreements for coverage of Indian tribal council members, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

June 15, 2018

Mr. Reichert (for himself, Ms. Delbene, Mr. Cole, and Mr. Kilmer) introduced the following bill; which was referred to the Committee on Ways and Means

June --, 2018

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in italic]

[For text of introduced bill, see copy of bill as introduced on June 15, 2018]

A BILL

To amend title II of the Social Security Act to authorize voluntary agreements for coverage of Indian tribal council members, and for other purposes.

1	Be it enacted by the Senate and House of Representa-
2	tives of the United States of America in Congress assembled,
3	SECTION 1. SHORT TITLE.
4	This Act may be cited as the "Tribal Social Security
5	Fairness Act of 2018".
6	SEC. 2. VOLUNTARY AGREEMENTS FOR COVERAGE OF
7	SERVICES BY AMERICAN INDIAN TRIBAL
8	COUNCIL MEMBERS.
9	(a) In General.—Title II of the Social Security Act
10	(42 U.S.C. 401 et seq.) is amended by inserting after section
11	218 the following new section:
12	"VOLUNTARY AGREEMENTS FOR COVERAGE OF INDIAN
13	TRIBAL COUNCIL MEMBERS
14	"Purpose of Agreement
15	"Sec. 218A. (a)(1) The Commissioner of Social Secu-
16	rity shall, at the request of any Indian tribe, enter into
17	an agreement with such Indian tribe for the purpose of ex-
18	tending the insurance system established by this title to
19	services performed by individuals as members of such In-
20	dian tribe's tribal council. Any agreement with an Indian
21	tribe under this section applies to all members of the tribal
22	council, and shall include all services performed by individ-
23	uals in their capacity as council members.
24	"(2) Notwithstanding section 210(a), for the purposes
25	of this title, the term 'employment' includes any service in-
26	cluded under an agreement entered into under this section.

1	``Definitions
2	"(b) For the purposes of this section:
3	"(1) The term 'member' means, with respect to
4	a tribal council, an individual appointed or elected to
5	serve as a member or the head of the tribal council.
6	"(2) The term 'tribal council' means the ap-
7	pointed or elected governing body of a federally recog-
8	nized Indian tribe.
9	"Effective Date of Agreement
10	" $(c)(1)$ Any agreement under this section shall be effec-
11	tive with respect to services performed after an effective date
12	specified in such agreement, provided that such date may
13	not be earlier than the first day of the next calendar month
14	after the month in which the agreement is executed by both
15	parties.
16	"(2) At the request of the Indian tribe at the time of
17	the agreement, such agreement may apply with respect to
18	services performed before such effective date for which there
19	were timely paid in good faith (and not subsequently re-
20	$funded)\ to\ the\ Secretary\ of\ the\ Treasury\ amounts\ equivalent$
21	to the sum of the taxes which would have been imposed by
22	sections 3101 and 3111 of the Internal Revenue Code of
23	1986 had such services constituted employment for purposes
24	of chapter 21 of such Code. No agreement under this section
25	may require payment to be made after the effective date

1	specified in such agreement of any taxes with respect to
2	services performed before such effective date.
3	"Duration of Agreement
4	"(d) No agreement under this section may be termi-
5	nated on or after the effective date of the agreement.".
6	(b) Conforming Amendments.—
7	(1) Social Security Act.—Section 210(a) of
8	the Social Security Act (42 U.S.C. 410(a)) is amend-
9	ed—
10	(A) in paragraph (20), by striking "or" at
11	$the\ end;$
12	(B) in paragraph (21), by striking the pe-
13	riod at the end and inserting "; or"; and
14	(C) by inserting after paragraph (21) the
15	following new paragraph:
16	"(22) Service performed by members of Indian
17	tribal councils as tribal council members in the em-
18	ploy of an Indian tribal government, except that this
19	paragraph shall not apply in the case of service in-
20	cluded under an agreement under section 218A.".
21	(2) Internal revenue code of 1986.—The In-
22	ternal Revenue Code of 1986 is amended—
23	(A) in section 3121(b)—
24	(i) in paragraph (20), by striking "or"
25	at the end;

1	(ii) in paragraph (21), by striking the
2	period at the end and inserting "; or"; and
3	(iii) by inserting after paragraph (21)
4	the following new paragraph:
5	"(22) service performed by members of Indian
6	tribal councils as tribal council members in the em-
7	ploy of an Indian tribal government, except that this
8	paragraph shall not apply in the case of service in-
9	cluded under an agreement under section 218A of the
10	Social Security Act."; and
11	(B) in section $3121(d)(4)$, by inserting "or
12	218A" after "section 218".
13	(c) Rule of Construction.—Nothing in this Act or
14	the amendments made by this Act shall be construed to af-
15	fect application of any Federal income tax withholding re-
16	quirements under the Internal Revenue Code of 1986.