



July 28, 2023

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, "...to provide assistance to eligible Tribal members. The Nation affirms hereby 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." *Oneida General Welfare Law, sec. 1001.1-1, 10 O.C. § 1001.1-1*

The policy of the law is set forth in section 1001.1-3:

It is the policy of the Nation to provide assistance to Tribal 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 and/or services; and
- (d) is not lavish or extravagant under the facts and circumstances, as determined by the Oneida Business Committee.

10 O.C. § 1001.1-3.

For the year 2022, there have been multiple programs in place. One of those is the Oneida Higher Education Pandemic Relief Fund Law, Chapter 1003. Another, the Direct Membership Assistance Payments Program, was adopted by resolution # BC-06-30-21-B, *Adoption of Direct Membership Assistance Payments Utilizing American Rescue Plan Act of 2021 Federal Relief*



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Funds. These funds were allocated according to resolution # BC-06-23-21-C, *Amendment #1 to the American Rescue Plan Act of 2021 Investment Allocation to Direct Membership Assistance.*

1. The Direct Membership Assistance allocation shall be utilized by making one \$3000 general welfare exclusion payment as a result of ongoing financial difficulties arising out of the pandemic to all members who are age 18 or older before midnight on December 31, 2021.
 2. Remaining funds from the Direct Membership Allocation, approximately \$10 million, shall be allocated to membership assistance projects in Fiscal Years 2022 and 2023.
- Resolve #2.*

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

In an effort to assist Green Bay Social Security employees that operate social security and disability programs as well as tribal members receiving social security or disability; this letter serves as verification that any Oneida tribal member receiving this direct payment should not affect his or her eligibility for SSI benefits if the payment is used for its intended purpose.

Sincerely,

Tehassi tasi Hill, Chairman
Oneida Nation