

**NATIONAL EXECUTIVE COMMITTEE  
OF  
THE AMERICAN LEGION  
Indianapolis, Indiana  
May 9-10, 1984**

**Resolution No. 1: Amendment of the Trust Indenture for The American Legion Retirement Plan for Employees of National Headquarters and Subordinate Groups Thereof**  
**Origin: Finance Commission**  
**Submitted by: Finance Commission**

WHEREAS, The Congress of the United States enacted a law which is cited as the Tax Equity and Fiscal Responsibility Act of 1982 (hereinafter referred to as TEFRA); and

WHEREAS, TEFRA affects all qualified Employee Benefit Plans and makes amendments to various provisions of the Employee Retirement Income Security Act of 1974 (hereinafter referred to as ERISA); and

WHEREAS, Pursuant to the enactment of TEFRA certain provisions must be accomplished by each retirement and benefit plan before close of business December 31, 1984, to be retroactive to January 1, 1984; and

WHEREAS, The Supreme Court of the United States has determined in *Arizona Governing Committee for Tax Deferred Annuity and Deferred Compensation v. Norris*, \_\_\_\_\_ U.S. \_\_\_\_\_, 103S.Ct. 3492 (1983), that pension and benefit plans may not pay a higher monthly account to males than paid to females even though males have a shorter life expectancy; and

WHEREAS, The American Legion Retirement Plan for Employees of the National Headquarters and Subordinate Groups Thereof will require extensive revision and restatement in order to be in full compliance with TEFRA and ERISA as amended; and

WHEREAS, It is advisable to bring The American Legion Retirement Plan for Employees of the National Headquarters and Subordinate Groups Thereof into compliance as soon as possible; now, therefore, be it

**RESOLVED, By the National Executive Committee of The American Legion in regular meeting assembled in Indianapolis, Indiana, on May 9-10, 1984, That the National Judge Advocate be and he is hereby authorized to draft any and all amendments to The American Legion Retirement Plan for Employees of the National Headquarters and Subordinate Groups Thereof and thereafter to submit the Plan as amended to the appropriate Government Agency or Agencies for approval of the Plan as amended; and, be it further**

**RESOLVED, That the National Judge Advocate be and he is hereby further authorized to draft any and all amendments necessary to the Trust Indenture presently extant by and between The American Legion and The Indiana National Bank of Indianapolis, Indiana, the repository of the Legion's retirement fund, which Trust Indenture was approved by the National Executive Committee in November 1944; amended in June, 1946, May, 1954, October, 1954, October, 1975, and May 1983; and, be it finally**

**RESOLVED, That the National Commander be and he is hereby authorized to execute any and all documents presented to him by the National Judge Advocate in connection with the revision of the Legion's Retirement Plan or the revision of the Trust Indenture referred to in the Resolved clause next preceding and the National Adjutant be and he is hereby authorized to attest the same.**