

**Tax Provisions for Reserve Component Servicemembers  
(9: Recruiting & Retaining)  
Resolution. 22-05**

**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 Blended Reserve System 401K portion; and

**WHEREAS**, changes were made to IRS mileage distances in Public Law No: 115-97 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 regularly updated 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 the Reserve Organization of America urges Congress to consider the impact of all proposed changes to Title 26 and the Reserve Components and consider new legislation that would help the services recruit and retain servicemembers.

Renewed by the R&L Committee 21 November 2024

Renewed by the National Convention, 2 Oct 2022

Adopted by the National Convention, 18 Mar 2019

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