

**Port Gamble S’Klallam Tribe
State of Emergency Income Subsidy**

I. PURPOSE

To provide necessary income subsidy assistance to tribal members of the Port Gamble S’Klallam Tribe (PGST), during a period of extreme hardship following a declaration of a State of Emergency by the Tribal Council, so that necessary, basic nutrition, health, education, childcare, communication, transportation, housing, personal safety needs and end-of-life or funeral expenses can be met during times of reduced employment or unemployment.

II. POLICY

The PGST may use COVID Relief Funds to provide PGST tribal members with an income subsidy due to loss of income in commercial fisheries and tribal members who lost their employment, **due to COVID-19**.

III. ELIGIBLE PARTICIPANTS

All enrolled members of the Port Gamble S’Klallam Tribe who can show an unreimbursed* loss of income greater than \$5,000.00, DUE TO COVID 19 and as a result of either: (a) a loss of employment or (b) a loss of commercial treaty income.

Tribal members applying for loss of commercial treaty income must hold a VALID treaty permit.

*Participants must certify that lost income was not compensated through: (1) unemployment benefits or (2) other federal or state programs such as Paycheck Protection Program or similar federal or state programs.

IV. PROGRAM PLAN

A. Income subsidy may be provided to tribal members who suffered a loss of income **due to COVID-19** through demonstrated loss of employment or loss of commercial treaty income, greater than \$5,000.00.

B. Only one income subsidy will be given per tribal member who can demonstrate denial of, or a long-term pending unemployment claim or had a commercial treaty income loss greater than \$5,000.00. To be eligible for subsidy due to a loss in treaty income, a commercial harvester must have had a valid permit from March 2020 and in the 2021 calendar year.

C. This subsidy is at the Council’s discretion based on availability of funds.

D. The amount of the income subsidy will vary depending on proof of lost income and will be calculated by NR staff for treaty income and administrative staff for other loss of income and will not exceed \$10,000.00. The same, Tribal Council approved formula will be used to determine the income subsidy.

E. The availability of the income subsidy will be advertised in the Community Memo and on the Tribe's Facebook page.

F. The income subsidy application must be completed, and all required documentation turned in. Incomplete applications will not be considered until completed with required documentation.

Payments related to lost income due to unemployment qualify as tax-free general welfare benefits pursuant to The Tribal General Welfare Exclusion Act of 2014 and Internal Revenue Code §139E). Payments hereunder related to a loss of commercial treaty income are considered payments derived from a fishing rights related activity and tax free under Internal Revenue Code §7873(a), as described in IRS Chief Counsel Advice Memo 2020112709582040.

Fraudulent applications or knowingly entering false information, will be prosecuted to the fullest extent allowable by law.