

REDDING RANCHERIA TRIBAL GOVERNMENT POLICIES

Chapter TP 7-250

Tribal Elders General Assistance Program



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SECTION 1: PURPOSE

The purpose of the Redding Rancheria Tribal Elders' General Assistance Program is to provide support for the tribal elders to ensure adequate home heating, cooling, utilities and maintenance, and other household related needs. The program also is intended to provide assistance to elders who can benefit from help with meal preparation or home-delivered meals, household chores or day care outside of the home, local or medical transportation, educational, social or cultural travel, and improvements to the home to adapt to special needs.

SECTION 2: BACKGROUND AND INTENT

(a) Addressing Tribal Needs and Goals

Ensuring the well-being of tribal elders is an important traditional value of the Redding Rancheria members. The membership has recognized that the elders had not had significant opportunities for education, employment, pension plans and personal asset accumulation during their earlier years. Many elders suffer from health conditions, such as diabetes.

Recognizing the importance of supporting elders, the membership has established long term savings, as a priority, to ensure availability of resources in future years to assure that annual resources are available to the program. While savings are accumulated, the membership budgets resources on an annual basis to assist elders.

The Redding Rancheria is dedicated to assuring the continuation of the benefit in future years without reliance on gaming and other current revenue sources, in order to provide security for elders. This Elders' General Assistance Program, along with the Elders Benefit Permanent Fund, both respond to the Redding Rancheria strategic goals to honor and support a high quality of life for tribal elders and to maintain financial security for elders.

(b) Coverage under the Redding Rancheria General Welfare Ordinance

This program and its associated benefits are authorized pursuant to the Redding Rancheria General Welfare Ordinance and Chapter TP 1-1100 of the Redding Rancheria Tribal Governmental Policies, as the same may be amended from time to time, and shall be administered in accordance and compliance therewith. Program benefits are intended to constitute Indian tribal general welfare benefits excluded from taxable income under Internal Revenue Code Section 139E. Program benefits modeled after the IRS "safe harbor" rules are also intended to qualify for tax free treatment under

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IRS Revenue Procedure 2014-35 and Notice 2015-34, as the same may be amended, which are looked to as good faith guidance by the Tribe in applying Code Section 139E pending the issuance of final regulations thereunder. All assistance provided in accordance with this policy is intended to qualify for favorable tax treatment to the fullest extent permitted at law.

The provisions of Chapter TP 1-1100 of the Redding Rancheria Tribal Governmental Policies are hereby incorporated by reference and shall apply to the implementation and benefits authorized by this policy.

SECTION 3: DEFINITIONS

Terms utilized herein shall have the same meaning as defined within the General Welfare Ordinance.

SECTION 4: DELEGATED AUTHORITY

The Chief Executive Officer is delegated the authority to implement the program and appropriate procedures and activities to implement this policy.

SECTION 5: AUTHORIZED PROGRAMS AND SERVICES

(a) Monthly Elders' General Assistance

There is hereby authorized an elders' general assistance benefit for each enrolled member of the Redding Rancheria who has achieved the age of 50. The assistance benefit shall be paid beginning with the month following the month in which each enrolled member achieves the age of 50 years up to and including the month in which a member is deceased, and at such other times during the year as established for the program. Some IRS "safe harbor" benefits (see (e) below) begin at age 55 unless the elder is disabled.

(b) Amount of Benefit

The amount of the monthly assistance, and other assistance payments, shall be set forth within the annual budget.

(c) Purpose of the Assistance

The purpose of this assistance is to help elders with household and other needs to improve their standard of living, and to mitigate the impact on this particular segment of the tribal membership of having to endure decades of

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low tribal economic opportunity during critical working years. The program seeks to achieve this by providing the household (age 50 and older) and special need (age 55 and older or disabled) benefits set forth in paragraphs (d) and (e) below.

(d) Safe Harbor Benefits

The program benefits may be used to assist with those recognized “safe - harbor” purposes as discussed within Section 1003 of the General Welfare Ordinance.

(e) Tribal Specific Needs

Program benefits may also be used for the following purposes that the Tribal Council has determined to be consistent with Code Section 139E based in part upon consistency with the purpose and intent of the foregoing IRS safe harbors;

- (1) Costs consistent with any safe harbor purpose, but not specifically listed, within Section 1003, including:
 - (A) Property taxes related to principle residence
 - (B) Homeowners insurance, including earthquake and flood coverage
 - (C) Other medical expenses not otherwise paid by the Redding Rancheria, Indian Health Service or Insurance
- (2) Professional services needed to preserve and protect member households and assets, including but not limited to taxation issues, financial and estate planning, living wills and trusts (all of which are impacted by unique federal and tribal rules, customs, traditions, laws and standards which may not otherwise be adequately addressed and could place members at undue risk).
- (3) Such other needs as shall be determined by the Tribal Council from time to time and designated by Tribal Council resolution, as qualified expenses under Code Section 139E.

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SECTION 6: PROGRAM PRIORITIES

- (a) Based on the amount of resources available, the program will prioritize the needs of elder members who were born after December 31, 1988. To the extent that resources are inadequate to meet the needs of all elders, priority will be to meet the needs of eldest first.

- (b) A plan will be adopted to provide for additional contributions to the Elder Benefit Trust fund to provide for future assistance, consistent with the growth the assistance payments.

Legislative History:

Originally Adopted by Tribal Council Resolution #050-10-22-13, dated October 22, 2013.

Amended by Tribal Council Resolution #037-05-12-15