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Contents

1. FINDINGS AND PURPOSE ..... 1

2. AUTHORITY ..... 1

3. DEFINITIONS ..... 2

4. ELIGIBLE TRIBAL MEMBER ASSISTANCE ELIBILITY ..... 6

5. ASSISTANCE LIMITS ..... 6

6. ELIGIBLE PROGRAM ASSISTANCE ..... 7

7. APPLICATION PROCESS..... 7

8. PROGRAM FUNDS DISBURSEMENT PROCESS ..... 8

9. GENERAL ADMINISTRATIVE PROCEDURES..... 9

10. MISCELLANEOUS ..... 10

11. DISTRIBUTION PROCESSING: ..... 10

1. FINDINGS AND PURPOSE

- (a) The purpose of this Policy is to assist Eligible Tribal Members to maintain their health, well-being, independence and quality of life during the COVID-19 Pandemic. The Tribe has a responsibility to protect and promote the general welfare interests of its members and to assist in providing support to its members.
- (b) This Policy is designed to provide general welfare assistance programs to Eligible Tribal Members to cover increased costs and address economic uncertainty arising from the COVID-19 Pandemic. It is the Tribe's intent that the assistance provided pursuant to this Policy will meet the criteria set forth in Revenue Procedure 2014-35 (including any subsequent Internal Revenue Service guidance) and the Tribal General Welfare Exclusion Act of 2014, for treatment as a tax exempt benefit and as incorporated in the Tulalip Tribes Code Chapter 16.01.

2. AUTHORITY



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This Policy is established pursuant to the authority vested in the Tribal Board by the Constitution of the Tribe, and pursuant to the Tribal General Welfare Exclusion Act of 2014, codified under Internal Revenue Code Section 139E, which excludes from gross income, for income tax purposes, the value of general welfare assistance that may be provided to an Eligible Tribal Member.

### 3. DEFINITIONS

- (a) **"COVID-19 Assistance"** shall mean the total amount of Program assistance that may be paid to a Beneficiary pursuant to this Policy.
- (b) **"Applicant"** means a Tribal Member seeking benefits under this Policy who may submit an application to qualify as a Beneficiary.
- (c) **"Application"** means written forms completed by the Applicant, including all supporting documentation, submitted to the Tribe's respective department pursuant to this Policy.
- (d) **"Beneficiary"** means the Tribal Member determined to be eligible to receive general welfare assistance payments pursuant to this Policy.
- (e) **"Chief Executive Officer"** means the Executive appointed by the Tribal Board to execute executive functions on behalf of the government of the Tribe.
- (f) **"Dependent"** means a child or individual who is legally dependent for the fiscal year, within the meaning of Internal Revenue Code §152.
- (g) **"Educational Expenses"** means preschool, primary, secondary, post-secondary and in-home educational programs and associated expenses such as: room and board, transportation costs, tuition, books, computers, software, supplies and equipment, uniforms and other items reasonably necessary for completion of the course work or participation in the program.
- (h) **"Eligible Cost Documentation"** means documentation that substantiates the expenditure of Program or Beneficiary funds to a Third Party for purposes of direct payment or reimbursement.



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---	---

- (i) **"Eligible Tribal Member"** means a living Tribal Member.
- (j) **"Essential Services to the public"** means medical facilities, pharmacies, public library, post office, and grocery stores.
- (k) **"Fiscal Year"** means the fiscal year commencing January 1<sup>st</sup> and ending December 31<sup>st</sup> each year.
- (l) **"Health and Wellness"** means nutritional support and counseling (nutritionist) related to weight loss, diabetes prevention, heart disease and other health risks, including for families; therapeutic massage, wellness programs and counseling for diabetes, heart disease and other health risks, including for families, substance abuse programs and counseling, including for families; mental health programs and counseling, including for families.
- (m) **"Housing"** means the cost for the Principal Residence up to the amounts that must be paid each month for rent or mortgage payments, including principal, property taxes, private mortgage insurance and/or hazard insurance, and homeowner's association dues, capped at thirty percent (30%) of the Beneficiary's annual income.
- (n) **"In-Home Services"** means assistance provided by a family member or licensed, third-party care provider that includes, but is not limited to, preparation of meals, housekeeping, shopping, assistance with personal care, assistance with bookkeeping and bill paying, and handyman services.
- (o) **"Minor Beneficiary"** means a Tribal Member who is under the age of 18 years.
- (p) **"Non-Covered Medical"** means medical expenses and needs that are not otherwise covered by insurance or covered through other tribal, state or federal benefits, including, but not limited to, in-home professional care from nurses, therapists or licensed care givers; extended nursing home stays; day care; hospice care; vision care; dental care; durable medical equipment; non-prescription drugs, transportation, meals and lodging for medical care away



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---	---

from home; and insurance co-pays and deductibles.

- (q) **"Principal Residence"** means a primary residence which is occupied by the Beneficiary for more than a majority of the time during a Fiscal Year, and is used exclusively as his/her principal residence. Principal Residence may also be determined based also on the location of the Tribal Member's spouse and children, the Tribal Member's driver's license, the address used for federal and state income tax purposes, where the Tribal Member is registered to vote, and other legal indicia of residency. The residence may be real estate property in which the Beneficiary has right, title or interest held by fee simple, by leasehold (including residential land leases and assignments granted by the Tribe), by tenancy in common, by tenancy in entirety, by joint tenancy, by fractional interest, or other certified legal right of use and occupancy. Qualifying residences include but are not limited to, a single family home, apartment, condominium, townhome, or other cooperative or fractional-ownership unit. "Housing" and "residence" shall have the same meaning as Principal Residence.
  
- (r) **"Program"** means the COVID-19 General Welfare Assistance Program.
  
- (s) **"Shelter Costs"** means costs associated exclusively with living in the tribal member's Principal Residence, including but not limited to, rent payments, damage or advance deposits on rental property, payments on mortgages secured by the tribal member's personal residence, payments related to reverse mortgages secured by the tribal member's personal residence, payments on trailers or mobile homes (including the property on which they rest) if utilized as the member's personal residence, utility payments, mortgage insurance and related fees, homeowner's insurance, rental insurance, personal property insurance for property located within and about the Principal Residence, property taxes, condominium and homeowner's association fees, charges for regular maintenance and repair to make the Principal Residence habitable, unexpected or emergency repairs which are not reimbursed by insurance, costs for replacing or repairing essential items of property for maintaining a habitable home, and other costs which may be allowed as determined by the Chief Executive Officer on a case by case basis.



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- (t) **"Service Area"** means a geographic area designated by the Assistant Secretary of Interior where financial assistance and social services Programs are provided, as defined by 25 C.F.R. § 20.100.
- (u) **"Service Unit Area"** means the area designated for purposes of administration of Indian Health Service Program pursuant to 42 C.F.R. 136.21 (1).
- (v) **"Subsistence"** means the basic necessities of life, including food stuffs, toiletries, and clothing.
- (w) **"Tribal Board"** means the Board of Directors of the Tribe.
- (x) **"Tribal Member"** means any enrolled member of the Tribe.
- (y) **"Tribe"** means the Tulalip Tribes of Washington.
- (z) **"Tulalip Reservation"** means all land within the exterior boundaries of the Tulalip Reservation, and all lands that may be added from time to time to the Tulalip Reservation after the date of enactment of this Code.
- (aa) **"Third Party"** means the contractor, vendor, service or care provider in a contractual relationship with a Beneficiary.
- (bb) **"Transportation"** means transport by bus, taxi, shuttle, hired car, rental car, substantiated mileage use of a private automobile, and other forms of public transportation.
- (aa) **"Utility Costs"** means payments costs incurred by the Beneficiary for utility company charges related to the use of services in his or her Principal Residence. Eligible utility company charges include those for phone services, electricity, gas, propane, internet, cable, water, sewer, and waste services. Utility Costs also include costs incurred by the Beneficiary to heat the Beneficiary's Principal Residence by any means, including but not limited to



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firewood and pellets.

#### 4. ELIGIBLE TRIBAL MEMBER ASSISTANCE ELIBILITY

To be eligible for assistance pursuant to this Program, a person must be a Tribal Member as defined in Article II of the Constitution of the Tribe.

#### 5. ASSISTANCE LIMITS

- (a) **Limitation:** All assistance provided pursuant to this Program is subject to the availability of funds. Financial assistance is limited to the amount as presented in the attached spreadsheet to be distributed no later than December 30, 2020. This assistance limit reflects a determination by the Tribe that this amount reasonably represents some of the additional financial assistance needs of Beneficiaries resulting from increased costs and economic uncertainty associated with the COVID-19 Pandemic, for the types of costs of living reflected in Section I.(b) of this Policy and as presented in the attached spreadsheet, in order to support and maintain their health and well-being and to achieve the equitable purposes of this Policy as set forth in Section I.(a).
- (b) **Disbursement limits.** Disbursements under this Program will be made only upon approval of an Application from an Eligible Tribal Member. In addition, for payment of services provided by a Third Party, it is the general preference of the Tribe to pay the Third Party directly. Other assistance may be disbursed in the form of reimbursement to the Eligible Tribal Member as set forth in this Policy.
- (c) **Non-Discrimination.** The Tribe's distribution of benefits under the Program shall not discriminate in favor of any person, including members of the Tribe's governing body.
- (d) **Limitation on Liability.** Any agreement or contract for work performed in connection with this Policy is solely between the Eligible Tribal Member and a Third Party. The Tribe shall not be liable for any loss or damages whatsoever resulting from services performed in connection with assistance provided to an Eligible Tribal Member under this Policy, and no legal relationship shall be created between the Tribe and a Third Party on behalf of an Eligible Tribal Member,



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---	---

satisfaction of any monetary duty or obligation to a Third Party shall be owed and remain at all times with the Eligible Tribal Member.

## 6. ELIGIBLE PROGRAM ASSISTANCE

Program assistance is limited to costs actually incurred by the Beneficiary and includes the following types of costs:

- (a) Education
- (b) Health and Wellness
- (c) Housing
- (d) In-Home Services
- (e) Non-Covered Medical
- (t) Shelter
- (g) Subsistence
- (h) Transportation
- (i) Utilities

## 7. APPLICATION PROCESS

- (a) Tribal Member Applicant responsibility.
  - (1) **Application Requirement.** An Applicant must submit a written Application in accordance with the requirements established by the Tribal CEO pursuant to this Program. All Applications must be signed and dated by the Applicant. Completed Applications will be accepted in person, by mail or facsimile.



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- (2) **Eligible Cost Documentation.** For requests for reimbursement or direct payment to a third party, the Applicant must submit receipts, contracts, invoices, bills or other documentation which substantiates the actual expense incurred by the Applicant, or payment due from the Applicant to a Third Party.
  - (3) **Voluntary Release of Information.** If required by the Tribal Board, the Applicant must complete all forms to permit release of information from a Third Party as may be necessary, including HIPAA-related releases.
  - (4) **Chief Executive Officer Requests.** The Applicant shall timely submit any other documents or information deemed necessary by the Chief Executive Officer.
- (b) **Eligibility Determination.** The Chief Executive Officer shall confirm the eligibility of each Beneficiary who receives assistance under this Program through enrollment records or other pertinent records of the Tribe. If an Application is required pursuant to Section 7. of this Policy, the Chief Executive Officer shall require a date stamp on the Application upon receipt and notify the Applicant, in writing within five (5) business days, of his/her determination of eligibility for assistance benefits.

#### **8. PROGRAM FUNDS DISBURSEMENT PROCESS**

- (a) Payment in the form of a negotiable check will be disbursed to or on behalf of each Beneficiary no later than in accordance to the attached application; provided however, to the extent a Beneficiary has requested payment directly to a third party or reimbursement of eligible costs, the total assistance payment shall be offset by the amount of such payments or the Beneficiary shall be required to repay any excess benefits to the Tribe.
- (1) **Payment Directly to a Third Party.** Upon the request of the Beneficiary, the Tribe may make payment directly to a Third Party on behalf of a Beneficiary. A Beneficiary must present the Eligible Cost Documentation to the Tribal Administrator fourteen (14) days before





<b>Document Owner:</b> Brian Carroll <b>Approvers:</b> Legal, CEO, Board	<b>Publication Date:</b> 8/28/20 <b>Next Review Date:</b>
---	---

the due date of payment to the Third Party and fourteen (14) days before the due date of payment to the Beneficiary.

- (2) **Reimbursement to Beneficiary for Payments to a Third Party.** Upon the request of the Beneficiary, the Tribe may reimburse the Beneficiary for eligible costs. A Beneficiary must present the Eligible Cost Documentation to the Tribal Administrator fourteen (14) days before the due date of payment to the Beneficiary.

## **9. GENERAL ADMINISTRATIVE PROCEDURES**

(a) **Record Maintenance.** The Chief Executive Officer shall require to maintain the following files:

- (1) For each Beneficiary, documentation establishing eligibility, including all information and documentation supplied in connection with his or her Application and Eligible Cost Documentation, if required, and all proof of disbursement of Program funds.
- (2) For each Beneficiary determined to be ineligible, including all information provided by the Applicant and documentation of the decision making process to disapprove eligibility.
- (3) For Applications which are incomplete and pending determination of eligibility. Applicants submitting incomplete Applications will be notified in writing and given an opportunity to submit the missing information within a reasonable period of time.
- (4) A ledger recording each and every form of Program assistance provided to a Beneficiary during the applicable Fiscal Year. The ledger shall be retained for a period of no less than seven (7) years.
- (5) For the Program, record of all due diligence research conducted to support the assistance limit, including but not limited to surveys,



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cost samplings and other research.

- (b) **Audit.** Beneficiaries are required to use Program assistance exclusively for the purposes stated herein. In the event that assistance payments are used or pledged for a purpose inconsistent with the purposes set forth in this Program or the Beneficiary's Application, the Chief Executive Officer shall require the immediate repayment of the assistance payment.
- (c) **Appeal Procedure.** Should the Chief Executive Officer disapprove any Application, the Applicant may appeal the decision by filing a written notice with the Tribal Board within fourteen (14) working days following the certified mailing of notice of disapproval. The Applicant shall be entitled to be present at a meeting of the Tribal Board and shall have the right to present oral or written communication with regard to the reconsideration. The decision of the Tribal Board shall be considered final.

#### 10. MISCELLANEOUS

- a) **Severability.** If any provision of this Policy, or the application thereof to any person or circumstance, shall be held unconstitutional or invalid, only the invalid provision shall be severed and the remaining provision and language of this Policy shall remain in full force and effect.
- b) **No Waiver of Immunity.** All inherent sovereign rights of the Tribe as a federally recognized Indian tribe with respect to provisions authorized in this Policy and are hereby expressly reserved, including sovereign immunity from unconsented suit. Nothing in this Policy shall be deemed or construed to be a waiver of the Tribe's sovereign immunity from unconsented suit.

#### 11. DISTRIBUTION PROCESSING:

Distributions shall be processed by the Finance Department upon approval of the CEO, CAO or COO subject to the following requirements:

- (a) INFORMATION UPDATES AND APPLICATIONS



<b>Document Owner:</b> Brian Carroll <b>Approvers:</b> Legal, CEO, Board	<b>Publication Date:</b> 8/28/20 <b>Next Review Date:</b>
---	---

There are Application deadlines listed in the attached spreadsheet dependent upon the assistance being applied for. Direct deposit or disbursing of checks will be based upon the existing distribution instructions for other assistance on file for you in Membership. If you wish to change a check disbursement to direct deposit, email [CARESACT@tulaliptribes-nsn.gov](mailto:CARESACT@tulaliptribes-nsn.gov) and a direct deposit form will be sent.

**(b) MINOR BENEFICIARIES**

- 1) The entirety of the FY2020 Distribution to Minor Beneficiaries shall be issued to the Tulalip Tribal member parent, unless a custodial parent or guardian who is not a Tribal member has a court order showing proof of legal custody of the Tribal member child. In this case the legal guardian/custodian will receive the Distribution for the Minor Beneficiaries, unless that payment would conflict with an existing court order issued by a court of competent jurisdiction.

**(c) WAITING PERIOD FOR LOST CHECKS AND DISTRIBUTION REISSUANCE:**

- 1) A waiting period of fourteen (14) calendar days is required prior to re-issuance of any Distribution not received by a Tribal Member.