

Reps. Wentworth, Albert, Hoitenga, Barrett, Johnson, Afendoulis, Alexander, Allor, Bellino, Bizon, Brann, Brinks, Byrd, Calley, Camilleri, Canfield, Chang, Chirkun, Clemente, Cochran, Cole, Cox, Crawford, Dianda, Durhal, Elder, Ellison, Faris, Farrington, Frederick, Garcia, Garrett, Gay-Dagnogo, Geiss, Glenn, Graves, Green, Greig, Greimel, Griffin, Guerra, Hammoud, Hauck, Hernandez, Hertel, Hoadley, Hornberger, Howell, Howrylak, Hughes, Inman, Jones, Kahle, Kelly, Kivela, Kosowski, LaFave, LaSata, Lasinski, Lauwers, Leutheuser, Liberati, Love, Lower, Marino, Maturen, McCready, Miller, Moss, Neeley, Noble, Pagan, Pagel, Peterson, Phelps, Reilly, Rendon, Roberts, Runestad, Sabo, Santana, Schor, Scott, Sheppard, Singh, Sneller, Sowerby, Tedder, Theis, VanderWall, VanSingel, Vaupel, VerHeulen, Victory, Webber, Whiteford, Wittenberg, Yanez and Zemke offered the following resolution:

**House Resolution No. 50.**

A resolution to urge the Congress of the United States to eliminate the "widows' tax" on the surviving spouses of retired U.S. military service members.

Whereas, Retired military service members may participate in the Survivor Benefit Program. The Survivor Benefit Program is an optional annuity designed to provide a lifetime monthly benefit to the surviving spouse of a service member. The annuity payments offset part of the retirement income lost as a result of the service member's death. The annuity's premium is paid by the retired service member through a deduction from their monthly retirement benefit check; and

Whereas, The U.S. Department of Veterans Affairs provides a tax-free monthly benefit to the surviving spouses of eligible military service members who died as a result of service-related injuries or diseases. The Dependency and Indemnity Compensation program's earned benefit expresses a measure of thanks from a grateful nation to a fallen soldier's family. Benefits start with a standard monthly allowance for the surviving spouse and additional benefits are provided under certain circumstances; and

Whereas, Under federal law, a surviving spouse is punished for having both a paid annuity and earned indemnity benefits. When a surviving spouse of a military retiree is eligible to receive a monthly annuity payment through the Survivor Benefit Program and has been awarded a monthly benefit through the Dependency and Indemnity Compensation program, the retirement annuity is offset dollar-for-dollar by the amount of benefits received because of their service-related death. This offset is commonly referred to throughout the veterans' community as the "widows' tax" and can cause \$14,580 a year or more in reduced payments to beneficiaries; and

Whereas, The indemnity compensation should be in addition to the retirement annuity rather than in place of it. The rationale and qualifications for these two programs are wholly different. The Survivor Benefit Program is a personal financial decision made by a military retiree to provide some degree of financial security to their surviving spouse while the Veterans Affairs indemnity program is an earned benefit awarded following a service-connected death. The Survivor Benefit Program's mandated premium payments set it apart from the indemnity program's survivor benefits, and the government should not be taking the annuity benefits bought by service members for their families. Congress should ensure that the families who have given so much in the service of their country receive all of their military survivor benefits and retirement annuities; now, therefore, be it

Resolved by the House of Representatives, That we urge the Congress of the United States to eliminate the "widows' tax" on the surviving spouses of retired U.S. military service members; and be it further

Resolved, That copies of this resolution be transmitted to the President of the United States Senate, the Speaker of the United States House of Representatives, and the members of the Michigan congressional delegation.