



## **COVID-19 General Welfare Assistance Programs**

### **Policy and Procedures**

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## 1 Purpose

- 1.1 The Peoria Tribe of Indians of Oklahoma received funds from the United States Treasury Department under the American Rescue Plan Act. The Peoria Tribe developed the COVID-19 Emergency Relief Aid Program and authorized as a General Welfare Exclusion (GWE) program. The COVID-19 Emergency Relief Aid Program was adopted by the Business Committee on September 22, 2021 by passed motion to authorize emergency relief payments following ARPA guidelines. Payments to support qualified Tribal citizens that need COVID-19 Emergency Relief Aid and have been directly impacted by COVID-19 are not taxable to the tribal member.
- 1.2 A maximum amount of up to \$3,200 will be given to all tribal citizens that demonstrate a financial need for emergency assistance.
- 1.3 The COVID-19 General Welfare Programs are designed to provide various types of economic relief to Citizens of the Peoria Tribe of Indians of Oklahoma (“Tribe”) from the economic hardships that they have experienced as a result of the COVID-19 pandemic. Assistance provided through these programs are intended to ensure that citizens and their families to maintain adequate housing, transportation, food, water, medication, medical care, utilities, business operations, and basic life necessities to help alleviate the financial, physical, and emotional hardships caused by the pandemic.
- 1.4 The programs are designed, in conjunction with the Tribal General Welfare Exclusion Act of 2014, to provide safe harbors to Tribal citizens who receive support from the outlined Tribal government welfare programs.
- 1.5 The Peoria Tribe of Indians of Oklahoma, acting through its Business Committee, exercises its inherent sovereignty to authorize and administer programs to benefit the general welfare of the tribal community.
- 1.6 This relief will be provided through the following separate program(s):

### **COVID-19 Emergency Relief Aid**

## 2 COVID-19 Emergency Relief Aid

- 2.1 Purpose. This program is designed to provide emergency financial relief to individual, adult Tribal Citizens and support and care of enrolled minors who have suffered economic impacts through increased expenditures or decreased income due to the COVID-19 pandemic and its related shutdowns. Many, if not all, tribal families are experiencing emotional distress as a result of these hardships and this assistance is in line with the Tribe’s duty to protect the general welfare of its Tribal citizens in times of need and emergency. Thus, this payment is intended to fall into the non-taxable category under the Tribal General Welfare Exclusion Act (2014).

2.2 Eligibility. To qualify for this program, the applicant must be:

2.2.1 An enrolled member of the Peoria Tribe of Indians of Oklahoma as of September 22, 2021; and

2.2.1.1 Unemployed; or

2.2.1.2 Loss of hours or reduction in income; or

2.2.1.3 Live within a Qualified Census Tract; or

2.2.1.4 Household Gross Income does not exceed the 300% Federal Poverty Guidelines; and

2.2.1.5 If the applicant is a minor see section 2.6

2.2.2 Submit a completed application by the September 30, 2022.

2.3 Application and Supporting Documents

2.3.1 The following items are required in order to be considered for funding:

2.3.1.1 Completed Application

2.3.1.2 Valid government issued photo ID

2.3.1.3 Legal Documentation (If Applicable for custody or guardianship)

2.4 Application Certification

2.4.1 By submitting this application, the applicant is giving authorization to the Peoria Tribe to:

2.4.2 By signing below, I hereby certify that I have met the requirements for the COVID-19 Emergency Relief Aid and that the information submitted on this Application is true and correct to the best of my knowledge. I am also giving authorization to the Peoria Tribe to:

2.4.2.1 Verify any information on this application within the Peoria Tribal Government and Tribal Court; and

2.4.2.2 Verify my tribal enrollment.

2.5 Parents/Legal Guardians may apply and receive payment on a minor child's behalf. Funds must be used for allowable expenses for the minor.

2.6 If application is on behalf of an adult who has a legal conservatorship/adult guardian/ power of attorney:

2.6.1 Court Ordered Custody

2.6.1.1 Legal Custodial Parent: The parent with primary custody may apply for the funds on behalf of the child.

\*Legal Documentation must be submitted with the application. This includes a court custody order either from a paternity case or divorce that clearly states the joint custody arrangement of the child. The Tribe is not responsible if the legal documentation has not been received.

## 2.6.2 Joint Custody

2.6.2.1 Primary Physical Custody: The parent with a court order of joint custody stating child resides primarily with that parent will be the eligible parent to apply for the funds on behalf of the child.

2.6.2.2 Traditional: A court order providing that the child resides 50-50 with both parents, then the tribal citizen will be the eligible parent to apply for the funds on behalf of the child.

\*Legal Documentation must be submitted with the application. This includes a court custody order either from a paternity case or divorce that clearly states the joint custody arrangement of the child. The Tribe is not responsible if the legal documentation has not been received.

## 2.6.3 Guardianship:

2.6.3.1 Guardian with a legal court order of guardianship may apply for the funds on behalf of the child.

\*Guardian must submit court order stating they are the legal court ordered guardian. The Tribe is not responsible if the legal documentation has not been received.

\*\*Guardianship is to prevent the child from going in to the foster care system and is typically a person that has a close relationship with the child.

## 2.6.4 Other Custody/Guardianship/Conservatorship Situations

2.6.4.1 Any individual over 18 who has been legally declared Intellectually and Developmentally Disabled: The individual who has legal authority to transact business on behalf of that individual can apply on behalf of the individual.

\*Must supply legal documentation to validate legal conservatorship/POA or legal guardianship.

2.6.5 The Tribe reserves the right to request legal documentation whenever there are questions and if legal documentation is not submitted within 30 days of request from the Tribe, the application will be voided.

2.6.6 Every application must have a valid government issued photo ID to validate identification of the individual/legal representative and to verify submitter.

2.7 Allowable Expenses. All monies received under this program must be used for one or more of the allowable expenses detailed below:

- 2.7.1 rental or mortgage payments.
- 2.7.2 groceries and other needed household supplies.
- 2.7.3 utility payments.
- 2.7.4 medical costs, including the costs of purchasing prescriptions and over the counter medicines.
- 2.7.5 personal hygiene products and health related equipment and supplies.
- 2.7.6 addressing the needs of tribal elders and those who are fully or partially disabled or incapacitated.
- 2.7.7 assisting students to obtain the resources, technology, and supplies needed to do class and schoolwork from home, including the costs of internet service during the pandemic and resulting shutdown of schools.
- 2.7.8 assisting family members residing in their household to obtain resources, supplies, and the capacity to work from home or search for potential employment from home.
- 2.7.9 childcare/eldercare.
- 2.7.10 sanitation and cleaning supplies.
- 2.7.11 housing needs to ensure habitable and safe housing during the pandemic, including utility bills.
- 2.7.12 the purchase of personal protective equipment.

2.8 The following are unallowable uses of these funds, which may require an applicant to repay the monies received:

- 2.8.1 Alcohol
- 2.8.2 Tobacco
- 2.8.3 Luxurious and Extravagant items (as prohibited by the Tribal General Welfare Exclusion Act)

### 2.9 Relief Aid Distribution

- 2.9.1 Upon receipt of the completed application and verification of eligibility and citizenship, the Tribe's Finance Department will issue funds via check, which will then be mailed to the address listed on the application. Benefit amount was determined by vote of Business Committee prior to release of the policy.

## 3 Review Procedures

- 3.1 Administration, or designee, will review all applications for all programs in the order that they are received and determine whether the applicant meets the

Program's eligibility requirements and the applicant has submitted all of the necessary documentation.

3.2 If the applicant meets the requirements and has submitted all necessary documentation to the satisfaction of the Tribe, then the Administration Department, or designee, will approve the application.

3.3 If the applicant fails to meet the above requirements, then the Administration Department will deny the application and provide the applicant reason for the denial, in writing. All determinations by the Administration Department are final unless the applicant can provide all required documentation within the duration of the program and resubmit according to the above procedures.

#### **4 Notifications**

4.1 Applications that have been denied will be notified by writing. Denied applicants may be informed of their ability to reapply if they can submit all required documentation within the program's duration.

#### **5 Taxability Issues**

5.1 For Individuals. The Peoria Tribe's COVID-19 General Welfare Assistance Programs were designed to comply with Section 139E of the Tribal General Welfare Exclusion Act, which excludes general welfare benefits provided to tribal citizens from being considered gross income by the IRS.

Although the Tribe intends the most favorable income tax treatment available under federal laws, the Tribe will not provide or pay for professional assistance to complete tax returns, or pay for professional assistance if benefit recipients are audited or reviewed by federal or state taxing authorities or program authorities. The Tribe will not be responsible for, or pay, any tax penalties or interest incurred by benefit recipients in connection with their receipt of Tribal benefits. It is the responsibility of each recipient of Tribal benefits to consult with his or her own tax advisor regarding the taxability or reporting obligations they have.

#### **6 Right to Revise**

The Tribe reserves the right to revise, modify, delete, or add to any of the COVID-19 General Welfare Assistance Programs depending on the funds available, and as determined by the Business Committee who is exercising the Tribe's inherent sovereignty to authorize and administer programs to benefit the general welfare of the tribal community.

## **7 Appeal Process**

Any applicant who is determined ineligible for COVID-19 Emergency Relief Aid may appeal the rejection to the Business Committee.

Appeals must be presented in writing to the Finance and Administrative Services Department of the Peoria Tribe within 60 days from the date of the rejection.

The applicant may submit with their appeal any additional evidence they may have which would support their claim for eligibility.

The Business Committee decision on appeal will be final.