

TRIBAL GENERAL WELFARE EXCLUSION ACT OVERVIEW

On September 26, 2014, the Tribal General Welfare Exclusion Act was enacted as Public Law No. 113-168. This Act codifies the Internal Revenue Service's tax exclusion for recipients of benefits from a tribal government that promote general welfare, securing the status of tribal governments to create needed general welfare programming.

The Tribal General Welfare Exclusion Act applies to programs that promote general welfare including but not limited to health care, education, housing, eldercare, emergency assistance, cultural programs, burial assistance, and legal aid. The legislation confirms that tribal members who receive benefits from these programs do not have to include them in their gross income when filing a tax return.

Tribes that implement general welfare programming must ensure that their programs meet the requirements of the General Welfare Exclusion Act that are administered under specified guidelines and not discriminate in favor of members of the governing body of the Tribe. The General Welfare Program must be available to any tribal member who meets the guidelines established by the Tribe; be for the promotion of general welfare; must not be lavish or extravagant and cannot be compensation for services.

GENERAL WELFARE EXCLUSION ACT – NEEDS ASSESSMENT

Name

1. Are you interested in receiving tax free dollars to pay for your everyday needs in lieu of taxable distribution checks? ____ Yes ____ NO

2. If you had an allowance of \$3,000 per year administered under the Tribe’s General Welfare program, how would you spend your money? (Rank the following from 1-20 from highest to lowest, indicate N/A for those don’t apply to you)

- ____ Mortgage Payments
- ____ Basic housing repairs and rehabilitation
- ____ Utilities – water, gas and electric
- ____ Phone, Internet, cable
- ____ Groceries
- ____ Tutors and Supplies (clothing, backpacks, laptop, computers, musical instruments, sports equipment, etc.)
- ____ Tuition payments (all grade levels and schools)
- ____ Room and Board (individual and family)
- ____ Child Care
- ____ Job Counseling
- ____ Insurance Premiums
- ____ Co-pays
- ____ Transportation costs (Gas, insurance, car payments, maintenance)
- ____ Medical Equipment
- ____ Home Health Care
- ____ Meals Assistance
- ____ Chore Assistance
- ____ Temporary shelter
- ____ Relocation Costs
- ____ Cultural & Religious Events/Trips

3. Are there any categories above that we missed? ____ Yes ____ No
Please list:

4. Would you attend a meeting to receive more information about implementation of a General Welfare Program? ____ Yes ____ No