

REDDING RANCHERIA TRIBAL POLICIES

Chapter TP 7-800

Burial Assistance Program



October 5, 2021

REDDING RANCHERIA TRIBAL POLICIES
Chapter TP 7-800
Burial Assistance Program

Index

<u>Text</u>	<u>Page</u>
SECTION 1: PURPOSE	2
SECTION 2: BACKGROUND AND INTENT	2
SECTION 3: DEFINITIONS	3
SECTION 4: DELEGATED AUTHORITY	3
SECTION 5: AUTHORIZED PROGRAMS AND SERVICES	3
SECTION 6: ELIGIBILITY	3
SECTION 7: AMOUNT AND PAYMENT OF BENEFITS	4
SECTION 8: VOLUNTEER ACTIVITIES	4

REDDING RANCHERIA TRIBAL POLICIES

Chapter TP 7-800

Burial Assistance Program

SECTION 1: PURPOSE

The purpose of this program is to provide support for funeral and burial services at the time of death of a tribal member or immediate member of the tribal member's household.

SECTION 2: BACKGROUND AND INTENT

(a) Addressing Tribal Needs and Goals

Funeral and burial activities have always been looked upon by the Redding Rancheria as a community and cultural gathering, and one during which the community comes together to support the immediate family upon death of a loved one in accordance with the Tribe's culture and traditions. The Tribe recognizes that cultural and traditional practices are honored and can place additional burden on a family.

The burial benefit program is intended to ensure that required funeral and burial services, and related cultural and traditional activities can be observed for members and their immediate families without creating undue financial hardship during their time of bereavement.

The program is in no way employment based, but is a program specific to the membership.

(b) Coverage under the Redding Rancheria General Welfare Ordinance

This program and its associated benefits are authorized pursuant to the Redding Rancheria General Welfare Ordinance and Chapter TP 1-1100 of the Redding Rancheria Tribal Governmental Policies, as the same may be amended from time to time, and shall be administered in accordance and compliance therewith. Program benefits are intended to constitute Indian tribal general welfare benefits excluded from taxable income under Internal Revenue Code Section 139E. Program benefits modeled after the IRS "safe harbor" rules are also intended to qualify for tax free treatment under IRS Revenue Procedure 2014-35 and Notice 2015-34, as the same may be amended, which are looked to as good faith guidance by the Tribe in applying Code Section 139E pending the issuance of final regulations thereunder. All assistance provided in accordance with this policy is intended to qualify for favorable tax treatment to the fullest extent permitted at law.

The provisions of Chapter TP 1-1100 of the Redding Rancheria Tribal Governmental Policies are hereby incorporated by reference and shall apply to the implementation and benefits authorized by this policy.

REDDING RANCHERIA TRIBAL POLICIES
Chapter TP 7-800
Burial Assistance Program

SECTION 3: DEFINITIONS

As used within this chapter, the following terms shall mean:

- (a) Administrator: The Chief Executive Officer of the Redding Rancheria or authorized designee.
- (b) Chief Executive Officer (CEO): The Chief Executive Officer of the Redding Rancheria.
- (c) Tribe: The Redding Rancheria, a federally recognized Native American tribe, in Redding, California.
- (d) Tribal Court: The Redding Rancheria Tribal Court.
- (e) Volunteers: Family and/or community members who work, without compensation, on activities related to a funeral or burial covered under this program.

Other terms utilized herein shall have the same meaning as defined within the General Welfare Ordinance.

SECTION 4: DELEGATED AUTHORITY

The Chief Executive Officer (CEO) is hereby delegated all administrative authority to carry out the day-to-day operations of the program, in accordance with General Welfare Implementing Policies – Chapter TP 1-1100 of the Redding Rancheria Tribal Government Policies.

SECTION 5: AUTHORIZED PROGRAMS AND SERVICES

There is hereby authorized, subject to the availability of appropriations, a burial benefit that may be paid upon the death of and on behalf of an enrolled member or an enrolled member's lawful spouse. In addition, volunteers are authorized to perform tasks under this program.

SECTION 6: ELIGIBILITY

- (a) Eligibility

An enrolled Tribal member or the family of an enrolled Tribal member shall be eligible for burial assistance at the time of death of an enrolled member or his/her lawful spouse. A burial benefit shall be available for widows of

REDDING RANCHERIA TRIBAL POLICIES

Chapter TP 7-800

Burial Assistance Program

enrolled members who have not remarried following the passing of their member spouse.

SECTION 7: AMOUNT AND PAYMENT OF BENEFITS

- (a) The amount of the burial benefit shall be up to the amount set forth within the annual Tribal budget.
- (b) The amount provided for funeral and burial services shall be provided directly to the funeral home, or reimbursed to the family upon presentation of a death certificate and copy of invoice, or certification and other evidence acceptable to the Administrator that resources were or are to be utilized specifically and only for services for the deceased person and related cultural and traditional activities associated therewith.

SECTION 8: VOLUNTEER ACTIVITIES

- (a) In addition to financial support, Redding Rancheria may seek volunteers to perform tasks related to this program. Such tasks may include planning of a funeral; grave digging; planning and/or hosting a community gathering; and other related activities.

No entitlements intended. The programs authorized pursuant to this policy.

Legislative History:

Originally Adopted by Tribal Council Resolution #080-12-11-07, dated December 11, 2007.

Amended by Tribal Council Resolution #020-04-17-12, dated April 17, 2012.

Amended by Tribal Council Resolution #084-12-08-15, dated December 8, 2015.

Amended by Tribal Council Resolution #074-10-05-21, dated October 5, 2021.