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.
Be it enacted by the Senate and House of Representa-
tives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Tribal Social Security
Fairness Act of 2018”.

SEC. 2. VOLUNTARY AGREEMENTS FOR COVERAGE OF
SERVICES BY AMERICAN INDIAN TRIBAL
COUNCIL MEMBERS.

(a) In General.—Title II of the Social Security Act
(42 U.S.C. 401 et seq.) is amended by inserting after section
218 the following new section:

“VOLUNTARY AGREEMENTS FOR COVERAGE OF INDIAN
TRIBAL COUNCIL MEMBERS

“Purpose of Agreement

“Sec. 218A. (a)(1) The Commissioner of Social Secu-

rity shall, at the request of any Indian tribe, enter into

an agreement with such Indian tribe for the purpose of ex-
tending the insurance system established by this title to
services performed by individuals as members of such In-
dian tribe’s tribal council. Any agreement with an Indian

tribe under this section applies to all members of the tribal
council, and shall include all services performed by individ-

uals in their capacity as council members.

“(2) Notwithstanding section 210(a), for the purposes

of this title, the term ‘employment’ includes any service in-
cluded under an agreement entered into under this section.
Definitions

(b) For the purposes of this section:

(1) The term ‘member’ means, with respect to a tribal council, an individual appointed or elected to serve as a member or the head of the tribal council.

(2) The term ‘tribal council’ means the appointed or elected governing body of a federally recognized Indian tribe.

Effective Date of Agreement

(c)(1) Any agreement under this section shall be effective with respect to services performed after an effective date specified in such agreement, provided that such date may not be earlier than the first day of the next calendar month after the month in which the agreement is executed by both parties.

(2) At the request of the Indian tribe at the time of the agreement, such agreement may apply with respect to services performed before such effective date for which there were timely paid in good faith (and not subsequently refunded) to the Secretary of the Treasury amounts equivalent to the sum of the taxes which would have been imposed by sections 3101 and 3111 of the Internal Revenue Code of 1986 had such services constituted employment for purposes of chapter 21 of such Code. No agreement under this section may require payment to be made after the effective date.
specified in such agreement of any taxes with respect to services performed before such effective date.

“Duration of Agreement

“(d) No agreement under this section may be terminated on or after the effective date of the agreement.”.

(b) Conforming Amendments.—

(1) Social Security Act.—Section 210(a) of the Social Security Act (42 U.S.C. 410(a)) is amended—

(A) in paragraph (20), by striking “or” at the end;

(B) in paragraph (21), by striking the period at the end and inserting “; or”; and

(C) by inserting after paragraph (21) the following new paragraph:

“(22) Service performed by members of Indian tribal councils as tribal council members in the employ of an Indian tribal government, except that this paragraph shall not apply in the case of service included under an agreement under section 218A.”.

(2) Internal Revenue Code of 1986.—The Internal Revenue Code of 1986 is amended—

(A) in section 3121(b)—

(i) in paragraph (20), by striking “or” at the end;
(ii) in paragraph (21), by striking the period at the end and inserting “; or”; and

(iii) by inserting after paragraph (21) the following new paragraph:

“(22) service performed by members of Indian tribal councils as tribal council members in the employ of an Indian tribal government, except that this paragraph shall not apply in the case of service included under an agreement under section 218A of the Social Security Act.”; and

(B) in section 3121(d)(4), by inserting “or 218A” after “section 218”.

(c) RULE OF CONSTRUCTION.—Nothing in this Act or the amendments made by this Act shall be construed to affect application of any Federal income tax withholding requirements under the Internal Revenue Code of 1986.