

2026 Qualla Enterprises Per Capita Summary

- The first Qualla Enterprises per capita payments will be issued on 4/20/2026. Going forward these payments will be made annually in April with the specific issuance date being determined each year.
- If a member is enrolled in the GenWell program, they will receive the payment as GenWell and it will not be taxed.
- If the adult is not enrolled in the GenWell program, they will receive the payment as per capita and be subject to taxes. We will not withhold taxes from this payment, but if the member receives this payment as per capita and they receive a 2026 1099, this payment will be included as taxable income on the 1099.
- The Finance Office will make the payment in the method that we have on file via a mailed check or a direct deposit. The deadline to make direct deposit changes at the Finance Office for this payment is 3/20/2026. The deadline to make mailing address changes at the Enrollment Office for this payment is 03/13/2026.
- No garnishments will be withheld from this first payment. We will re-visit this issue to determine whether garnishments will be withheld from the April 2027 distribution.
- Distributions to minors and incompetents will be held in a Qualla Minors Fund account.
- For this first payment, if an enrolled member did not receive a per capita/GenWell payment in December 2025, their distribution will be held in the Qualla Minors Fund account. This means that if an enrolled member turned 18 this calendar year, their payments will still be held in the Qualla Minors Fund until the April 2027 Qualla Enterprises per capita payments. We must do this to ensure we have the necessary information on file to process the payment, including direct deposit information, mailing address information, and when applicable the member's enrollment in the GenWell program.
- Distributions from the Qualla Minors Fund account will occur annually on the same day that Qualla Enterprises per capita payments are made. To qualify for the payment, minors must have received a gaming per capita/GenWell payment in December of the previous calendar year. The first distribution from the Qualla Minors Fund will be in April 2027.
- If members want to waive this first Qualla Enterprises per capita payment, they will need to submit a waiver form to the Enrollment Office by 3/13/2026. The waiver forms are available at the Enrollment Office and online at ebci.gov under the Enrollment tab. The waiver forms we currently have on file for gaming per capita cannot be used because those specify it is for gaming per capita. If a member currently has a gaming per capita waiver on file and they want to waive the Qualla Enterprises per capita payment, they will need to submit a Qualla Enterprises per capita waiver form to the Enrollment Office. For this first check, if someone does not submit a waiver but they do not want to accept the per capita, they can return the check to the Finance Office or if it's direct deposit, they can return the per capita amount to the Finance Office via cash, check, or card.
- If a member was deceased as of 2/28/2026 and the Enrollment Office was notified by 2/28/2026, they will not be issued the 2026 Qualla Enterprises per capita payment. We will not be issuing payments to other individuals on behalf of deceased members. We will not be issuing partial shares to deceased members.
- For further information please call 828-359-7065.