

REDDING RANCHERIA TRIBAL GOVERNMENT POLICIES

Chapter TP 7-600

Childcare Assistance Program Policy



November 4, 2014

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SECTION 1: PURPOSE

To assist with child care expenses for Redding Rancheria members who are working, attending school, or temporarily disabled. Also to assist non-member parents or guardians with child care expenses for member children who do not live in the member parent home or when the member parent is deceased or incarcerated.

SECTION 2: BACKGROUND AND INTENT

It is the intent of the Redding Rancheria that child care assistance be sufficient to ensure that the member children of the Redding Rancheria are provided quality care when parents or legal guardians are working, attending school, or are otherwise temporarily incapacitated. Consistent with the goal of tribal and individual self-sufficiency for the Redding Rancheria tribal community, the Redding Rancheria intends to support members who are gainfully employed, attending school to improve education and skills or who may be temporarily incapacitated.

The Redding Rancheria intends that all programs authorized herein are authorized pursuant to the Redding Rancheria General Welfare Ordinance of 2007 and shall be administered in accordance and compliance therewith. Accordingly, child care assistance provided in accordance with this policy is intended to qualify for favorable tax treatment to the fullest extent permitted under the general welfare doctrine.

SECTION 3: DEFINITIONS

As used within chapter, the following terms shall mean:

- (a) Administrator: The Chief Executive Officer of the Redding Rancheria or authorized designee.
- (b) Chief Executive Officer (CEO): The Chief Executive Officer of the Redding Rancheria.
- (c) Tribe: The Redding Rancheria, a federally recognized Native American tribe, in Redding, California.
- (d) Tribal Court: The Redding Rancheria Tribal Court.

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SECTION 4: DELEGATED AUTHORITY

The Chief Executive Officer (CEO) is hereby delegated all administrative authority to carry out the day-to-day operations of the program, in accordance with this policy. Such authority shall include but not be limited to:

- (a) Recommending to the Tribal Council such policy decisions necessary to assure the efficient and effective administration of the program in accordance with its stated purpose.
- (b) Recommending to the Tribal Council such actions related to program services as are appropriate, for which authority has not been delegated within this policy.
- (c) Making provisions for disbursement of program funds in accordance with this policy.
- (d) Coordinating with, obtaining assistance of, and providing administrative direction to third parties engaged by the Redding Rancheria to assist in the administration of the program, including, but not limited to legal counsel, accountants, advisors and consultants.
- (e) Implementing such operating procedures as are required to assure effective day-to-day activities and services in the administration of the program, and publishing information for use by eligible members on how to apply for and use the program.
- (f) Adopting and amending, appropriate forms for application and other documents required for the proper administration of the program.
- (g) Acting as program administrator and delegating to other officers and employees, in writing, the authority to act and sign on behalf of the CEO for this purpose in order to carry out the program.
- (h) Establishing appropriate training and/or technical assistance programs to assure that eligible members can maximize the benefits of the program.
- (i) Providing information to members regarding their rights and options, taxation issues, the maximization of program benefits and other information pertinent to the program.
- (j) Providing for reports to the Tribal Council as to the status of the program, eligible participants and other information required by the Tribal Council.

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- (k) Recommending appropriations for the program in accordance with plans adopted by the Tribal Council and/or the membership.
- (l) Initiating collection and legal proceedings as necessary to protect the Tribe's interests with regard to program funds for which the recipient is in material breach of the program.

SECTION 5: AUTHORIZED PROGRAMS AND SERVICES

- (a) Child care payments made directly to the parent in advance, or reimbursement of child care expenses paid or to be paid by the parent as set forth in this policy.
- (b) Child care payments made directly to Redding Rancheria-operated child care as set forth in this policy.

SECTION 6: ELIGIBILITY REQUIREMENTS

- (a) Eligibility
 - (1) Two parent homes in which member children age 0 to 12 reside, where each parent is working at least 20 hours per week, going to school full-time (at least 12 semester units), or is temporarily disabled.
 - (2) Single parent homes in which member children age 0 to 12 reside, where the single parent is working at least 20 hours per week, attending school full-time (at least 12 semester units), or is temporarily disabled.
 - (3) Guardians, in the case of children who do not live in the member parent home, when the guardian(s) each work at least 20 hours per week, or attend school full-time (at least 12 semester units).
- (b) Proof of Eligibility
 - (1) All parents or guardians must provide written documentation of their employment, student or disabled status, which may include a current pay stub, W-2, 1099 or equivalent, school registration receipt, a written physician's statement, or such other evidence that is satisfactory to the Administrator. Handwritten notes, time sheets, or similar items are not acceptable.

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- (2) Parents will be required to sign an application for the program and will be required to re-certify quarterly (every three months) their status, and agreeing to the terms of the program, including their pledge to notify the program should their eligibility for the program change for any reason.
- (3) In addition, non-member parents or guardians of Redding Rancheria children must provide proof that they are the primary caregiver or legal guardian of the Redding Rancheria member child for whom care is to be provided. Proof must be in the form satisfactory to the Administrator, and must include a statement that the child resides primarily with that person(s) submitting the application.
- (4) Parents requesting child care for children with special needs shall be required to provide written documentation of the special need not less than once each year in a form satisfactory to the Administrator.

SECTION 7: AMOUNT, DISTRIBUTION AND REPORTING OF BENEFITS

(a) Amount of Benefits

The amount of benefits provided by the program shall be set forth within the annual tribal budget. Children with documented special needs will receive an additional \$250 per month in childcare assistance.

- (1) Benefits will be paid as authorized within the annual tribal budget in the following age categories.
 - (A) Ages 0-4 years
 - (B) Ages 5-8 years
 - (C) Ages 9-12 years
 - (2) Benefits shall be doubled during the months of June, July and August for children ages 5-12.
- (b) Benefits are to be paid to the parent or guardian at the beginning of each month. It is the parents' responsibility to pay the provider of childcare. The Redding Rancheria takes no responsibility for the payment of the provider, or of any costs in excess of the amounts provided by the program.
- (c) Redding Rancheria Head Start and Childcare programs.

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- (1) Payment may be made directly to the parent who in turn pays the program, or
- (2) Payment may be made directly to the program, on behalf of the parent.
- (d) If a Redding Rancheria member who participates in the Redding Rancheria Head Start and Child Care programs is past due 60 days or more with payment of childcare costs, then subsequent childcare payment shall be made directly to the program.
- (e) Proof of childcare costs of at least the amount of the payments made under this program are required for all childcare payments for which parents wish to obtain favorable tax treatment. Proof may include receipts or written statements signed by the parent and bona fide providers of care, and/or such other written material as determined adequate by the Administrator. Any childcare expenses not adequately documented by the end of any calendar year shall be reported as taxable benefits on IRS Form 1099.

SECTION 8: MISCELLANEOUS PROVISIONS

- (a) No entitlements intended. The programs authorized pursuant to this policy are not entitlement programs. The Tribe has made provision to fund the program by establishing the funds for the program within the tribal budget, but the program may be changed or eliminated as determined to be necessary or appropriate and no tribal member or his or her estate has any vested interest in potential or unused benefits available under the programs. Neither approval of applications or receipt of benefits of program resources creates a vested right in the applicant, the members of the applicant household, their estate or their heirs at law.
- (b) This program shall be unfunded for tax purposes. The program will be administered in a manner to avoid premature taxation through the IRS doctrines of constructive receipt and economic benefit. Benefits hereunder shall not be subject to alienation, encumbrance, assignment, garnishment or levy.
- (c) Amounts authorized pursuant to this policy on a per member or per person basis are maximum amounts. To the extent that amounts utilized by any member or person is less than the maximum amount, no service or benefit shall in any way accrue to or carryover to a subsequent year.

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- (d) Amounts made available to provide services under this policy shall be limited to the amounts appropriated for the programs and to such limitations as shall be set forth within the tribal budget.
- (e) Taxes. This program is approved under the provisions of and intended to qualify for treatment under the Redding Rancheria General Welfare Doctrine Ordinance of 2007, as may be later amended. The Tribe intends that the services and/or benefits derived from the programs shall qualify for favorable tax treatment to the fullest extent permitted under the general welfare doctrine.
- (f) Although the Tribe intends the most favorable income tax treatment available under federal and state tax laws, the Tribe will not provide or pay for professional assistance to complete tax returns or if participants are audited or reviewed by federal or state taxing authorities. The Tribe will not be responsible for or pay any tax penalties or interest incurred by participants in connection with their participation in the program. It is the responsibility of each recipient to consult his or her own tax advisor regarding the taxability or reporting obligations of program benefits.
- (g) Remedies. In the event a member is in material breach of this policy, including the receipt of any assistance payments not used in accordance with the policy, or for which repayment is required by this policy, the program benefits will be a deemed loan and the Redding Rancheria shall have the right to reimbursement of amounts made available under this policy. Such reimbursement shall be enforceable under the laws of the Redding Rancheria, including offset of any payments owed to the member by the Redding Rancheria, including per capita payments.
- (h) Tax Reporting. To the extent that a member is in material breach of this policy or a determination is made that services or benefits provided do not constitute assistance that qualifies for favorable tax treatment under the general welfare doctrine, then the Administrator shall file any required report(s) to the appropriate taxing authorities regarding all such amounts as are not reimbursed within the tax year pursuant to (e) above unless Head Start is paid directly.
- (i) No waiver of tribal sovereign immunity. In establishing the programs authorized pursuant to this policy, the Tribe has not waived its tribal sovereign immunity from unconsented suit and has not consented to suit or the jurisdiction of any state or federal court or administrative body.

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- (j) The Redding Rancheria shall not be liable for continuation of this program beyond budgetary resources appropriated by the Tribal Council and approved by the voting members of the Redding Rancheria.

Legislative History:

Amendment # 1 Date: 06-30-98
Amendment # 2 Date: 12-05-00
Amendment # 3 Date: 12-12-00
Amendment # 4 Date: 04-03-03

As amended by Tribal Council Resolution #080-12-11-07, dated December 11, 2007.

As amended by Tribal Council Resolution #050-05-26-09, dated May 26, 2009.

As amended by Tribal Council Resolution #062-11-04-14, dated November 4, 2014.