



# Pokagon Band of Potawatomi

POKAGON BAND OF POTAWATOMI INDIANS

## COVID-19 VACCINE INCENTIVE PROGRAM POLICY

### 1. PURPOSE

a. After the World Health Organization declared COVID-19 a pandemic, the President of the United States issued an emergency declaration for all states, tribes, territories, and the District of Columbia in response to COVID-19 ("Emergency").

b. The ARP Act, which was enacted in response to COVID-19 pandemic, provides funding to governments, including tribal governments such as the Band, that generally may be used to cover costs that are necessary expenditures incurred due to the Emergency.

c. The Band is a sovereign, federally recognized Indian tribe, and under the Band's Constitution, the Tribal Council is responsible for promoting and protecting the general welfare of the Band.

d. The Tribal Council developed the COVID-19 Vaccine Incentive Program as a general welfare program to respond directly to the Emergency by providing Vaccine Incentives to increase the number of Band Citizens who choose to get vaccinated and/or motivate Citizens to receive the vaccine sooner than they otherwise would have.

e. The Tribal Council finds that:

(i) The Program is a necessary expenditure to respond to the Emergency, including its second-order effects;

(ii) The Program is structured in such a manner to ensure that the Incentive is determined to be necessary in response to the Emergency and otherwise satisfies the requirements of the ARPA and applicable law; and

(iii) The Incentive is for the promotion of the general welfare and is not lavish or extravagant.

f. This Policy states the written guidelines under which Band Citizens may qualify for Assistance.

g. The Tribal Council intends for Assistance to Band Citizens to be non-taxable under the Tribal General Welfare Exclusion Act, 26 U.S.C. 139E and IRS Revenue Procedure 2014-35.

h. The Assistance shall be funded solely from funds the Band received pursuant to the American Rescue Plan Act in an amount determined by the Tribal Council.

i. This Policy shall be interpreted, and the Program administered, in a manner consistent with the above purposes.



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## 2. DEFINITIONS

- a. "Adult" means a person who is eighteen (18) years of age or older.
- b. "Applicant" means any adult Band Citizen who submits an application for the Vaccine Incentive Program to the Department or any Non-Citizen Parent who submits an application on behalf of a Band Citizen Minor.
- c. "ARP Act" means American Rescue Plan ("ARP") Act of 2021, P.L. 117-2
- d. "Band" means the Pokagon Band of Potawatomi Indians.
- e. "Band Citizen" means an enrolled member of the Band.
- f. "COVID-19" means the Coronavirus Disease 2019.
- g. "Department" means the Band's Department of Information Technology.
- h. "Director" means the Director of the Department.
- i. "Emergency" means the COVID-19 public health emergency.
- j. "Incentive" means the COVID-19 Vaccine Incentive provided under the Program established under this Policy
- k. "Minor" means a Band Citizen who is less than 18 years of age.
- l. "Policy" means this COVID-19 Vaccine Incentive Program Policy.
- m. "Program" means the COVID-19 Vaccine Incentive Program established under this Policy.
- n. "Treasury" means the United States Department of Treasury.
- o. "Tribal Council" means the governing body of the Band established pursuant to Article X of the Constitution.
- p. "Vaccine" means a vaccine authorized or approved by the U.S. Food and Drug Administration as a COVID-19 vaccine and administered in accordance with all other applicable Federal rules and regulations and the conditions for the provider or supplier receiving vaccine supply from the Federal government

## 3. ELIGIBILITY

- a. To qualify for the Incentive under the Program, a person must:
  - (i) Be a Band Citizen, adult or minor (no other person shall be eligible for the Program);
  - (ii) Have received the COVID-19 Vaccine by December 31, 2021;
  - (iii) Complete and return to the Department an application as described in Section 4 of this Policy and supply all required documentation.



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- b. The Applicant shall have the burden of proving eligibility under the Program.
- c. The Incentive shall only be available to Applicants who meet all requirements of this Policy and shall:
  - (i) 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
  - (ii) not discriminate in favor of members of the Tribal Council.

## 4. APPLICATION

- a. All applications for the Incentive shall be made on an application provided by the Department.
- b. All applications for the Incentive 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) The Band enrollment number and date of birth for each eligible Band Citizen listed in the Application; and
  - (iii) Proof of each Band Citizen's COVID-19 Vaccination:
    - (A) Copy of the Band's Citizens COVID-19 Vaccination Record Card: or
    - (B) A letter from Band Citizen's doctor stating the date the citizen was fully vaccinated and on what date.
- c. All applications for the Incentive 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 the Incentive 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 although the Band has structured the Program with the intent that the Assistance be non-taxable, that if the IRS deems the Incentive 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 Incentive;
  - (iv) 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



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(iii) Electronically, including without limitation, e-mail or fax.

e. No application will be accepted after 5:00 pm, December 31, 2021.

## 5. AMOUNT AND PAYMENT

a. The Incentive shall be \$500. The Incentive is based on all doses (one dose or two, depending on the vaccine) required to be fully vaccinated against COVID-19.

b. Assistance is limited and subject to available funding.

## 6. MISCELLANEOUS

a. 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.

b. Assistance will be awarded to eligible Band Citizens on a first-come, first-served basis.

c. Payments will be processed through the Pokagon Band's regular accounts payable process. Payments may take two weeks or more, depending upon when the completed application, including proof of vaccination, was received by the Department.

d. This Policy shall be interpreted in a manner that is consistent with any applicable guidance issued by Treasury regarding the ARPA.

e. 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 Incentive 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.

f. Band funds for the Incentive shall remain the assets of the Band until distributed.

g. The Incentive shall not be subject to anticipation, alienation, assignment (either at law or in equity), pledge, encumbrance, attachment, garnishment, levy, or execution.

h. The Department shall maintain all Program records for a minimum of 5 years from December 31, 2021, 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.

i. Nothing in this Policy shall be construed to vest in any person any right or interest in any Band revenues or assets.

j. The Tribal Council reserves the right to amend or repeal this Policy, subject to applicable Band and federal law.

k. 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.



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Is the application for a Minor?

Yes  No

Minor Name

First Name

Middle Name (optional)

Last Name

Minor's Tribal Id

Minor's Date of Birth



First Name (Parent's Name, in case of Minor)

First Name

Middle Name (optional)

Last Name

Tribal ID #

Date of Birth \*



Address

Address Line 1

Address Line 2

City

State

ZIP Code

Email \*

Phone

Home Phone

Choose payment option

Direct Deposit  Mail Check to Address



# Pokagon Band of Potawatomi

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## Account Type

Checking  Saving

Bank Name

Account Name

Routing Number (9 Digits)

Account Number

## EXHIBIT A

### SCHEDULE OF ACCEPTABLE DOCUMENTS

· Band Citizen. The following documents shall be acceptable to prove status as a Band Citizen under this Policy:

- Copy of Band enrolment card; or
- Letter of enrolment from the Band Enrolment Department.

· Non-Citizen Parent. The following documents shall be acceptable to prove status as a Non-Citizen Parent under this Policy:

- Minor's birth certificate listing Non-Citizen Parent or Non-Citizen Parent's spouse as the mother or father, along with a marriage certificate; or
- Court order listing Non-Citizen Parent as Minor's adoptive parent or Non-Citizen Parent's spouse as the adoptive parent, along with a marriage certificate; or
- Court order listing Non-Citizen Parent as the Minor's legal guardian or awarding sole or joint custody (both legal and physical) of the Minor.
- Additionally, a copy of the Minor's Band enrolment card or letter of enrolment from the Band Enrolment Department and a copy of a current photo identification for the Non-Citizen Parent.



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· Director Authority. Notwithstanding the above, the Director shall retain the authority to (1) accept other reliable documents deemed sufficient by the Director; and (2) deem any document, including without limitation, any photo identification, to be insufficient or unreliable and require an Applicant to provide additional proof of eligibility under this Policy.

Please confirm acceptance of our Terms & Conditions below

I have read and agree to the terms and conditioned mentioned in this form

Signature

PRINT NAME