

Tax Incentives for Employers of Reserve Component Members
(9: Recruiting and Retention)
Resolution No. 24-17

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 other operations; and

WHEREAS, members of the reserve components are dependent on the support and encouragement of civilian employers; and

WHEREAS, members of the reserve components have had higher unemployment than 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 the Reserve Officers Association, d.b.a. Reserve Organization of America, urges Congress to amend the Internal Revenue Service Code of 1986 to allow for a credit against tax for employers of reserve component members; and

BE IT FURTHER RESOLVED that ROA urges Congress to increase the differential wage payment tax credit in alignment with the current economic and national security environment.

Renewed by the National Convention, 6 Oct 2024

Renewed by the National Convention, 24 Oct 2021 (Resolution No. 18-14)

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