

**MILLE LACS BAND OF OJIBWE
BURIAL ASSISTANCE PROGRAM**

Purpose: The Mille Lacs Band of Ojibwe (“Tribe”) Office of Management and Budget (“OMB”) hereby adopts this Burial Assistance Program that specifically assists with payment of burial and/or burial-related expenses for its Tribe members and eligible immediate family members of Tribe members. It is not the intent of this program that it be treated as an insurance policy for the purpose of providing for a deceased Tribe member’s beneficiaries or beneficiaries of eligible immediate family members of Tribe members.

The following criteria shall be followed by OMB for all Tribe members and eligible immediate family members:

1. **Eligibility.** Eligibility shall be for enrolled members of the Tribe, except as otherwise provided in this paragraph. In instances where the deceased is not a Tribe member, but is eligible for enrollment according to the Minnesota Chippewa Tribe Enrollment Ordinance, payment to assist with funeral and burial expenses shall only be available upon confirmation by the Tribe’s Enrollments Office of the deceased person’s eligibility. In instances where the deceased is an immediate family member who is not eligible for enrollment, the deceased immediate family member is eligible for payments under paragraphs 3 and 7. Immediate family for purposes of this policy is defined as a spouse or domestic partner, sibling, parent, or child of an enrolled Tribe member.
2. **Burial Assistance Program Designation Form.** A Tribe member may designate a family member or closest living relative to take responsibility for all arrangements of his/her burial by submitting a completed “Burial Assistance Program Designation Form.” If a Tribe member does not designate a specific individual, then the Tribe member’s spouse, children, parents, or siblings shall choose a family member amongst themselves to handle the burial arrangements and make such decision known to OMB prior to contacting the funeral home.
3. **Family Stipend.** After OMB and the Enrollments Office have been notified of the Tribe member’s death or the eligible immediate family member’s death, OMB shall prepare a family stipend in the amount of \$500.00 payable to the deceased Tribe member’s or eligible immediate family member’s spouse or family designee as provided in section 2 above. The purpose of this stipend is to assist the family with expenses such as food, travel, lodging, or miscellaneous expenses related to the funeral. Such stipend shall be paid by check as soon as reasonably possible, according to OMB’s procedure, to the deceased Tribe member’s or eligible immediate family member’s spouse or family designee.
4. **Payment to Funeral Home.** The maximum combined payment for the cost of burial, grave-digging, other related costs, and the family stipend covered by this program shall be **\$10,200.00** for any Tribe member’s burial/funeral expense. If the family accepts a stipend under section 3 above, then the maximum amount that can be remitted to the funeral home for costs under this section shall be \$10,200.00 less the amount accepted under section 3. The amount paid under this section shall be remitted directly to the funeral home within

thirty (30) days and only after OMB's receipt of an itemized billing statement and certified death certificate.

5. **Private Burial Insurance Policy.** If a Tribe member owns a private burial insurance policy for payment of his/her personal burial expense, the Tribe shall authorize a maximum amount of \$2,000.00 to a designated vendor to pay for a headstone or other funeral-related expenses.
6. **Headstones.** In addition to the maximum \$10,200.00 payment to the funeral home under section 4 above, OMB shall remit a maximum amount of \$500.00 per individual burial to a designated vendor to pay for, or contribute to the payment of, a headstone. Questions related to headstones that OMB staff are unable to answer will be directed to the appropriate District Representative's Administrative Assistant.
7. **Spiritual Advisor.** OMB shall remit a maximum amount of \$400.00 to the Spiritual Advisor performing the burial service. Any payment to the Spiritual Advisor shall be in addition to the maximum payment authorized by this program.
8. **Transportation from Outside Minnesota.** In the event that a Tribe member passes away outside the state of Minnesota, OMB may authorize and pay a maximum amount of \$3,000.00 to assist the deceased Tribe member's family with transportation of the remains back to Minnesota. This amount may only be paid to the funeral home and is in addition to the \$10,200.00 payment under section 4 above.
9. **Amendment and Termination.** This program is subject to amendment or termination dependent on the program being lawfully funded.
10. **Unspent Funds.** If, for any reason, a deceased Tribe member's funeral expenses do not exceed \$10,200.00 under section 4 above, the remaining amount shall remain in the Tribe's general fund and shall not be payable to any individual beneficiary.
11. **Effective Date.** This program supersedes any prior "Burial Insurance Policy" or program. This program shall be effective upon appropriation of funds, and applied retroactively to October 1, 2022.
12. Also see Attachment A.



Mel Towle, Commissioner of Finance

5/17/2023
Date

MILLE LACS TRIBE OF OJIBWE
BURIAL ASSISTANCE PROGRAM DESIGNATION FORM

Name: _____

Enrollment Number: _____

Last 4 of SSN (if enrollment number unknown): _____

I hereby swear and attest that I am currently an enrolled member with the Mille Lacs Band of Ojibwe ("Tribe") whose membership number is given above. I have read the Tribe's Burial Assistance Program document before signing this Designation Form and understand all the conditions contained therein.

I understand that it my responsibility to sign and return this completed form to the Office of Management and Budget to be kept in a confidential file. I further understand that, if no Burial Assistance Program Designation Form is on file with the Tribe, my spouse or family designee will make arrangements for my burial and that payment for my burial will be made according to the current program.

I further understand that I have the right to change this form at any time if I wish to designate another individual to act as responsible party to make arrangements for my burial. Any change to this form must be completed within the Office of Management and Budget and kept on file in that office.

I, my heirs, assigns, or estate agree to hold harmless the Tribe, its officials, or any of its employees from any claims arising from the Tribe's administration of this Burial Assistance Program.

DESIGNATION

I, _____ hereby designate
_____, Whose relationship to me is
_____ and whose address is:

_____ to arrange for my burial and to receive payment of the Burial Assistance Program stipend.

If the above-named individual predeceases me or is unable to perform the duties connected to my burial for any reason, I then designate _____ as my designated individual whose relationship to me is _____ and whose address is _____ to make arrangements for my burial and receive payment for the burial assistance family stipend.

By signing below, I understand that any burial expenses connected to grave-digging, casket expense, or miscellaneous expenses owed to the funeral home shall be paid directly to the vendors.

Signature of Tribe Member

Signed and sworn before me on this the _____ day of _____, 20__.

Notary Public, State of _____
My commission expires: _____

Notary Public

ATTACHMENT A

The Band has a responsibility to protect and promote the general welfare interests of its members and to assist in providing support to its members.

It is the Band's intent that the assistance provided pursuant to this Program will meet the criteria set forth in Revenue Procedure 2014-35, including any subsequent Internal Revenue Service guidance, and the Tribal General Welfare Exclusion Act of 2014, and Internal Revenue Code Section 139D for treatment as a tax-exempt benefit.

The Tribal General Welfare Exclusion Act of 2014, codified under Internal Revenue Code Section 139E, which excludes from gross income, for income tax purposes, the value of general welfare assistance that may be provided to an Eligible Band Member.

Limitation on Liability. Any agreement or contract for work performed in connection with this Program is solely between the Eligible Band Member and a third party. The Band shall not be liable for any loss or damages whatsoever resulting from services performed in connection with assistance provided to an Eligible Band Member under this Program, and no legal relationship shall be created between the Band and a third party on behalf of an Eligible Band Member. Satisfaction of any monetary duty or obligation to a third party shall be owed and remain at all times with the Eligible Band Member.

Non-Compensation. The benefits provided under the Program shall not be granted as compensation for services.

Eligible Program Assistance - Cultural, Social, Religious, and Community. Substantiated expenses for transportation, food, lodging, burial and burial related expenses.

General Administrative Procedures.

(a) **Audit.**

- (1) Beneficiaries may be required to submit documentation demonstrating use of Assistance in accordance with the permitted uses as articulated in the Program or to attest or certify that the assistance is being used in accordance with this Program.
- (2) Beneficiaries are required to use Program assistance exclusively for the purposes stated herein.

Miscellaneous.

- (a) **Severability.** If any provision of this program, or the application thereof to any person or circumstance, shall be held unconstitutional or invalid by the Band, only the invalid provision shall be severed and the remaining provision and language of this program shall remain in full force and effect.

- (b) **No Waiver of Immunity.** All inherent sovereign rights of the Band as a federally recognized Indian tribe with respect to provisions authorized by this program are hereby expressly reserved, including sovereign immunity from unconsented suit. Nothing in this program shall be deemed or construed to be a waiver of the Band's sovereign immunity from unconsented suit.