



Oneida Nation
Oneida Business Committee
PO Box 365 • Oneida, WI 54155-0365
oneida-nsn.gov



September 19, 2022

Greetings,

The purpose of this letter is to provide information regarding payments issued to members of the Oneida Nation in accordance with our laws and the federal General Welfare Exclusion, 26 U.S.C. §139E.

The Oneida Nation is a federally recognized Indian tribe. The elected governing body, the Oneida Business Committee, has adopted the Oneida General Welfare Law, Chapter 1001 of the Oneida Nation Code. The purpose of this law is, "...govern how the Nation provides assistance to eligible Tribal members[.]" The Nation affirms its sovereign right to do so on a non-taxable basis, pursuant to the principles of the General Welfare Exclusion to Indian Tribal governmental programs that provide benefits to Tribal members. *See Oneida General Welfare Law, 10 O.C. § 1001.1-1 and 1-2.*

The policy of the law is set forth in section 1001.1-2:

It is the policy of the Nation to provide assistance to members through approved programs that promote the general welfare of the Nation. This law provides a framework for approved programs to follow to ensure compliance with the General Welfare Exclusion, 26 U.S.C. §139E, and applicable Internal Revenue Service regulations or revenue procedures including I.R.S. Rev. Proc. 2014-35. Further, it is the intent of the Oneida Business Committee that all assistance provided under this law:

- (a) is available to any recipients who satisfy the program policies, subject to budgetary restraints;
- (b) is made under an approved program that does not discriminate in favor of members of the Nation's governing body;
- (c) is not provided as compensation for goods or services; and
- (d) is not lavish or extravagant under the facts and circumstances, as determined by the Oneida Business Committee.

For the year 2022, there have been multiple programs authorized by the Oneida Business Committee.

- Elder Assistance Program law, 10 O.C. 1002
 - 2022 program adopted by resolution # BC-07-13-22-B
- Oneida Nation Assistance Fund law, 10 O.C. 1003
 - 2022 program adopted by resolution # BC-07-13-22-C
- Oneida Nation Student Relief Fund, resolution # BC-12-08-21-D
- Summer Savings at the Pump Program, resolution # BC-06-28-22-A
- Oneida Elder Interview Program – Saving Our History, resolution # BC-08-10-22-A
- Oneida Nation Food Assistance Program, resolution # BC-09-01-22-A

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The laws and resolutions regarding these payments are available on the Oneida Nation's website at oneida-nsn.gov.

This letter serves as notification that an Oneida member may apply to receive these direct payments under the Oneida Nation's General Welfare Laws and our understanding that these payments should not affect a member's eligibility for SSI benefits if the payment is used for its intended purpose.

Sincerely,



Tehassi tasi Hill, Chairman
Oneida Nation