



COVID-19 Emergency Relief General Welfare Benefit Policy

1. Background

The COVID-19 pandemic has had society-wide impacts that are unprecedented in the last century. The State of Washington was an early “hot spot” for COVID-19, and continues to experience a high rate of COVID-19 infections and deaths. Moreover, communities of color, and particularly tribal communities, are at heightened risk for COVID-19 infections and deaths.

On or about March 16, 2020, the Quileute Tribal Council declared a state of emergency as a result of the COVID-19 pandemic. The Quileute Tribal Council further issued an emergency “Stay Home” order effective March 25, 2020, which required Reservation residents to stay home, prohibited gatherings, and limited activities to only certain essential activities. A similar order was issued by the State of Washington on March 23, 2020, and many other states have issued such orders as well, resulting in a near-shutdown of the United States economy.

These events have resulted in mass unemployment, the closure of Tribal businesses, the collapse of markets for Tribal fisheries, food and supply shortages and price increases, increased costs for things like stocking food and supplies, purchasing personal protective equipment (“PPE”), purchasing equipment and supplies needed to work and/or study from home, and many more serious impacts.

2. Purpose

The purpose of this COVID-19 Emergency Relief General Welfare Benefit Policy (“Policy”) is to provide immediate emergency relief to adult Tribal Members to help in part to mitigate the impacts of the COVID-19 pandemic. The Tribal Council provides this relief in an exercise of the Tribe’s inherent sovereignty to promote the general welfare of the Tribe and provide general welfare benefits on a tax-free basis pursuant to the Tribe’s General Welfare Ordinance. The COVID-19 emergency relief authorized by this Policy is intended to qualify for tax-free treatment to the fullest extent permitted by law.

3. Definitions

For purposes of this Policy, the following words and phrases will have the following meanings:

- a. “Adult Tribal Member” means an enrolled member of the Quileute Indian Tribe who is 18 years of age or older as of the date of Tribal Council approval of any COVID-19 emergency relief payments pursuant to Section 5, below.
- b. “Ordinance” means the Tribe’s General Welfare Ordinance.
- c. “Tribal Council” means the Quileute Tribal Council, which is the governing body of the Quileute Indian Tribe.
- d. “Tribe” means the Quileute Indian Tribe, a federally recognized Indian tribe.

4. Eligibility

Enrolled members of the Quileute Indian Tribe who are 18 years of age or older as of the date of Tribal Council approval of any COVID-19 emergency relief payments pursuant to Section 5, below; who have experienced loss of income, increased expenses, and/or other economic hardship due to the COVID-19 pandemic; and who have eligible expenses as set forth in Section 6, below, are eligible to receive COVID-19 emergency relief under this Policy.

5. COVID-19 Emergency Relief

The Tribal Council may, during the period of March 16, 2020, through December 31, 2021, or as extended by the Tribal Council, from time to time approve and authorize the issuance of COVID-19 emergency relief payments to adult Tribal Members up to such amounts as the Tribal Council determines, in its sole discretion are appropriate to promote the general welfare of the Tribe and ameliorate the impacts of the COVID-19 pandemic. In no event may such payments be lavish or extravagant. Such payments are issued pursuant to this Policy and the Tribe’s General Welfare Ordinance.

6. Use of Funds

Tribal Members receiving COVID-19 emergency relief payments may use the funds only for the following eligible expenses:

- a. Mortgage payments, down payments, or rent payments (including but not limited to security deposits) for principal residences;
- b. Utility bills and charges (including but not limited to water, electricity, gas, and basic communications services such as phone, internet, and cable);
- c. Laptops and supplies for use in school activities and extracurricular activities for students;
- d. If the Tribal member is responsible for the care of children, the cost to provide care for those children to help the Tribal Member to be gainfully employed or to pursue education;
- e. If the Tribal member is 55+ or mentally or physically disabled, the cost of home-delivered meals;
- f. Costs for food, clothing, shelter, transportation, auto repair bills, and similar expenses necessary as a result of the COVID-19 emergency;
- g. Costs for temporary relocation and shelter for individuals involuntarily displaced from their homes as a result of the COVID-19 emergency (e.g., because of a need

to self-quarantine due to COVID-19 illness or exposure, or a need to leave the home due to a household member's COVID-19 illness or exposure);

- h. Costs of transportation emergencies;
- i. Non-prescription drugs (including but not limited to traditional Indian medicines); and
- j. Funeral and burial expenses and expenses of hosting or attending wakes, funerals, burials, other bereavement events, and subsequent honoring events.

7. Application Process

Adult Tribal Members who wish to receive COVID-19 emergency relief payments must complete an application and certify that they will use the funds for the eligible expenses set forth in Section 6, above.

8. Recordkeeping

Tribal Members must keep books and records adequate to document their need for and appropriate use of the COVID-19 emergency relief funds. The Tribe reserves the right to require Tribal Members to provide documentation (e.g., lease/mortgage documents, receipts, etc.) to substantiate the Tribal Member's eligible expenses and need for and appropriate use of the COVID-19 emergency relief funds.

9. Ratification of Previous Payments

The Tribal Council hereby ratifies and confirms as general welfare benefits any COVID-19 emergency relief payments made before the effective date of this Policy. The gravity and urgency of the situation has required immediate action in many different circumstances. It was, nevertheless, the Tribal Council's intent that any such payments would qualify as general welfare benefits.

10. Return or Declination of Funds

Tribal Members who receive COVID-19 emergency relief funds but are unable to use them in whole or in part for eligible expenses may return the funds in whole or in relevant part to the Tribe. Tribal Members may also elect in writing to decline to receive COVID-19 emergency relief funds.

11. Misuse of Funds

If the Tribe becomes aware that a Tribal Member has wrongly obtained or misused funds provided under this Policy, the Tribe may require the Tribal Member to repay the wrongly obtained or misused funds. Failure to repay such funds will disqualify the Tribal Member from receiving future payments under this Policy and will result in a 1099 being issued to the Tribal Member reflecting the misused funds as taxable income. The Tribe reserves the right to offset wrongly obtained or misused funds from other payments it may make to the Tribal Member and the right to pursue all available remedies at law and/or equity to recover wrongly obtained or misused funds.