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**CHEROKEE NATION®**  
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Office of the Principal Chief

**Chuck Hoskin Jr.**  
*Principal Chief*  
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**Bryan Warner**  
*Deputy Principal Chief*  
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January 29, 2026

TO: Johnny Jack Kidwell, Speaker of the Council

FR: Chuck Hoskin, Jr.  
Principal Chief

CC: Bryan Warner, Deputy Chief  
Cabinet / Sub-cabinet  
Leadership, Council of the Cherokee Nation

**Administration Memorandum Transmitting the 2025 Biennial Report on Compensation  
of the Cherokee Nation Marshal Service and the Special Addendum on CNMS  
Retirement Benefits**

The purpose of this memorandum is to transmit reports compiled pursuant to the [Cherokee Nation Marshal Act, as amended](#). The act requires biennial<sup>1</sup> reports on compensation of Cherokee Nation Marshals and, for the inaugural report, a special addendum on the subject of CNMS Marshal retirement.<sup>2</sup>

The attached reports were procured by an executive branch work group lead by Human Resources Executive Director Samantha Hendricks and including Chief of Staff Corey Bunch, Treasurer Janees Taylor and Marshal Daniel Mead. Executive branch staff and Justice consultants support and advised the work group.

The primary report reflects that Cherokee Nation offer competitive salaries and benefits for our Marshal Service. This aligns with the efforts of the Hoskin / Warner Administration has undertaken, with the support of the Council of the Cherokee Nation, across the workforce. We must stay vigilant and data driven if we are to maintain our strong position.

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<sup>1</sup> Administration interprets the Act to require biennial reports, rather than twice per year “biannual reports,” and that the reference to “biannual” in the Act was a typographical error warranting an amendment to the Act.

<sup>2</sup> This report is regretfully submitted after the start date deadline. I wish to express my apologies to the Council for lack of timely compliance, the responsibility of which begins and ends with the Principal Chief.

The special addendum on retirement provides Cherokee Nation leaders and our citizens with information that no administration has ever delivered: actual analysis of what would be required to convert our CNMS Marshals to a defined benefit plan aligned with most of the law enforcement labor market. For years the issue has been raised, but no meaningful effort has ever been undertaken to seriously examine the question. The Council can take pride in having challenged my administration with conducting this examination. My administration takes pride in having met that challenge with threshold analysts provided herein.

The Administration's conclusion is essentially as follows: More study will be required for Cherokee Nation leaders to determine whether conversion of CNMS Marshals to a defined benefit plan is feasible. As the report indicates, this could require an investment exceeding \$12 million dollars just over the next five years. Failing to implement a conversion, of course, has its own hidden costs in the form of a weaker ability to recruit and retain law enforcement professionals in a hyper competitive labor market at a time when we simply must grow the ranks of our Marshals in order to meet our law enforcement and public safety obligations.

I recommend to the council that Administration continue to carefully study the issue of converting CNMS Marshal retirement to a defined benefit plan. After the Council has had an opportunity to review the report, I welcome questions or comments as a way to better inform that additional study.

Following this transmittal, I will direct my office to make these reports available for public review through our website, Cherokee.org, no later than February 2, 2026.



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Chuck Hoskin, Jr  
Principal Chief

Attachments:

1. Memorandum on CNMS compensation.
2. Memorandum on CNMS retirement ("special addendum")



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December 31, 2025

TO: Chief Chuck Hoskin, Jr.  
Principal Chief

FR: Samantha Hendricks,  
Executive Director Human Resources

### **CNMS Biennial Compensation Report**

This executive report provides an overview of a comprehensive market study conducted to evaluate compensation levels for Cherokee Nation Marshal Service staff. The analysis benchmarked current salary structures against prevailing standards for law enforcement officers (LEO) and comparable peers, specifically standards established under federal law and the Office of Personnel Management (OPM).

The study confirms that the Marshal Service maintains a 7% competitive lead over the federal pay scale, fortified by the 2025 OPM adjustments and the 2026 U.S. Alternative Pay Plan.

### **Purpose and Scope**

The market study ensures that Cherokee Nation Marshal Service compensation remains competitive and compliant with federal mandates. The scope included:

- Prevailing Wage Standards: Federal LEO professional standards.
- Peer Benchmarking: BIA and comparable federal law enforcement agency structures.
- Statutory Compliance:
  - Requirements under Legislative Act 42-24 (LA-42-24)
  - Guidance under 5 U.S.C. § 5305 and 5 U.S.C. § 5304.

## **Methodology**

The study employed a multi-faceted approach, analyzing published salary data from the Federal Office of Personnel Management and recent executive actions. Peer agencies considered include organizations with similar mission profiles, jurisdictional scope, and operational requirements.

## **Key Findings**

The market analysis confirms that Cherokee Nation Marshal Service compensation consistently meets or exceeds prevailing standards for law enforcement professionals. Specifically, salaries currently average 7% higher than the standard federal pay scale, providing a significant advantage over the federal benchmark. This competitive positioning ultimately supports critical recruitment and retention objectives while accurately reflecting the specialized, high-risk nature of the duties performed by the Marshal Service.

For comparative purposes, this strategy aligns with the broader regional landscape of Oklahoma tribal law enforcement. Market data indicates that peer agencies—specifically the Chickasaw, Choctaw, Muscogee (Creek), and Seminole Nations—have established base salary ranges that reflect a similar commitment to professionalized compensation.

## **Implemented & Recommended Adjustments**

For the fiscal year 2025, a 1.7% salary increase has been successfully applied in accordance with the Office of Personnel Management law enforcement standards. This implemented adjustment was essential in ensuring that the Cherokee Nation remained above market rates. Building on this momentum, the recommended adjustment for fiscal year 2026 consists of a base salary increase ranging from 1.0% to 3.8%.

This compensation strategy is formulated to fulfill the mandates of Legislative Act 42-24 (LA-42-24), specifically under Section B-5, which requires the recommendation of compensation and standards that meet or exceed prevailing benchmarks for law enforcement professionals, including those set by the Bureau of Indian Affairs. In accordance with Section B-6 of the Act, this report serves as the inaugural market study and is designed to ensure continued competitiveness in the labor market. Furthermore, the 2026 salary recommendations are modeled after the standards set by the federal Alternative Pay Plan, in reference to 5 U.S.C. 5305 and 5 U.S.C. 5304. By synthesizing these federal benchmarks with the requirements of LA-42-24, the Marshal Service ensures a compensation structure that is both fiscally responsible and fully compliant with Cherokee Nation law.

To maintain this competitive advantage, this study will be reviewed on a biannual basis to ensure the Cherokee Nation Marshal Service remains at the forefront of the labor market. This ongoing review process allows the agency to closely monitor emerging shifts in federal law enforcement wage standards and track internal retention data against implemented adjustments. Furthermore, this regular monitoring cycle is designed to ensure continued compliance with evolving federal policy requirements, providing the necessary framework to make timely, data-driven recommendations as market conditions warrant.

## **Conclusion**

The Cherokee Nation Marshal Service maintains a strong competitive position, currently sitting 7% above the federal pay scale. The implementation of the 1.7% increase for 2025 and the proposed 1.0% to 3.8% adjustment for 2026 ensures the Marshal Service continues to attract and retain the highly qualified personnel essential to its mission-critical staffing requirements.



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December 31, 2026

TO: Chief Chuck Hoskin, Jr.  
Principal Chief

FR: Samantha Hendricks,  
Executive Director Human Resources

### **CNMS Biennial Compensation Report - Special Addendum on CNMS Retirement**

This report was compiled responsive to the Cherokee Nation Marshal Act, as amended. The Act requires, among other things, the Principal Chief to issue a report "...examining present and potential future retirement benefits for Marshal Service Staff..." To this end, this report assumes the Act places focus on CNMS law enforcement staff, which are presently eligible to participate in the Cherokee Nation 401(k) program and that, as an alternative, the report should examine a defined benefit plan. To this end, the report outlines the information on a traditional Defined Benefit (DB) pension plan for the law enforcement officers of the Cherokee Nation Marshal Service (CNMS). To ensure the Cherokee Nation remains a premier employer for public safety professionals, this examination industry industry-standard benchmarks, specifically the Oklahoma Police Pension & Retirement System (OPPRS) and the Oklahoma Law Enforcement Retirement System (OLERS). Significantly, the Act did not prescribe any particular change to retirement plans for CNMS law enforcement staff. Rather, the Act prescribes an examination to inform public debate.

This plan utilizes an accelerated 5-year vesting schedule. As of the current valuation, the CNMS law enforcement roster consists of 90 active officers. The breakdown of eligibility is as follows:

- Currently Vested: 22 officers (meeting the 5-year requirement based on the 01/31/2021 look-back date).
- Future Vesting: 68 officers projected to reach vested status within the next five years.

To transition the Marshal Service to this traditional DB structure and account for the years of service already provided by our officers, the following funding requirements have been identified:

| Funding Category         | Description  | Amount         |
|--------------------------|--|----------------|
| Current Annual Cost      | Ongoing annual contribution for the 22 currently vested officers.                      | \$309,723.17   |
| Past Service Liability   | One-time "catch-up" cost to fund prior years of service for currently vested officers. | \$6,008,997.03 |
| Total Initial Commitment | Combined total for implementation and current-year funding.                            | \$6,318,720.20 |

Shifting to a traditional Defined Benefit model provides the CNMS with a powerful retention tool that mirrors the retirement security found in peer agencies. By addressing the past service liability, the Cherokee Nation demonstrates a steadfast commitment to those who have already dedicated years to the safety of our citizens, while providing a clear, secure path for the 68 officers set to vest in the coming years.

### Industry Standard for Law Enforcement Officers (LEO)

Retirement plans for law enforcement officers are distinct due to the nature of the job, requiring specific design features. The following table compares Cherokee Nation's current 401(k) with industry standards for law enforcement officers.

| Feature        | Prevailing Standard for LEOs                     | CNMS Current 401(k) Comparison |
|----------------|--|--------------------------------|
| Plan Type      | Defined Benefit (DB)                             | Defined Contribution (DC)      |
| Multiplier     | High (2.5% to 3.0% per year)                     | N/A (Based on market returns)  |
| Vesting        | Shorter (Typically 5-10 years)                   | 4-year graded vesting          |
| Retirement Age | Earlier (Often age 50 or 20-25 years of service) | Age 62 for 100% vesting        |

Our analysis includes competitive benchmarks regarding the Oklahoma State Law Enforcement Retirement Systems. The following systems govern state, county, and municipal law enforcement agencies in Oklahoma and serve as direct competitive benchmarks for the CNMS:

| System (Agencies Covered)      | Normal Retirement Eligibility                     | Vesting                       | Member Contribution | Benefit Formula   |
|--------------------------------|---|-------------------------------|---------------------|---|
| OPPRS (Tulsa PD, Tahlequah PD) | 20 years of credited service (regardless of age). | 10 years of credited service. | 8% of salary.       | Often structured for 50% of final average salary at 20 years. |

|  |  |                               |                                 |   |
|--|--|-------------------------------|---------------------------------|---|
| OLERS (OK Highway Patrol)                                | 20 years of actual service.  | 10 years of service.          | 8% of gross pensionable salary. | 2.5% x Final Average Salary x Years of Credited Service (Final Average Salary = highest 30 consecutive months). |
| OPERS (Hazardous Duty) (County Sheriffs/ Deputies, GRDA) | Age 50 with 20 years of credited service, OR Age 55 with 10 years of credited service. | Varies by participation date. | Varies.                         | Generally, 2.5% x Final Average Salary x Years of Credited Service.   |

## Cost of Plan

The long-term success of the Cherokee Nation Marshal Service retirement program depends on a careful balance between providing competitive, meaningful benefits for our officers and ensuring the fiscal sustainability of the Nation's budget.

### Traditional DB Plan<sup>1</sup>

Total LEO: 90  
Total Vested LEO: 22  
LEO Vested in 5 Years: 68

### Plan Details

Vesting Date: 1/31/2021  
Average Okla Life Expectancy: 80 Years  
Plan Multiplier: 2.5%  
Discount Rate: 5.0%  
Average Salary: \$74,394.47

The implementation of the proposed defined benefit pension plan involves a multi-tiered funding commitment categorized by immediate past-service liabilities and projected operational costs.

- For the 22 Law Enforcement Officers (LEOs) currently vested, the Tribe must account for a total past liability cost of \$6,008,997.03, with an additional first-year service cost of \$309,723.17.
- Looking forward to the next five-year horizon, the plan anticipates the vesting of an additional 68 LEOs, representing a combined past liability and service cost of \$5,853,225.69 for that group.

<sup>1</sup>This analysis presupposes a conversation by participating CNMS employees from the current 401(k) to a pension plan, with some adjustment to pension benefits based on the value of each participating employee 401(k). Relatedly, the current 401(k) includes some "cost" borne by Cherokee Nation in the form of the employer contribution. Obviously, the "cost" identified herein for a potential pension plan is not a "net" cost, because it does not take into account the cessation of employer contributions into the 401(k) program for employees who convert to the pension plan.



- Consequently, the total projected funding requirement for all 90 LEOs over the initial five-year period is \$12,171,945.88.

These figures represent the necessary capital to transition the force from the current 401(k) structure to a guaranteed pension benefit while maintaining compliance with governmental accounting standards.

## **Conclusion**

The comprehensive benchmarking analysis demonstrates that competitive retirement benefits are instrumental to maintaining the Cherokee Nation's status as a premier law enforcement employer. The data from comparable systems such as OPPRS and OLERS establishes a clear industry standard: defined benefit pension plans with accessible vesting schedules represent the prevailing model for agencies seeking to attract and retain qualified law enforcement professionals.

This review indicates that transitioning to a traditional Defined Benefit plan with an accelerated 5-year vesting period could align the Marshal Service with these industry benchmarks while acknowledging the specialized, high-risk duties performed by our officers. However, further study and analysis are necessary to fully evaluate the long-term fiscal implications, implementation logistics, and operational considerations of such a transition. Additional examination will ensure that any changes to the retirement structure enhance the current benefit offering while maintaining fiscal sustainability and positioning the Cherokee Nation to successfully compete for the elite law enforcement talent necessary to safeguard our communities and uphold tribal sovereignty.