

## **2022 TEMPORARY COVID-19 ASSISTANCE PROGRAM POLICY**

### **1. PURPOSE**

- a. The Tribal Council has a duty to promote and protect the peace, health, safety, and general welfare of the Band, including Citizens.
- b. The Tribal Council has determined that it is in the best interests of the Band to establish the Program to promote the general welfare of Band and its Citizens in a manner that is not lavish or extravagant under the circumstances by providing temporary supplemental financial assistance to address a need.
- c. The Tribal Council developed the Program with the intention that Assistance to Citizens provided under this Program is an “Indian general welfare benefit” as provided by 26 U.S.C. 139E(a) and therefore excluded from gross income and not subject to tax withholding or reporting under the Tribal General Welfare Exclusion Act, 26 U.S.C. 139E and IRS Revenue Procedure 2014-35.
- d. This Policy establishes written guidelines under which Citizens and Non-Citizen Parents may qualify for Assistance.

### **2. SCOPE**

The Program shall be governed by this Policy. This Policy shall be interpreted, and the Program administered, in a manner consistent with the above purposes.

### **3. DEFINITIONS**

- a. “Adult” means a person who is eighteen (18) years of age or older.
- b. “Applicant” means any person who submits an application for Assistance to the Department.
- c. “AMI” means the area median income, calculated on an annual basis by HUD.
- d. “Assistance” means the temporary supplemental financial assistance grants for mortgage, rent, and utilities provided under the Program established under this Policy.
- e. “Band” means the Pokagon Band of Potawatomi Indians.
- f. “Band Citizen” means an enrolled member of the Band.
- g. “COVID-19” means the Coronavirus Disease 2019.
- h. “Department” means the Band’s Department of Social Services.

- i. “Director” means the Director of the Department.
- j. “HUD” means the U.S. Department of Housing and Urban Development.
- k. “Job Loss” means the involuntary loss of a full-time job through no fault of the employee, which first occurred in 2022.
- l. “Low Income” means household income at or below 40 percent of the AMI for its county and size of household based on the most recently published data by HUD.
- m. “Minor” means a Band Citizen who is less than 18 years of age.
- n. “Moderate Income” means household income at or below 65 percent of the AMI for its county and size of household based on the most recently published data by HUD.
- o. “Need” means the financial need for assistance with mortgage payments, rent payments, or utility payments, because the current household income is insufficient to make such payments because of: (i) a Low Income or Moderate Income household has a Job Loss or (ii) the household has an employed adult who has COVID-19 or is unable to work because of COVID-19.
- p. “Non-Citizen Parent” means a person who:
  - (i) is not a Band Citizen;
  - (ii) is the biological or adoptive parent, step-parent, or legal guardian of a Minor; and
  - (iii) has sole or joint custody (both legal and physical) of the Minor.
- q. “Policy” means this 2022 COVID-19 Temporary Supplemental Assistance Program Policy.
- r. “Program” means the 2022 COVID-19 Temporary Supplemental Assistance Program established under this Policy.
- s. “Tribal Council” means the governing body of the Band established pursuant to Article X of the Constitution.

#### **4. DURATION**

- a. The Program shall accept applications through 5:00 pm September 30, 2022.
- b. The Program shall be subject to available funding. The Band retains the right to amend this Policy, including to end the Program at any time.

## 5. APPLICANT ELIGIBILITY

- a. To qualify for Assistance under the Program, a person must:
  1. Be a Band Citizen or Non-Citizen Parent; and
  2. Be at least 18 years of age at the time the Policy is approved by Tribal Council; and
  3. Be a member of a qualifying household under Subsection 5(a)(3)(i) or 5(a)(3)(ii):
    - (i) A Low Income or Moderate Income household with a Job Loss:
      - A. Have a documented Job Loss and meet the requirements of Subsections 5(a)(3)(i)(B) or 5(a)(3)(i)(C) below.
      - B. A Low Income or Moderate Income household; or
      - C. A household enrolled in one (1) of the following Federal programs:
        1. Children's Health Insurance Program (CHIP),
        2. Childcare Subsidies through the Child Care and Development Fund (CCDF) Program,
        3. Medicaid,
        4. National Housing Trust Fund (HTF), for affordable housing programs only,
        5. Home Investment Partnerships Program (HOME), for affordable housing programs only,
        6. Temporary Assistance for Needy Families (TANF)
        7. Supplemental Nutrition Assistance Program (SNAP)
        8. Free and Reduced-Price Lunch (NSLP) and/or School Breakfast (SBP) programs
        9. Medicare Part D Low-income Subsidies
        10. Supplemental Security Income (SSI)
        11. Head Start and/or Early Head Start (Zagbëgon is not included.)
        12. Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
        13. Section 8 Vouchers
        14. Low-Income Home Energy Assistance Program (LIHEAP)
        15. Pell Grants.
    - (ii) A household with an employed adult who has COVID-19 or is unable to work because of COVID-19; and
  4. Have a Need; and
  5. Complete and return to the Department an application as described in Section 8 of this Policy and supply all required documentation, including:

- (i) Proof of income as set forth in Exhibit A - Income Checklist, Exhibit B – Proof of Self-Employment, and Exhibit C – Household Claiming No Income.
  - (ii) A signed statement from the employer on the employer’s letterhead that:
    - A. There is a Job Loss first occurring in 2022; and
    - B. The employee has received no financial help from the employer for the income lost because of COVID-19.
  - (iii) A signed statement from a medical provider on the provider’s letterhead that a household member has COVID-19 or is unable to work because of COVID-19.
  - (iv) Except as a medical provider may submit verification on letterhead, no handwritten documents will be accepted.
- b. The Applicant shall have the burden of proving eligibility and Need under the Program. See Exhibit D for list of acceptable household expenses to be counted toward need.
  - c. Assistance shall only be available to Applicants who meet all requirements of this Policy and shall:
    - 1. be awarded in accordance with this Policy to any Applicant who meets the requirements of this Policy, subject to the limitations of this Policy; and
    - 2. not discriminate in favor of members of the Tribal Council.

**6. TYPES OF NEED**

- a. The Applicant may apply for Assistance with the Applicant’s household mortgage, rent, and/or utilities only, because of the Applicant’s Need, and must provide documentation required under this Policy, including that the Applicant’s household is unable to make the mortgage payments, rent payments, and/or utility payments based on current household income.
- b. Assistance shall not be used for, nor include, expenses that:
  - (i) have been or will be reimbursed under any federal program or any other Band program; or
  - (ii) for damages covered by insurance.

**7. AMOUNT AND PAYMENT**

- a. Except as provided in Subsection (b) below:

- i. For a Need related to the months of April 2022 through June 2022, Assistance shall not exceed and shall be limited to the lesser of the Applicant's Need or \$1,500 per month, per household.
  - ii. For a Need related to the months of July 2022 through September 2022, Assistance shall not exceed and shall be limited to the lesser of the Applicant's Need or \$1,000 per month, per household.
- b. Assistance will be provided for proven Need occurring only in April 2022 through September 2022. Applications will not be accepted for any Need occurring prior to April 1, 2022 (no back payments).
- c. For Applicants with an employed adult with COVID-19 or who is unable to work because of COVID-19:
  - i. For each month of Assistance, the Applicant must provide documentation from a medical provider that such employee cannot work because of COVID-19; and
  - ii. For each month of Assistance, the Applicant must provide evidence that he/she is unable to make mortgage payments, rent payments, and/or utility payments without Assistance.
- d. In no instance shall the amount of Assistance exceed the documented Need within the maximum amount under this Policy.

## 8. APPLICATION

- a. All applications for Assistance shall be made on a form provided by the Department.
- b. All applications for Assistance shall require the Applicant to provide, at a minimum, the following information:
  - (i) The Applicant's name, address, telephone number, and date of birth, and if the Applicant is a Non-Citizen Parent, a copy of a current photo identification;
  - (ii) If the Applicant is a Band Citizen, the Applicant's Band enrollment number, or if the Applicant is a Non-Citizen Parent, the name, date of birth, and Band enrollment number of each Minor.
  - (iii) The name(s) of all dependents and other persons who reside at the Applicant's principal residence;
  - (iv) A description of the Need, including without limitation, the amount of Assistance requested; and

- (v) All documentation deemed necessary by the Director to evaluate the application, including without limitation, to demonstrate eligibility for Assistance and Need under the requirements of this Policy.
- c. All applications for Assistance shall be signed by the Applicant and shall include, without limitation, an attestation and certification that:
  - (i) The Applicant has read the Policy in effect at the time the application is submitted and is eligible to receive Assistance under the Policy;
  - (ii) To the best of the Applicant's information, knowledge, and belief all information provided is true, accurate, and complete;
  - (iii) The Applicant acknowledges and understands that Assistance shall not be used for or include expenses that have been or will be reimbursed under any federal program or any other Band program or for damages covered by insurance;
  - (iv) The Applicant acknowledges and understands that if the Applicant is a Band Citizen, then although the Band has structured the Program with the intent that the Assistance be non-taxable, that if the IRS deems the Assistance, or any part of the Assistance, to be taxable, the Band Citizen (and not the Band) shall be solely responsible for any taxes, interest and penalties owed from the Applicant's receipt of any Assistance;
  - (v) The Applicant acknowledges and understands that if the Applicant is a Non-Citizen Parent, then the Band will treat the Assistance as taxable, and the Non-Citizen Parent (and not the Band) shall be solely responsible for any taxes, interest and penalties owed from the Applicant's receipt of any Assistance; and
  - (vi) The Applicant acknowledges and understands that providing any false information may subject the Applicant to legal action, including without limitation, criminal prosecution.
- d. All applications shall be delivered to the Director at the Department by any of the following methods:
  - (i) Personal or private courier delivery;
  - (ii) U.S. mail; or
  - (iii) Electronically, including without limitation, e-mail or fax.
- e. No application will be accepted after 5:00 pm, September 30, 2022.

## 9. ELECTRONIC APPLICATION

- a. An application or a signature on an application relating to the Program shall not be denied legal effect, validity, or enforceability solely because it is in electronic form, and an application shall not be denied legal effect, validity, or enforceability solely because an electronic signature or electronic record was used in its formation.
- b. An electronic record of an application or electronic signature on an application shall be attributable to a person if it is the act of the person, which may be shown in any manner (including a showing of the efficacy of any security procedures applied to determine the person to which the electronic record or electronic signature was attributable), and the effect of an electronic record of an application or electronic signature on an application attributed to a person shall be determined from the context and surrounding circumstances at the time of its creation, execution, or adoption.
- c. The Band Department of IT, giving due consideration to security and in consultation with the Department, may specify any of the following as appropriate for the submission of an electronic record of an application or electronic signature on an application:
  - (i) The manner and format in which the electronic records must be created, generated, sent, communicated, received, and stored and the systems established for such purposes;
  - (ii) If an electronic record is required to be signed by electronic means, the type of electronic signature required, the manner and format in which the electronic signature is to be affixed to the electronic record;
  - (iii) Control processes and procedures as appropriate to ensure adequate preservation, disposition, integrity, security, confidentiality, and auditability of electronic records; and
  - (iv) Any other require attributes for electronic records that are specified for corresponding nonelectronic records or reasonably necessary under the circumstances.

## 10. DECISION

- a. If an application for Assistance is approved, the Department shall cause written or electronic notice to be provided to the Applicant and shall, at a minimum, include the amount of Assistance.
- b. If an application for Assistance is denied, the Department shall cause written or electronic notice to be provided to the Applicant and such notice shall, at a minimum, include the specific reason(s) for the denial of Assistance.
- c. Any decision by the Director, including without limitation, regarding any documentation deemed necessary by the Director to evaluate the application, shall be final and shall not be subject to review or appeal.

## 11. MISCELLANEOUS

- a. Assistance will be awarded to eligible Band Citizens and Non-Citizen Parents on a first-come, first-served basis.
- b. While this Policy is structured with the intent that the Assistance be non-taxable to Band Citizens under the Tribal General Welfare Exclusion Act and IRS Revenue Procedure 2014-35, if the Internal Revenue Service deems the Assistance, or any portion of the Assistance, to be taxable, then the Band Citizen (and not the Band) shall be solely responsible for any taxes, interest and penalties owed from receipt of the Assistance. Band Citizens are encouraged to contact a tax advisor with any tax questions relating to the Assistance.
- c. The Band will treat any Assistance provided to Non-Citizen Parents as taxable, and the Non-Citizen Parent (and not the Band) shall be solely responsible for any taxes, interest and penalties owed from receipt of the Assistance.
- d. Band funds for Assistance shall remain the assets of the Band until distributed.
- e. Assistance shall not be subject to anticipation, alienation, assignment (either at law or in equity), pledge, encumbrance, attachment, garnishment, levy, or execution.
- f. The Department shall maintain all Program records for a minimum of 5 years from December 31, 2022, but if other applicable Band law or policy requires such records be maintained beyond such time, the Department shall maintain such records for the minimum duration required by such applicable Band law or policy.
- g. Nothing in this Policy shall be construed to vest in any person any right or interest in any Band revenues or assets. The Tribal Council reserves the right to amend or repeal this Policy, subject to applicable Band and Federal law.
- h. Nothing in this Policy shall:
  - (i) create any obligation that is legally enforceable against the Band; or
  - (ii) waive the sovereign immunity of the Band or any of its officials or employees.



**2022 COV-19 TEMPORARY SUPPLEMENTAL ASSISTANCE PROGRAM (TSAP)**

**Exhibit A**

**Income Checklist**

<b>Income checklist</b>			
<input checked="" type="checkbox"/>	<b>Wages</b>		
<input checked="" type="checkbox"/>	<b>Self - Employment Income</b>		
<input checked="" type="checkbox"/>	<b>Contract Income</b>		
<input checked="" type="checkbox"/>	<b>Payments from mortgage or Sales Contracts</b>		
<input checked="" type="checkbox"/>	<b>Unemployment insurance</b>		
<input checked="" type="checkbox"/>	<b>Strike Pay</b>		
<input checked="" type="checkbox"/>	<b>Social Security Administration (SSA ) benefits</b>		
	<input type="checkbox"/>	<b>Including Medicare deduction</b>	<input checked="" type="checkbox"/> <b>Excluding Medicare deduction</b>
<input checked="" type="checkbox"/>	<b>Supplemental Security Income (SSI )</b>		
<input checked="" type="checkbox"/>	<b>Retirement / pension benefits</b>		
<input checked="" type="checkbox"/>	<b>General Assistance benefits</b>		
<input checked="" type="checkbox"/>	<b>Temporary Assistance for Needy Families (TANF) benefits</b>		
<input checked="" type="checkbox"/>	<b>Cash gifts</b>		
<input checked="" type="checkbox"/>	<b>One-time lump-sum payments, such as rebates/credits, winnings from lotteries, refund deposits, etc.</b>		
<input checked="" type="checkbox"/>	<b>Jury duty compensation</b>		
<input checked="" type="checkbox"/>	<b>Rental income</b>		
<input checked="" type="checkbox"/>	<b>Income from employment through Workforce Investment Act (WIA)</b>		
<input checked="" type="checkbox"/>	<b>Income from work study programs</b>		
<input checked="" type="checkbox"/>	<b>Alimony</b>		
<input checked="" type="checkbox"/>	<b>Child support</b>		
<input checked="" type="checkbox"/>	<b>Interest, dividends, or royalties</b>		
<input checked="" type="checkbox"/>	<b>Commissions</b>		
<input checked="" type="checkbox"/>	<b>Legal settlements</b>		
<input checked="" type="checkbox"/>	<b>Veterans Administration (VA) benefits</b>		
<input checked="" type="checkbox"/>	<b>Stipends from senior companion programs, such as VISTA</b>		
<input checked="" type="checkbox"/>	<b>Funds received by household for the care of a foster child</b>		
<input checked="" type="checkbox"/>	<b>Per Capita payments</b>		

**2022 COV-19 TEMPORARY SUPPLEMENTAL ASSISTANCE PROGRAM (TSAP)**  
**Exhibit B**  
**Self-Employment Income**

Self-Employment Income

- A. If the household reports fairly consistent self-employment income and expenses from year to year, the Department may choose to use the household's Internal Revenue Service filings as a guide in determining the household's anticipated self-employment income for the certification period.

Below is a list of the forms generally used to report self-employment income for tax purposes:

1. Schedule F, Profit or Loss from Farming;
  2. Schedule C, Profit or Loss from Business, or Schedule C-EZ, Net Profit from Business;
  3. Schedule E, Supplemental Income and Loss.
- B. In many cases self-employment income may vary from month to month or from year to year. If the household experiences a recent increase or decrease in business, the previous year's tax return may not be an accurate reflection of the income and expenses the household anticipates for the coming months or year. In such cases, it may be necessary to review other documentary evidence, such as the actual income and expense receipts received in recent months or the household's self-employment bookkeeping records.



Certification of Zero Income/Per Capita and/or Elders Stipend Only

To determine eligibility for any programs at the Pokagon Band Social Services Department or Commodities, you must furnish proof of **ALL** household income. This form is to be completed by adult household resident with zero income from any source except per cap and elders Stipend. Application process will not begin without completion of this form and/or other proof of income.

Name: \_\_\_\_\_ Date of Birth: \_\_\_\_/\_\_\_\_/\_\_\_\_ Tribal ID # \_\_\_\_\_

1. By initialing I hereby certify that I do not receive income from any of the following sources:
  - a. Employment wages (commissions, boards, stipends, tips, bonuses, fees, etc.); Initial \_\_\_\_\_
  - b. Income from operation of a business (self-employment or contract); Initial \_\_\_\_\_
  - c. Rental income from Real Estate or personal property; Initial \_\_\_\_\_
  - d. Interest of dividends from assets, lottery winnings, etc; Initial \_\_\_\_\_
  - e. Annuities, Insurance policies, death benefits; Initial \_\_\_\_\_
  - f. Unemployment, strike pay, social security, pensions, VA or disability payments; Initial \_\_\_\_\_
  - g. Alimony, child support, public assistance cash payment or supplemental income; Initial \_\_\_\_\_
  - h. Income from Foster Care or Adoption; Initial \_\_\_\_\_
  - i. Per cap from tribe other than Pokagon Band; Initial \_\_\_\_\_
  - j. Any other source not named above; Initial \_\_\_\_\_

2. Choose one:

- My only income has been Pokagon Band Per Cap and/or Elders Stipend for the past 12 months
- My only income has been Pokagon Band Per Cap and/or Elders Stipend for the past 30 days
- Currently my only income is Pokagon Band Per Cap and/or Elders Stipend
- I have had no income in the past 12 months
- I have had no income in the past 30 days
- Currently I have no income

3. Explain how rent, utilities, food & other necessities are paid for? \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Under penalty of perjury, I certify that the information presented in this certification is true and accurate to the best of my knowledge. The undersigned further understand(s) that providing false representations herein constitutes an act of fraud. False, misleading or incomplete information may result in referral to the prosecuting attorney for fraud and/or recovery of funds paid on my behalf.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

**2022 COV-19 TEMPORARY SUPPLEMENTAL ASSISTANCE PROGRAM (TSAP)**  
**Exhibit D**  
**Accepted Expenses to Count Toward Need**

Rent

Mortgage

Utilities

Includes electric, gas, propane, water, sewer, trash

Medical Expenses

Child Care

Car repair and/or car insurance

Telephone/cell phone

Internet

**NOT ACCEPTED**

Groceries (refer to Food Card Program)

Construction, including sheds

Pet care (including veterinarian expenses)

Appliances (refer to FARP for larger items)

Smaller “appliances”

Vacuum cleaners

Air purifiers

PPE and cleaning supplies