



COVID-19 General Welfare Assistance Programs

Policy and Procedures

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1 Purpose

- 1.1 The COVID-19 General Welfare Programs are designed to provide various types of economic relief to enrolled members of the Seneca-Cayuga Nation ("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 Seneca-Cayuga Tribal members 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.
- 1.2 The programs are designed in conjunction with the Tribal General Welfare Exclusion Act of 2014, to provide safe harbors to tribal members who receive support from the outlined Tribal government welfare programs.
- 1.3 The Seneca-Cayuga Nation, acting through its Business Committee, exercises its inherent sovereignty to authorize and administer programs to benefit the general welfare of the Tribal community.
- 1.4 This relief will be provided through the following program(s):
COVID-19 Emergency Relief

2 COVID-19 Emergency Relief Aid

- 2.1 Purpose. This program is designed to provide emergency financial relief to individual, adult Tribal members 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 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 Seneca-Cayuga Nation and eighteen (18) years or older as of September 30, 2021; and
 - 2.2.2 Has experienced a financial hardship or an increase in living expenses due to the COVID-19 pandemic; and
 - 2.2.3 Has experienced a decrease in income; and
 - 2.2.4 Gross Income does not exceed the 300% Federal Poverty Guidelines; and
 - 2.2.5 Submit a completed application by the deadline.

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

- 2.3.1 rental or mortgage payments.
- 2.3.2 groceries and other needed household supplies.
- 2.3.3 utility payments.
- 2.3.4 medical costs, including the costs of purchasing prescriptions and over the counter medicines.
- 2.3.5 personal hygiene products and health related equipment and supplies.
- 2.3.6 addressing the needs of tribal elders and those who are fully or partially disabled or incapacitated.
- 2.3.7 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.
- 2.3.8 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.
- 2.3.9 childcare/eldercare.
- 2.3.10 sanitation and cleaning supplies.
- 2.3.11 housing needs to ensure habitable and safe housing during the pandemic, including utility bills.
- 2.3.12 the purchase of personal protective equipment.

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

- 2.4.1 Alcohol
- 2.4.2 Tobacco
- 2.4.3 Luxurious and Extravagant items (as prohibited by the Tribal General Welfare Exclusion Act)

2.5 Application and Supporting Documents

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

- 2.5.1.1 Completed Application; and
- 2.5.1.2 Tribal Membership Verification for all in household;

2.6 Relief Aid Distribution

2.6.1 Upon receipt of the completed application and verification of citizenship, the Tribe's Finance Department will issue funds via check

made payable to the Tribal Member Applicant, which will then be mailed to the address listed on the application.

- 2.6.2 The amount per applicant Tribal Member will be \$2,000.00 for individual elder (55+); \$1,500.00 for individual adults (18+); and \$1,000.00 for individual minor children (17-).

3 Review Procedures

3.1 The ARPA Administrator 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. If the applicant meets the requirements and has submitted all necessary documentation to the satisfaction of the Tribe, then the ARPA Administrator will approve the application and forward the application to the ARPA Financing Department for issuance of checks.

However, if the applicant fails to meet the above requirements, then the ARPA Administrator will deny the application and provide the applicant reason for the denial, in writing. All determinations by the ARPA Administrator 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 Within five (5) business days of their decision, the ARPA Administrator shall inform applicants, in writing, of the denial; and

4.2 Denied applicants will 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 Seneca-Cayuga Nation'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 members 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 its inherent sovereignty to authorize and administer programs to benefit the general welfare of the Tribal community.

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