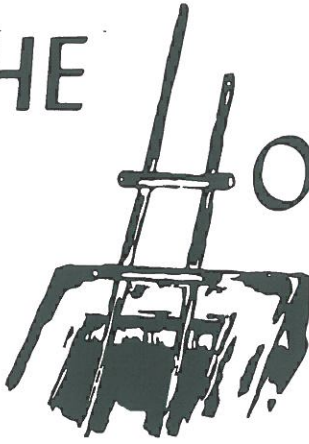


THE HOPI TRIBE



Treasurer's Office

SEP 17 2020

RECEIVED

Timothy L. Nuvangyaoma
CHAIRMAN

Clark W. Tenakhongva
VICE-CHAIRMAN

MEMORANDUM

TO: Wilfred Gaseoma, Tribal Treasurer
The Hopi Tribe

Dwayne Secakuku /bl

FROM: Dwayne Secakuku, Interim Tribal Secretary
Office of the Tribal Secretary

DATE: September 14, 2020

SUBJECT: TO ADOPT A GENERAL WELFARE ASSISTANCE POLICY – A.I.
#077-2020 / H-061-2020

On September 8, 2020, the Hopi Tribal Council by motion and majority vote, approved the above mentioned Action Item and Resolution.

By passage of this Resolution, the Hopi Tribal Council hereby approves and adopts the General Welfare Assistance Policy as set forth in the Policy.

Should you have any questions, you may contact me at (928) 734-3131.

C: Office of the Chairman
Office of the Vice Chairman
Office of the Treasurer
Office of Financial Management
Office of the Executive Director
Office of Contracts & Grants
Office of the General Counsel
File

HOPI TRIBAL COUNCIL
RESOLUTION
H-061-2020

WHEREAS, the Constitution and By-Laws of the Hopi Tribe, ARTICLE VI - POWERS OF THE TRIBAL COUNCIL, SECTION 1 (a), authorizes the Hopi Tribal Council “To represent and speak for the Hopi Tribe in all matters for the welfare of the Tribe,...”; and

WHEREAS, the Hopi Tribal Council believes that establishment of a Tribal General Welfare Assistance Policy will further assist the Tribe in achieving its goals of self-determination and self-sufficiency; and

WHEREAS, the Hopi Tribal Council in its capacity as the official governing body of the Tribe and pursuant to its inherent sovereignty and constitutional authority believes it is in the best interest of the Tribe to establish a Tribal General Welfare Assistance Policy for the purpose of promoting the general health and welfare of all Tribal members; and

WHEREAS, the Hopi Tribal Council has reviewed the Tribal General Welfare Assistance Policy and finds that approval and adoption of the same is in the best interest of the Tribe.

NOW THEREFORE BE IT RESOLVED that in its capacity as the official governing body of the Tribe and pursuant to its inherent sovereignty and constitutional authority under the Tribe’s Constitution and Bylaws, the Hopi Tribal Council hereby approves and adopts the General Welfare Assistance Policy that is set forth in attachment A to this resolution; and

BE IT FURTHER RESOLVED that the Hopi Tribal Council does hereby authorize and approve the Chairman, or in his absence, the Vice-Chairman to execute any and all

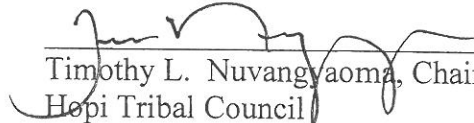
HOPI TRIBAL COUNCIL
RESOLUTION
H-061-2020

documents as may be necessary and appropriate to implement the terms, conditions and intent of this Resolution.

BE IT FINALLY RESOLVED that except as otherwise stated herein, this resolution shall supersede and replace all prior resolutions of the Hopi Tribal Council that are inconsistent, or in conflict with the intent, purpose and provision of this Resolution.

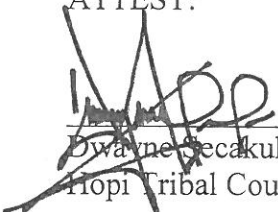
CERTIFICATION

The Hopi Tribal Council duly adopted the foregoing Resolution on September 8, 2020 at a meeting at which a quorum was present with a vote of 14 in favor, 2 opposed, 0 abstaining (Chairman presiding and not voting) pursuant to the authority vested in the Hopi Tribal Council by ARTICLE VI-POWERS OF THE TRIBAL COUNCIL, SECTION 1 (a) of the Hopi Tribal Constitution and By-Laws of the Hopi Tribe of Arizona, as ratified by the Tribe on October 24, 1936, and approved by the Secretary of Interior on December 19, 1936, pursuant to Section 16 of the Act of June 18, 1934. Said Resolution is effective as of the date of adoption and does not require Secretarial approval.



Timothy L. Nuvangyaoma, Chairman
Hopi Tribal Council

ATTEST:



Dwayne Secakuku, Interim Tribal Secretary
Hopi Tribal Council

GENERAL WELFARE ASSISTANCE POLICY

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ARTICLE 1 GENERAL POLICIES

Section § 101 Definitions

For purposes of this General Welfare Assistance Policy, the following terms shall mean:

- A. “Applicant(s)” means those person(s) who have submitted an Application for Assistance from an approved Tribal Program.

- B. “Administratively Complete Application” means an Application that provides all information and supporting documents required by the applicable Tribal Program Handbook which would allow the Tribal Council to review the Application and make a determination on the Application.

- C. “Approved Program” or “Assistance Program” means a program approved by the Tribal Council as part of this General Welfare Assistance Policy to provide assistance intended to qualify for treatment under the General Welfare Doctrine.

- D. “Assistance” means any benefits or payments under an approved program, which are paid to or on behalf of a Beneficiary pursuant to this General Welfare Assistance Policy.

- E. “Assistance Options” means the types of assistance offered to Applicants as set forth in this General Welfare Assistance Policy or included in the Tribal Assistance Handbooks as amended from time to time by the Tribal Council, to meet the specific needs of The Hopi Tribe and its Members.

- F. “Beneficiary” means an enrolled Tribal Member of The Hopi Tribe who is eligible to receive welfare assistance pursuant to this General Welfare Assistance Policy and has been awarded benefits.

- G. “Code” means the Internal Revenue Code of 1986, as amended.

- H. “Constitution” means the Constitution and By-Laws of The Hopi Tribe.
- I. “Lavish” and “Extravagant” shall have the meanings determined by the Tribal Council in its sole discretion based on all facts and circumstances, taking into account needs unique to the Tribe as well as the social purpose being served by the particular Assistance at hand, except as otherwise may be required for compliance with final guidance issued under Internal Revenue Service Code Section 139E following consultation between the Tribe and the IRS.
- J. “Law & Order Code” means The Hopi Code.
- K. “General Welfare Doctrine” means the doctrine, as recognized by the Internal Revenue Service, permitting a sovereign to provide Assistance to Tribal Members on a non-taxable basis.
- L. “General Welfare Exclusion” means the Assistance treated as non-taxable under the federal income tax laws.
- M. “General Test” refers to Assistance that will be: (1) paid by or on behalf of The Hopi Tribe; (2) under a Tribal Assistance Program providing a social benefit; (3) based on either the needs to the Tribal Community or upon the individual need of the recipient (which need not be financial in nature); and (4) is not compensation for services or per capita payments.
- N. “Identified Group” means enrolled Tribal Members who are part of an identified group, such as veterans.
- O. “Incomplete Application” means an Application that does not include all of the required information or supporting documents.
- P. “IRS” means the Internal Revenue Service of the United States.

- Q. “National Family Median Income” means the median income level of all households in the United States as published annually by the United States Census Bureau.
- R. “Safe Harbor Program” means an Assistance program that meets the safe harbor requirements set forth in this General Welfare Assistance Policy and IRS Revenue Procedure 2014-35, as the same may hereafter be amended. Need shall be assumed for Assistance provided under a Safe Harbor Program.
- S. “Tribal Administration” means the employees appointed by the Tribal Council that are responsible for determining if an Applicant has provided an Administratively Complete Application.
- T. “Tribal Administration Office” means the office designated by the Tribal Council where Applicants may obtain and submit Program Applications.
- U. “Tribal Assistance Program Handbook(s)” means the Handbook(s) adopted by the Hopi Tribal Council for each Assistance Program which sets forth the requirements, policies and procedures for the administration of the Assistance Program(s).
- V. “Tribal Council” means the governing body of The Hopi Tribe, a federally recognized Indian Tribe.
- W. “Tribal Income and Need Requirements” means the minimum standard of living and income requirements established for each Tribal Assistance Program.
- X. “Tribal Member” or “Enrolled Tribal Member” means an enrolled member of The Hopi Tribe.
- Y. “Tribe” means the Hopi Tribe, a federally recognized Indian Tribe.

Section § 102 Purpose.

It is the purpose of this General Welfare Assistance Policy to:

- A. To provide aid in times of need by providing general welfare assistance for the Hopi Tribe.

- B. To exercise the Hopi Tribe's sovereignty to promote the general welfare of the Tribe by providing general welfare assistance, including Indian general welfare benefits within the meaning of Internal Revenue Code, Section 139(E).

- C. To provide Assistance to Tribal Members on a non-taxable basis, pursuant to the General Welfare Doctrine.

- D. To establish fair and uniform eligibility requirements and procedures to be used to determine the eligibility for general Assistance benefits.

- E. To ensure all Assistance provided under this General Welfare Assistance Policy either complies with the general welfare exclusion and Internal Revenue Code, Section 139(E), or:
 - 1. Is made under an Approved Program;

 - 2. Is available to Applicants who satisfy the program requirements, subject to budgetary constraints;

 - 3. Is made under an Approved Program that does not discriminate in favor of members of the Tribal Council or their families;

 - 4. Is not provided as compensation for goods or services; and

5. Is not lavish or extravagant under the facts and circumstances, as determined by the Tribal Council.

Section § 103 Ratification of Prior Acts; Legislative Intent

- A. The Hopi Tribal Council, the legislative body of the Hopi Tribe and acting through its Tribal Council Representatives, has exercised the Tribe's sovereign right to provide financial assistance to Tribal Members in order to promote the welfare and best interests of the Tribe.
- B. The enactment of this General Welfare Assistance Policy shall not be construed in a manner to invalidate any prior acts and exercises of the Tribal Council providing Assistance prior to the effective date of this General Welfare Assistance Policy.
- C. The Tribal Council directs that all such need-based Assistance provided to promote the general welfare of the Tribe is, and has been, intended to reflect the sovereign act of the Tribe under the General Welfare Doctrine.
- D. This General Welfare Assistance Policy is intended to confirm, clarify, and codify the procedures used in awarding such Assistance.
- E. This General Welfare Assistance Policy does not create or establish a right to welfare assistance.

Section § 104 General Welfare Doctrine

- A. The Internal Revenue Service recognizes that Assistance by a Tribal government to Tribal Members under a legislatively provided social benefit program for the promotion of the general welfare of the Tribe are excludable from the gross income of those Tribal Members who receive such Assistance. In addition, the Internal Revenue Service, in IRS Revenue Procedure 2014-35, provided for safe harbor programs under which, if approved and in writing, a need would be presumed and benefits would be excluded.

- B. The Assistance authorized by this General Welfare Assistance Policy is intended to qualify for such favorable tax treatment under the General Welfare Doctrine to the fullest extent permitted at law.
- C. All amounts budgeted by the Tribe for Assistance shall remain general assets of the Tribe until such payments are disbursed.
- D. The welfare assistance payment arrangements authorized by this General Welfare Assistance Policy shall be limited to funds appropriated by the Tribal Council for such purposes.
- E. The general welfare benefits covered by this General Welfare Assistance Policy are intended to qualify for favorable tax treatment under the General Welfare Exclusion to the fullest extent permitted by law.
- F. Without limitation, the following benefits shall be treated as non-taxable under this General Welfare Assistance Policy: (1) benefits that satisfy the requirements for exemption under Code Section 139E, (2) benefits that are provided under an IRS Safe Harbor Program, (3) benefits that qualify for exclusion under the IRS General Test, or (4) benefits that meet another express exemption under the Code, such as the exemption provided for Tribal medical expenses under Code Section 139(D), or that meet other recognized exemptions including, for example, resource or land-based exemptions under 25 U.S.C. Sections 117a-b, 1407 and 1408.

Section § 105 Non-Resource Designation

Assistance provided hereunder is made from the assets of the Hopi Tribal government. All payments are therefore subject to the availability of budgeted Hopi Tribal government funds and the Tribe does not guarantee any payments hereunder. Benefits paid hereunder on the basis of need shall not be treated as a resource of the Tribal Member for any purpose. The Hopi Tribal

Council reserves the right to cancel or revoke any such benefits that are treated as a resource of the Tribal Member.

Section § 106 Governing Law

Dispute arising under this General Welfare Assistance Policy shall be interpreted and enforced according to the laws of the Hopi Tribe.

Section § 107 Federal Trust Obligation

- A. The adoption of Approved Programs is not intended to relieve or diminish the federal government of its funding and trust responsibilities to the Tribe.

- B. Noting herein shall waive the Tribe's right to seek redress of funding shortfalls or enforce the trust rights of the Tribe and its Tribal Members.

ARTICLE 2 PROGRAM REQUIREMENTS

Section § 201 Tribal Council Approved Programs

Approved Programs shall only include Approved Programs which are designated in this General Welfare Assistance Policy and shall be consistent with the General Welfare Doctrine as to purpose, eligibility and funding.

Section § 202 Purpose of Approved Programs

Any Approved Program must be established and operate to promote the general welfare of the Tribe, including programs designed to enhance the promotion of health, education, self-sufficiency, self-determination, tribal image and the maintenance of language, culture, and tradition, entrepreneurship, and the employment of Tribal Members.

Section § 203 Eligibility for Tribal Assistance

Enrolled members of the Hopi Tribe may apply for General Welfare Doctrine treatment. Their eligibility shall be in accordance with the requirements of this General Welfare Assistance Policy and the applicable Tribal Program Handbook for each Assistance Program.

Section § 204 Limited Use of Assistance Payments

All Assistance disbursed pursuant to this General Welfare Assistance Policy must be used for the purpose stated in the Approved Program description and in the Beneficiary's Application for the applicable Assistance.

Section § 205 Misappropriation of Assistance Funds, Property or Information; Penalties

- A. Any person who knowingly misappropriates Tribal Program Assistance funds for purposes not intended by this General Welfare Assistance Policy shall be subject to civil and criminal penalties or disciplinary action as authorized by applicable law and policies.
- B. In the event Assistance benefits are used or pledged by the Beneficiary for a purpose inconsistent with the purpose set forth in the applicable Approved Program and the Beneficiary's Application, the Beneficiary shall be deemed to have forfeited the Assistance benefits and shall be required to repay the Assistance benefits to the Tribe.
- C. Any alleged misappropriation or misuse of Assistance funds, property or information shall be brought to the immediate attention of the Tribal Administration and Tribal Council in writing by any person with knowledge of an alleged misappropriation or misuse of Assistance benefits.
- D. Upon receiving notice of an alleged misappropriation or misuse of Assistance benefits, the Tribal Council shall refer such reported misappropriation or misuse to law enforcement for violations of the Hopi Code Title III, Chapter 9, Fraud & Related Offenses.

- E. A person found to have misappropriated or misused Assistance benefits shall not be eligible to apply for Assistance.
- F. Forfeited benefits may be offset by any other payments owed to a Tribal Member by the Tribe, including, but not limited to, per capita payments, if such offset is necessary to secure the repayment of forfeited Assistance benefits.

Section § 206 Forfeiture

In addition to the forfeiture of Assistance benefits under Section 205 of this General Welfare Assistance Policy, the Tribal Council may require the forfeiture of Assistance benefits to a Beneficiary should said benefits be treated as a resource detrimental to the Tribe or a Beneficiary.

Section § 207 Needs Basis; Eligibility Certification

- A. The Tribe shall comply with all income and need requirements required by any funding source specific to any Tribal Assistance Program.
- B. A Beneficiary must certify financial need, and Assistance benefits do not exceed the amount of the Beneficiary's financial need for any Tribal Assistance Program requiring income level eligibility.
- C. Procedures for certifying a Beneficiary's eligibility for Assistance under the general Tribal Income and Need Requirements shall be included as part of each Tribal Program Handbook requiring income level eligibility.
- D. After an initial certification, each Beneficiary shall be required to report any material change in financial circumstances and shall, in that case, be re-evaluated for continuing eligibility. Beneficiaries may be required to certify upon each application for Assistance whether he or she has experienced any material change in financial circumstances since his or her last needs evaluation. All Beneficiaries must also be re-evaluated annually to

receive continued assistance from a Tribal Assistance Program requiring income level eligibility.

Section § 208 Tribal Income and Need Requirements

Minimum standards of living and income requirements for purposes of determining a Beneficiary's qualification for needs based benefits shall be established by the Tribe and incorporated into each Tribal Assistance Program Handbook. The Tribe may look for guidance to federal requirements such as the federal poverty levels and federal earned income credit levels. However, the Tribe, as the sovereign government of The Hopi Tribe, shall retain ultimate authority in establishing minimum standards of living in The Hopi Tribe communities. In doing so, the Tribal Council may take into account such issues as the number of dependents in a household, the level of household income, and household expenditures, and the average and median incomes in the Beneficiary's community, municipality or county.

Section § 209 Limitations on Amounts Provided for Welfare Assistance Programs

The Tribal Council may adopt requirements establishing the maximum Assistance payments to be made to Tribal Members for specified purposes. Such requirements may also include factors to be used in determining whether the Tribal Council should allow deviation from the payment limitations in certain circumstances and limitations with respect to the frequency of applications for Assistance.

Section § 210 Annual Budgeting; Unfunded Program

- A. The Tribal Council shall annually designate those funding sources that are available for the payment of Assistance benefits for each Tribal Assistance Program as part of the Tribe's annual budgeting process. Sources that may be considered may include, but not be limited to, those from The Hopi Tribe.

- B. Notwithstanding anything to the contrary, the Assistance payments authorized by this General Welfare Assistance Policy shall be "unfunded" for tax purposes and no

Beneficiary shall have an interest in or right to any funds budgeted for or set aside for Assistance payments until paid. Assistance benefits shall remain the assets of the Tribe until distributed, and the Approved Programs shall be administered at all times to avoid the doctrines of constructive receipt and/or economic benefit.

Section § 211 Anti-Alienation

A Tribal Member's rights to apply for welfare assistance payments under this General Welfare Assistance Policy are not subject to anticipation, alienation, sale, transfer, assignment, pledge, encumbrance, attachment or garnishment by creditors of the Tribal Member or his or her Beneficiaries.

ARTICLE 3 PROGRAM ADMINISTRATION; APPLICATION PROCEDURES

Section § 301 Tribal Administration

- A. In order to facilitate the processing of Applications, the Tribal Administration shall have the responsibility to review submitted Applications to determine whether the Application is correctly completed.
- B. The Tribal Administration may request additional information and supporting documents from Applicants to ensure the completeness of Applications for Assistance.
- C. All Applications submitted shall be reviewed in accordance with the requirements of §304 of this General Welfare Assistance Policy.
- D. Emergency and Burial Assistance is an authorized category in the dollar amounts established by the Tribal Administration without prior approval of the Hopi Tribal Council, provided that the Tribal Administration provides updated quarterly reports to the Hopi Tribal Council.

- E. For Back to School Assistance authorized by resolution of the Tribal Council, the Tribal Administration is authorized to provide Assistance.
- F. Applications shall be reviewed on an ongoing basis.

Section § 302 Tribal Assistance Program Handbooks

- A. The Tribal Administration shall adopt a Tribal Assistance Program Handbook for each Approved Program that shall, at a minimum, conform to the requirements of this General Welfare Assistance Policy, the General Test, and further provide:
 - 1. A description of the Program;
 - 2. Eligibility rules, requirements and limitations, including, but not limited to, Income and Needs Requirements;
 - 3. Procedure for certification and re-certification of Beneficiary eligibility;
 - 4. Application procedures;
 - 5. Application forms;
 - 6. That each Beneficiary must be an enrolled member of The Hopi Tribe;
 - 7. That Assistance shall not represent compensation for any services (past, present or future);
 - 8. Where Assistance does not qualify for exemption under Code Section 139E, Assistance shall be awarded based on financial need and available solely to Beneficiaries whose income satisfies the minimum Income and Needs Requirements in effect at the time Assistance is provided.

- B. Any provision of a Tribal Assistance Program Handbook that conflicts with the requirements of this General Welfare Assistance Policy shall be null and void.

Section § 303 Application Submittal Process

- A. Tribal Program Handbooks and Application forms shall be made available to any Applicant requesting it at the Tribal Administration Office and may be provided in electronic or paper copy form.
- B. Applicants shall hand-deliver or mail Applications to the Tribal Administration Office. Applications shall not be submitted by email. The Tribe is not responsible for lost mail and Applicants are responsible for verifying that the Tribal Administration has received the Application and any other information or supporting documents that are requested.
- C. The Tribal Administration shall date stamp all Applications upon receipt with the date, time and name of the employee taking custody of the Application and supporting documents.
- D. Applicants must provide all necessary information and supporting documents as part of the Application for any Assistance Program. Applications that are missing required information or supporting documents will be deemed Administratively Incomplete by the Tribal Administration.
- E. If the Application is determined to be Administratively Incomplete, a written notification shall be provided to the Applicant by mail or email within three (3) working days. Instructions shall be provided to the Applicant stating how to correct any defect in the Application or supporting documents.
- F. When an Administratively Complete Application is received with all requested supplemental information or documents, the Tribal Administration shall review within three (3) working days.

- G. Failure of an Applicant to provide all additional information or supporting documents requested by the Tribal Administration within thirty (30) days of notification shall result in the automatic dismissal of the Application. Applications which are automatically dismissed must be resubmitted in order to begin the Application process again.

Section § 304 Assistance Application Review and Determination

- A. All Administratively Complete Applications shall be reviewed and considered by the Tribal Administration.
- B. The Tribal Administration shall have the authority to construe Program eligibility and other terms and conditions to the extent not inconsistent with the requirements of this General Welfare Assistance Policy.
- C. The Tribal Administration shall review Administratively Complete Applications and make a determination of eligibility and the level of Assistance to be provided in accordance with the requirements of this General Welfare Assistance Policy and all applicable Tribal laws, regulations, requirements, policies and procedures pertaining to the Assistance Programs.
- D. The Tribe shall not impose any additional restrictions or requirements or modify the level of Assistance to be provided unless otherwise authorized by this General Welfare Assistance Policy or the applicable approved Tribal Assistance Program Handbook.
- E. The Tribe shall only have authority to grant Assistance for any Application that does not exceed the threshold for individual Assistance as determined by each Program and that does not exceed the annual appropriations made by the Tribal Council for each Program.
- F. For federally funded programs, the Tribal Administration shall grant Assistance for any Application that does not exceed the threshold for individual Assistance as determined by

each Assistance Program and that does not exceed the budget that has been established for that program.

ARTICLE 4 APPEALS

Section § 401 Appeals and Remedies.

- A. Right to Appeal. Any Applicant who has been denied Assistance provided pursuant to this General Welfare Assistance Policy may appeal the denial of Assistance pursuant to §303 of this Policy within twenty (20) days of receipt of the denial.
- B. Forum. The appeal shall be filed in the Hopi Tribal Courts with a copy served upon the Hopi Tribe pursuant to the Hopi Rules of Civil Procedure.
- C. Standard of Review. The Court shall treat an appeal of a denial of assistance as an appeal of an administrative decision and subject to an abuse of discretion judicial standard of review.
- D. Remedies. The Court may order the application to be reevaluated by the Tribe or the Court can make specific written findings of eligibility and order the Tribe to provide assistance.

ARTICLE 5 GENERAL WELFARE EXCLUSION

Section § 501 Indian General Welfare Benefits

- A, Programs that meet the following criteria for exemption under Code Section 139E shall be treated as non-taxable Assistance under the General Welfare Exclusion without the Applicant having to demonstrate individual need:

- B. General Criteria for Qualification under Code Section 139E. Each payment made or service provided to or on behalf of a Tribal Member pursuant to an Approved Program under this General Welfare Assistance Policy shall be treated as non-taxable Assistance under the General Welfare Exclusion so long as the following criteria are met:
1. The Program is administered under specific requirements and does not discriminate in favor of the members of the governing body of The Hopi Tribe;
 2. Program benefits are available to any Member who meets such requirements;
 3. Program benefits are for the “promotion of the general welfare”;
 4. Program benefits are not “Lavish or Extravagant”;
 5. Program benefits are not compensation for services (past, present or future);
- B. Ceremonial Activities. Any items of cultural significance, reimbursement of costs, or cash honorarium for participation in cultural or ceremonial activities for the transmission of Tribal culture shall not be treated as compensation for services.

Section § 502 Internal Revenue Service Safe Harbor Programs

Programs that meet the following general criteria for safe harbor treatment, and provide qualifying safe harbor benefits shall be treated as non-taxable Assistance under the General Welfare Exclusion without Applicant having to demonstrate individual need:

- A. General Criteria for Safe Harbor Treatment, Each Safe Harbor Program shall satisfy the following criteria:
1. The benefit is provided under a specific Approved Program of The Hopi Tribe;

2. The Program has written requirements specifying how Tribal Members may qualify for the benefit;
 3. The benefit is available to any Tribal Member who satisfies the Program eligibility criteria subject to budgetary constraints;
 4. The distribution of benefits from the Program does not discriminate in favor of the Tribal Council of The Hopi Tribe;
 5. The benefit is not compensation for services (past, present or future);
 6. The benefit is not Lavish or Extravagant under the facts and circumstances, as determined by the Tribal Council.
- B. The Approved Program found in Article 2 of this General Welfare Assistance Policy may provide benefits as a Safe Harbor Program. An Approved Program benefit may qualify for exclusion from gross income as a Safe Harbor Program even though the benefit is not expressly described in the parenthetical language, provided that it meets all other requirements of this General Welfare Assistance Policy and IRS Revenue Procedure 2014-35 (as it may be amended).
- C. Other assistance or incentives may be provided by the Tribe to assist in the payment of other items or provide services that fit within the intent and purpose of the safe harbor but may not be identified explicitly in this General Welfare Assistance Policy, provided that (1) the expense is consistent with the purpose and intent of one or more of the safe harbor categories, and (2) all other criteria of the safe harbor and/or Code Section 139E are met.

Section § 503 Programs Meeting the General Test

Assistance Programs that that do not qualify for non-taxable treatment under Code Section 139E or under the IRS Safe Harbor, will nonetheless be treated as non-taxable if the Approved

Program meets the General Test, as defined above, for treatment under the General Welfare Exclusion.