

**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