

**RESOLUTION 25-R-23**

**IOWA TRIBE OF KANSAS AND NEBRASKA  
EXECUTIVE COMMITTEE  
August 20, 2025**

- WHEREAS,** The Iowa Executive Committee being duly organized met in a Regular Meeting this 20th day of August, 2025; and,
- WHEREAS,** The Iowa Tribe Executive Committee has authority to act for the Iowa Tribe under the present Constitutional authority as provided in Sec. 1.a., Article V - Powers; and,
- WHEREAS,** The Iowa Tribe of Kansas and Nebraska being organized and empowered by their Constitution and Bylaws (approved November 6, 1978, and amended August 27, 1980); and,
- WHEREAS,** The Iowa Tribe of Kansas and Nebraska seeks to create clearer expectations for the roles, duties, policies, and procedures that apply to members of the Executive Committee; and
- WHEREAS,** The Executive Committee Policy Manual may need to be revised in the future based upon General Council actions, but it will provide clear guidance and expectations while an Ethics and Financial Disclosure policy and updated Employee Policy Manual are being developed; and

**NOW THEREFORE BE IT RESOLVED,** that the undersigned Executive Committee does hereby adopt the revised Executive Committee Policy Manual set forth in Attachment A effective immediately.

**CERTIFICATION**

The foregoing Resolution was duly adopted this date, August 20, 2025, in a Regular Meeting of the Executive Committee, at which \_\_\_ members of the Committee were present, constituting a quorum, by a vote of \_\_\_ for, \_\_\_ against. Chairman abstained.

\_\_\_\_\_  
**Timothy N. Rhodd, Chairman  
Iowa Tribe Executive Committee**

**ATTEST:**

\_\_\_\_\_  
**Anthony G. Fee, Secretary  
Iowa Tribe Executive Committee**

# **IOWA TRIBE OF KANSAS & NEBRASKA INDIAN RESERVATION (IOWA TRIBE) EXECUTIVE COMMITTEE POLICY MANUAL**

## **PURPOSE:**

This policy manual contains a summary of the employment policies and practices as they apply to the Executive Committee of the Iowa Tribe of Kansas and Nebraska (the “Tribe”). The members of the Executive Committee (“EC”) are held to the same standards as employees of the Tribe, although EC members do have an employment status separate from other employees of the Tribe. Since EC members are not “traditional” tribal employees’ certain provisions of the Human Resources Policy Manual do not apply to EC members as employees. The EC should understand and comply with all provisions of this policy manual. This policy manual describes many of the responsibilities as an elected employee. All previously issued policy manuals and, or any policy statements issued before the publication of this policy manual, which are not consistent with the information contained in the same, are superseded by this edition of the policy manual. The Tribe reserves the right to revise, modify, add, or delete any of these policies, procedures, work rules, or benefits stated in this policy manual or any other employer document. No oral or verbal statements or representations may, in any way, alter the provisions of this policy manual.

## **HISTORY:**

The Tribe’s duly elected Executive Committee consists of five (5) members who are elected for four (4) years terms of office. The Tribal Director is the Chairman of the Tribe’s Executive Committee. The Executive Committee also consists of a Vice-Chairman, Secretary, Treasurer, and one non-executive member.

## **EXECUTIVE COMMITTEE CONDUCT**

### **1. Drug-Free Workplace Policy**

- a. The Tribe's drug-free workplace program complies with Tribal requirements and supports any requirements necessary under federal and local laws to eliminate illegal substances in the work environment.
- b. The Tribe reserves the right to require employees and prospective employees to submit to drug and alcohol testing based on probable cause for concern. This policy applies to all tribal employees including the elected members of the Executive Committee.

## **2. Ethics and Conflict of Interests**

The Ethics Standards set forth in the Tribe's Human Resources Policy apply to the elected member of the Executive Committee. Executive Committee members must always act in the best interest of the Tribe and avoid any actions that could be perceived as self-serving or benefiting personal interests. The importance of avoiding conflicts of interest, both actual and perceived, cannot be overstated. EC members must uphold the interests of the Tribe and act as responsible stewards of the Tribe's resources and welfare. EC members cannot vote on any issue in which they have a direct interest or if the matter directly relates to their employment. This measure will guarantee transparency and fairness in our decision-making processes and eliminate potential biases arising from conflicting interests. This also ensures that EC members act in the best interest of the Tribe and avoid conflicts of interest, both actual and perceived.

Upholding high ethical standards and fair compensation policies is essential to maintaining the trust and respect of the Tribe's members and external stakeholders. This Conflict-of-Interest Policy promotes fairness, accountability, and transparency while ensuring effective teamwork and task delegation, contributing to successful tribal governance and positive stakeholder relationships.

- a. Employees may not carry on Tribal business with a firm in which the employee or a relative has a substantial ownership or interest without prior approval of the Tribal Director or Executive Committee. This policy also applies to the elected members of the Executive Committee. When the Tribe is conducting Tribal business with a relative of a member of the Executive Committee or with a business that a member of the Executive Committee has substantial ownership or interest in, that member must recuse themselves from all decisions involving the relative or business.
- b. Members of the Executive Committee may not serve on elected boards of any other entity while serving on the Executive Committee of the Tribe, unless approved by a majority of the Executive Committee.
- c. Members of the Executive Committee must recuse themselves from any hiring decisions that involve a relative of the member.
- d. Members of the Executive Committee must recuse themselves from any disciplinary decisions that involve a relative of the member.
- e. Members of the Executive Committee must recuse themselves from any procurement decisions that involve a relative of the member.

## **EXECUTIVE COMMITTEE RESPONSIBILITIES**

1. The Executive Committee may specifically authorize Elected Members of the Executive Committee to speak on behalf of the Tribe or otherwise represent the Tribe to outside parties.
2. The Executive Committee must approve in advance all employee training, including off-site training. All approved employee training must be relevant to the position held by the employee.
3. The Executive Committee has the discretion to approve recruitment of job vacancies in-house before external recruitment. The Executive Committee along with the Human Resources Office shall review all pending offers of employment.
4. The Executive Committee is responsible for enforcing the attendance and punctuality policy of the Tribe and issuing discipline as a result of a violation of that policy.
5. The Executive Committee has the authority to suspend work hours because of emergency conditions such as hazardous road conditions caused by inclement weather.
6. The Executive Committee has the authority to determine a potential employee's re-eligibility for employment when that individual was previously terminated or resigned from employment with the Tribe.
7. The Executive Committee has the authority to issue discipline to employees of the Tribe for misconduct, up to and including termination of employment.
8. The Executive Committee has the authority to make the final decision on appeals that go through the appeal process set forth in the complaint section of the Tribe's Human Resources Employee Policy Manual.
9. The Executive Committee has the authority to grant employees of the Tribe an extension of maternity leave upon the request of the attending physician.
10. The Executive Committee has the authority to grant employees of the Tribe leave without pay for up to fifteen (15) days.
11. The Executive Committee has the authority to approve a schedule for Holidays that are observed by the Tribe.
12. The Executive Committee has the authority to approve all travel that is requested by employees of the Tribe.
13. The Executive Committee is expected to support and respond to tribal government decisions in a timely manner outside of time spent in regular and special meetings of the Executive Committee.

## **APPLICABILITY OF THE ITKN HUMAN RESOURCES POLICY MANUAL**

Since EC members are not “traditional” tribal employees only certain provisions of the Human Resources Policy Manual do not apply to EC members. The following policies in the Human Resources Policy Manual do not apply to EC members as employees, but do apply to EC members in their duties exercising oversight of employees in support of human resource functions:

1. Employment At Will
2. Employee Supervision
3. Employee Files and Records, Procedure 1.d.
4. Probationary Period
5. Promotion

## **EXECUTIVE COMMITTEE COMPENSATION**

### **Introduction**

The objective of the Executive Committee Compensation policy is to summarize relevant information regarding the Members’ responsibilities for income tax and other consequences and to summarize the options available to Members for pay models that best serve their circumstances.

### **Policy**

1. *Scope.* The scope of this policy is limited to monies paid by the Tribe for the time spent by elected officials serving the Tribe’s Executive Committee. Those elected officials to the Executive Committee are referred to below as Members.
2. *Income.* Generally, monies paid by the Tribe to members elected to the Executive Committee for work performed by the Member within their Executive Committee scope of work is income.
3. *Payment Options.* Monies paid by the Tribe to Members take one of two forms. First, the Tribe may pay the Member a fixed stipend. Second, the Tribe may pay the Member as a full-time person. In sum, each Member has a choice between two payment models:
  - A. *Stipend.* The Tribe pays Members a set stipend each week.
  - C. *Full-Time.* Members receive full-time compensation for the Member’s full-time work for the Executive Committee.
4. *Income & Reimbursement.* Payments from the Tribe to Executive Committee Member are considered income to the individual Member that is the Member’s responsibility to pay.

Payments from the Tribe to Executive Committee Members as a means of reimbursing the Member for an expense incurred by the Member for duties that are within the Member's scope may not be income. For example, if an Member seeks reimbursement for the miles driven from the Tribe's headquarters to an off-site meeting of the Executive Committee, the payment from the Tribe to the Member as a reasonable reimbursement for the miles driven will not be considered income to the Member.

5. *Withholding.* IRS Revenue Ruling 59-354 sets forth a limited employment tax exception for amounts paid to the Executive Committee Member for services performed by them as Committee Members. While these payments are includible in the Member's gross income, they do not constitute wages for purposes of FICA (Social Security & Medicare Tax), FUTA (Federal Unemployment Tax) and federal income tax withholding (Employer withholds and remits the employee's income tax).

6. *Tax.* Executive Committee Members are responsible (liable) for federal income tax on these wages and may voluntarily have the tax withheld by the Tribe through the Tribe's payment system. If Members do not voluntarily request the Tribe to withhold the income tax, the Member must pay the tax to the IRS. There are protocols for paying income taxes to the IRS and the rules contemplate both quarterly and yearly obligations related to that responsibility. Members should consult with a competent accountant to comply with those rules.

7. *Social Security.* The Tribe may not withhold and remit social security contributions. Members are encouraged to evaluate other ways to prepare for retirement since the Tribe may not remit social security contributions for the pay earned by Members as elected officials.

## **Procedure**

Form W-2. On IRS Form W-2, Member salaries are shown in box 1, Wages, tips and other compensation. Additionally, in box 14, Other, include "Revenue Ruling 59-354" and the total amount subject to Revenue Ruling 59-354. That will show why there are no amounts listed in the boxes for federal income tax withheld (box 2) or FICA (boxes 3, 4 and 7). If the Member voluntarily requests to have federal income taxes withheld, box 2 will reflect these voluntarily-withheld amounts. For Members that have another job with the Tribe, the Member will receive a W-2 for compensation related to their status as an elected Member of the Executive Committee and a second W-2 for compensation related to the other job.