

Oneida Tribe of Indians of Wisconsin



Oneidas bringing several hundred bags of corn to Washington's starving army at Valley Forge, after the colonists had consistently refused to aid them.



UGWA DEMOLUM YATEHE
Because of the help of
this Oneida Chief in
cementing a friendship
between the six nations
and the colony of
Pennsylvania, a new
nation, the United States
was made possible.

BC Resolution 02-23-11-C

Resolution Designating the Oneida Life Insurance Plan Plus as a General Welfare Program

- WHEREAS,** the Oneida Tribe of Indians of Wisconsin is a federally recognized Indian government and a treaty tribe recognized by the laws of the United States (the "Tribe"), and
- WHEREAS,** the Oneida General Tribal Council is the governing body of the Oneida Tribe of Indians of Wisconsin, and
- WHEREAS,** the Oneida Business Committee has been delegated the authority of Article IV, Section 1 of the Oneida Tribal Constitution by the Oneida General Tribal Council, and
- WHEREAS,** the Oneida General Tribal Council through GTC Resolution # 74-4-28 established the Trust Committee to be responsible for the administration and disposition of the trust, and
- WHEREAS,** the Oneida General Tribal Council, on January 8, 1977, approved the "Emigrant Indian Trust of the Oneida Tribe of Indians of Wisconsin" which established the Oneida Trust Committee, also known as the Oneida Trust and Enrollment Committee, and
- WHEREAS,** the Oneida General Tribal Council, through GTC Resolution #1-8-77-C, delegated administrative authority to the Oneida Trust Committee to implement the areas of Trust, and
- WHEREAS,** on August 11, 1997 the Oneida General Tribal Council directed by motion that the Trust Committee work with Bill Gollnick and bring back a comprehensive plan on the Tribal Social Security System, and
- WHEREAS,** the Oneida Trust Committee diligently identified potential social security plan options to meet the needs of the entire tribal membership, and
- WHEREAS,** the Oneida Business Committee initially established the Burial Fund effective October 1, 1993 for the purpose of providing financial assistance towards basic funeral costs for deceased tribal members and the legislative history to the program confirms that it was established out of

the Tribe's commitment to provide services to its membership from birth to death, and its commitment to assuring a dignified approach to the tribal members' final needs, and

WHEREAS, since the program was first established almost 20 years ago, the cost of funeral and burial services have dramatically increased well beyond the initial \$5,000 program limits, and

WHEREAS, in order to keep up with funeral cost increases and provide minimal assistance for bereavement, the Tribe has decided that the program limits should now be increased to \$15,000, and

WHEREAS, the Oneida Trust Committee has now determined that a life insurance plan (Oneida Life Insurance Plan Plus, the "Plan") is the only viable and fiscally feasible option available to all tribal members and meets the objectives set forth in General Tribal Council Resolution 6-30-90-A Addendum, and

WHEREAS, the basis of the Plan is a general welfare benefit to the community and to tribal members, and

WHEREAS, Native Americans and Tribal Governments have endured centuries of Federal policy including those of allotment and assimilation (1887-1934), reorganization and preservation (1934-1953), termination and relocation (1953-1968) and tribal self-determination (1968-present) designed at times to eliminate Indian Reservations and which ultimately has contributed to undue hardship, economic deprivation and unequal distribution of wealth, and

WHEREAS, the strength of individual family and ability to maintain independence following a loss of a family member is key to the overall welfare and self-determination of the member families and that of the Tribe. The tradition of community based help in grieving of member loss and crisis has been a foundation without which the Tribe's sovereignty could not have been preserved, and

WHEREAS, the Tribe views long term self-determination as taking multiple generations of success to reverse prior patterns of economic and educational shortcomings. To transition each generation to the next during what is still the infancy of self-determination, the Tribe deems it necessary to assist Tribal family units in the transition of a member loss. The Tribe is committed to seeing that surviving members do not lose land and wealth needed for the future growth of the Tribe through payment of a deceased member's final expenses, and

WHEREAS, the Plan is also tied to, but does not replace, the culture and tradition of the Tribe and its emphasis on the importance of family unity for the long term survival of the Tribe. The family unit is considered the building block of the Tribe. Each family unit is tied together by the community and its land. The roles of the family historically are as pervasive today as pre-colonization, and

WHEREAS, the Tribe has identified a need for bereavement and burial assistance as a means to ensure that Tribal member families are not unduly burdened and setback by a member's final costs. Bereavement and burial assistance is deemed necessary by the Tribe in its continuing effort to promote family unity and ultimately long term strength for the Tribe itself, as well as to promote and to maintain traditional and cultural values with regard to the passing of members, and

WHEREAS, other governments have similarly recognized a social benefit to providing some form of funeral or bereavement assistance based on citizenship or status rather than solely on individual needs based criteria as the federal Social Security system provides a \$255 life insurance benefit regardless of individual economic circumstances and Veterans are provided federal funeral assistance and these are often supplemented by state programs in recognition of the importance of having citizens serve the public good, and

WHEREAS, federal and state elected officials are also often honored with memorials, cemetery plots and funeral services. Under the Oneida Constitution, enrolled members of the Tribe take on a legislative role and responsibility far more similar to that of a legislator in the federal or state systems. The Constitution confirms that the GTC shall serve as the ultimate legislative body of the Tribe, and

WHEREAS, the purpose of the Plan is to improve the general welfare of tribal members and to strengthen the Tribal community; therefore, the Tribe states that the long-term impact is expected to be a stable base of proper financial planning initiatives that empower families for the benefit of the community at large as the program is a social benefit program for the general welfare of the Tribe.

NOW THEREFORE BE IT RESOLVED, that the premium paid by the Tribe in providing burial assistance benefits to Tribal members known as Oneida Life Insurance Plan Plus is a general welfare program, and

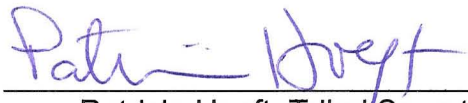
NOW THEREFORE BE IT FURTHER RESOLVED, that the premium paid by the Tribe in providing burial assistance benefits to Tribal members as described herein is not taxable to the Member, and

NOW THEREFORE BE IT FURTHER RESOLVED, that the burial assistance benefit proceeds payable from life insurance purchased by the Tribe and payable upon the death of a Member are excludable from the beneficiary's taxable income, and

NOW THEREFORE BE IT FINALLY RESOLVED, that the Tribe is not required to report or withhold taxes on either the amount of premiums paid in providing burial assistance benefits to Tribal members or the amount of burial assistance benefits.

CERTIFICATION

I, the undersigned, as Secretary of the Oneida Business Committee, hereby verify that the Oneida Business Committee is composed of 9 members of whom 5 constitute a quorum. 8 members were present at a meeting duly called, noticed and held on the 23rd day of February 2011; that the foregoing resolution was duly adopted at such meeting by a vote of 7 members for; 0 members against; and 0 members not voting; and that said resolution has not been rescinded or amended, in any way.



Patricia Hoeft, Tribal Secretary
Oneida Business Committee

*According to the By-Laws, Article I, Section 1, the Chair votes "only in the case of a tie."