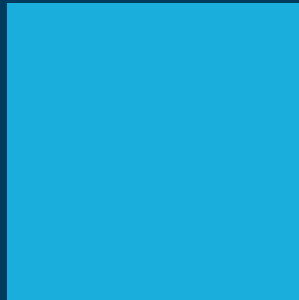
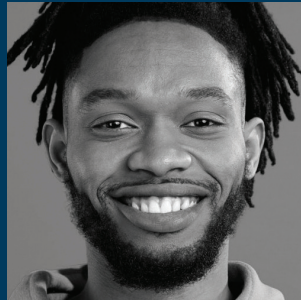


OHIO EDUCATION ASSOCIATION

Public Education MATTERS

the heart of it all



Local Association Operations

2024-2025

Treasurer's Handbook

Membership • Accounting Procedures • Tax Issues • OEA Fund • Fiscal Fitness

This book belongs to: _____

Local: _____

LRC & Phone Number: _____

OEA District & Phone Number: _____

OEA Region: _____

Treasurer's Handbook Updates 2024

Quick Reference Section

- Quick Reference Section updated with new dues rates pg 0-10

Membership Enrollment and Processing procedures

- Join Now Online Information update page 1-5
- Reconciliation Project by OEA Membership page 1-27

Fiscal Fitness

- The Fiscal Fitness Award Criteria and examples has been added to the Treasurer's Handbook

This is a publication of The Ohio Education Association

Membership Year: 2024-2025

Publication Date: May 2024 (Rev 5/2024)

All forms provided as examples within this publication are for illustration purposes only and may not reflect the most current version. Current versions are available by contacting the Ohio Education Association Membership Department at membership@ohea.org or 1-844-632-4636.

Transition Guidelines for New Treasurers

- Make sure new treasurer has been provided the Treasurer's Handbook.
- Treasurer Name / Address Change –
 - Have you completed the IRS Form 8822-B to change the name and/or address of the Treasurer for your local?
 - See example of the form in Chapter Two of this handbook.
- Perform an audit when changing treasurers (see information in Chapter Two of the handbook.)
- Perform a reconciliation of the bank accounts to confirm the balance provided by the prior treasurer.
- Confirm local registration with the Secretary of State and provide local bank with the correct contact information. Sign new signature cards for the new treasurer and all VIP local officers. (Please see Chapter 2, section V, Record Keeping for recent updates.)
- Communicate to your OEA Field Office Staff any changes in officers for your local. The field office staff will make the appropriate changes.
- Have you attended a Treasurer's Workshop?
 - Dates are posted on the OEA Website. These workshops are typically held in June, July and August.
 - Contact your OEA District office for workshop dates.
 - A local treasurer is allowed to attend another district's workshop.
- Submit Membership enrollment materials to OEA on or before October 15 of the current membership year.
- Establish a permanent file that provides the following information that can be given to the new treasurer:
 - Constitution and By-Laws.
 - Confirmation from IRS stating the Employer Identification Number (EIN) for the local.
 - Confirmation from IRS stating the exempt status of the local.
 - How your local dues are calculated and/or determined.
 - Budget for the local for the current and future year.
 - Prior year audit reports and detail.
 - Copy of 990 Filing from prior membership year.

Local Treasurer Recognition

The OEA has implemented a program to recognize local treasurers. In order to receive this recognition, the following criteria must be met.

- The dues transmittal agreement outlining the local procedure for collecting and transmitting dues to OEA must be **postmarked** to the Membership Department at OEA Headquarters on or before September 30.
- Proof of filing the IRS 990 Form – Filing Verification Form for the 2023-2024 Membership Year must be completed and returned to the Membership Department at OEA Headquarters **postmarked** on or before January 20, 2025.
- All membership material packets including enrollment forms must be **postmarked** on or before October 15.
- The local must not have incurred an interest penalty on any outstanding dues payments from the local association to OEA during the school year.

Fiscal Fitness Award

The OEA Fiscal Fitness Award is designed to increase the Association's financial performance on both the state and local levels.

Along with the promotion of best financial practices for their own sake, the OEA intends to provide financial incentives for locals that establish and maintain these practices. Additionally, the clear articulation of these practices provides guidelines for all locals to follow. The establishment of best practices and criteria by which to measure them makes this program an example of OEA's commitment to continuous improvement.

Locals will have the opportunity to meet the criteria for the award during the 2023-2024 fiscal year, which means that submissions of application for the award will be due in January 2025. This timeline has been adopted, so that there is the greatest opportunity for all locals to be involved.

The Fiscal Fitness Awards are typically presented at the Spring Representative Assembly, where locals will be recognized with cash awards for their financial performance in 2023-2024. First time awardees will receive \$2000; continual qualifiers receive \$500. No local may receive the first-time award more than once every 5 years. Cash awards are subject to the constraints of the OEA budget.

All of the criteria and the process for participating in this program will appear in the June issue of *Ohio Schools*. They will also be sent to local treasurers and local presidents in regular mailings. Additional information guidance, or a program application and criteria booklet, can be provided by the office of the OEA Secretary-Treasurer.

Award Criteria

With approval and participation by their governing bodies, locals will apply for the award and submit a portfolio that demonstrates meeting the following criteria:

1. Membership Criteria: These include meeting the important deadlines provided in the Local Treasurer Recognition, reconciled membership reports, and timely reporting of changes in local membership.
2. Financial criteria: These include evidence of making deposits within one week, meeting financial obligations, no acts of dishonesty or fraud, and disclosing compensation to officers.
3. Annual attendance at an OEA-sanctioned Treasurer's Workshop by the local treasurer (or other officer for continuing recognition).
4. A bi-annual budget adopted by the local governing body with evidence that budgeting is an ongoing annual process. (Budgets Fiscal Year 2023-2024 and Fiscal Year 2024-2025 required.)
5. Monthly financial reports.
6. An annual audit.
7. Itemized records of receipts and expenditures.
8. Correctly completed tax returns (where applicable).
9. Evidence of tax-exempt status (where applicable).
10. An established practice of requiring dual signatures for all local association checks.

IRS-990 Filing OEA Verification Form



IRS - 990 FILING VERIFICATION FORM REQUIRED FOR ALL LOCALS



LOCAL ASSOCIATION NAME _____

LOCAL ID NUMBER _____

LOCAL EIN (EMPLOYER IDENTIFICATION NUMBER) ____ - _____

990 Tax Filing Year: 2023 (Should be the same format for year 9/1/2023 through 8/31/2024.)

If your local's filing dates are not the same as the dates above, check this box.

INDICATE BELOW IRS 990 FORM TYPE AND DATE FILED:

- 990 N E-Postcard:** _____
(Revenue \$50,000 or less) Include a printed copy of the accepted submission confirmation from the IRS.
- 990 EZ:** _____
(Revenue >\$50,000 <200,000) Include copy of signature page of filed form.
- 990 LONG FORM:** _____
(Revenue > \$200,000) Include copy of signature page of filed form.

IRS FILING OF FORM 990 IS A CRITERION FOR THE FISCAL FITNESS AWARD

Treasurer (Print) _____

Signature _____

Non-Work Email _____ Date _____

Confirmation must be postmarked no later than January 20, 2025 to:

Ohio Education Association
225 E. Broad Street
Columbus, OH 43215
Email: membership@ohea.org

Filing Questions: Shawn Primm at 1-800-282-1500 ext. 3017 or email at primms@ohea.org.

990-Filing Verification Form Instructions - Filing is available beginning September 1st. It is a good idea to file early. The IRS website is typically down between December and January for the new tax year information posting.

Information Needed	Description/ Explanation
Local Association Name, Number and EIN	Information has been pre-populated with the information on file with OEA
990 Tax Filing Year	This is the tax year identified by the IRS. It is based on the fiscal calendar year (9/1/___-8/31/___). If the locals filing date differs from these dates please indicate by checking the box on the front of this form.
990 Tax Form Type	The type of 990 form to be filed is based on total gross receipts (revenues) for the local. The gross receipt (revenue) is calculated by taking the number of members times the local dues amount (86 members X \$25.00 = \$2,150). Include a printed copy of the accepted submission confirmation from the IRS.
IRS 990 Form Types and Filing Date	Enter the date filed on the line next to the type of IRS 990 form requirement that was filed.
Name of Local Treasurer	Please fill in the name of the person filing the form.
Signature of Treasurer	Person filing the form needs to sign.
Date	Date this confirmation form is signed.

Need help filing the 990N e postcard or verification form?

See Chapter 2 in the Treasurer’s Handbook for 990N e-postcard filing instructions.

For questions regarding the form contact: InfOEA at 1-844-632-4636 or email at membership@ohea.org

Filing questions contact: Shawn Primm at 614-227-3017 or email at primms@ohea.org

Quick Reference “Do’s”

- **DO** prepare and have the association adopt a budget prior to the start of the fiscal year.
- **DO** prepare and present complete and accurate financial statements to your Local Associations Executive Committee on a monthly basis.
- **DO** compare budget to actual expenses on a monthly basis, explaining differences and plan accordingly.
- **DO** make sure that the assets of the association are safeguarded and used solely for the benefit of members.
- **DO** make deposits in a timely manner. Keep detailed records of all deposit transactions.
- **DO** remit the NEA/OEA/District/Other Departments and Associate Organizations membership dues in a timely manner in accordance with the dues transmittal agreement.
- **DO** reconcile on a monthly basis your Local’s association membership list with OEA and your employer’s payroll deduction list.
- **DO** submit member information changes and cancellations to OEA in a timely manner by completing a Membership Update form.
- **DO** maintain proper supporting written documentation for every check written or wire transfer transaction. All disbursements must be authorized (documentation includes invoices, receipts, approved minutes of the board of directors, etc.).
- **DO** require two signatures for every check written or retain the confirmation copy of all online or electronic payments.
- **DO** reconcile the bank accounts monthly.
- **DO** have an annual audit or review by an audit committee or by an independent certified Public Accountant.
- **DO** comply with federal and state laws and regulations with respect to tax-exempt status. When in doubt, consult your accountant. Association funds should only be used for the exempt purposes.
- **DO** file annually with IRS Form 990/990-EZ or 990-N E-Postcard, based on your Local Association gross receipts.
- **DO** formally adopt and implement policies regarding (a) conflicts of interest, (b) code of ethics, (c) document retention, (d) travel reimbursement policies, check signing authority and (e) financial and operational standards.

Quick Reference “Don’ts”

- **DON'T** spend more than your Local collects for Local Association Membership Dues.
- **DON'T** spend funds for activities not approved by the membership.
- **DON'T** spend NEA/OEA/District/Affiliated Department and Associate Organizations membership dues for local association activities. The local association is a trustee of these funds and is not entitled to use the funds.
- **DON'T** “commingle” PAC (Political Action Committee Funds) with the association’s general funds.
- **DON'T** give out members’ personal information (i.e. social security number, home address, e-mail address, telephone number, health matters, etc.) to unauthorized persons. This information is confidential and subject to privacy laws.
- **DON'T** conduct transactions for “private inurement” (for the benefit of an insider.)
- **DON'T** deposit association funds into personal bank account. (See new Venmo/Paypal Guidance pg 2-19)
- **DON'T** accept “post-dated” checks.
- **DON'T** sign blank checks (missing payee and/or amount.)
- **DON'T** write checks for “Cash.”
- **DON'T** sign checks payable to one’s self.
- **DON'T** withdraw cash from the association’s bank accounts.
- **DON'T** have a Local Association Credit Card.
- **DON'T** pay bills from statements. Require vendors to provide an original invoice. Be careful of copies and faxes to avoid duplicate payment.
- **DON'T** destroy association records until after the retention timeline has passed.
- **DON'T** send membership forms from prior membership years.

Contacts and Additional Resources

Use this handy sheet as a guide to contact the right department with your questions. This Treasurer’s Handbook is also available online at www.ohea.org. Login using the “Login” link at the top of the page, select “Resources”, then “Secretary-Treasurer’s Office”. The Treasurer’s Handbook hyperlink is in this section.

OEA Membership	
Want to E-Mail us?	membership@ohea.org
Want to call us?	Call InfOEA at 1-844-632-4636 .
Looking for treasurer training workshops which are held June to August?	Go to www.ohea.org . Locate the link under “Resources” then “Secretary-Treasurer’s Office” for the Treasurer’s Workshops.
Want to schedule Individual treasurer training?	Contact OEA Secretary/Treasurer at 1-800-282-1500 ext. 3199 or 614-227-3199 .
Questions about lost membership cards; changes in address, phone numbers and e-mail addresses; change in employment status?	Contact InfOEA at 1-844-632-4636 OEA Membership Department 225 E. Broad St. Columbus, OH 43215 ePayments https://ims.nea.org/ebilling/
Where can I make dues payments, mail Membership Update forms and membership enrollment materials?	
Need to update member contact and certification information?	Visit www.ohea.org and login. Select “Resources”, select “Secretary-Treasurer’s Office”, Select “Documents”, Select the current year “Membership Update Form” or email membership@ohea.org
OEA Computer Services Department	
Experiencing problems signing on to the OEA website (www.ohea.org – Member Login)?	Contact webmaster@ohea.org or 1-800-282-1500 X 3000
OEA Accounting Department	
Where do I obtain Form 580?	Secretary of State Website: www.sos.state.oh.us
How do I obtain EIN (Employer Identification Number)?	IRS (Internal Revenue Service): 1-631-447-8960 , www.irs.gov
Where do I obtain tax forms and file the annual 990 N e-postcard?	or OEA: 1-800-282-1500 Extension 3017
Where do I obtain association checking account signature changes?	Contact your bank at _____ (Insert your bank’s number here.)

Contacts and Additional Resources cont.

OEA Fund

Where do I get information regarding reimbursement of PAC (Political Action Committee) Funds?

Governmental Services Department
govtsrv@ohea.org

NEA Member Benefits

Want to learn more about the wide range of products and services exclusively for members and their families including life, disability, long term care, and property and casualty insurance; credit and loan programs; mortgages; savings and investment programs; discount programs; and professional resources including the NEA Academy?

Call **800-637-4636**.

Visit www.neamb.com

Local contact: **Guy Kendall-Freas**

Affiliate Relations Specialist
OH/KY/WV Regional Office
117 Monterey Dr.
Mansfield, OH 44907

Toll free - 888-749-7380
Gkendall-freas@neamb.com

2024-2025 Dues Rates

OEA		Codes Member
Full-Time Educator	\$ 525.00	AC-1-100
**Half-Time Educator	\$ 262.50	AC-1-50
***Quarter-Time Educator	\$ 131.25	AC-1-25
Full-Time Education Support Professional	\$ 262.50	AC-2-100
**Half-Time Education Support Professional	\$ 131.25	AC-2-50
***Quarter-Time Education Support Professional	\$ 65.63	AC-2-25
Retired Annual Educator	\$ 25.00	RT-8-0
Retired Annual Education Support Professional	\$ 12.50	RT-8-2
Retired - Lifetime Educator	\$ 150.00	RT-7-7
Retired Lifetime Educator Support Professional	\$ 75.00	RT-6-6
Aspiring Educator	\$ 0.00	ST-0-0

UniServ - (Required for Member)	\$ 69.00
--	-----------------

NEA - (Required for Member)

Full-Time Educator	\$ 213.00	AC-1-100
**Half-Time Educator	\$ 118.00	AC-1-50
***Quarter-Time Educator	\$ 70.75	AC-1-25
Full-Time Education Support Professional	\$ 126.50	AC-2-100
**Half-Time Education Support Professional	\$ 75.00	AC-2-50
***Quarter-Time Education Support Professional	\$ 49.25	AC-2-25
Retired Annual Professional	\$ 35.00	RT-8-0
Retired Annual Education Support Professional	\$ 21.00	RT-8-2
Retired - Lifetime Professional	\$ 300.00	RT-7-7
Retired - Lifetime Education Support Professional	\$ 180.00	RT-6-6
Aspiring Educator	\$ 15.00	ST-0-0

**Active members who are regularly employed for fifty percent (50%) or less of the normal schedule for a full time employee, as verified by the local association, shall pay one-half of the active member's dues in that category. This could include those active members who are classified by the employer as full-time employees but whose actual work hours are routinely less than that of the standard full-time schedule.

***Active members who are regularly employed for twenty-five percent (25%) or less of the normal schedule for a full-time employee, as verified by the local association, shall pay one-quarter of the active member's dues in that category.

DISTRICT	AC-1-100 EDUC FT	AC-1-50 EDUC HT	AC-1-25 EDUC QT	AC-2-100 ESP FT	AC-2-50 ESP HT	AC-2-25 ESP QT
0 CAPITAL	\$ 27.00	\$ 13.50	\$ 6.75	n/a	n/a	n/a
1 CENTRAL*	\$ 36.50	\$ 18.25	\$ 18.25	\$ 18.25	\$ 9.13	\$ 9.13
2 ECOEA*	\$ 15.00	\$ 7.50	\$ 7.50	\$ 7.50	\$ 3.75	\$ 3.75
3 EOE*	\$ 14.50	\$ 7.25	\$ 7.25	\$ 7.25	\$ 3.63	\$ 3.63
4 NCOEA*	\$ 13.00	\$ 6.50	\$ 6.50	\$ 6.50	\$ 1.63	\$ 1.63
5 NEOEA*	\$ 36.00	\$ 18.00	\$ 18.00	\$ 18.00	\$ 9.00	\$ 9.00
6 NWOEA	\$ 16.00	\$ 8.00	\$ 4.00	\$ 8.00	\$ 4.00	\$ 2.00
7 SEOEA*	\$ 29.50	\$ 14.75	\$ 14.75	\$ 14.75	\$ 7.38	\$ 7.38
8 SWOEA	\$ 24.00	\$ 12.00	\$ 6.00	\$ 12.00	\$ 6.00	\$ 3.00
9 WOEA	\$ 15.00	\$ 7.50	\$ 3.75	\$ 7.50	\$ 3.75	\$ 1.88

* DISTRICT HAS NOT ADOPTED QUARTER DUES.

Unified Membership Dues - Includes local dues (LEA), OEA/UniServ/NEA and District Dues.

ESP = Education Support Professional FT= Full Time HT = Half Time QT = Quarter Time

Affiliated Departments, Caucuses and Associate Organizations

Members have the option to join OEA Affiliated Departments, Caucuses and Associate Organizations at the time of enrollment. Those organizations and the dues amounts are as follows:

Affiliated Department Annual Dues	Code	Fund ID	Dues
Ohio Association of Education Support Professionals	OAESP	F24	\$ 5.00
Ohio Association of Special Needs Professionals	OASNP	F01	\$ 10.00

Affiliated Department Annual Dues

Associate Organizations and Caucuses Annual Dues	Code	Fund ID	Dues
Ohio Art Education Association	OAEA	F02	\$ 50.00
Ohio School Counselors Association	OSCA	F04	\$ 60.00
Ohio Council Teachers of English Language Arts	OCTELA	F06	\$ 40.00
Ohio Association of Health, Physical Education, Recreation & Dance	OAHPERD	F07	\$ 50.00
Ohio Tech. & Eng. Ed. Assn. K-12 STEM	OTEEA	F08	\$ 35.00
Ohio Council of Teachers of Mathematics	OCTM	F09	\$ 25.00
Doris L Allen Minority Caucus	DLAMC	F10	\$ 15.00
Ohio Foreign Language Association	OFLA	F11	\$ 55.00
Science Education Council of Ohio	SECO	F13	\$ 35.00
Ohio Council for the Social Studies	OCSS	F14	\$ 30.00
OEA Women’s Caucus	OEAWC	F16	\$ 15.00
Ohio Middle Level Association	OMLA	F23	\$ 30.00
OEA Gay Lesbian Bisexual & Transgender Caucus	GLBTC	F25	\$ 10.00
Ohio Association for Supervision and Curriculum Development	OASCD	F26	\$ 30.00
Ohio Educational Library Media Association	OELMA	F27	\$ 65.00
OEA Hispanic Caucus	OEAHSC	F29	\$ 10.00

Membership Codes and Descriptions

Many of the forms and documents you will be utilizing require the use of Membership Type Codes. Please be sure to familiarize yourself with these identifiers.

The following levels of membership are available to the members of a bargaining unit. The codes are for reporting/billing and classifying the different membership types.

Active Educator Full-Time (AC-1-100)

- Classroom teachers, professors, school nurses, pupil personnel workers that work more than half-time.

Active Educator Half-Time (AC-1-50)

- Classroom teachers, professors, school nurses, pupil personnel workers that work half-time or less.
- Active educators on official leave of absence for one-half or more of the school year, and who are not paid full-time salaries. (February 1 is the date used to determine half-year leave status.)
- Substitute employees.
- Educators in reduction in force (layoff) status for one-half or more of the school year and with statutory or contractual recall or rehire rights.

Active Educator Quarter-Time (AC-1-25)

- Classroom teachers, professors, school nurses, pupil personnel workers that work quarter-time or less.

Active Education Support Professional Full-Time (AC-2-100)

- Paraeducators such as educational aides, secretaries, custodians, food service personnel, bus drivers, etc. that work more than half-time.

Active Education Support Professional Half-Time (AC-2-50)

- Paraeducators such as educational aides, secretaries, custodians, food service personnel, bus drivers, etc. that work half-time or less. This could include those active members who are classified by the employer as full-time employees but whose actual work hours are routinely less than full-time hours determined by the local association.
- Active education support professionals on official leave of absence of one-half or more of the school year and who are not paid full-time salaries.
- Education support professionals in reduction in force (layoff) status for one-half or more of the school year and with statutory or contractual recall or rehire rights.

Active Education Support Professional Quarter-Time (AC-2-25)

- Paraeducators such as educational aides, secretaries, custodians, food service personnel, bus drivers, etc. that work quarter-time or less.

Local Education Association Dues (LEA) 2024-2025

Local Education Association Dues (LEA) is the dues determined by your local association constitution and bylaws. LEA dues are used by the local to adequately fund quality programs and activities of local associations. For your reference, fill in the amounts of your local dues below. Add the LEA dues amount to the total OEA, NEA, UniServ, and District Dues.

Full-Time Educator (AC-1-100) _____

Half-Time Educator and Substitute Educator (AC-1-50) _____

Quarter-Time Educator (AC-1-25) _____

Full-Time Education Support Professional (AC-2-100) _____

Half-Time Education Support Professional (AC-2-50) _____

Quarter-Time Education Support Professional (AC-2-25) _____

Dues Amounts for 2024-2025 by District

The dues rates below include only OEA/NEA/UniServ and District. Appropriate local dues must be added.

Educator Dues

DISTRICT	FULL-TIME MEMBER EDUCATOR (AC-1-100)	HALF-TIME MEMBER EDUCATOR (AC-1-50)	QUARTER-TIME MEMBER EDUCATOR (AC-1-25)
CAPITAL	\$ 834.00	\$ 463.00	\$ 277.75
CENTRAL	\$ 843.50	\$ 467.75	\$ 289.25
ECOEA	\$ 822.00	\$ 457.00	\$ 278.50
EOEA	\$ 821.50	\$ 456.75	\$ 278.25
NCOEA	\$ 820.00	\$ 456.00	\$ 277.50
NEOEA	\$ 843.00	\$ 467.50	\$ 289.00
NWOEA	\$ 823.00	\$ 457.50	\$ 275.00
SEOEA	\$ 836.50	\$ 464.25	\$ 285.75
SWOEA	\$ 831.00	\$ 461.50	\$ 277.00
WEOEA	\$ 822.00	\$ 457.00	\$ 274.75

Education Support Professional (ESP) Dues

DISTRICT	FULL-TIME MEMBER ESP (AC-2-100)	HALF-TIME MEMBER ESP (AC-2-50)	QUARTER-TIME MEMBER ESP (AC-2-25)
CAPITAL	n/a	n/a	n/a
CENTRAL	\$ 476.25	\$ 284.38	\$ 193.01
ECOEA	\$ 465.50	\$ 279.00	\$ 187.63
EOEA	\$ 465.25	\$ 278.88	\$ 187.51
NCOEA	\$ 464.50	\$ 276.88	\$ 185.51
NEOEA	\$ 476.00	\$ 284.25	\$ 192.88
NWOEA	\$ 466.00	\$ 279.25	\$ 185.88
SEOEA	\$ 472.75	\$ 282.63	\$ 191.26
SWOEA	\$ 470.00	\$ 281.25	\$ 186.88
WEOEA	\$ 465.50	\$ 279.00	\$ 185.76

2024-2025 Prorate Dues Tables for Educators

The Prorate table is not applicable to an individual who has canceled membership within the same membership year.

Full-Time Member Educator (AC-1-100)

District:	CAP	CENTRAL	ECOEA	EOEA	NCOEA	NEOEA	NWEOEA	SEOEA	SWOEA	WEOEA
September	\$834.00	\$843.50	\$822.00	\$821.50	\$820.00	\$843.00	\$823.00	\$836.50	\$831.00	\$822.00
October	\$770.25	\$778.96	\$759.25	\$758.79	\$757.42	\$778.50	\$760.17	\$772.54	\$767.50	\$759.25
November	\$706.50	\$714.42	\$696.50	\$696.08	\$694.83	\$714.00	\$697.33	\$708.58	\$704.00	\$696.50
December	\$642.75	\$649.88	\$633.75	\$633.38	\$632.25	\$649.50	\$634.50	\$644.63	\$640.50	\$633.75
January	\$579.00	\$585.33	\$571.00	\$570.67	\$569.67	\$585.00	\$571.67	\$580.67	\$577.00	\$571.00
February	\$515.25	\$520.79	\$508.25	\$507.96	\$507.08	\$520.50	\$508.83	\$516.71	\$513.50	\$508.25
March	\$451.50	\$456.25	\$445.50	\$445.25	\$444.50	\$456.00	\$446.00	\$452.75	\$450.00	\$445.50
April	\$387.75	\$391.71	\$382.75	\$382.54	\$381.92	\$391.50	\$383.17	\$388.79	\$386.50	\$382.75
May	\$324.00	\$327.17	\$320.00	\$319.83	\$319.33	\$327.00	\$320.33	\$324.83	\$323.00	\$320.00
June	\$260.25	\$262.63	\$257.25	\$257.13	\$256.75	\$262.50	\$257.50	\$260.88	\$259.50	\$257.25
July	\$196.50	\$198.08	\$194.50	\$194.42	\$194.17	\$198.00	\$194.67	\$196.92	\$196.00	\$194.50
August	\$132.75	\$133.54	\$131.75	\$131.71	\$131.58	\$133.50	\$131.83	\$132.96	\$132.50	\$131.75

Half-Time Member Educator (AC-1-50)

District:	CAP	CENTRAL	ECOEA	EOEA	NCOEA	NEOEA	NWEOEA	SEOEA	SWOEA	WEOEA
September	\$463.00	\$467.75	\$457.00	\$456.75	\$456.00	\$467.50	\$457.50	\$464.25	\$461.50	\$457.00
October	\$430.17	\$434.52	\$424.67	\$424.44	\$423.75	\$434.29	\$425.13	\$431.31	\$428.79	\$424.67
November	\$397.33	\$401.29	\$392.33	\$392.13	\$391.50	\$401.08	\$392.75	\$398.38	\$396.08	\$392.33
December	\$364.50	\$368.06	\$360.00	\$359.81	\$359.25	\$367.88	\$360.38	\$365.44	\$363.38	\$360.00
January	\$331.67	\$334.83	\$327.67	\$327.50	\$327.00	\$334.67	\$328.00	\$332.50	\$330.67	\$327.67
February	\$298.83	\$301.60	\$295.33	\$295.19	\$294.75	\$301.46	\$295.63	\$299.56	\$297.96	\$295.33
March	\$266.00	\$268.38	\$263.00	\$262.88	\$262.50	\$268.25	\$263.25	\$266.63	\$265.25	\$263.00
April	\$233.17	\$235.15	\$230.67	\$230.56	\$230.25	\$235.04	\$230.88	\$233.69	\$232.54	\$230.67
May	\$200.33	\$201.92	\$198.33	\$198.25	\$198.00	\$201.83	\$198.50	\$200.75	\$199.83	\$198.33
June	\$167.50	\$168.69	\$166.00	\$165.94	\$165.75	\$168.63	\$166.13	\$167.81	\$167.13	\$166.00
July	\$134.67	\$135.46	\$133.67	\$133.63	\$133.50	\$135.42	\$133.75	\$134.88	\$134.42	\$133.67
August	\$101.83	\$102.23	\$101.33	\$101.31	\$101.25	\$102.21	\$101.38	\$101.94	\$101.71	\$101.33

Quarter-Time Member Educator (AC-1-25)

District:	CAP	CENTRAL	ECOEA	EOEA	NCOEA	NEOEA	NWEOEA	SEOEA	SWOEA	WEOEA
September	\$277.75	\$289.25	\$278.50	\$278.25	\$277.50	\$289.00	\$275.00	\$285.75	\$277.00	\$274.75
October	\$260.35	\$270.90	\$261.04	\$260.81	\$260.13	\$270.67	\$257.83	\$267.69	\$259.67	\$257.60
November	\$242.96	\$252.54	\$243.58	\$243.38	\$242.75	\$252.33	\$240.67	\$249.63	\$242.33	\$240.46
December	\$225.56	\$234.19	\$226.13	\$225.94	\$225.38	\$234.00	\$223.50	\$231.56	\$225.00	\$223.31
January	\$208.17	\$215.83	\$208.67	\$208.50	\$208.00	\$215.67	\$206.33	\$213.50	\$207.67	\$206.17
February	\$190.77	\$197.48	\$191.21	\$191.06	\$190.63	\$197.33	\$189.17	\$195.44	\$190.33	\$189.02
March	\$173.38	\$179.13	\$173.75	\$173.63	\$173.25	\$179.00	\$172.00	\$177.38	\$173.00	\$171.88
April	\$155.98	\$160.77	\$156.29	\$156.19	\$155.88	\$160.67	\$154.83	\$159.31	\$155.67	\$154.73
May	\$138.58	\$142.42	\$138.83	\$138.75	\$138.50	\$142.33	\$137.67	\$141.25	\$138.33	\$137.58
June	\$121.19	\$124.06	\$121.38	\$121.31	\$121.13	\$124.00	\$120.50	\$123.19	\$121.00	\$120.44
July	\$103.79	\$105.71	\$103.92	\$103.88	\$103.75	\$105.67	\$103.33	\$105.13	\$103.67	\$103.29
August	\$ 86.40	\$ 87.35	\$ 86.46	\$ 86.44	\$ 86.38	\$ 87.33	\$ 86.17	\$ 87.06	\$ 86.33	\$ 86.15

2024-2025 Prorate Dues Tables for Education Support Professionals

The Prorate table is not applicable to an individual who has canceled membership within the same membership year.

Full-Time Member Education Support Professional (AC-2-100)

District:	CAP	CENTRAL	ECOEA	EOEA	NCOEA	NEOEA	NWEOA	SEOEA	SWOEA	WOEA
September	N/A	\$476.25	\$465.50	\$465.25	\$464.50	\$476.00	\$466.00	\$472.75	\$470.00	\$465.50
October	N/A	\$442.31	\$432.46	\$432.23	\$431.54	\$442.08	\$432.92	\$439.10	\$436.58	\$432.46
November	N/A	\$408.38	\$399.42	\$399.21	\$398.58	\$408.17	\$399.83	\$405.46	\$403.17	\$399.42
December	N/A	\$374.44	\$366.38	\$366.19	\$365.63	\$374.25	\$366.75	\$371.81	\$369.75	\$366.38
January	N/A	\$340.50	\$333.33	\$333.17	\$332.67	\$340.33	\$333.67	\$338.17	\$336.33	\$333.33
February	N/A	\$306.56	\$300.29	\$300.15	\$299.71	\$306.42	\$300.58	\$304.52	\$302.92	\$300.29
March	N/A	\$272.63	\$267.25	\$267.13	\$266.75	\$272.50	\$267.50	\$270.88	\$269.50	\$267.25
April	N/A	\$238.69	\$234.21	\$234.10	\$233.79	\$238.58	\$234.42	\$237.23	\$236.08	\$234.21
May	N/A	\$204.75	\$201.17	\$201.08	\$200.83	\$204.67	\$201.33	\$203.58	\$202.67	\$201.17
June	N/A	\$170.81	\$168.13	\$168.06	\$167.88	\$170.75	\$168.25	\$169.94	\$169.25	\$168.13
July	N/A	\$136.88	\$135.08	\$135.04	\$134.92	\$136.83	\$135.17	\$136.29	\$135.83	\$135.08
August	N/A	\$102.94	\$102.04	\$102.02	\$101.96	\$102.92	\$102.08	\$102.65	\$102.42	\$102.04

Half-Time Member Education Support Professional (AC-2-50)

District:	CAP	CENTRAL	ECOEA	EOEA	NCOEA	NEOEA	NWEOA	SEOEA	SWOEA	WOEA
September	N/A	\$284.38	\$279.00	\$278.88	\$276.88	\$284.25	\$279.25	\$282.63	\$281.25	\$279.00
October	N/A	\$266.43	\$261.50	\$261.39	\$259.56	\$266.31	\$261.73	\$264.83	\$263.56	\$261.50
November	N/A	\$248.48	\$244.00	\$243.90	\$242.23	\$248.38	\$244.21	\$247.03	\$245.88	\$244.00
December	N/A	\$230.54	\$226.50	\$226.41	\$224.91	\$230.44	\$226.69	\$229.22	\$228.19	\$226.50
January	N/A	\$212.59	\$209.00	\$208.92	\$207.59	\$212.50	\$209.17	\$211.42	\$210.50	\$209.00
February	N/A	\$194.64	\$191.50	\$191.43	\$190.26	\$194.56	\$191.65	\$193.62	\$192.81	\$191.50
March	N/A	\$176.69	\$174.00	\$173.94	\$172.94	\$176.63	\$174.13	\$175.82	\$175.13	\$174.00
April	N/A	\$158.74	\$156.50	\$156.45	\$155.62	\$158.69	\$156.60	\$158.01	\$157.44	\$156.50
May	N/A	\$140.79	\$139.00	\$138.96	\$138.29	\$140.75	\$139.08	\$140.21	\$139.75	\$139.00
June	N/A	\$122.85	\$121.50	\$121.47	\$120.97	\$122.81	\$121.56	\$122.41	\$122.06	\$121.50
July	N/A	\$104.90	\$104.00	\$103.98	\$103.65	\$104.88	\$104.04	\$104.61	\$104.38	\$104.00
August	N/A	\$ 86.95	\$ 86.50	\$ 86.49	\$ 86.32	\$ 86.94	\$ 86.52	\$ 86.80	\$ 86.69	\$ 86.50

Quarter-Time Member Education Support Professional (AC-2-25)

District:	CAP	CENTRAL	ECOEA	EOEA	NCOEA	NEOEA	NWEOA	SEOEA	SWOEA	WOEA
September	N/A	\$193.01	\$187.63	\$187.51	\$185.51	\$192.88	\$185.88	\$191.26	\$186.88	\$185.76
October	N/A	\$182.68	\$177.74	\$177.63	\$175.80	\$182.56	\$176.14	\$181.07	\$177.06	\$176.03
November	N/A	\$172.34	\$167.86	\$167.76	\$166.09	\$172.23	\$166.40	\$170.88	\$167.23	\$166.30
December	N/A	\$162.01	\$157.97	\$157.88	\$156.38	\$161.91	\$156.66	\$160.70	\$157.41	\$156.57
January	N/A	\$151.67	\$148.09	\$148.01	\$146.67	\$151.59	\$146.92	\$150.51	\$147.59	\$146.84
February	N/A	\$141.34	\$138.20	\$138.13	\$136.96	\$141.26	\$137.18	\$140.32	\$137.76	\$137.11
March	N/A	\$131.01	\$128.32	\$128.26	\$127.26	\$130.94	\$127.44	\$130.13	\$127.94	\$127.38
April	N/A	\$120.67	\$118.43	\$118.38	\$117.55	\$120.62	\$117.70	\$119.94	\$118.12	\$117.65
May	N/A	\$110.34	\$108.54	\$108.50	\$107.84	\$110.29	\$107.96	\$109.75	\$108.29	\$107.92
June	N/A	\$100.00	\$ 98.66	\$ 98.63	\$ 98.13	\$ 99.97	\$ 98.22	\$ 99.57	\$ 98.47	\$ 98.19
July	N/A	\$ 89.67	\$ 88.77	\$ 88.75	\$ 88.42	\$ 89.65	\$ 88.48	\$ 89.38	\$ 88.65	\$ 88.46
August	N/A	\$ 79.33	\$ 78.89	\$ 78.88	\$ 78.71	\$ 79.32	\$ 78.74	\$ 79.19	\$ 78.82	\$ 78.73

Local Administration Timeline by Month

Use this timeline (Aug - Sept) as a guideline. Administrative events listed may not reflect all activities for your local.

August—New Membership Year Activities

OEA Fund Conduct a membership sign-up for OEA Fund payroll deduction drive.

- Membership** Treasurer's on record with OEA will have received all current membership year Membership Enrollment Materials which also include: Dues Transmittal Agreement, 990-Filing OEA Verification Form, and Continuous Membership Roster.
- Reconciliation - OEA randomly selects locals to participate in an annual reconciliation. If your local has been selected, please provide a copy of all payroll deduction lists for the year as you receive them from your payroll office. (Scan to membership@ohea.org or mail to OEA Membership, 225 E Broad St, Columbus, OH 43215). A membership specialist will be in contact with you as they are reviewed. We appreciate your participation!
- Encourage new members to enroll online via OEA website at www.ohea.org/why_belong.
- Forward payment to OEA for all members paying their dues by cash within 30 days of enrollment.
- Contact your OEA field office to report any local officer and leader changes.
- Verify worksite representative contact information.
-

September

OEA Fund Conduct a membership sign-up for OEA Fund

- Membership** Mail to OEA the completed and signed Dues Transmittal Agreement postmarked no later than **September 30**.
- Local may begin receiving payroll deduction lists/ reports from their employer payroll department with a check for the dues deducted. This list/report should always be reviewed and reconciled for accuracy, such as deduction amount and names.
- Contact your OEA field office to report any local officer and leader changes.
- Send member rosters for each work site to worksite representatives.
-

Taxes For all local associations with a fiscal year of 9/1 to 8/31, annual IRS 990 filings may begin. It is recommended to file early.

October

OEA Fund Employer or local association forwards all payroll deduction/cash collected during the month for OEA Fund to OEA.

- Membership** Corrections to the local association's continuous membership roster, enrollment and renewal forms are due to OEA on or before October 15th (also a criterion for the Local Treasurer Recognition). Keep a copy of all member enrollment materials for your local's records. Do not forward cash payers enrollment and renewal forms to your Employer Payroll Department. Forward payment to OEA for all members paying their dues by cash within 30 days of enrollment.
- Complete and forward the current membership year Local Association Enrollment Summary/Potential Counts form to the OEA Membership Department with membership materials (see example in Chapter 1).
- Contact your OEA field office to report any local officer and leader changes.
- Talk to and support new employees who are on the potential membership list.
-

Taxes Annual IRS 990 filings are due January 15th. It is recommended to file early.

November

OEA Fund Employer or local association forwards all payroll deduction/cash collected during the month for OEA Fund to OEA.

- Membership** Local associations with prior year dues balances will receive a letter indicating a potential loss of delegates for the OEA Fall RA. The local is to work with OEA to resolve outstanding dues balance prior to the Fall RA.
- Contact your OEA field office to report any local officer and leader changes.
- Talk to and support new employees who are on the potential membership list.
- Ensure that every worksite representative has a roster.
- Send complete member/non-member list to OEA LRC.
- Plan for attendance at the OEA Advocacy and Organizing Institute in February. Scholarships may be available from OEA Districts/Regions.
-

Taxes For all local associations with a fiscal year of 9/1 to 8/31, the IRS 990/990 EZ or 990 N e-postcard may be filed no later than January 15th. It is recommended to file early.

December

OEA Fund Employer or local association forwards all payroll deduction/cash collected during the month for OEA Fund to OEA.

Membership Continue monthly reconciliation of membership rosters. Submit all changes on the current membership year Membership Update Form along with any new member enrollment forms to OEA (see Chapter 1).

Contact your OEA field office to report any local officer and leader changes.

Identify any member that might be retiring and invite them to OEA-R membership.

Taxes Annual IRS 990 filings are due January 15th. It is recommended to file early.

January

OEA Fund Employer or local association forwards all payroll deduction/cash collected during the month for OEA Fund to OEA.

Membership Application for the Fiscal Fitness Award is due to the OEA Secretary/Treasurer by January 31.

Continue monthly reconciliation of membership rosters. Submit all changes on the current membership year Membership Update Form along with any new member enrollment forms to OEA (see Chapter 1).

Contact your OEA field office to report any local officer and leader changes.

Update membership rosters to reflect staffing changes and notify OEA of any changes in membership and/or potential membership.

Keep an accurate list of members and non-members in each building and ensure the OEA LRC has a copy.

Taxes If your local year end is August 31, your IRS 990 e-postcard should have been filed by January 15.

Submit the IRS 990-Filing Verification form to OEA by January 20 to meet criterion for the Local Treasurer Recognition (more information in this Quick Reference Section).

February

OEA Fund Employer or local association forwards all payroll deduction/cash collected during the month for OEA Fund to OEA.

- Membership** You will receive a list of all members whose mail has been returned to OEA by the Post Office marked "undeliverable." Update this list with their proper address and return to OEA.
- Continue monthly reconciliation of membership rosters. Submit all changes on the current membership year Membership Update Form along with any new member enrollment forms to OEA (see Chapter 1).
- Contact your OEA field office to report any local officer and leader changes.
- Begin preparing for a Membership Early Enrollment Campaign.
- Gather the names of members who are retiring. Consider nominating a retiring member for a lifetime achievement award.
- Give retiring members an OEA-Retired lifetime membership form and invite them into OEA-R membership.
- Distribute the OEA/NEA member benefits sites for spring break travel, car rental, lodging, etc... and post any savings to the work site bulletin boards. Visit the NEA Member Benefits website for assistance at www.neamb.com.
-

March

OEA Fund Employer or local association forwards all payroll deduction/cash collected during the month for OEA Fund to OEA.

- Membership** Early Enrollment begins April 1st!
- Continue monthly reconciliation of membership rosters. Submit all changes on the current membership year Membership Update Form along with any new member enrollment forms to OEA (see Chapter 1).
- Contact your OEA field office to report any local officer and leader changes.
- Begin plans to recognize retiring members as they are in their last semester of their professional career.
-

April

OEA Fund Employer or local association forwards all payroll deduction/cash collected during the month for OEA Fund to OEA.

Membership Early Enrollment begins April 1st and can be accessed through Join Now on the OEA website at ohea.org, "Join".

Continue monthly reconciliation of membership rosters. Submit all changes on the current membership year Membership Update Form along with any new member enrollment forms to OEA (see Chapter 1).

Contact your OEA field office to report any local officer and leader changes.

Notify retirees of OEA-Retired membership and invite them to belong.

Your local dues obligation is based on the Dues Transmittal Agreement on file with OEA. The dues transmittal agreement establishes your billing cycle. If the transmittal agreement includes "summer months" you will receive billing statements for these months and payments are required even when school is not in session.

May

OEA Fund Employer or local association forwards all payroll deduction/cash collected during the month for OEA Fund to OEA.

Membership You will receive a notification letter if you are in danger of not complying with the NEA Bylaw provision, requiring that 70% of your dues be transmitted to OEA by June 1.

Continue monthly reconciliation of membership rosters. Submit all changes on the current membership year Membership Update Form along with any new member enrollment forms to OEA (see Chapter 1).

Contact your OEA field office to report any local officer and leader changes.

Attend a Treasurer's Workshop in June, July or August.

Recruit and register members, including newer members, to attend the OEA Summer Academy in June.

Assist any member who has been laid off (RIF'd) or non-renewed.

Attend the OEA Summer Academy in June.

Distribute the OEA/NEA member benefits sites for summer break travel, car rental, lodging, etc... and post any savings to the work site bulletin boards. Visit the NEA Member Benefits website for assistance at www.neamb.com.

June

OEA Fund Employer or local association forwards all payroll deduction/cash collected during the month for OEA Fund to OEA.

- Membership** Seventy percent (70%) of the Association dues receivable shall be transmitted to OEA by June 1, unless the dues transmittal agreement stipulates otherwise.
- Treasurer's Workshops begin in June, be sure to register!
- Continue monthly reconciliation of membership rosters. Submit all changes on the current membership year Membership Update Form along with any new member enrollment forms to OEA (see Chapter 1).
- You may begin to receive materials and updates for the new membership year this month.
- Contact your OEA field office to report any local officer and leader changes.
- Attend the OEA Summer Academy in Columbus.
-

July

OEA Fund Employer or local association forwards all payroll deduction/cash collected during the month for OEA Fund to OEA.

- Membership** Continue monthly reconciliation of membership rosters. Submit all changes on the current membership year Membership Update Form along with any new member enrollment forms to OEA (see Chapter 1).
- Attend a Treasurer's Workshop, be sure to register!
- Review Membership materials and review deadlines and due dates.
- Contact your OEA field office to report any local officer and leader changes.
- Get names, work locations and contact information of new hires as soon as they are employed. Check with the District Treasurer, school board minutes, etc... to maintain potential member lists for each work site.
- Discuss membership drives with local leaders.
-

August–Membership Year End

OEA Fund Employer or local association forwards all payroll deduction/cash collected during the month for OEA Fund to OEA.

- Membership** Attend a Treasurer’s Workshop, be sure to register!
- Continue monthly reconciliation of membership rosters. Submit all changes on the current membership year Membership Update Form along with any new member enrollment forms to OEA (see Chapter 1).
- Contact your OEA field office to report any local officer and leader changes.
- Treasurers on record with OEA will have received all new membership year Enrollment Materials including: Dues Transmittal Agreement, 990-Filing OEA Verification form and continuous membership roster.
- Request new hire information from the District Office.
-

This calendar is a guideline only. You may want to take a few minutes to add your own notes.

The Treasurer’s Handbook is also available online at www.ohea.org (Login using the “Login” link at top right side of the page and type “Treasurer’s Handbook” in the search box.)

Add your notes here

CHAPTER 1

MEMBERSHIP ENROLLMENT AND PROCESSING PROCEDURES








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TIPS from OEA Secretary/Treasurer Membership Enrollment & Processing Procedures

-  Section III of this chapter will help you to understand the Forms and Documents you will utilize in your role as Treasurer.
-  Just like your personal accounts, you must balance the local's membership records. See Section III for Membership Reconciliation Procedures.
-  See the "Leave of Absence (LOA) Membership Reporting Guidelines" for information regarding Leave of Absence.
-  Dues Tables and Treasurer's Handbook Chapters are available for online access by logging into the OEA web site: www.ohea.org (Select "Login/Register" and enter your user ID and password, select "Resources", select "Secretary-Treasurer's Office", select "OEA/NEA Dues", select the current membership year "OEA/NEA Dues")
-  The Dues Tables and List of Affiliated Department and Associate Organizations are located at the front of the Treasurer's Handbook in the Quick Reference Section.
-  Sensitive member data is on all membership enrollment materials. It is therefore critical for associate representatives to use discretion when handling these materials.
-  **Records Retention can be found in chapter 2 Accounting and Tax Issues page 2-42.**

SECTION I – MEMBERSHIP

Membership Types

There are various types of memberships available to individuals in the bargaining unit.

- **ACTIVE MEMBERSHIP:** Open to any person who:
 - (I) is employed by or in a public school district, public or private college or university, or other public institution devoted primarily to education, regardless of the specific nature of the functions that person performs at the work site and regardless of who actually employs the person;
 - (II) is employed by a public sector employer other than a school district, college or university, or other institution devoted primarily to education, but who is employed primarily to perform educational functions;
 - (III) is on limited leave of absence from the employment described in items (I) and (II) above; or
 - (IV) is serving as an executive officer of the Association.

The Association shall continue to allow active membership to those active members who:

- **have been laid off due to a reduction in force for as long as such persons are eligible to be recalled, or for three (3) years, whichever is longer; or**
- **have been discharged, for as long as a legal challenge to such discharge is pending, who agrees to adhere to the Code of Ethics of the Education Profession, and who maintains membership in local and district affiliates and the NEA where eligible, and who is not eligible for any other class of membership as defined herein; or**
- **are receiving a disability benefit while currently on approved leave of absence by the Board of Education and are within the first five years of the disability benefit based on the first date of eligibility of the benefit.**
- **active membership will be continued for an OEA member who is a military reservist called to active duty. Dues for such member will be suspended until they return to previous education employment.**
- **ASSOCIATE MEMBERSHIP:** (Not currently available) Open to any person who is interested in advancing the cause of public education but who is not employed by an educational institution, agency or organization and who is not eligible for any other class of membership in the Association.
- **INDIVIDUALS WITH OPEN LEGAL CASE:** Individuals with an ongoing legal matter (case is not yet closed) must maintain membership throughout the life of the case. As these individuals have certain requirements including maintaining their dues obligation while the legal case is open, the local representative responsible for membership should contact the OEA Membership Department to determine eligibility and the required dues amount.

- **MEMBERS ON OFFICIAL LEAVE OF ABSENCE (LOA):** A member on an official leave of absence which is approved by the employer is not free of the dues obligation while on leave. However, should the duration of the leave of absence be longer than one-half (1/2) of the school year, the member may be eligible for a dues reduction. (February 1 is the date used to determine half-year leave status.)

Leave of Absence (LOA) Membership Reporting Guidelines:

A member on official LOA, either paid or unpaid is not free of the dues obligation.

- Member on official LOA being paid full time salary: The member pays the full UEP (NEA, OEA, Uniserv, District and Local) dues. The membership does not need to be updated and the local does not need to notify OEA.
- Full-time members on official LOA not being paid their full-time salary for half or more of the school year shall pay half-time dues for their membership type. February 1 is the date used to determine half-year leave status.
- Half-time members on official LOA not being paid their full-time salary for half or more of the school year shall pay quarter-time dues for their membership type.
- Quarter-time members on official LOA not being paid their full-time salary for half or more of the school year, the local representative should contact the OEA Membership Department for the UEP dues amount.
- Only dues paying members are eligible for rights, privileges and benefits provided with unified dues.
- Contact your OEA assigned Labor Relations Consultant for questions regarding the information contained in the local bargaining contract that refers to payroll deductions and collections.

All questions regarding Leave of Absence should be directed to membership@ohea.org or by calling InfoOEA at 1-844-632-4636.

SECTION II - DUES



Dues tables can be found in the Quick Reference Section

Annual Dues

Association dues in Ohio are set at annual rates. Once members enroll, they have obligated themselves for the full annual dues rate appropriate to their membership classification. OEA Policy states dues are to be collected for that member even if the member is voluntarily or involuntarily terminated during the year. Any remaining dues obligation is to be withheld from the final paycheck unless the local association contract and bylaws contain other language.

Annual OEA dues of active members who are educators (such as classroom teachers, professors, school nurses, pupil personnel workers) shall be .0076 per dollar of the average salary for elementary and secondary classroom teachers in Ohio as established by the Ohio Department of Education for the second year prior to the budget year rounded to the nearest dollar, and an additional service fee shall be .0010 per dollar of the average salary for elementary and secondary public school classroom teachers in Ohio for the second year prior to the budget year rounded to the nearest dollar to be allocated to the support of the UniServ delivery system.

Annual OEA dues of active members who are education support professionals (paraeducators such as educational aides, secretaries, custodians, food service personnel, bus drivers, etc.) shall be as indicated in the Quick Reference Section under **Dues Tables**.

OEA dues of active members, whether educator or education support professionals, who are contracted to work less than half-time and are not paid full-time salaries, shall be half-time dues as indicated in the Quick Reference Section under **Dues Tables**. This could include those active members who are classified by the employer as full-time employees but whose actual work hours are routinely less than full-time hours determined by the local association. Active members who work less than one-quarter time, pay one-quarter of the NEA and OEA dues for the appropriate membership category.

In addition, the following members shall pay half-time dues as indicated in the Quick Reference Section under **Dues Tables**:

- (a) Active members on official leave of absence of one-half (1/2) or more of the school year and who are not paid full-time salaries.
- (b) Substitute employees.*
- (c) Members in reduction in force (layoff) status for one-half (1/2) or more of the school year with statutory or contractual recall or rehire rights.

*Substitutes eligible for membership through a Local Association will be defined in the local's bargaining contract. For assistance in determining eligibility, contact your Labor Relations Consultant.

United Education Profession (UEP) Dues

Dues amounts include portions for Ohio Education Association (OEA), UniServ service fee, National Education Association (NEA), District and Local Association dues. This total amount is referred to as "Unified Membership" and is printed on all materials and throughout this booklet. *Before using the membership forms, the amount included for local dues should be checked to ensure that the correct amount was used.*

OEA is not responsible or liable for incorrect local dues amounts.

The local is responsible for the collection of dues, the transmittal of membership forms and sending dues money to the OEA Membership Department. OEA Membership Department receives dues money for OEA, NEA, district and any affiliated organizations, as well as the OEA UniServ service fee. *Money collected from members for local dues should not be sent to OEA with dues payments.* For details regarding the procedure for handling PAC (Political Action Committee) monies, refer to the Treasurer's Handbook, Chapter 3 – OEA Fund.

Any person who newly enrolls for unified membership in an affiliated local association after the start of the membership year is eligible for prorated annual dues for their classification. The prorated annual dues shall be based on whole months, September through August. The application of the prorated dues provision **does not** apply to the UniServ fee. The Prorate table is not applicable to an individual who has canceled membership within the same membership year.

Any person enrolling (if eligible) where no affiliated local association is in existence or where they are not eligible for membership in the affiliated local shall not be entitled to the prorated dues provision. They shall pay either the full or half rate, dependent upon whether their eligibility for membership occurs before or after February 1 of the membership year.

SECTION III – FORMS AND DOCUMENTS

This section will review the different forms and documents utilized throughout the membership year to communicate membership information between your local association and the OEA Membership Department. A brief explanation and example of each form along with some guidelines for each have been provided. A Quick Reference Section per month has been included within the front section of this book to give you an idea of when these forms and documents would be required.

Join Now Online Enrollment info

OEA offers convenient online enrollment for new enrollments and annual renewals.

The on-line module is extremely easy to use and requires only a few “clicks” to complete the enrollment process. “Join Now” can be accessed via the OEA website: Select the “Join” button on **ohea.org**, go to **www.ohea.org/why_belong** or via QR code.



Once on the “Why Belong” web page the new member will select “Join Now” and will immediately begin the enrollment process. Upon completion of their enrollment, the new member will be provided a confirmation reflecting the information they submitted along with their new member ID number. This confirmation will be sent directly to the member via their email address and a copy will be sent to the OEA Membership Department.

A separate electronic roster of all online enrollments will be sent directly to the appropriate Local Treasurer’s email of record as new members join. This report will generate anytime your local has an online enrollment and will reflect all online enrollments received as of the end of the previous business day. It is important this information be provided along with all other membership data to your employer payroll office.

All new online enrollees agree to continuous membership and must pay their dues obligation via the payroll deduction payment method. A cash paying member or those wishing to utilize the AutoPay payment method will still need to complete a paper enrollment form. (At this time the AutoPay payment option can be set up only after membership is established.)

For those locals that may have annual renewal members, these individuals may also utilize the “Join Now” link to submit their renewal for the new membership year. These online Renewals will also be included on the electronic roster with all online enrollments.

Enrollment Form:

The Enrollment Form is an alternative way to enroll new members in your local bargaining unit.

You will be sent a limited supply of Enrollment Forms prior to the start of the membership year pre-printed with your local information including the unified dues amount for that particular membership year. Once these are completed they should be returned to OEA in the envelope provided.

Who fills out an enrollment form?

- New members in your local bargaining unit who do not wish to enroll online.

Who should not complete an enrollment form?

- Individuals already on the Continuous Membership Roster, unless they are changing pay method.

Enrollment Form Guidelines:

- Confirm the dues amount on the pre-printed enrollment form.
- All enrollment forms need a method of payment indicated (continuing payroll deduction, payroll deduction, cash or check). All checks should be made payable to the local association. Deposit any cash or check payments to the local's bank account and send **one** check to OEA.
- Make sure the member has signed and dated the form in all appropriate places. (2 signatures required.)
- At the beginning of the year a limited supply of new Enrollment Forms will be mailed to the Treasurer of record. Additional Enrollment forms may be requested from the Membership Department. These additional Enrollment forms will be sent in an electronic format.
- Return the top copy of the enrollment form to OEA as instructed in the packet.

Enrollment Form Overview:



See Example of form

The Membership Enrollment Form is to be used for new members, members who are not on the Continuous Roster or Renewal Forms.

- Social Security number is optional
- Primary Contact number is the number the member prefers to be contacted. **It must not be a work phone number. It can be a cell phone number.**
- Cell Phone number requires authorization to be used as a communication method.
- Signature required under membership enrollment.
- Signature required under dues authorization.

Example Enrollment Form (front)

Great Public Schools for Every Student! Membership Enrollment Form 2023 - 2024

OHIO EDUCATION ASSOCIATION
225 East Broad Street • Columbus, Ohio 43216
Phone: (614) 228-4526 or 1-844-632-4636
Email: membership@ohea.org
Enroll online at: www.ohea.org/why_belong

OEA/nea
TOGETHER WE ARE CREATING A FUTURE SHAPED BY OUR MEMBERS,
WORTHY OF OUR STUDENTS AND ESSENTIAL TO THE NATION.



LOCAL NAME / USER LOCAL ID

PERSONAL INFORMATION

LAST 4 DIGITS SOC. SEC. NO.
 CHECK BOX IF YOU ARE EMPLOYED HALF-TIME OR LESS
 CHECK BOX IF YOU ARE EMPLOYED QUARTER TIME OR LESS

FIRST - MIDDLE INITIAL - LAST (JR, SR, ETC.)

NAME

ADDRESS

CITY STATE ZIP

NON-WORK E-MAIL ADDRESS - THIS EMAIL ADDRESS IS USED FOR ALL MEMBERSHIP CORRESPONDENCE

CELL PHONE NUMBER

*By providing my cell phone number, I understand that the National Education Association and its affiliates including, OEA, the Local Association, NEA Member Benefits, and NEA 360 may use automated calling techniques and/or text message me on my cellular phone on a periodic basis. The NEA, OEA, NEA360, NEA Member Benefits or my Local Association will never charge for text message alerts. Carrier message and data rates may apply to such alerts.

*ETHNICITY CODES

Native American/Alaska Native 01
 African-American/Black 03
 Hispanic 04
 White (not Hispanic origin) 05
 Asian 06
 Native Hawaiian/Pacific Islander 07
 Multi-Ethnic 08
 Other 09
 Unknown UK

*GENDER

Female F
 Male M
 Transgender Female TF
 Transgender Male TM
 Gender Expansive/Non-Conforming GE
 Other UK

DATE OF BIRTH

MO. DAY YR.

*Ethnic minority and Gender Information is optional and failure to provide it will in no way affect your membership status, rights or benefits in NEA, OEA or any of their affiliates. This information will be kept confidential.

SEE CODES ON BACK OF FORM

POSITION

PRIMARY SUBJECT TAUGHT

MASTER TEACHER

NBCT

FIRST TIME MEMBER?

Dues payments are not deductible as charitable contributions for federal income tax purposes. Dues payments (or a portion) may be deductible as a miscellaneous itemized deduction. Lobby expenses paid or incurred as part of membership dues cannot be deducted from your income taxes. The amount of the OEA membership dues attributable to lobby expenses and actual deductible dues dollars will be reported annually online and in the February issue of Ohio Schools Magazine for all levels of membership.

COLLECTOR'S SIGNATURE

DATE

WORK LOCATION NAME / USER WORK LOCATION ID

ASSOCIATION	UNIFIED CODE	ANNUAL DUES
Unified Education Profession Dues (Local, Uniserv, District, OEA and NEA)		
Do you wish to be a member of another affiliated or associated organization? If so, indicate below the organization code(s) and annual dues amount (see back of form)		
Organization Code:	Fund ID:	
Organization Code:	Fund ID:	
Organization Code:	Fund ID:	
TOTAL ANNUAL DUES		

I understand that this agreement is voluntary and is not a condition of employment and that I have the legal right to refuse to sign this agreement without suffering any reprisal.

MEMBERSHIP ENROLLMENT AND COMMITMENT (Signature Required)
YES, I wish to become a member of the Local Association, Ohio Education Association, District and the National Education Association. I hereby request and voluntarily accept membership in these associations and agree to abide by the Constitution and Bylaws of all four associations.

X UNIFIED MEMBER'S SIGNATURE (REQUIRED FOR ALL MEMBERS)

DATE

DUES DEDUCTION AUTHORIZATION (Signature Required)
YES, I hereby authorize by method of payment below the payment of the total annual dues, fees and assessments of the organizations indicated herein in consideration for the services the union provides. I understand that these annual amounts are subject to periodic change by the governing bodies of the associations. If payment is by payroll deduction I also authorize and direct my employer to deduct said amounts from my earnings, consistent with the method of payment authorized (Annual or Continuing) and local policy. By choosing continuing payroll deduction I authorize the continuous deduction of said amounts from year to year hereafter without further authorization by me in the amounts to be certified to my employer from time to time. In the event my employment is voluntarily or involuntarily terminated, or I take an unpaid leave of absence, I agree to the payment of the membership dues obligation as accepted unless I revoke this authorization in writing. The payment of the membership dues obligation is accepted unless I revoke this authorization in writing received during the period of August 1 and August 31 of the membership year immediately preceding the membership year in which the authorization is to be cancelled. In the event I wish to revoke my authorization of membership outside of the period stated above, I agree to pay the OEA as collection agent for the dues amount indicated herein by continuing payroll deduction or other arrangement, the remainder of the amounts for the membership year regardless of my membership status.

METHOD OF PAYMENT (CHECK ONE BELOW)

AUTHORIZED BY CONTINUING PAYROLL DEDUCTION
 CASH OR CHECK (CHECK #)

X SIGNATURE REQUIRED

DATE

Example of Enrollment and Renewal form (back). See Renewal form (front) on page 1-11.

The following information is represented in the form of codes. Please select the appropriate code and write it in the space provided on the front of this form.

PK-12	HIGHER EDUCATION	EDUCATIONAL SUPPORT (ESP)	UNIFIED CODES
Adult Educator	ADHD	Blg/Grds Maint/Repairs	Active Educator FT AC-1-100
Classroom Teacher	CLTR	Bus/Truck/Van Driver	Active ESP FT AC-2-100
Couch (Activity/Sport)	COCH	Computer/Technician Services	
Counselor	CNSL	Custodian	MASTER TEACHER
Health/Student Services	HLTH	Food Service	Yes
Institutional Specialists/Tutor	INSP	Health/Student Services	No
Literatur/Media Specialist	LIBR	Instructor	
Nurse	LNRS	Lecturer	NBCT
Occupational Therapist	OCCT	Librarian/Assistant/Technician	Yes
Physical Therapist	PHYS	Mechanic/Repairer	No
Psychologist	PSYC	Printing Services	
Reading Specialist	READ	PRNT	
Rotation Specialist	ROTC	PROF	National Board Certified Teacher?
Intervention Specialist/Special Education	SDSP	ROTC	Yes
Speech/Hearing	SHTH	SECT	No
Other	OTHR	Security	
		Special Education Assistant	
		Teacher Aide/Paraprofessional	
		Other	

AFFILIATED DEPARTMENTS ANNUAL DUES (Requires OEA membership if eligible)		
Code	Fund ID	Dues
OAESPP	F24	\$5.00
OASNSP	F01	\$10.00
ASSOCIATE ORGANIZATIONS ANNUAL DUES		
OAEA	F02	\$50.00
OSCA	F04	\$60.00
OCTELA	F06	\$40.00
OAHPERD	F07	\$50.00
OTEEA	F08	\$35.00
OCTM	F09	\$25.00
DLAMC	F10	\$15.00
OFLA	F11	\$55.00
SECO	F13	\$30.00
OCSG	F14	\$30.00
OEAWC	F16	\$15.00
OMLA	F23	\$30.00
GLBTC	F25	\$10.00
OASCD	F26	\$30.00
OELMA	F27	\$65.00
OEAHSC	F29	\$10.00

PK-12	PRIMARY SUBJECT TAUGHT	EDUCATIONAL SUPPORT (ESP)
Adult Education	ADHD	Not Applicable
Agric & Natl Resources	AGNR	
Arts	ARTS	
Basic Education Curriculum	BEDC	
Business Education	BSRE	
Career and Technical Education	INAR	
Civics/Govern/Pol/Sci	CGPS	
Computer & Info Science	CICS	
Early Childhood	ECDE	
Elementary Curriculum	ELED	
English as a Second Lang	ENSL	
English/Language Arts	ELAR	
Family and Consumer Science	FCSC	
Foreign Language	FLLI	
Geography	GEOG	
Health	HLED	
History	HIST	
Marketing	MARK	
Mathematics	MATH	
Middle School Curriculum	GMDC	
Music	MUSI	
Physical Education	PHED	
Psychology	PSYC	
Reading	READ	
Science	PHSC	
Social Studies	SSSS	
Special Education	SDED	
Hearing Impaired	SHIM	
Visually Impaired	VIM	
Vocational & Technical Education	VTED	
No Subject Taught	NONE	
Other	OTHR	

Renewal Form:

The Renewal Form is used to renew enrollment for those members who are on record as a “non-continuous” member. Each member has the option to become a “continuous” or “non-continuous” member when they initially enroll which signifies their choice to have dues deductions continue year to year automatically (“continuous”) or be required to authorize those deductions each year (“non-continuous”). For those that have chosen to be “non-continuous,” the “Renewal Form” must be used.

You will be sent Renewal Forms prior to the start of the membership year. These forms will be pre-printed with the individual’s information as well as your local information including the unified dues amount for that particular membership year. Once the member has signed the form they should be returned to OEA in the envelope provided.

A member can also easily renew their membership online via the OEA website: Select the “Join” button on **ohea.org**, go to **www.ohea.org/why_belong** or via QR code. These online Renewals will also be included on the electronic roster with all online enrollments.



Renewal Form Guidelines:

- A renewal form is printed for everyone on record with OEA that is a non-continuous member.
- Confirm all information including pre-printed dues amount is correct.
- If an individual does not receive a Renewal Form with their name on it and is not on the Continuous Membership Roster they **must** complete an Enrollment Form.
- Make sure the member has signed and dated the form in all appropriate places (2 signatures required).
- The membership collector must sign and date each enrollment form. This signature and date provides verification of the effective date of coverage under the OEA/NEA Legal Services Program.
- All renewal forms need a method of payment indicated (continuing payroll deduction, payroll deduction, cash or check). All checks should be made payable to the local association. Deposit any cash or check payments to the local’s bank account and send **one** check to OEA.
- Return the top copy of the renewal form to OEA as instructed in the packet.

Grace Period

Members enrolled from renewal forms on an annual basis are assumed to have continued UEP membership without interruption into the next membership year, as long as they re-enroll with their local prior to September 30. A member who re-enrolls after September 30 shall be assumed to have interrupted their membership and shall not be entitled to any privileges, benefits or rights of membership for the period from September 1 to the date of their re-enrollment.

Renewal Form Overview:



See Example of form

The Membership Renewal Form is to be used for members who prefer to authorize membership each year.

- Social Security number is optional.
- Primary Contact number is the number the member prefers to be contacted.
It must not be a work phone number. It can be a cell phone number.
- Cell Phone number requires authorization to be used as a communication method.
- Signature required under membership enrollment.
- Signature required under dues authorization.

Example Renewal Form (front) See Renewal form (back) on page 1-8

OEA/nea
 NATIONAL EDUCATION ASSOCIATION
 225 East Broad Street • Columbus, Ohio 43216
 Ph: (614) 228-4526 or 1-844-632-4636
 Email: membership@ohea.org
 Renew Membership online at:
www.ohea.org/why_belong

Together we are creating a future shaped by our members, worthy of our students and essential to the nation.

INSTRUCTIONS: Please review all information



Great Public Schools for Every Student!
Membership Renewal Form
2023 - 2024

LOCAL NAME / USER LOCAL ID

WORK LOCATION NAME / USER WORK LOCATION ID

ASSOCIATION	UNIFIED CODE	ANNUAL DUES
Unified Education Profession Dues (Local, UnServ, District, OEA and NEA)		
Do you wish to be a member of another affiliated or associated organization? If so, indicate below the organization code(s) and annual dues amount (see back of form)		
Organization Code:	Fund ID:	
Organization Code:	Fund ID:	
Organization Code:	Fund ID:	
TOTAL ANNUAL DUES		

Understand that this agreement is voluntary and is not a condition of employment and that I have the legal right to refuse to sign this agreement without suffering any reprisal.

MEMBERSHIP ENROLLMENT AND COMMITMENT (Signature Required)
 YES, I wish to become a member of the Local Association, Ohio Education Association, District and the National Education Association. I hereby request and voluntarily accept membership in these associations and agree to abide by the Constitution and Bylaws of all four associations.

UNIFIED MEMBER'S SIGNATURE (REQUIRED OF ALL MEMBERS) _____ / / DATE

DUES DEDUCTION AUTHORIZATION (Signature Required)
 YES, I hereby authorize by method of payment below the payment of the total annual dues, fees and assessments of the organizations indicated herein in consideration for the services the union provides. I understand that these annual amounts are subject to periodic change by the governing bodies of the associations. If payment is by payroll deduction I also authorize and direct my employer to deduct said amounts from my earnings, consistent with the method of payment authorized (Annual or Continuing) and local policy. By choosing continuing payroll deduction I authorize the continuous deduction of said amounts from year to year hereafter without further authorization by me in the amounts to be certified to my employer from time to time. In the event my employment is voluntarily or involuntarily terminated, or I take an unpaid leave of absence, I agree to the payment of the membership dues obligation as accepted unless I revoke this authorization in writing. The amount of the membership dues obligation is accepted unless I revoke this authorization in writing received during the period of August 1 and August 31 of the membership year immediately preceding the membership year in which the authorization is to be cancelled. In the event I wish to revoke my authorization of membership outside of the period stated above, I agree to pay the OEA as collection agent for the dues amount indicated herein by continuing payroll deduction or other arrangement, the remainder of the amounts for the membership year regardless of my membership status.

METHOD OF PAYMENT (CHECK ONE BELOW)
 AUTHORIZED BY CONTINUING PAYROLL DEDUCTION
 CASH OR CHECK (CHECK # _____)

COLLECTOR'S SIGNATURE _____ / / DATE

NON-WORK E-MAIL ADDRESS - THIS EMAIL ADDRESS IS USED FOR ALL MEMBERSHIP CORRESPONDENCE

LAST 4 DIGITS SOC. SEC. NO. _____ IND: _____

FIRST - MIDDLE INITIAL - LAST (JR, SR, ETC.) _____ MBR: _____

CELL PHONE NUMBER _____

NAME _____

ADDRESS _____

CITY _____ STATE _____ ZIP _____

* By providing my cell phone number, I understand that the National Education Association and its affiliates including, OEA, the Local Association, NEA Member Benefits, and NEA 360 may use automated calling techniques and/or text message me on my cellular phone on a periodic basis. The NEA, OEA, NEA360, NEA Member Benefits or my Local Association will never charge for text message alerts. Carrier message and data rates may apply to such alerts.

*ETHNICITY CODES

01 Native American/Alaska Native
 03 African-American/Black
 04 Hispanic
 05 White (not Hispanic origin)
 06 Asian
 07 Native Hawaiian/Pacific Islander
 08 Multi-Ethnic
 09 Other
 UK Unknown

*GENDER
 F Female
 M Male
 TF Transgender Female
 TM Transgender Male
 GE Gender Expansive/Non-Conforming
 UK not listed

DATE OF BIRTH: _____ MO. _____ DAY _____ YR. _____

*Ethnic minority and Gender information is optional and failure to provide it will in no way affect your membership status, rights or benefits in NEA, OEA or any of their affiliates. This information will be kept confidential.

SEE CODES ON BACK OF FORM

POSITION _____ PRIMARY SUBJECT TAUGHT _____ MASTER TEACHER _____ NECT _____ FIRST TIME MEMBER? _____

YES NO YES NO YES NO YES NO

Dues payments are not deductible as charitable contributions for federal income tax purposes. Dues payments (or a portion) may be deductible as a miscellaneous itemized deduction. Lobby expenses paid or incurred as part of membership dues cannot be deducted from your income taxes. The amount of the OEA membership dues attributable to lobby expenses and actual deductible dues dollars will be reported annually online and in the February issue of Ohio Schools Magazine for all levels of membership.

COLLECTOR'S SIGNATURE _____ / / DATE

Continuous Membership Roster:

The Continuous Membership Roster is a listing of all members on record for your local who have chosen to have their dues deductions continue from year to year without the need for a renewal form.

You will be sent the Continuous Membership Roster prior to the start of the membership year. This listing should be reviewed and updated with any changes necessary and returned to OEA in the envelope provided.

Continuous Membership Roster Guidelines:

- Make all changes on the Continuous Membership Roster. Do not have anyone that is on the Continuous Membership Roster complete an enrollment form unless they change their pay method.
- If a continuous member is not on this roster and does not have a printed renewal form, an Enrollment Form must be completed and returned to OEA.
- Check the total amounts on the continuous roster. Review area codes for non-work phone numbers and add non-work e-mail addresses.
- After making corrections on the Continuous Membership Roster, make two copies. The local is to keep one copy and give the other copy to the employer/board treasurer for payroll deductions. Return the original Continuous Membership Roster to OEA Membership in the envelope provided.
- Continuous members do not need to initial the Continuous Membership Roster. The individual membership information can be verified by a local association representative.

Continuous Membership Roster Information

Continuing payroll deduction membership can be defined as “the process which allows an individual to authorize continuing payroll deduction from year to year without any additional sign up on the part of the member.” The majority of OEA members are continuous and remain loyal to the United Education Profession (UEP). Unnecessary duplication of paperwork for the member, the school district, and the local, state, and national associations can be eliminated with continuing membership.

If your local association is considering continuing payroll deduction membership, it is important that the appropriate OEA Labor Relations Consultant and persons from the OEA Membership Department in Columbus be involved in setting up the procedure for your local association. OEA personnel will be more than happy to work with local association leaders to establish an acceptable continuing payroll deduction membership program for your local. Early involvement of OEA personnel will help eliminate procedural problems that can arise when first converting to continuous payroll deduction membership.

Contact your Labor Relations Consultant if you are interested in establishing a continuing payroll deduction membership procedure for your local.

Continuous Membership Roster Overview



See Example of form

Number on Example Roster	Information Needed	Description/ Explanation
1	Name and Address	Make any corrections to the member's name and address in the space to the right of the printed name and/or under the address.
2	Home Phone (Home, Cell or Non-work)	Complete this information if blank or correct any information that has changed.
3	Non-Work E-Mail Address	Provide an e-mail address which is year round or correct any information that has changed.
4	Social Security Number	Complete this information if blank or make any necessary corrections.
5	Ind ID/Mbr ID	The Individual ID number and the Member ID number are both generated by OEA. The Individual ID does not change and is printed on the membership card. The member ID is only for the current year membership and will change every year.
6	OEA/NEA/LEA/District Codes	These codes represent the dues associated with the membership type assigned to the individual for their NEA, OEA, local and district membership enrollment.
7	OEA/NEA/LEA/District Dues	These amounts represent the dues associated with the membership type assigned to the individual for their NEA, OEA, local and district membership enrollment.
8	Total	This total represents the total annual dues based on the assigned membership types. Any correction/ addition to the membership dues will necessitate a change in the total dues amount.
9	Contin	Indicates whether the member has elected to be a continuous member. All individuals should have a "Y" in this space.
10	Ethnic	Identifies the ethnicity assigned to the member in our database.

Number on Example Roster	Information Needed	Description/ Explanation
11	Gender	Identifies the chosen gender of the member in our database. (optional)
12	Voter	Indicates whether the member is a registered voter. (optional)
13	M. Tchr	"Master Teacher" "Yes" means the member has a Master Teacher designation, "No" means they do not.
14	NBCT	"National Board Certified Teacher" "Yes" means the member has an NBCT, "No" means they do not.
15	LPDC	"Local Professional Development Committee" member. "Yes" means the member is an LPDC member, "No" means they are not.
16	Local	The name of the local association.
17	County	The Ohio County in which the employer is located.
18	Employer	The name of the member's employer (school district).
19	Work Loc	The name of the primary school building where the member works. Only one work location per member can be entered in the database.
20	Position	Fill in this information if blank or correct any information that has changed. The four letter codes for the member's current position can be found on the back of the renewal and enrollment forms and are specific to PK-12, Higher Education, and Education Support Professionals. <i>Please note: there is space for only one position within our system. Please indicate the primary position of the member.</i>
21	Primary Subject Taught	Complete this information if blank or correct any information that has changed. The four letter codes for these can be found on the back of the renewal and enrollment forms and are specific to PK-12 and Higher Education. All education support professional members should not have anything printed here. <i>Please note: there is space for only one position within our system. Please indicate the primary position of the member.</i>

Example Continuous Membership Roster

Page No : 2
Data As Of : 05/16/2011

OHIO EDUCATION ASSOCIATION
CONTINUOUS MEMBERSHIP ROSTER
BY LOCAL/CHAPTER/EMPLOYER/WORK LOCATION/NAME
MEMBERSHIP YEAR 11-12

Report Name : MSRS1204
Run Date : 05/16/2011 11:35:45

SMITHSONIAN, MARY L
91 BUTTERNET AVE
WESTERVILLE OH 43081-1405
Home Ph: (216) 555-1011
E-Mail :
SN : XXX-XX-5555 (2)
Ind Id : 0002830324(1) Mbr Id : 10221751(1)

6	NEA AC-1-100	7	NEA Dues	178.00	PR	9	Contn	Y	16	Local	X Y Z EA - 12345687	
	OEAC-1-100		OEAC Dues	555.00	PR	10	Ethnic	05		17	County	ANY
	LEA AC-1-100		LEA Dues	20.00	PR	11	Gender	F		18	Employer	X Y Z LOCAL SD
			District Dues	31.50	PR					19	Work Loc	Main St. Elem.
			OEAC	45.00	PR							
2						12	Voter	Y				Position : Classroom Teacher - CLTR
3						13	NBCT	Yes				Subject : History - HIST
4						14	LPDC	No				
5						15						
8			Total :	829.50								

WILLIAMS, DAVE R
23 OAK ST, APT 3A
ANYTOWN OH 45660-3414
Home Ph: (216) 555-1022
E-Mail :
SN : XXX-XX-2222 (7)
Ind Id : 0005678914(4) Mbr Id : 10624985(9)

	NEA AC-2-100		NEA Dues	106.50	PR		Contn	Y		Local	X Y Z EA - 12345687	
	OEAC-2-100		OEAC Dues	314.00	PR		Ethnic	01		County	ANY	
	LEA AC-2-100		LEA Dues	20.00	PR		Gender	M		Employer	X Y Z LOCAL SD	
			District Dues	18.00	PR					Work Loc	XIZ HS	
			Total :	458.50								Position : Maintenance - CUST
												Subject :

WILSON, SUSAN D
2439 MAIN ST
GEORGETOWN OH 43081-3438
Home Ph: (216) 555-1033
E-Mail :
SN : XXX-XX-4444 (4)
Ind Id : 0003487556(7) Mbr Id : 10266877(2)

	NEA AC-1-50		NEA Dues	99.00	PR		Contn	Y		Local	X Y Z EA - 12345687	
	OEAC-1-50		OEAC Dues	343.00	PR		Ethnic	04		County	ANY	
	LEA AC-1-50		LEA Dues	20.00	PR		Gender	F		Employer	X Y Z LOCAL SD	
			District Dues	19.00	PR					Work Loc	Jefferson MS	
			Total :	481.00								Position : Classroom Teacher - CLTR
												Subject : Math - MATH

WOODS, GEORGE P
562 WILSON AVE
KEYSTONE OH 44839-9648
Home Ph: (216) 555-1044
E-Mail :
SN : XXX-XX-4444 (7)
Ind Id : 0003487556(8) Mbr Id : 10266877(5)

	NEA AC-7-100		NEA Dues	0.00	PR		Contn	Y		Local	X Y Z EA - 12345687	
	OEAC-1-100		OEAC Dues	555.00	PR		Ethnic	03		County	ANY	
	LEA AC-1-100		LEA Dues	20.00	PR		Gender	M		Employer	X Y Z LOCAL SD	
			District Dues	31.50	PR					Work Loc	Kennedy ES	
			Total :	606.50								Position : Classroom Teacher - CLTR
												Subject : General Subjects - GSUB

ZERCONS, THOMAS T
RURAL ROUTE 3
SOMEWHERE OH 45450-1045
Home Ph: (216) 731-5684
E-Mail :
SN : XXX-XX-5555 (4)
Ind Id : 0002333457(2) Mbr Id : 10885441(5)

	NEA AC-2-50		NEA Dues	63.50	PR		Contn	Y		Local	X Y Z EA - 12345687	
	OEAC-2-50		OEAC Dues	212.00	PR		Ethnic	02		County	ANY	
	LEA AC-2-50		LEA Dues	20.00	PR		Gender	M		Employer	X Y Z LOCAL SD	
			District Dues	11.50	PR					Work Loc	Ashville SN	
			Total :	307.00								Position : Secretarial - SEST
												Subject :

A local association representative is responsible for verifying the membership information and reading the language at the front of the report.

Making Corrections to the Continuous Membership Roster

An example of a continuous membership roster with typical corrections which would be sent back to OEA is included on the following page. The numbers below correspond with the circled numbers on the example continuous membership roster.

Clearly mark corrections to the continuous membership roster according to these directions so that the changes can be processed correctly.

Before distribution to the Membership Collector/Chairperson, the Local Treasurer or the local association representative should check the dues amounts. This is the amount to report to the employer payroll department. It is the responsibility of the local association to make sure the correct dues amounts are collected.

1. Correct name or address if the printed information is not correct.
2. Correct building assignments by writing the new building number (or the building name). Do not cross out a member's name and write them on another page to change building assignments. This will result in their cancellation.
3. Cross out any members who discontinue membership. Give the reason for the change under the address.
- 4. Do not cancel members on official leave of absence (LOA). Members on LOA for one half or more of the school year and are not paid their full-time salary shall pay one half of the annual UEP dues for their appropriate membership type. Refer to "Leave of Absence (LOA) Membership Reporting Guidelines."**
5. If a member wishes to join any affiliated department and/or associate organizations, write in the organization's code (the codes are available on the back of the renewal and enrollment forms) and dues. Please note that if a member joined any associate organizations the previous year, the number and dues amount is already indicated on the continuing membership roster. If the member does not wish to continue their membership in the affiliate organization, simply cross out the dues for that organization. **Make sure the correct amount is added to the Total amount.**
6. Indicate a membership type change under the type list, i.e., half time to full time, full time to half time, etc. Change the "Total:" amount to reflect this change. Do not fill out an enrollment form for a type change.

ONCE CORRECTIONS ARE COMPLETED, MAKE TWO COPIES OF THE ORIGINAL CONTINUOUS MEMBERSHIP ROSTER. THE LOCAL ASSOCIATION SHOULD KEEP ONE COPY AND GIVE ONE COPY TO THE EMPLOYER PAYROLL DEPARTMENT. RETURN THE ORIGINAL AS SOON AS POSSIBLE, BUT POSTMARKED NO LATER THAN OCTOBER 15 TO THE OEA MEMBERSHIP DEPARTMENT.

Example Continuous Membership Roster—with Corrections

Report Name : MRS1204
 Run Date : 05/16/2011 11:35:45

OHIO EDUCATION ASSOCIATION
 CONTINUOUS MEMBERSHIP ROSTER
 BY LOCAL/CHAPTER/EMPLOYER/WORK LOCATION/NAME

Page No : 2
 Data As Of : 05/16/2011

MEMBERSHIP YEAR 11-12
2
Kennedy Es

NEA AC-1-100 NEA Dues 178.00 PR Contin : Y
 OEA AC-1-100 OEA Dues 555.00 PR Ethnic : 05
 LEA AC-1-100 LEA Dues 20.00 PR Gender : F
 (2) ONEA District Dues 31.50 PR
 (2) ONEA District Dues 45.00 PR
 Voter : Y
 Position : Classroom Teacher - CLTR
 Subject : History - HIST
 Local : X Y Z EA - 12345687
 County : ANY
 Employer : X Y Z LOCAL SD
 Work Loc : ~~Math - Math~~
 Total : 829.50
 NECT : Yes
 LPDC : No

NEA AC-2-100 NEA Dues 106.50 PR Contin : Y
 OEA AC-2-100 OEA Dues 314.00 PR Ethnic : 01
 LEA AC-2-100 LEA Dues 20.00 PR Gender : M
 District Dues 18.00 PR
 Voter : Y
 Position : Maintenance - CUST
 Subject :
 Local : X Y Z EA - 12345687
 County : ANY
 Employer : X Y Z LOCAL SD
 Work Loc : XYZ HS
 Total : 458.50
 NECT : No
 LPDC : No

NEA AC-1-100 NEA Dues 178.00 PR Contin : Y
 OEA AC-1-100 OEA Dues 555.00 PR Ethnic : 04
 LEA AC-1-100 LEA Dues 20.00 PR Gender : F
 District Dues 31.50 PR
 Voter : Y
 Position : Classroom Teacher - CLTR
 Subject : Math - MATH
 Local : X Y Z EA - 12345687
 County : ANY
 Employer : X Y Z LOCAL SD
 Work Loc : Jefferson MS
 Total : \$481.00
 NECT : Yes
 LPDC : Yes

NEA AC-7-100 NEA Dues 0.00 PR Contin : Y
 OEA AC-1-100 OEA Dues 555.00 PR Ethnic : 03
 LEA AC-1-100 LEA Dues 20.00 PR Gender : M
 District Dues 31.50 PR
 Voter :
 Position : Classroom Teacher - CLTR
 Subject : General Subjects - GSUB
 Local : X Y Z EA - 12345687
 County : ANY
 Employer : X Y Z LOCAL SD
 Work Loc : Kennedy ES
 Total : \$631.50
 NECT : Yes
 LPDC : No

NEA AC-2-50 NEA Dues 63.50 PR Contin : Y
 OEA AC-50 OEA Dues 212.00 PR Ethnic : 02
 LEA AC-2-50 LEA Dues 20.00 PR Gender : M
 District Dues 11.50 PR
 Voter : N
 Position : Secretarial - SEST
 Subject :
 Local : X Y Z EA - 12345687
 County : ANY
 Employer : X Y Z LOCAL SD
 Work Loc : Ashville SN
 Total : \$458.50
 NECT : No
 LPDC : No

Chg to Full-Time
 AC-2-100
 Total : \$458.50
 NECT : No
 LPDC : No

Chg to Half-Time
 AC-1-50
 Total : \$481.00
 NECT : Yes
 LPDC : Yes

LOA
 AC-1-50
 Total : \$481.00
 NECT : Yes
 LPDC : Yes

Retired
 Total : \$458.50
 NECT : No
 LPDC : No

Retired
 Total : \$458.50
 NECT : No
 LPDC : No

Retired
 Total : \$458.50
 NECT : No
 LPDC : No

Retired
 Total : \$458.50
 NECT : No
 LPDC : No

A local association representative is responsible for verifying the membership information and reading the language at the front of the report.

Dues Transmittal Forms and Billing Statement



See Example of form

Your local association has a written contract with OEA pertaining to the transmitting of dues. An example of this contract is included for review of contents. The Dues Transmittal Contract requires a schedule of payments to be established. Based on this language you will be sent a "Dues Transmittal Agreement" which requests the required information to establish the dues transmittal schedule. This schedule will be used, along with your local's annual dues obligation amount, to calculate the amount due the association each month in order to meet that obligation. This information directly impacts the amounts reflected on your monthly billing statement.

The Bylaws of the Ohio Education Association, reflecting the will of the membership as expressed by the delegates to the various Representative Assemblies, states the following in regard to Dues Transmittal and Enforcement Procedures:

- a. The Ohio Education Association shall enter into written contracts with affiliates governing the transmittal of dues.
- b. Affiliated District Association dues shall be collected by the Ohio Education Association and refunded to the District Association.
- c. An affiliate which becomes delinquent in its contracted transmittal schedule by more than thirty (30) days shall be assessed a penalty of one (1) percent per month on the overdue balance.**
- d. Thirty (30) days prior to the Spring and Fall Representative Assembly, adjustments directly proportionate to the dues transmittal shall be made in the number of delegates to the Representative Assembly for failure to meet the provisions of contracted transmittal schedules.

Consistent with the above, the OEA has developed a Dues Transmittal Contract, which appears on the following two pages. Previously signed contracts and schedules for your local are on file at OEA.

Annually, OEA sends a "Dues Transmittal Agreement" form to the local association treasurer stating the current information contained in your "Dues Transmittal Contract." Any changes for the current membership year are to be returned to OEA postmarked on or before September 30th.

If OEA has not received a "Dues Transmittal Contract" and/or a reply to the "Dues Transmittal Agreement", your local association's current transmittal payment schedule will be the same for the future membership year.

All dues monies, whether from cash payments, payroll deduction or other methods of payment, should be transmitted to the OEA by the statement due date.

Your local dues obligation is based on the Dues Transmittal Agreement on file with OEA. The dues transmittal agreement establishes your billing cycle. If the transmittal agreement includes "summer months" you will receive billing statements for these months and payments are required even when school is not in session. In order to avoid penalties, please be sure to keep your payments in line with your billing cycle.

Example Dues Transmittal Contract (front)

NOTE: Following is a copy of the actual language included in Dues Transmittal Contracts. These contracts are on file at OEA Headquarters. There is no need for you to complete a new contract unless you receive notice from the OEA Membership Department that your Dues Transmittal Contract is not on file or is in some way incomplete.

Dues Transmittal Contract

Directions: Please complete two copies, then sign both and return them to the Ohio Education Association Membership Department along with your schedule of payments. OEA will sign and return one copy to you.

In accordance with Section 2-5a of the Bylaws of the Ohio Education Association, "The Ohio Education Association shall enter into written contracts with affiliates governing the transmittal of dues." Similar requirements adopted by the National Education Association and Executive Committee Policy 210.03, the Ohio Education Association enters into this contract with _____ (hereinafter referred to as the affiliated local association) relative to the collection and transmittal of membership applications and dues monies for the several classifications of professional membership.

1. The Ohio Education Association, in accordance with its written contract with the National Education Association, and agreements with the respective District Associations affiliated with the Ohio Education Association, shall be the established agency for the transmittal of membership dues and the processing of memberships for the Ohio Education Association, the National Education Association and the District Associations, which are the Capital, Central, ECOEA, EOEAE, NCOEA, NEOEA, NWOEA, SEOEA, SWOEA, and the WOEAE.
2. The Ohio Education Association agrees to receive applications for membership in the entities named in (1) above and to promptly transmit, in accordance with written agreements already in effect, monies received from the affiliated local association for memberships in the above named associations. In addition, the Ohio Education Association agrees to process memberships and transmit monies for departments, affiliates and associated organizations of the Ohio Education Association which annually agree that the Ohio Education Association will solicit memberships on their behalf and handle and transmit monies received for such memberships in such departments, affiliates and associated organizations in accordance with established and mutually acceptable procedures.
3. The affiliated local Association agrees to use the enrollment forms prepared by the Ohio Education Association, with the approval of the National Education Association and other entities for whom memberships are processed, in order that the constitutional provisions of the National Education Association and the Ohio Education Association can be satisfied and the information necessary for the governance of these associations and the proper handling of memberships and membership dues can be accomplished.
4. The affiliated local Association agrees to transmit monies received by cash, check, money order, or other non-deferred method of payment of membership dues to the Ohio Education Association within thirty (30) days of receipt of same from members. The affiliated local association also agrees that it will transmit, within thirty (30) days of their receipt, all monies received from boards of education, credit unions, or other agencies involved in the deduction of dues from payroll, credit union savings, or other procedures adopted by the local Association for deferred payment of dues by members. A schedule of payments, in accordance with local established procedures, is appended to, and when accepted by the Ohio Education Association, shall become part of this Agreement. The affiliated local Association agrees to pay one percent (1%) interest per month on any fraction thereof on any payments which are delinquent or delayed. The dues transmittal required by this contract shall be paid by the treasurer of the affiliated local Association according to the schedule appended hereto and the failure of the governing body of the affiliated local association to authorize payment when otherwise due by this contract shall not excuse the affiliated local association from the interest charge provided herein.

Example Dues Transmittal Contract (back)

This Agreement with the Schedule appended hereto is entered into as of _____ and is effective for the fiscal year of the Ohio Education Association beginning September 1 and shall continue from year to year thereafter as shall the schedule of payments appended hereto unless either or both is amended or modified in writing by the Ohio Education Association and the affiliated local association.

Executive Director, OEA

(Date)

President, Local Education Association

(Date)

EXAMPLE

Example Dues Transmittal Agreement



Due Date Information can be found in the Quick Reference Section.



OHIO EDUCATION ASSOCIATION
2023-2024 Dues Transmittal Agreement
 Deadline for submission to OEA is September 30, 2023



March 29, 2023

LOCAL EA - 12345678

0005

Local Treasurer
 123 Street Address
 Ohio City, OH 43215

In order to comply with Section 2-5a of the Bylaws of the Ohio Education Association, "The Ohio Education Association shall enter into written contracts with affiliates governing the transmittal of dues," this form must be completed on an annual basis. The information provided below will establish the transmittal schedule and determine the monthly billing percentage of collected dues to be paid to OEA.

Dues deduction information specific to your local association can be found in the local's Bargaining Unit Contract.

Members:	Prior Year -- 2022 - 2023 (For Informational Purposes)	2023-2024 Membership Year * (Enter # of deductions and dates)
Number of payroll deductions scheduled per membership year:	10 Deductions	
Date of first dues deduction:	October 15	
Date of last dues deduction:	July 15	

***If nothing is indicated above, the prior year billing schedule will continue for the current membership year.**

Indicate how dues payroll deductions are transmitted to your local. Check Electronically Employer to OEA
 (check one)

NOTICE: An affiliate which becomes delinquent in its contracted transmittal schedule by more than thirty (30) days shall be assessed a penalty of one (1) percent per month on the overdue balance per Section 2-5c of the Ohio Education Association Bylaws.

Upon receipt of your first dues deduction from the school district, please provide (via email or US Mail) a copy of the accompanying payroll deduction listing which reflects the dues deducted with members' names.

Delinquent or slow payments may require OEA to conduct a financial audit of your local association's records.

Name (Printed): _____ Signature: _____

Title: _____ Date: _____ Non-work e-mail: _____

This letter must be completed, postmarked, and returned to the OEA Membership Department, 225 East Broad St., Box 2550, Columbus, Ohio 43216 **no later than September 30, 2023**. For additional information on Local Association Dues Transmittal Contracts, refer to your **2023-2024** Treasurer's Handbook Chapter 1, Section III. If you need assistance, please contact infoEA by email: membership@ohea.org or by telephone: (844) 632-4636.

rev. 02/23



This form is a criterion for the OEA Treasurer's Award.

Nov-Aug
 0000015225

Billing Statement:

A monthly billing statement from OEA is available online at <https://ims.nea.org/ebilling/>. The billing statement is based on information provided within the dues transmittal agreement.

The billing statement reflects the annual dues obligation owed based on the membership totals on record and the corresponding dues of the membership types confirmed by the local.

The Local Association will be billed for cash payers at 100% and monies from members collected by payroll deductions are billed in accordance with the Dues Transmittal Agreement. It is important for the Treasurer to consistently monitor and reconcile the billing statement utilizing the information from membership records from the employer and dues transmittal agreement.

In an effort to enhance efficiency while reducing mailing and production time, OEA provides the monthly billing statement in an electronic format via an online portal offered via NEA. This allows the Treasurer immediate access to this important information and provides enhanced access to membership data to allow more timely record updates and reconciliations. With the electronic billing statement, you have monthly access to your Membership Roster.

Below we have provided an overview of how to access the portal and samples of what can be viewed within the portal.

The OEA eBilling Portal- <https://ims.nea.org/ebilling/>

If you haven't setup your account, select "Forgot Password" and enter the email address OEA has on record for you. You will be sent an email from NEA with a temporary password to use to log in. Use the temporary password and the email address OEA has on file as the Username to log in. Once logged in, you will be required to change the password.

nea NATIONAL EDUCATION ASSOCIATION

Sign in to access secure content.

Username

Password

SUBMIT →

[Forgot Password?](#)

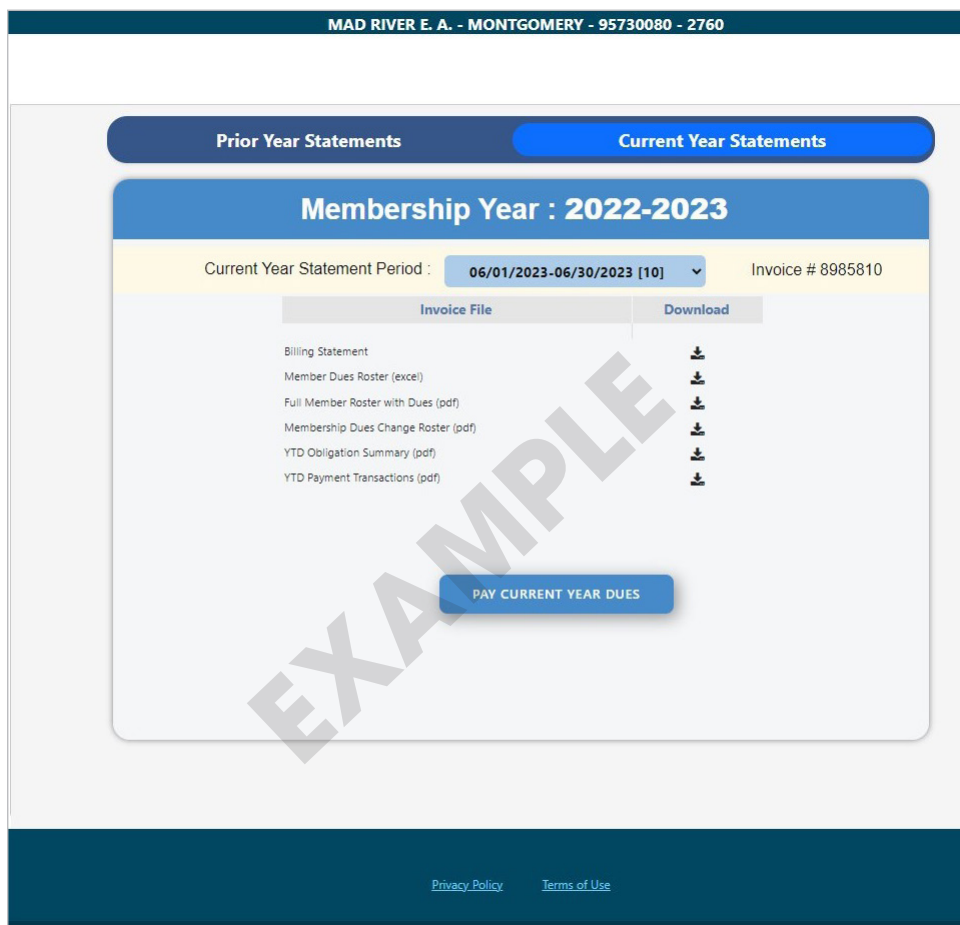
[Privacy Policy](#) [Terms of Use](#)

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Once you have successfully changed the password and are logged in, the eBilling homepage displays. Here you have access to view and download both current and prior year billing information.

There are two tabs located at the top of the screen: Prior Year Statements and Current Year Statements. The Current Year Statements tab opens automatically. In order to access the prior year billing statements, please select the Prior Year Statements tab.

Click on the Download icons to view various reports showing the billing and membership status as of the month end close. Available reports include the current Member Dues Roster, in both excel and pdf formats; Membership Dues Change Roster, reflecting membership updates made during the month; Year to Date Obligation Summary and Year to Date Payment Transactions.



Example Billing Statement

Below is a sample of the first page of the eBilling statement. The top section of the bill should be removed and mailed with the local's payment. If you are unable to print the bill, please ensure the payment sent to OEA includes the local name and 4-digit Billable Party ID on the check.

OEA OHIO EDUCATION ASSOCIATION		Ohio Education Association		Invoice # 7863009	
Please make checks payable to: Ohio Education Association		Membership Year :	2019 - 2020		
MAIL REMITTANCE, AND THIS SECTION TO:		Statement Period :	02/29/2020 - 03/31/2020		
Ohio Education Association 225 East Broad St Columbus, OH 43215		Payment Due By :	04/29/2020		
		Current Amount Due :	\$18,056.00		
		Total Remitted :	_____		
<hr/>					
Dues Obligation			Payment Received		
Dues Obligation as of 02/29/2020			Payments Received as of 02/29/2020	\$72,978.00	
Dues Obligation as of 03/31/2020	\$181,314.00		Current Month Payments	\$18,056.00	
Current Period Net Change	\$0.00		YTD Adjustments(Credits Applied)	\$0.00	
Aged Balance			Total Payments		
1-30 Days	31-60 Days	61-90 Days	Over 90 Days	\$91,034.00	
\$0.00	\$0.00	\$0.00	\$0.00		
Penalty Assessment			Summary		
YTD Penalty Amount	\$0.00		*YTD Dues Billed	\$109,090.00	
YTD Penalty Adjustment	\$0.00		Payroll (60.0%)	\$108,336.00	
YTD Penalty Payment	(\$0.00)		Cash (100.0%)	\$754.00	
Total	\$0.00		YTD Payments Received	(\$91,034.00)	
			YTD Adjustments(Credits)	\$0.00	
			Penalty Balance	\$0.00	
			Amount Due	\$18,056.00	
			<small>*YTD dues billed is calculated based on YTD obligation as of 03/31/2020</small>		
Additional treasurer resources can be found at www.ohea.org/ohea-secretary-treasurer-member-resources/					

As always, we are here to help. If you have any issues accessing the eBilling portal, the billing reports, or if you have questions regarding your billing reports, please contact us. You can reach us at membership@ohea.org or INFOEA at 1-844-632-4636 Monday – Friday 8:30 AM to 5:00 PM.

E-Pay NO MORE CHECK WRITING!!!

The electronic payment (ePay) option is available via the eBilling Portal! It is a very easy, efficient, and secure process - you no longer need to write and mail a paper check.

- Once logged in to the eBilling Portal, click on the "EFT Account Setup" to enter your local's bank account information and click save. (The information will be saved going forward)

The screenshot shows the NEA National Education Association eBilling Portal. The user is logged in as MARY TESTER. The navigation menu includes Statements, EFT Account Setup, YTD Summary, Transmittal Schedule, Change Password, and Logout. The main content area is titled "Setup EFT Account Profile & Auto Pay" and contains a form with the following fields: Routing #, Bank Name, Account #, and Confirm Account #. A "SAVE" button is located below the form. A large "EXAMPLE" watermark is overlaid on the page.

- Click on "Statements" and then the "Pay Current Year Dues" button in the current year section, or the "Pay Prior Year Balance" button in the prior year section. If the "Pay" button is visible, an amount is due for that membership year and should be paid using the button.

The screenshot shows the NEA National Education Association eBilling Portal. The user is logged in as MARY TESTER. The navigation menu includes Statements, EFT Account Setup, YTD Summary, Transmittal Schedule, Change Password, and Logout. The main content area is titled "Membership Year : 2022-2023" and displays the "Current Year Statement Period" as 04/01/2023-04/28/2023 [8] and "Invoice # 8921248". Below this, there is a table with columns "Invoice File" and "Download". The table lists the following files: Billing Statement, Member Dues Roster (excel), Full Member Roster with Dues (pdf), Membership Dues Change Roster (pdf), YTD Obligation Summary (pdf), and YTD Payment Transactions (pdf). A "PAY CURRENT YEAR DUES" button is located at the bottom of the page. A large "EXAMPLE" watermark is overlaid on the page.

- You have two options:
 - “Pay Billed Amount” - This is the amount due based on your dues transmittal agreement. This is the system default option.
 - “Pay This Amount” - Allows you to pay some other amount of your choice.

nea NATIONAL EDUCATION ASSOCIATION
 Welcome MARY TESTER
 Last Login Dt:

[Statements](#) [EFT Account Setup](#) [YTDSummary](#) [Transmittal Schedule](#) [Change Password](#) [Logout](#)

Pay Statement Balance

Billable Party :	Invoice Number :	8921248
Membership Year :	2023	Billed Amount : \$16,092.73
Payment Received :	\$0.00	Payment Due Date: 05/30/2023

Pay Billed Amount Pay This Amount

Dues Amount \$16,092.73

I hereby authorize the Ohio Education Association to initiate an electronic transfer of funds from the billable party [REDACTED]. These funds are being transmitted in accordance with NEA's bylaws. The billable party [REDACTED] understands that because these are electronic transactions, these funds may be withdrawn from its account within one business day as soon as the transaction is authorized, and that it will have limited time to report and dispute errors. If this transaction is rejected, billable party [REDACTED] understands that the Ohio Education Association may at its discretion attempt to process the charge again within 30 days. The billable party [REDACTED] further acknowledges and agrees to be bound by the NACHA Operating Rules governing electronic fund transfers.

I understand that checking this box constitutes a legal digital signature confirming my understanding and agreement to the above. **PAY**

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- Click on the box in front of “I understand that checking this box constitutes a legal digital signature confirming my understanding and agreement to the above.” The “Pay” button becomes active after clicking that box.
- Click “Pay” to submit the payment.

nea NATIONAL EDUCATION ASSOCIATION
 Welcome MARY TESTER
 Last Login Dt:

[Statements](#) [EFT Account Setup](#) [YTDSummary](#) [Transmittal Schedule](#) [Change Password](#) [Logout](#)

Pay Statement Balance

Billable Party :	Invoice Number :	8921248
Membership Year :	2023	Billed Amount : \$16,092.73
Payment Received :	\$0.00	Payment Due Date: 05/30/2023

Pay Billed Amount Pay This Amount

Dues Amount \$16,092.73

I hereby authorize the Ohio Education Association to initiate an electronic transfer of funds from the billable party [REDACTED]. These funds are being transmitted in accordance with NEA's bylaws. The billable party [REDACTED] understands that because these are electronic transactions, these funds may be withdrawn from its account within one business day as soon as the transaction is authorized, and that it will have limited time to report and dispute errors. If this transaction is rejected, billable party [REDACTED] understands that the Ohio Education Association may at its discretion attempt to process the charge again within 30 days. The billable party [REDACTED] further acknowledges and agrees to be bound by the NACHA Operating Rules governing electronic fund transfers.

I understand that checking this box constitutes a legal digital signature confirming my understanding and agreement to the above. **PAY**

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- Once the payment is submitted, you should see a message stating your payment was successful and it will be listed as pending.

Reconciliation of Local Association Members

Periodic reconciliations of the local association's members to the list of members that OEA has on record is important for the following reasons:

- To ensure all members are on record with OEA for the purpose of maintaining the applicable OEA and NEA benefits and services.
- To ensure full dues for all members are collected and to avoid loss of income to the Local Association, District, OEA, or the NEA.
- To verify that all payroll deductions for dues are collected accurately and in a timely manner by the employer payroll department and to prevent members from over or under paying dues which could result in unnecessary expenditure of resources, member concerns, or loss of income.
- To prevent the possibilities of incurring late penalty payments and potential delegate seating issues at the OEA and NEA Representative Assemblies.

Reconciliation Tips

The overall purpose of these 11 tips is for the local treasurer to maintain accurate member records, ensure proper payroll deductions are being withheld by the employer payroll department, and that the payment of dues to OEA are made according to OEA policy, your local's transmittal schedule, and Ohio laws.

OEA implemented a Reconciliation project designed to assist all locals. We know how busy you are and we want to help! Reconciliation consists of a review of the memberships OEA has on record for the local and the payroll sheets showing members who are actively paying dues. Our goal is to Reconcile all locals within a 4-5 year time frame. Each year, OEA randomly selects locals to participate in an annual reconciliation. You will receive an email from OEA requesting your participation. If your local has been selected, we ask that you please provide a copy of all payroll deduction lists for the year as you receive them from your payroll office. These may be scanned to membership@ohea.org (**without social security numbers**) or mailed to OEA Membership, 225 E Broad St, Columbus, OH 43215. A membership specialist will be in contact with you as the payroll sheets are reviewed. This membership specialist may be contacted at any time with any questions you may have. Once we have completed your reconciliation you will be contacted with any questions or suggestions we may have. Once completed, your local will be marked as complete and will be contacted again the next time around (approximately 4 years). We appreciate your participation!

1. Submit all local association initial enrollment materials to OEA in accordance with the timelines set forth in this handbook.
2. Review your local's transmittal agreement to ensure it is in-line with your bargaining unit contract's payroll deduction language.
3. Provide the employer payroll department with timely enrollment materials for all members paying dues through payroll deductions.
4. Collect full dues from cash payers at the point of enrollment and forward payment to OEA within 30 days of receipt.

5. Review the employer payroll deduction list for each pay period to verify all member deductions are being accurately withheld. **Payroll deduction lists should accompany each dues payment received from the employer payroll department.** Each list should contain the following information: name of member, a member's ID number (or last 4 digits of the social security number) and dues deduction amount. Contact your employer payroll department if you are not receiving this list.
6. Local Association dues paid by a check from the employer must have a payroll deduction list for each pay period accompany the payment to OEA. Work with your employer payroll department to ensure OEA and your local receives these lists.
7. Forward all member changes and cancellations **as they occur** to OEA on a current year Membership Update Form. A copy of this form is available online at www.ohea.org, Resources, Office of the Secretary Treasurer, Documents. Review the OEA monthly billing statement to ensure the changes are completed.
8. Submit member additions, changes and cancellations to the employer payroll department in a timely manner. Review the payroll deduction list to ensure that payroll deduction amounts have been updated.
9. **At least twice a year** compare the OEA member roster to the local association's member records.
10. If needed, contact your Labor Relations Consultant for assistance with working with the employer.
11. Keep the line of communication open between you and the employer's payroll department to maintain accurate payroll deduction records for all eligible members in your local.


OEA Enrollment Summary/Potential Count Form

This form is to summarize the actual number of active members in your local verses the total number of employee positions which are in your defined bargaining unit and eligible for membership. OEA will use the information on this form at the beginning of the membership year to verify the local association's membership counts once processing has been completed.

Example OEA Enrollment Summary/Potential Count Form




Due Date Information can be found in the Quick Reference Section.



OEA
OHIO EDUCATION ASSOCIATION

2023-2024
ENROLLMENT SUMMARY/ POTENTIAL COUNT FORM



nea NATIONAL
EDUCATION
ASSOCIATION
Great Public Schools for Every Student

12345678 - LOCAL EA (0005)

Work Location/Building Name (For Local Association use only) _____

The OEA Enrollment Summary/Potential Count form is used to reconcile the number of members that are reflected in the forms (New Enrollments, Renewals, Continuous Roster) that are sent to us. **It is not necessary to send an enrollment summary form for every building, instead, consolidate the information and send one form for the local.**

Number of Members _____

Number of Educators Who are Members (AC-1-100, AC-1-50, AC-1-25): _____

Number of Educational Support Professionals Who are Members (AC-2-100, AC-2-50, AC-2-25): _____

TOTAL Number of Members for this Local: _____

Cash/Check Payment _____

Number of Members Who Pay by Check _____ Check Amount _____ Local Association Check Number _____

Payment for cash payers is due upon enrollment. Deposit the member's check into the Local's bank account and send one Local Association check for all cash payers to OEA. Send only OEA, NEA, UniServ, District dues, do not include local dues. Any local dues sent to OEA will be applied as a payment to the local's account.

Potential Membership Count _____

Total number of employee positions which are in your defined bargained unit and eligible for membership: _____

Potential Membership Count is the total count of every employee position which is in your defined bargaining unit and eligible for membership. Therefore, this count includes those individuals who are members and non-members. Your Payroll or Human Resource Department should have this number available for your local's use. **Please verify the number from your Payroll or Human Resource Department before providing the information.**

Mailing Information _____

Use the enclosed return envelope to send this form together with the continuous roster to OEA Membership Department, 225 East Broad St, Box 2550, Columbus Ohio 43216. Return the materials as soon as possible, but **the postmark must be on or before October 15.**


Completed by: _____ Signature: _____

Title: _____ Date: _____ Non-work email: _____

When OEA has completed the processing of the local's forms, an electronic roster will be sent. Please Note: The roster will be sent to the treasurer on record.

If you need assistance, please contact infoOEA by email: membership@ohea.org or by telephone: (844) 632-4636.


Rev. 02/23
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Local Association Reporting Form

Each year in March you will be sent a Local Association Reporting Form. This form requires updates to information on file at OEA which will be used to prepare forms and documents for the upcoming membership year and will be reflected on those items you will receive within the Annual Membership Enrollment mailing.

Example Local Association Reporting Form

<p>«LEA_ID» OEA <small>OHIO EDUCATION ASSOCIATION</small></p>	<p>OHIO EDUCATION ASSOCIATION Local Association 2023-2024 Reporting Form</p>	 <small>Great Public Schools for Every Student</small>
<p>The information required on this form is critical for the printing of your local's 2023-2024 membership materials.</p> <p>Please return the completed form no later than April 1, 2023. If not returned by this date, OEA will utilize prior year information. Include it in the billing envelope or mail to: Ohio Education Association Membership Department, 225 E. Broad St., Columbus, OH 43216. This form may be scanned and emailed to membership@ohea.org, Subject: Local Association Reporting Form.</p>		
<p>Test Local EA - 12345678</p>		<p>Billable Party: 0000</p>
<p>Local Dues Information: This is the portion of dues which remains with the local association as determined by the Local's Constitution and Bylaws. Please enter the 2023-2024 local dues amounts for each membership type or "n/c" for No Change. Please provide dollar amount not member type counts.</p>		
<u>Membership Type</u>	<u>Local Dues On Record</u>	<u>2023-2024 Local Dues</u>
Educator Full Time (AC-1-100)	\$0.00	\$ _____
Educator Half Time (AC-1-50)	\$0.00	\$ _____
Educator Quarter Time (AC-1-25)	\$0.00	\$ _____
Support Personnel Full Time (AC-2-100)	\$0.00	\$ _____
Support Personnel Half Time (AC-2-50)	\$0.00	\$ _____
Support Personnel Quarter Time (AC-2-25)	\$0.00	\$ _____
<p>Does your local association pay the officers' Unified (OEA/NEA/UniServ/District) dues (circle one)? Yes / No</p>		
<p>Bargaining Contract Information:</p>		
<u>Bargaining Contract Expiration (Mth/Yr):</u>	<u>On Record</u>	<u>Enter Changes for 2023-2024 Or "n/c" for No Change</u>
Bargaining Contract Expiration (Mth/Yr):	6/2023	_____
Continuous Memberships (Members do not sign a form each year.):	Yes	_____
<p>Completed by: _____ Date: _____</p> <p>Email: _____ Phone: _____</p> <p>00000000000</p>		

Membership Update Form

Along with each monthly Billing Statement, the local treasurer will receive a copy of the current year Membership Update Form that is shown on the following pages. This form is to be used to communicate any membership changes. (It is not to be used for new enrollments.)

Please note: There is no need to send in this form if there are no changes.

Section I—This section is for changes to the individual's membership type. This would include: Member ID Number, current membership period, new membership period and description of membership type change: (i.e. Educator to Education Support Professional, or vice-versa, full time to half time, half time to quarter time, etc.). This form is not to be used for enrolling new members. An enrollment form is required to be completed and signed by new members.

Section II—This section is for changes to individual's personal information. This would include: Name, address, non-work email and non-work phone changes.

Section III Cancellations—In the last column write in the total amount of dues collected from the individual. Do not include local dues. If you are uncertain as to the amount of dues collected for the member being cancelled, call your payroll office. They should be able to give you this information. If the member paid by cash or check, the total amount collected is the total dues for the year. If this information is omitted 100% of the Dues will continue to be billed to the local association.

To help calculate how much of the dues collected was local association dues; review the worksheet example provided on the back, then use the calculation for each individual.

Membership Opt Out Requests After August 31st

It may be possible you will be presented with a membership and/or payroll deduction cancellation request from a current member during the membership year. It is important that you be aware of how those requests are to be handled. The following protocol has been implemented to help coordinate these requests:

- It will be necessary for you as Treasurer to know the specific collective bargaining agreement and the membership enrollment form language and policies regarding membership cancellations that may arise during the membership year.
- If applicable, it may be necessary for you as Treasurer, along with other Local leaders and in consultation with OEA's assigned Labor Relations Consultant (LRC), to ensure that the member is correctly informed about his/her choices related to membership and payroll deductions.
- Should the member wish to cancel their membership, you must immediately send their written request to the OEA Membership Department.
- Additionally, should OEA receive a membership cancellation directly from the member, that request will be forwarded to the OEA Legal Department, at which time you will be notified of the request and the following processes will be followed.
- The Membership Department will document all requests received and forward them to the OEA Legal Department for review.

- During this review, the legal team will review contract language, enrollment information related to the member, any input you as the Treasurer or Local can provide and any other relevant information. This may include any drop language or membership language in the collective bargaining agreement and the individual's specific enrollment agreement form, the dues deduction period, local practices and governance documents, and any known challenges associated with continued deduction of the annual dues responsibility.
- Upon completion of this review, a decision regarding the request for cancellation of payroll deductions will be issued from the OEA Legal Department after consulting with the local association.
- The member will be notified of the final decision by OEA with a cc: to the local.
- It is important to point out that cancellation of membership does not necessarily cancel the dues obligation for that membership. The legal review will determine if the financial requirement continues.
- If applicable, it will be necessary for you as the Treasurer to work with your payroll officer and/or the assigned LRC to coordinate any continuing deductions to meet this obligation. All deductions should continue until a final decision is provided regarding the membership status.
- If the determination is made to cancel the dues obligation, the membership department will reach out to you as the Treasurer to obtain the amount collected in dues prior to the date the OEA legal department has determined is the date to stop dues collections. If any dues were collected beyond this date, the local will need to reimburse the dues collected past the determination date.

Example Membership Update Form (front)

Ohio Education Association

2022-2023
Membership Update Form

Local Association Name: _____ Local User ID: _____ Date: _____
 Preparer: _____ Phone Number: _____ E-Mail Address: _____

This form cannot be used for enrolling new members. An enrollment form is required to be completed and signed by new members.

Section I. Membership Type or Status Updates (i.e., Educator to Education Support Professional, or vice-versa, Full-time to Half-time, Half-time to Quarter-time, etc.).

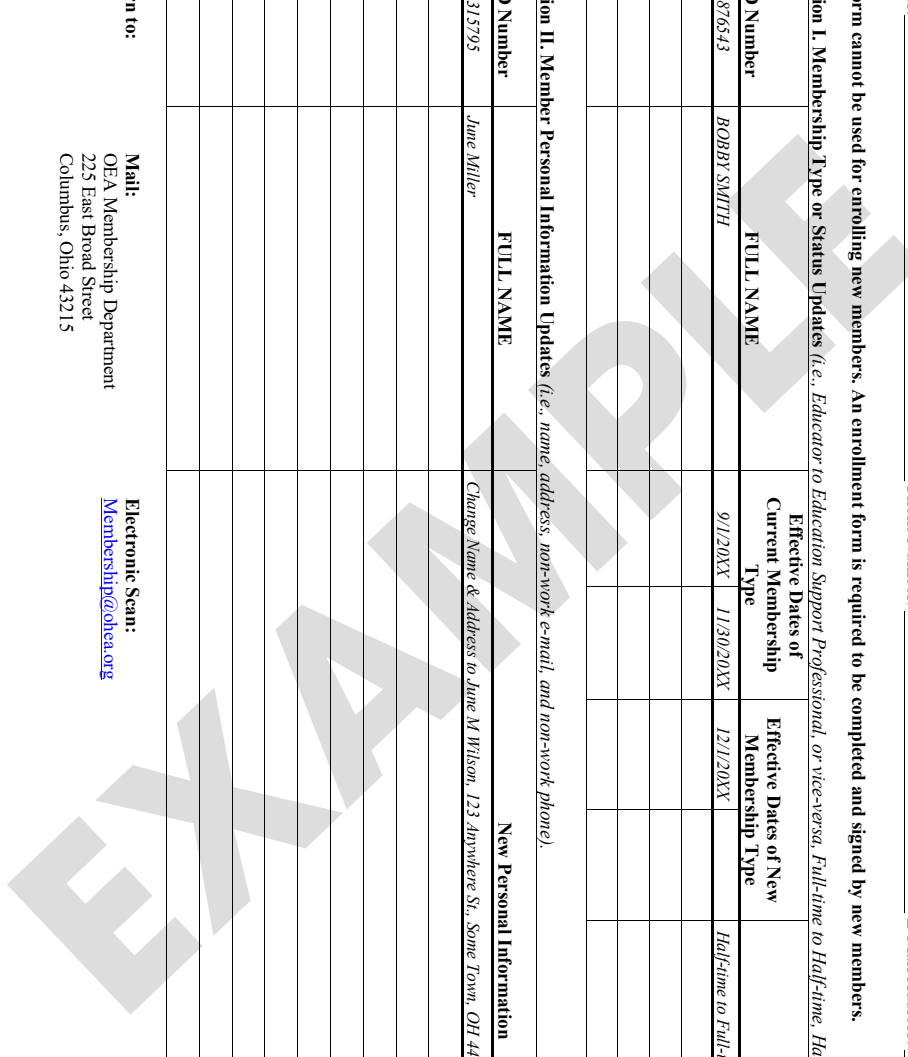
ID Number	FULL NAME	Effective Dates of		DESCRIPTION
		Current Membership Type	Membership Type	
0009876543	BOBBY SMITH	9/1/20XX	11/30/20XX	Half-time to Full-time Beginning 12-1-20XX (EXAMPLE)

Section II. Member Personal Information Updates (i.e., name, address, non-work e-mail, and non-work phone).

ID Number	FULL NAME	New Personal Information
0006315795	Jane Miller	Change Name & Address to Jane M Wilson, 123 Anywhere St., Some Town, OH 44444 (EXAMPLE)

Return to: **Mail:** OEA Membership Department
 225 East Broad Street
 Columbus, Ohio 43215

Electronic Scan:
Membership@ohea.org



Example Membership Update Form (back)

Local Association Name: _____ Local ID: _____

Section III. Cancellations: Individuals are obligated to pay the full year's dues. Please confirm the collection of the full year's dues by writing the amount collected in Column E below along with the Individual's ID Number, Full Name, Effective Date, and Reason for Cancellation.
 If the individual to be cancelled paid their dues obligation in cash, write "cash" in Column E. The local association is in no way obligated to refund any portion of a cash payment.

Column A	Column B	Column C	Column D	Column E
ID Number	Full Name	Effective Date	Reason for Cancellation	Amount Collected * (Do Not Include Local Dues)

*If the local was unable to collect full dues, utilize the steps below to assist you in calculating the appropriate amount to report in column E for each individual. (If less than full dues obligation is collected, a reason is to be provided as to why a lesser amount was collected by local.)
 If the total amount of dues collected is not provided for each cancellation, the Membership Department will contact you to obtain the information. The local will continue to be billed 100% of dues until the information is provided.
Remember, membership dues have two components, the portion that is kept by the local and the portion that is sent to OEA.

Step One – Calculating the Portion kept by the local:

- List the current Local Portion of Dues for this individual (Local Dues) _____
- Divide by total number of payroll deductions for the year _____
- This total equals the amount of local portion of dues per payroll deduction _____
- Multiply number of payroll deductions completed for the individual (include final pay) × _____
- This total equals the amount of the local portion of dues collected by payroll deduction = _____

Step Two – Calculating the Portion sent to OEA:

- Total amount of dues collected from the individual including the final pay _____
- (verified by employer)
- Subtract local portion of dues calculated from Step One _____
- This total is the amount due to OEA and should be listed in Column E = _____

For questions contact Membership at membership@ohea.org or call In/OEA at 1-844-632-4636.

Rev. 04/22



SECTION IV – TREASURER HELP AND GUIDELINES

Completed Materials Checklist:

Here are some important points for the Treasurer, Membership Chair and/or Association Representatives to check once the current year membership materials are completed and ready to mail to OEA.

- Provide OEA website link for online enrollment and renewals. OEA offers convenient online enrollment. The on-line module is extremely easy to use and requires only a few “clicks” to complete the enrollment process. Select the “Join” button on ohea.org, go to **www.ohea.org/why_belong** or via QR code.



- The “TOTAL ANNUAL DUES” must be completed accurately on all forms and materials. The total amount of dues to be collected should be written in this box including any affiliated organizations (art, language, science teachers, etc.) that the member opted to join. The local association is responsible for collecting and transmitting the correct amount of dues to OEA Membership Department.
- All enrollment and renewal forms need a method of payment indicated (continuing payroll deduction, payroll deduction, cash or check). All checks should be made payable to the local association. Deposit any cash or check payments to the local’s bank account and send one check to OEA.
- Make sure the member has signed and dated the form in both membership and dues authorization sections. The date determines the effective date of coverage under the OEA/NEA Legal Services Program.
- Distribute each of the four copies of the enrollment and renewal form. The top (white) sheet should be returned to OEA. The second (green) sheet should be sent to your employer payroll department if the member is using payroll deduction. The local association should keep the third (yellow) sheet. The fourth (blue) sheet is the member’s receipt.
- Check the total amounts on the continuous roster and review non-work phone numbers and add non-work e-mail addresses.
- Make two copies of the continuous membership roster. Give one to the employer payroll department for payroll deductions and keep one for the local’s records.
- Make sure all half-time, and quarter-time members are clearly marked on the enrollment forms by checking the appropriate box located at the top center portion of the forms.

- Forms are to be grouped in categories, e.g., renewals, new enrollments, continuing memberships. Return all initial enrollment materials and forms in the self-addressed envelope included. This self-addressed envelope should be postmarked on or before October 15.

Collecting Forms by Building

OEA suggests a single collection point which allows for more accurate local accounting and reduces the chances of a building being missed. For larger locals, it may be easier to determine if all buildings have been accounted for in the membership collection process by having the membership forms from the building representatives sent to one person designated within the local.

Returning Materials to OEA

A self-addressed envelope is included with the membership materials. Return all initial enrollment materials and forms in the self-addressed envelope. This self-addressed envelope should be postmarked on or before October 15.

Membership Processing and Accounting Master Schedule

The following schedule provides you an overview of the membership year and highlights those forms and activities which occur during the year. The Membership Department processes membership enrollment forms and accounts for all monies received from the local association or treasurer of the board. In addition, OEA collects and forwards the dues to the NEA and the OEA Districts.

June/July	Online enrollment for new membership year begins Treasurer's on record with OEA will be mailed all future year Membership Enrollment Materials. The Local President is the recipient if there is no Treasurer of record.
September 1	IRS 990 is available for filing for the current year. File early!
September 30	Dues Transmittal agreement and schedule information postmarked and sent to OEA.
Sept—Aug	Monthly electronic billing statement with access to monthly roster See ePay option, page 1-27.
October	Confirm any new enrollments received after submitting your membership materials receive the appropriate pro-rated dues amount
October 15	All membership forms and materials – enrollment, renewals, continuing roster printout, must be postmarked to OEA by October 15. (This is also a criterion for the Fiscal Fitness Award.) TIP - Continuing roster - It is very important to include your continuous roster with your membership materials even if there are no changes. (Also required for the Fiscal Fitness Award for all continuous member locals.)
November	A letter indicating a loss of delegates will be sent if the previous year's dues are not paid by the Fall Representative Assembly. This letter is sent only to those local associations with an outstanding dues balance from the preceding year.
January 20	990 OEA Verification Form postmarked to OEA. The form is to verify the 990 has been submitted. (This is a criterion for current year Fiscal Fitness Award.) Please note: the IRS website is typically down during the end of December through early January to add changes or new language for the tax year. You may want to file your 990 early!
January 31	Application for Fiscal Fitness Award due no later than January 31.
February	You will receive a list of all members whose mail has been returned to us by the Post Office marked "undeliverable."
April	Early Enrollment begins April 1st and can be accessed through Join Now on the OEA website at ohea.org , "Join". You may receive a notification letter if you are in danger of not complying with the NEA Bylaw provision, requiring 40% of your dues being transmitted to OEA by March 30.
May	You may receive a notification letter if you are in danger of not complying with the NEA Bylaw provision, requiring 70% of your dues being transmitted to OEA by June 1.

Additional Helpful Reminders

Provide OEA website link for online enrollment

OEA offers convenient online enrollment. The on-line module is extremely easy to use and requires only a few “clicks” to complete the enrollment process. Select the “Join” button on ohea.org, go to www.ohea.org/why_belong or via QR code.



Send Only Current Membership Year Dues with Membership Materials: Include only payments for OEA/NEA/UniServ/District. **Do not include:**

- Local dues.
- Contributions to the OEA Fund.
- Checks made out to the affiliated department or associate organizations.

Clearly Identify Checks: Local association checks returned with processing materials must:

- 1) Clearly identify the Local Association’s name and User Local ID or 4-digit ID from billing statements.
- 2) Clearly state if the check is for “Cash Payers.”
- 3) Checks should only be for the membership year being processed. Separate checks should be written for previous years.
- 4) Checks should include only payments for dues (do not include OEA-Fund amounts).
- 5) Check made payable to the Ohio Education Association

Duplication of Information: If an individual is on the continuous membership roster, do not complete a new form unless the method of payment is changing. Make all changes directly on the continuous membership roster.

Omitting Members: If an individual signed up after June of the current membership year for continuous membership and they are not on the continuous membership roster, they must fill out an enrollment form.

Membership Deadline: Locals must submit their membership enrollment forms and/or corrected continuing payroll deduction roster on or before October 15.

Send All Membership Materials to OEA at the Same Time: Materials that are sent to OEA by building have a greater chance to be lost in the mail or left in one of the buildings. To account for all of the buildings, gather all material in a central location and follow the mailing instructions in the Membership packet.

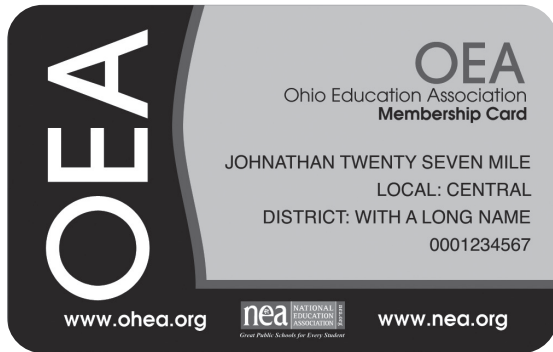
Send Only Membership Materials in the Processing Package: Do not put any other items in the package. Send any remaining payments for previous membership year and correspondence for other departments separately.

OEA’s membership and accounting process relies very heavily on the cooperation of all locals in these areas.

Membership Card

- For new enrollments the OEA Membership Card will be mailed to the member's home address after the local's membership materials are processed by OEA.
- The OEA Membership Card will have preprinted member information on the front and important OEA/NEA information on the back.
- With the OEA Membership Card, our members are able to log into the Access Program and enter their individual ID number to receive special discounts and offers.
- Membership cards **are not** replaced on an annual basis. The card is permanent until the individual is no longer a member or OEA issues a new card.
- Members that have misplaced their cards can get a replacement by calling InfOEA at 1-844-632-4636 or by e-mail at **membership@ohea.org**.

Example Membership Card



For online member discount programs and member contact information updates, go to **www.ohea.org**

- Find the membership card image
- Choose the appropriate link
- Follow the online instructions

For additional money-saving programs for members. **NEA Member Benefits**, visit www.neamb.com or call 1-800-637-4636

Example Membership Card Carrier

Thank you for being a part of your local association, district association, OEA and NEA. Your membership alone is your key to the many services and benefits offered.

Enjoy financial programs and discounts offered by NEA Member Benefits:

- Savings & investment programs
- Credit, home financing and loan programs
- Special member-only discounts through the NEA Click & Save program

Save even more with your OEA membership and the OEA ACCESS program:

- A wide range of professional services and benefits
- Professional liability coverage
- OEA/NEA periodicals and publications
- Member-only discounts and services at many local and national businesses

Refer to the back of the attached membership card for simple instructions on how to access the special member's area of the OEA website.

Your OEA membership can save you hundreds of dollars with coupons, discounts and promotions.

Ohio Education Association | www.ohea.org

Thank you for your membership! www.ohea.org

Membership cards are not replaced on an annual basis.

Retain this membership card, as this will be your permanent card until you are no longer a member or a new card is distributed by OEA.

To update your contact and certification information, visit www.ohea.org or email membership@ohea.org

Go to www.ohea.org to start saving up to 50% on: Automotive • Car Rental • Condos • Cruises • Dining • Golf Groceries • Health & Beauty • Home & Garden • Hotels Movies • Recreation • Services • Shopping • Travel

OHIO EDUCATION ASSOCIATION

(614) 228.4526 or 1.800.282.1500 (toll free); www.ohea.org

- A wide range of professional services and benefits
- Member-only discounts through the ACCESS program
- Professional liability coverage
- OEA/NEA periodicals and publications

NEA MEMBER BENEFITS – Your Dedication Drives Ours®
1.800.637.4636 (toll free); www.neamb.com

- Savings & investment programs
- Credit, home financing & loan programs
- Special "member-only" discount programs

To activate your membership card, log in to www.ohea.org or call 866-203-5167.

Guidelines for Retired Membership:

Membership in the retired division requires:

- Unified membership in both OEA-Retired and NEA-Retired.*
- An active membership in OEA for at least one year.
- Retirement through a State Retirement System in Ohio (i.e. STRS, SERS, OPERS)

***Unified membership is a requirement to maintain all NEA Member Benefits products (NEAMB).**

Individuals that are officially retired, and have returned to the education profession, must join the highest level of membership for which they are eligible. Individuals in your bargaining unit are not eligible to hold an active membership in the Retired Division, and they must join as an active member.

Example Retired Membership Form



RETIRED EDUCATOR MEMBERSHIP ENROLLMENT Membership Year September 1, 2023 - August 31, 2024



If you have retired and have not previously enrolled with the OEA-Retired Division you can immediately enroll on-line using a credit card (VISA or MasterCard) at the NEA web site <https://ims.nea.org/JoinNea/>. Otherwise, use this form to enroll as a retired member and send payment to OEA – Membership, 225 East Broad St., Columbus, OH 43216. (See payment option below.)

Membership in the retired division requires

- Unified membership in both OEA-Retired and NEA-Retired.*
- An active membership in OEA for at least one year.
- Retirement through a State Retirement System in Ohio (i.e. STRS, SERS, OPERS).

Retirement Date _____ Last four digits of SSN or Member ID _____
Name (please print) _____
Address _____
City, State, Zip Code _____
Primary Phone (with area code) _____ Home E-Mail Address _____
School District Name (from which you have retired) _____

If this is your first year of retirement please check one of these options.

One Time Payment Option:

- \$450.00 OEA-R/NEA-R Life - With this option your OEA-Retired and NEA-Retired membership will be paid in full for life.

Annual Payment Options:

- \$35.00 OEA-R First Year Free/NEA-R Annual - With this option OEA will send you a renewal form each August to pay the annual retired membership dues. (The OEA portion of unified dues is waived for the first year of retirement.) Annual dues after the first year is currently \$60.00. (OEA: \$25 - NEA \$35)
- \$300.00 OEA-R First Year Free/NEA-R Life - With this option NEA-R dues will be paid in full for life. OEA will send you a renewal form next August to pay the OEA-Retired portion of dues. (OEA Retired Life dues is currently \$150.00)

If you retired in a prior year, choose one of these options.

One Time Payment Option:

- \$450.00 OEA-R/NEA-R Life - With this option your OEA-Retired and NEA-Retired membership will be paid in full for life.

Annual Payment Option:

- \$60.00 OEA-R/NEA-R Annual - With this option OEA will send you a renewal form each August to pay the annual retired membership dues.

Make your check or money order payable to Ohio Education Association.

Dues payments are not deductible as charitable contributions for federal income tax purposes. Dues payments (or a portion) may be deductible as a miscellaneous itemized deduction. Lobby expenses paid or incurred as part of membership dues cannot be deducted from your income taxes. The amount of the OEA membership dues attributable to lobby expenses and actual deductible dues dollars will be reported annually in the January issue of Ohio Schools Magazine for all levels of membership.

An OEA retired member who becomes employed by a public school district, public or private college or university, or other public institution devoted primarily to education, if eligible, must seek active membership in the OEA.

*Unified membership is a requirement to maintain all NEA Member Benefits products (NEAMB).

Signature: _____ Date: _____

Example Retired ESP Membership Form



RETIRED ESP MEMBERSHIP ENROLLMENT Membership Year September 1, 2023 - August 31, 2024



If you have retired and have not previously enrolled with the OEA-Retired Division you can immediately enroll on-line using a credit card (VISA or MasterCard) at the NEA web site <https://ims.nea.org/JoinNea/>. Otherwise, use this form to enroll as a retired member and send payment to OEA – Membership, 225 East Broad St., Columbus, OH 43216. (See payment option below.)

Membership in the retired division requires

- Unified membership in both OEA-Retired and NEA-Retired.*
- An active membership in OEA for at least one year.
- Retirement through a State Retirement System in Ohio (i.e. STRS, SERS, OPERS).

Retirement Date _____ Last four digits of SSN or Member ID _____
Name (please print) _____
Address _____
City, State, Zip Code _____
Primary Phone (with area code) _____ Home E-Mail Address _____
School District Name (from which you have retired) _____

If this is your first year of retirement please check one of these options.

One Time Payment Option:

- \$255.00 OEA-R/NEA-R Life - With this option your OEA-Retired and NEA-Retired membership will be paid in full for life.

Annual Payment Options:

- \$21.00 OEA-R First Year Free/NEA-R Annual - With this option OEA will send you a renewal form each August to pay the annual retired membership dues. (The OEA portion of unified dues is waived for the first year of retirement.) Annual dues after the first year is currently \$33.50. (OEA: \$12.50 - NEA \$21)
- \$180.00 OEA-R First Year Free/NEA-R Life - With this option NEA-R dues will be paid in full for life. OEA will send you a renewal form next August to pay the OEA-Retired portion of dues. (OEA Retired Life dues is currently \$75.00)

If you retired in a prior year, choose one of these options.

One Time Payment Option:

- \$255.00 OEA-R/NEA-R Life - With this option your OEA-Retired and NEA-Retired membership will be paid in full for life.

Annual Payment Option:

- \$33.50 OEA-R/NEA-R Annual - With this option OEA will send you a renewal form each August to pay the annual retired membership dues.

Make your check or money order payable to Ohio Education Association.

Dues payments are not deductible as charitable contributions for federal income tax purposes. Dues payments (or a portion) may be deductible as a miscellaneous itemized deduction. Lobby expenses paid or incurred as part of membership dues cannot be deducted from your income taxes. The amount of the OEA membership dues attributable to lobby expenses and actual deductible dues dollars will be reported annually in the January issue of Ohio Schools Magazine for all levels of membership.

An OEA retired member who becomes employed by a public school district, public or private college or university, or other public institution devoted primarily to education, if eligible, must seek active membership in the OEA.

*Unified membership is a requirement to maintain all NEA Member Benefits products (NEAMB).

Signature: _____ Date: _____

Add your notes here

CHAPTER 2

ACCOUNTING AND TAX ISSUES

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Tips from OEA Secretary/Treasurer Accounting and Tax Issues



Having trouble getting a handle on the financial process? Review the outline of the overall financial process. You might want to consider getting automated with financial software.



Familiarize yourself with the provided tips on auditing your local's financial records.



Are you paying officers or members a stipend? See Section VIII of this chapter for tax withholding and payroll tax obligations or consider providing expense reimbursements such as for cell phone business use in lieu of providing taxable compensation.



Does your local association have a scholarship fund? See Section V for helpful information.



All local officers should sign bank signature cards for authorized signatures on the local's bank accounts. These signature cards should be reviewed and updated as soon as an officer's term expires.
(Please see Section V – Record Keeping Procedures and banking requirements)

SECTION I - A PERFORMANCE GUIDE

Treasurer Responsibilities

Responsibilities of the local association treasurer grow steadily as educators realize the advantages of adequate finances, planned budget, and appropriate Internal Revenue Service classification. **All treasurers should be certain their names and e-mail addresses are on file with the OEA Membership Department, so important notices will reach them promptly.** If you are a new treasurer or need to verify that you are the treasurer on file, you can e-mail inquiries to membership@ohea.org.

The local association treasurer is expected to:

- Receive all of the income of the local education association;
- Deposit all funds to the credit of the association;
- Pay such funds on orders signed by the treasurer and the president, unless otherwise provided;
- Keep an itemized record of all receipts and expenditures;
- Maintain records and file reports needed to maintain appropriate tax exempt status to the Internal Revenue Service;
- Make such reports as may be required by the local constitution and bylaws or by order of the president;
- Prepare monthly and annual financial reports for the local association, and present written treasurer reports at all executive committee/board of director meetings;
- Present for audit all necessary records to the proper persons;
- Assist the other officers in preparing the budget for the coming year; and
- Maintain Membership Records (or work with a membership chair/committee);
 - Set up membership enrollment procedures.
 - Be responsible for all money received.
 - Keep an accurate list of all paid members.
 - Submit member information changes and cancellations to OEA and the Employer Payroll Department in a timely manner.
 - Make timely payments of dues and return requested membership forms to OEA.
 - Verify accuracy of payroll deductions for dues by completing monthly reconciliation of all membership records.

SECTION II- BONDING REQUIREMENTS FOR EACH LOCAL ASSOCIATION

The National Education Association has provided, without cost or expense to the OEA, its affiliated district and local associations, and the student NEA affiliate, a \$1,400,000 blanket fidelity bond. The period of the bond is until cancelled and provides coverage for losses sustained in the policy period and those discovered within twelve months after cancellation of the policy.

This policy meets the statutory requirements of the Landrum-Griffin Act (as it applies to the bonding of persons who handle "union funds").

All claims or notices of loss under the policy must be given to OEA's Legal Department, 225 East Broad Street, P. O. Box 2550, Columbus, Ohio 43216, toll free number 800-282-1500 extension 3042, which is the NEA's designated contact person.

SECTION III - PREVENTION OF EMBEZZLEMENTS

The OEA has become involved in resolving situations where a treasurer of a local association has been discovered to have embezzled local association funds, including United Education Profession (UEP) dues. Embezzlement is within the crime of "theft" under Section 2913.02 of the Ohio Revised Code, and if the value of the property or services stolen is in excess of \$1,000.00, the violation is a felony, punishable by fine or imprisonment, or both. A plea of guilty to, or a conviction of, a theft offense can also lead to the revocation of a teaching certificate under Section 3319.31, Revised Code.

Since it is always better, and probably easier, to prevent embezzlement before it occurs rather than attempting to recover the funds after they have been spent, the following recommendations are submitted for consideration and adoption. These procedures also help ensure that a treasurer's financial integrity remains unchallenged.

1. Institute the procedure at the financial institution where the association has its checking and savings accounts, and if applicable, time deposits (i.e., CD's), whereby it will require the signatures of two association officers (i.e., the treasurer and another designated officer) in order to write checks, deposit funds and withdraw funds from the association's accounts.

This will require the association to revise the bank resolution and the execution of new signature cards. This dual signature requirement will discourage most potential embezzlers and will expose the embezzler to the additional criminal charge of "forgery" (also a felony punishable by fine or imprisonment, or both) if the other required signature is forged. In addition, if a financial institution honors a check or withdrawal request with a forged signature, then the financial institution is liable for the loss caused by the forgery.

2. Once the dual signature requirement is instituted, the authorized persons should be cautioned not to sign a check which is not fully completed (i.e., the name of the payee and the amount of the check are not filled in on the check prior to signature). An embezzler who has obtained the other authorized person's signature to a blank association check has a "blank check" to embezzle and when caught, may attempt to implicate the other authorized person in the embezzlement.
3. Withdrawals of "cash" from bank accounts and/or time deposits (i.e., CD's when they mature) must be discouraged. If it is necessary to withdraw money from a bank account or time deposit in order to pay an association expense, either use a bank cashier's check, a copy of which is provided to the officer requesting the check (called the remittee) and a copy of which is kept by the bank, or have the withdrawn amount simultaneously deposited into the association's checking account.
4. Any cash collected should be counted when the funds are received in full by the treasurer and an additional officer. The counts should be performed in succession and any discrepancies accounted for. When the amount of the deposit is agreed upon, this should be documented by initialing the deposit slip or noting on a deposit tracking log. Copies of all deposit slips should be made and retained with any associated cash receipts issued for review by the audit committee. All cash deposits should be made as soon as possible, but no later than one week after the receipt of funds.
5. Establish a local audit committee composed of at least three persons. The treasurer and the other officer authorized to sign checks and withdraw funds must be excluded from membership on that committee. The rationale for this recommendation is that if the treasurer is in fact embezzling funds, the treasurer will attempt to influence/mislead the audit committee in order to conceal the embezzlement.

6. The local audit committee should audit the association's financial records annually and in addition, audit the financial records every time there is a change in the office of treasurer (i.e., due to election, resignation, retirement, change of employment). Annual audits should disclose embezzlements in the year of the occurrence, thereby lessening the impact of the embezzlement and minimizing the amount of the potential losses. Additional audits whenever there is a change of officers will also protect the newly elected officers from the misuse of funds by the former officers.
7. The audit committee should examine all cancelled checks in order to verify the payee and the amount of the checks against the entries in the check register. In addition, the audit committee should examine all monthly bank statements in order to verify the amounts which should have been deposited in the association checking account against the amounts actually deposited in the checking account. The examination of the monthly bank statements helps guard against the writing of unauthorized checks which are entered in the check register as "voided," helps guard against the use of unprinted counter-checks, and helps guard against "cash" withdrawals.
8. If the audit committee finds cancelled checks and/or monthly bank statements are missing, the audit committee should immediately contact the financial institution and obtain photocopies of the missing documents. Most banks charge a per copy charge for this service, but the expenditure is justified in order to prevent/discover an embezzlement.
9. The audit committee should examine the savings account passbook and all time deposits in order to verify current balances (as of the audit date) and to verify the ultimate use of all funds withdrawn from them. The association's copy of the cashier's checks or withdrawal slips and simultaneous checking account deposit slips will establish the ultimate use of the withdrawn funds.
10. If the association anticipates that its members will be collecting cash from any source (whether sales of items at athletic events, cash memberships, etc.), it should institute a dual (or triplicate) receipt procedure in order that a copy of the receipt for each amount of cash received from a member by the treasurer is filed with the audit committee. The receipt would be filed with the audit committee by the person transmitting the cash to the treasurer. This procedure will enable the audit committee to verify that the treasurer has deposited all cash received by the treasurer.
11. The treasurer's monthly reports to the association local executive committee/board of directors must be in writing, must be approved with the local executive committee/board of directors at each meeting, and should include a report as of the current balances and all transactions involving the savings accounts and time deposits, as well as the checking account. If embezzlement occurs and the cancelled checks, bank statements, etc., are destroyed, the monthly treasurer's reports may be of assistance in reconstructing the association's income and expenditures.

In addition to these recommendations which will significantly reduce, if not eliminate the possibility of embezzlement, there are certain signals which, if observed, should alert the audit committee to potential problems. Several of the more common signals are:

- Failure to transmit UEP dues according to the schedule in the dues transmittal contract;
- Failure to pay other association expenses as they occur;
- Failure of the treasurer to provide monthly, written treasurer's reports to the local executive committee/board of directors;
- Failure of the present treasurer to promptly turn over all association financial records to the successor treasurer;

- Failure of the treasurer to provide the audit committee with all cancelled checks and all monthly bank statements pertaining to the checking account, and written documentation (i.e., withdrawal slips, copies of cashier checks, etc.) pertaining to the activity of the savings account and time deposits; and
- Entries in the association's check register that are different from the payee and/or amount appearing on the cancelled check.

Although the existence of one or more of these signals does not establish embezzlement or prove guilt, the signal puts the audit committee on notice there might be a problem unless the treasurer provides a credible answer or explanation which, after investigation, is satisfactory to the audit committee. If the audit committee is not satisfied with the answer or explanation, or the investigation discloses other suspicious facts, then the audit committee should promptly contact the OEA Legal Department or the Assistant Executive Director of Business Services. Once embezzlement is discovered, time is of the essence because the NEA-provided bonding policy requires that the "Proof of Loss" be filed with the bonding company within four months of the discovery of the loss.

SECTION IV - BUDGETING INFORMATION

How do I get started?

The next few pages will guide you through the budget implementation process and provide you sample budget worksheets and other financial recording worksheets along with rationale which can be used in developing your budget and financial statements. You are encouraged to institute as many of these processes as possible.

Manually keeping financial records can be cumbersome and you may find that automating your financial record keeping can lessen your time burden and increase the accuracy of your final results. Automation of financial record keeping can be achieved through the use of a computer. Creating electronic spreadsheets with the use of Excel or through the use of financial management software such as Quicken™ should be considered as an option as part of your overall financial record keeping process (Quicken™ can be purchased for around \$60).

Treasurer's training in record keeping procedures is a service provided by OEA. To schedule a time for group or individual training, contact the Secretary-Treasurer's office by calling OEA's toll free number, 1-800-282-1500 or (614) 227-3199.

The following is a summary of the overall financial process:

- **Create and implement an approved budget**
- **Create financial statements through the use of a ledger which summarizes cash receipts and cash disbursements:**
 - Cash Receipts
 - Funds received for dues and other local association fund raising activities.
 - Cash Disbursements
 - Expense/Payable Vouchers
 - Petty Cash Fund
 - Bank Charges
 - Cash Summary
 - Summarize current receipts less disbursements and add to beginning cash balance.
 - Summarize composition of cash balance.
 - Checking/Savings/Certificates of Deposit/Other Investments
- **Bank Reconciliation** – This will ensure all receipts and disbursements have been recorded properly.
- **Audit** – Independent review of your work and your financial results. An audit can be performed by a CPA, accountant or an independent person such as a math teacher. An audit should include an opinion expressed by the auditor.

Budgeting Procedures

What is *budgeting*?

Budgeting is an orderly process used to define goals and objectives for the organization. Budgeting is planned spending. It is a method of establishing priorities for the allocation of available resources. A good budget, one that is realistically built and properly used, is important to the success of the local association program.

In planning the budget, first determine the type and extent of the program. Second, establish the cost of such a program. Third, consider the cost of the program in relation to the amount of money to be collected from dues payments.

What is a *budget*?

It is a printed document that expresses goals and objectives in terms of dollars allocated to the local's achievement. It is a guideline for spending and should not be considered absolute or inflexible. It is based on estimates of receipts and expenditures, gathered from the best information available at that time. It is a combination of value judgements, choices and compromises. Often it reflects the limitations of a service rather than the ultimate need for that service. Combined with a financial report, it becomes a program evaluation tool.

A budget should not be considered either a minimum or a maximum spending commitment. It should be based on reasonable, attainable goals. There should be wide participation during its development, especially by those responsible for its implementation. It should be completed before the date it is to become effective.

If the definitions are dealt with too casually, there is a real danger that the budget will be ignored. It becomes easy to lean too heavily on the "flexibility" arguments. If it is a plan, a statement of goals and objectives and an expression of priorities, then it should be followed, unless changed by the appropriate governing body.

Budget Processes

The steps and organizational set-up that follow are suggestions for your consideration. Evaluate them as they relate to your association and the needs of your members.

1. Select a budget committee. The members could include the Treasurer, President, and one or two "at-large" members of your association. Keep this committee fairly small, even if your association is large, since later steps in the budget process will involve the rest of your members.
2. Establish a timetable for the completion of the various stages of the development process. Work back from the date the budget must be adopted by your delegate body. The body authorized to adopt should be specified in your local constitution or bylaws (total membership, assembly, or executive committee/board of directors, etc.).

The following is a **sample calendar**:

June 8	School board notification of dues withholding
June 7	Membership meeting to adopt budget and dues
.....	
May 24	Recommended budget distributed and discussed with general membership by area representatives
May 17	Representative council reviews proposed budget and makes recommendation to membership
May 3	Proposed budget sent to representative council members by budget committee
.....	
April 3	Deadline for committees to have budget recommendations to the budget committee
.....	
March 30	Survey details given to committees by the budget committee
March 25	Surveys due back from area representatives
March 18	Surveys sent to membership
March 10	Membership survey completed by budget committee and prepared for distribution to membership
.....	
Feb. 15	Budget committee begins work on a new budget committee/board of directors, etc.).

3. Develop a method for determining the general desires and needs of your members. This may be best accomplished through a general membership meeting, building meetings, an every-member questionnaire, a small sample questionnaire, informal meetings, or a combination of some or all of these.
4. Compile the results of the survey conducted in number 3. Distribute the results to the appropriate officers and chairpersons of local committees. Request that these individuals develop programs that reflect the survey results and submit budget requests to the budget committee within the timetable established in number 2.
5. Compile the requests as submitted by the program committees. Categorize the requests under headings as suggested by the chart of accounts that your association uses.
6. Submit the compiled requests to the officers and executive board for consideration and evaluation. Projected income now becomes significant, as it relates to your association's ability to finance the proposed program. Establish a priority system, whereby some parts of the association program will be curtailed or removed. It is suggested that the president chair the budget committee and the evaluation session be conducted by the executive committee/ board of directors, since the recommended budget will be the president's responsibility to administer.
7. Take the recommended budget back to the local membership for information and reaction. If a local dues increase is necessary, this is the time to explain the programs that can be provided by the increase.
8. Following adoption of the budget, turn it over to the treasurer for adaptation of the local's bookkeeping system to conform to the budget format.

Budget Implementation

1. Establish categories of income and expenditures applicable to your needs. EXHIBIT A (Budget Worksheet – Detail) lists suggested allocations or categories of items of income and expenditures under major accounts. Omit items not applicable and add items as required.
2. Summarize your expected income and expenditure items. EXHIBIT B presents a Budget Summary example.
3. Make necessary adjustments to income and expenditures to achieve a balanced budget.
4. The major accounts may well be designated by an account number. Such coding will serve to simplify references made to the specific account.

Note: The budget worksheets, included as EXHIBITS in this manual, should not be considered as OEA recommended expenditures, priorities, or dues levels. They are merely examples.

Remember, the key use of a budget is to establish a spending plan for the year. Actual income and expenses should be monitored against the budget and significant fluctuations should be analyzed.

The Budget Detail Worksheet is available at www.ohca.org. Select “Resources”, select “Secretary-Treasurer’s Office”, select “Document Library” for a list of this and other helpful forms.

Exhibit A - Budget Worksheet - Detail

LOCAL: _____

BUDGET WORKSHEET
September 1, 20XX to August 31, 20XX

INCOME	Actual/Anticipated (Current Year)	Anticipated (Next Year)
_____	(Year-to-date actual results annualized)	
DUES:		
Local Dues _____ members at \$ _____	_____	_____
Total - Dues	_____	_____
OTHER INCOME:		
Interest on Savings Account	_____	_____
Assessments	_____	_____
Donations - Financial Assistance	_____	_____
Miscellaneous	_____	_____
Total - Other Income	_____	_____
TOTAL INCOME	_____	_____
EXPENDITURES		
INTERNAL/EXTERNAL COMMUNICATIONS		
Committee meetings	_____	_____
Newsletter	_____	_____
Travel/meals	_____	_____
Training	_____	_____
New member orientation	_____	_____
Promotion materials	_____	_____
Other	_____	_____
Total - Internal/External Communications	_____	_____
OFFICE EXPENSES		
Telephone	_____	_____
Supplies	_____	_____
Postage	_____	_____
Equipment - Purchase/Rental	_____	_____
Office Rent	_____	_____
Flower Fund	_____	_____
Other	_____	_____
Total - Office Expenses	_____	_____
GIFTS AND AWARDS		
Retirement Gifts	_____	_____
Recognition Gifts, Flowers, Cards	_____	_____
Contributions	_____	_____
Other	_____	_____
Total - Gifts and Awards	_____	_____

LOCAL: _____

BUDGET WORKSHEET (continued)
September 1, 20XX to August 31, 20XX

EXPENDITURES	Actual/Anticipated (Current Year)	Anticipated (Next Year)
	(Year-to-date actual results annualized)	
GOVERNANCE EXPENSES/COMMITTEES		
Executive Committee/Board of Directors/Association Representatives		
OEA-NEA Representative Assemblies	_____	_____
OEA Leadership Academy	_____	_____
Conferences/Workshops	_____	_____
Other	_____	_____
Sub-Total	_____	_____
Professional Rights & Responsibilities		
Committee Meetings	_____	_____
Travel/Meals	_____	_____
Training	_____	_____
Materials	_____	_____
Other	_____	_____
Sub-Total	_____	_____
Instruction and Professional Development		
Committee Meetings	_____	_____
Travel/Meals	_____	_____
Training	_____	_____
Materials	_____	_____
Other	_____	_____
Sub-Total	_____	_____
Social Activities		
Committee Meetings	_____	_____
Travel/Meals	_____	_____
Training	_____	_____
Materials	_____	_____
Other	_____	_____
Sub-Total	_____	_____
Total - Governance Expenses/Committees	_____	_____
COLLECTIVE BARGAINING		
Committee Meetings	_____	_____
Negotiation Sessions	_____	_____
Travel/Meals	_____	_____
Training	_____	_____
Materials	_____	_____
Other	_____	_____
Total - Collective Bargaining	_____	_____

GRIEVANCE/CONTRACT ENFORCEMENT

Committee Meetings	_____	_____
Arbitration Expenses	_____	_____
Travel/Meals	_____	_____
Training	_____	_____
Materials	_____	_____
Other	_____	_____
Total - Grievance/Contract Enforcement	_____	_____

POLITICAL AWARDS

Committee Meetings	_____	_____
Campaign Expenses	_____	_____
Travel/Meals	_____	_____
Training	_____	_____
Materials	_____	_____
Other	_____	_____
Total - Political Action	_____	_____

CONTINGENCY FUND

_____	_____
-------	-------

TOTAL EXPENDITURES

_____	_____
-------	-------

TOTAL INCOME

_____	_____
-------	-------

TOTAL EXPENDITURES

_____	_____
-------	-------

NET INCOME:

(Total Income Less Total Expenditures)

_____	_____
-------	-------

Exhibit B - Budget Worksheet - Summary

LOCAL: _____

BUDGET WORKSHEET - SUMMARY
September 1, 20XX to August 31, 20XX

**Fiscal Year
20XX
BUDGET**

INCOME

Dues _____

Other Income _____

TOTAL INCOME _____

EXPENDITURES

Internal/External communications _____

Office expenses _____

Gifts and awards (not to include scholarships) _____

Governance expenses/Committees _____

Collective Bargaining _____

Grievance/Contract enforcement _____

Political action _____

Miscellaneous _____

Contingency fund _____

TOTAL EXPENDITURES _____

NET INCOME: _____

(Total Income Less Total Expenditures)

Sample Budget Rationale (Supportive Information to the Budget)

Below is an example of supportive information, which should be provided with the budget. This will help those reviewing the budget to understand the detail used in developing the budget.

GENERAL GUIDELINES

- All officers and committee members' expenses are to be reimbursed for actual and necessary expenses incurred in performing official association functions.
- Mileage reimbursement shall be the current IRS reimbursement rate per actual mile driven on association business.
- Expense vouchers shall be submitted to the treasurer, when any member requests reimbursement for association expenses. There is an example of an expense voucher within this section.
- Itemized Receipts are to be attached to the voucher for all hotel expenses and meals exceeding per day guidelines.

RECEIPTS

Membership dues income is in anticipation of 300 members paying \$25.00 to the local association. Other sources of revenue include interest on checking or savings accounts, social activities, and gifts.

EXPENDITURES

Internal/External Communications

- Newsletter paper - masthead paper for nine issues, September through June
- Public Relations Committee:
 - Committee member travel expenses
 - Distribution of booklet to community [How to Help Your Child Learn](#)
 - New teacher breakfast anticipated at \$4 each with approximately 25 people attending
 - Printing costs of local membership promotion brochure - \$60
 - Local radio spots - minimal costs for public service announcements \$25
 - Other
- Pre-printed OEA PR materials - \$125

Office Expenses

- Costs for stationery, postage, envelopes, stamps, etc. - \$100 (not directly related to any other activity, i.e., governance, collective bargaining, contract enforcement, etc.)
- Equipment - purchase of computer \$500
- Maintenance contract for servicing computer - \$50
- Long distance telephone calls \$45
- Flower fund - cards to members/families for birthdays, illness, deaths, etc. \$200

Gifts and Awards

- Retirement gifts to five teachers and school support personnel - \$250
- Purchase of NEA- R annual retired membership for retirees (first year only) - \$25

Governance Expenses/Committees

- Executive Committee/Board of Directors:
 - Eight meetings anticipated at \$50 per meeting
 - Supplies and postage
 - Miscellaneous
- Conferences, Conventions:
 - Leadership academy - three representatives
 - OEA representative assembly - five delegates
 - NEA representative assembly - two delegates
 - District representative assembly - ten delegates
 - Special workshops - one per officer
- Officer's Expenses:
 - Reimbursement of travel expenses
 - Dues reimbursement for president
 - Other distributions - \$200 stipend for all officers other than president
- Retirement Dinner:
 - Facility rental
 - Catering costs
 - Retirement gifts

Collective Bargaining Expenses

- Negotiations Committee:
 - Supplies
 - Meals/travel expenses
 - Reference materials
 - Other
- Collective Bargaining training workshop expenses (mileage)
- Printing costs - collective bargaining agreement (50% reimbursed by school board)

Grievance/Contract Enforcement

- Committee member travel expenses
- Deductible portion for five grievances to arbitration
- Expenses relating to grievance defense

Political Action

- Legislative Committee Expenses:
 - Expenses incurred in covering cost of meetings with legislators
 - Mileage to Columbus for member lobby days - five participants
- Contributions to passing school levy campaigns or school board candidates

Miscellaneous

- Audit fee to review year-end financial statements
- Annual pizza party:
 - Facility rental
 - Disc jockey fees
 - Catering costs
 - Gag awards for outstanding performances
- Transfers made between savings and checking accounts

Contingency Fund

- 1% of revenues set aside for emergency purposes (all distributions must be approved by executive committee/board of directors)

SECTION V - Record Keeping Procedures

The following pages will outline various record keeping items which should be monitored. The general information and samples are for reference only.

Association Scholarship Information

If your association is granting scholarships, be aware of the following:

1. Funds raised specifically to fund scholarships should not be commingled with other funds and should be kept in a separate bank account.
2. If you hold a fundraising activity to raise money for scholarships, be aware of the following:
 - Payments made to your association are not tax deductible. A statement must be in writing stating that payments made at the event are not deductible by patrons as charitable contributions.
 - Some fundraising activities can result in taxable income to your association if the activity takes place on a regular basis. For example, a golf outing or formal dinner event taking place once a year would not be on a regular basis, but an event that occurs once a week may be considered to be on a regular basis. Please contact Kristy Spires at spiresk@ohea.org if you have any questions about whether an event would be considered taxable. We can ask our CPA for clarification.
3. A scholarship is not taxable to the recipient as long as he or she is a candidate for a degree at an educational institution with regular faculty, a regular curriculum and with regularly enrolled students. The funds can be used for qualified tuition and fees at such an institution. Room and board and other normal living expenses are not eligible. OEA suggests you pay the institution directly, however if you don't, it needs to be clearly stated to the recipient that the funds are to be used for educational purposes.
4. There should be an application for the scholarship. The process for determining the winner should not discriminate based on race, gender or religious affiliation. The process for determining the winner(s) should be documented in writing.
5. If your annual scholarships exceed \$5,000, please contact Kristy Spires at spiresk@ohea.org.
6. If you have any other questions about your scholarship activities, please contact Kristy Spires at spiresk@ohea.org.

Fundraising at the Local & District Level

Local Education Associations (LEAs) are established under the IRS guidelines for non-profit organizations. LEAs are categorized by the IRS as tax exempt labor unions or member associations, under IRS section 501 (c) (5) or IRS section 501 (c) (6). What this means is that, in exchange for operating in accordance with the association's allowable activities and complying with the applicable reporting requirements, under the association's nonprofit status the association does not have to pay taxes on most revenue.

LEAs who engage in fundraising must do so with the understanding that there are IRS financial reporting and compliance requirements.

- Any proceeds received by the LEA are reportable for 990 purposes. Most LEAs fall under the \$50,000 gross proceed threshold, requiring postcard filing with the IRS. Fundraising activities may increase gross proceeds, requiring enhanced 990 reporting.
- Donations made to the LEA are NOT considered a charitable contribution to the donor. This must be explicitly stated in any ask for donations. Only donations to 501(c)3 organizations are considered for tax purposes as a charitable contribution.
- Raffles should not be held, giveaways that do not require a purchase or contribution to participate are acceptable.
- Any grants or awards given directly to individuals from fundraising have income implications for the individual and tax reporting requirements for the LEA.

Recommendations to LEAs:

- Before beginning any fundraising project, ensure the proper LEA board/executive committee approvals are complete and recorded in LEA minutes. Notify membership of the fundraiser.
- Require physical check donations for recordkeeping purposes. Cash creates opportunity for errors in recordkeeping and the potential for fraud.
- Account for the donations separately from the general fund/dues receipts. This does not require a separate bank account, particularly if the fundraiser is not recurring in nature and/or large in scope.
- Depending on the intended recipient of the funds collected, consider the following:
 - If the recipient is a charity, such as a food pantry, cancer society, or other 501(c)3 organization, ask donors to make checks payable to the charity. When the fundraising is complete, make the donation to the charity from the LEA on behalf of the donors. This will keep gross proceeds from being affected for the LEA and provide a charitable contribution for the donor.
 - If the fundraiser is to offer financial support to educators or support staff, consider purchasing the needed supplies with the funds and distribute the supplies. This will avoid writing checks to individuals and thereby reduce reporting requirements for the LEA and income considerations for recipients.
 - Scholarships provided from fundraising activities must be awarded based on LEA approved guidelines. Please reference the Treasurer's handbook for additional scholarship information.

Go Fund Me

GoFundMe (GFM) is an online platform that provides a simple way to fundraise, taking a portion of the proceeds as a fee for use of the platform.

GFM is a fairly simple platform to use. Decision points to determine prior to set-up:

- Is the account an individual account or a charity account? Charity accounts require verification and officer involvement. Unless the sponsor is a 501(c)3 organization or the funds raised are going directly to a charitable organization through the GFM platform, the account should be established as an individual account.
- Who will facilitate the campaign?
 - This person will have control of the account and funds, so must be a trusted member and approved by officers or an executive committee.
- What type of campaign is being run? (I.E. scholarship program, charitable action, etc.)
- What is the goal for total dollars raised?
- Who has access to or can produce the required photos/video that inform the goal(s) of the campaign?
- Who will write the required narrative of who the campaign is going to benefit (I.E. a charity, a student, a book drive, a school backpack program, etc.)?
- How will the campaign be shared and promoted?
 - Facebook, email, text, etc. are usable platforms for promoting.

Any local association contemplating a GFM campaign must additionally consider and be willing to undertake the following:

- Ensure the person responsible for the campaign is a trustworthy member, preferably an officer or executive committee member.)
- Establish protocol and procedures for depositing the funds into the local association's account to include:
 - maintaining records of all donations (report is available through GFM platform),
 - making routine deposits of donations to local association bank account,
 - reconciling the donations less GFM service fees to the deposit(s) as shown on the bank statement, and
 - providing a written report to the local association officers of all activity.
- Establish protocol and procedures for distribution of the funds to intended beneficiaries to include:
 - Proper authorization by officers/executive committee to release funds to intended beneficiaries,
 - maintaining accurate information to contact the beneficiary,
 - understanding whether the award to an individual requires the local association to issue a 1099 to the individual for tax purposes, and
 - follow up reporting to donors and members of the success of the campaign.
- Funds coming directly to the local association require a disclaimer explicitly stating that donations are NOT considered as charitable contributions to the donor for tax purposes.
- Proceeds received by the local are reportable for 990 purposes. Most local associations fall below the \$50,000 gross proceed threshold, requiring postcard filing with the IRS. Fundraising activities may increase gross proceeds, requiring enhanced 990 reporting.

Venmo/Paypal/Cash App Services

Venmo and PayPal are mobile payment services that are a cash-free way of electronically sending and receiving money.

- If utilized, mobile payment services should be part of an accountable plan for all receipts and payments and incorporated into the policies and procedures of the local, including a clear understanding of transactions that are permissible with mobile payment services.
- If a local association wishes to receive payments via a mobile payment service, local leadership must approve and document the approval in the meeting minutes.
- A separate mobile payment account must be created solely for the local association. Some payment processors provide an option for nonprofit organizations. An additional bank account is not required.
- All members of the local leadership should have access to the mobile payment account.
- A personal mobile payment account cannot be used for any reason as this is co-mingling of funds.
- Part of an accountable plan shall include the following:
 - When receiving payments, a payment log must be maintained to track and record whom the payments are from and for what purpose.
 - The mobile payment account must deposit funds directly to the local association's bank account.
 - Account activity must be reconciled monthly and shared with the executive board in the monthly financial report.
 - The mobile payment account must use association emails and phone numbers.
 - Any transaction fees related to the mobile payment account must be recorded as an expense to the local association.
 - The account should not be used to send money or pay for services. Local association payments should be made via check to ensure accurate expense tracking.

The OEA Fund (FCPE) contributions cannot be received via this method. Online donations can only be made via The OEA Fund website.

General Purpose Checking Account

The general purpose checking account is used to pay the bills/invoices of a local association. This checking account is increased by deposits and interest earned and decreased by written checks and service charges. The treasurer should remember the following when writing checks:

1. Checks should be written only when bills/invoices have been approved.
2. Checks should be pre-numbered. Every check should be accounted for in order. Voided checks should be defaced by writing VOID across the checks and filed in order.
3. Before writing a check, the check stub should be filled out.
4. After writing a check, the bill/invoice should be marked paid and attached to the voucher so that it is not paid a second time by mistake. If vouchers are not used, the actual invoice should be marked with approval signatures, check number, and date of payment.

A local association, in order to open a checking account at a financial institution, must first obtain an employer identification number (E.I.N.) from the Internal Revenue Service. This can be obtained by filing Form SS-4, Application for Employer Identification Number which is available at www.irs.gov.

Banking Industry Requirements

In their continuous effort to enhance security measures and fraud prevention, the banking industry has implemented additional regulations. These regulations have increased or changed some of the requirements necessary to open a bank account as well as change names, addresses, signatures, etc. on a current bank account.

Your bank may now request "Articles of Incorporation or Organization" as well as the registration information from the State of Ohio's Secretary of State office. This creates a problem for most local associations as most are not incorporated and have never filed Articles with the Secretary of State. To be able to provide the bank with a state registration there is a process available for our unincorporated local associations.

Process through which an unincorporated organization can register with the Secretary of State:

- Go to the Secretary of State website and search for "Form 580" and complete the requested information.
- "Form 580" requires the naming of a designated "Statutory Agent". OEA recommends this individual be the Local Association President.
- "Form 580" requires a \$25.00 fee to be paid upon submitting the information.
- Upon completion of this form the local association will receive a registration number which can then be provided to the banking institution.
- Your bank may also require the proof of your local association tax status. The local should be prepared to provide a copy of their most recent Form 990 filing/confirmation and/or their tax determination letter from the IRS.
- Some banks are also requiring meeting minutes which reflect the names of new bank signers as well as the completion of additional documents for that individual bank. Therefore, it is recommended the local association representatives be prepared to be at the bank location long enough to complete these additional documents. It is also highly recommended the prior signers be in attendance when changing names on the account if possible.

Cash Receipts

All cash received should be deposited intact with deposit slips and other documentation (remittance advice, dues listings, cash enrollment forms, etc.) supporting the cash entry made in the ledger.

Sound accounting procedures prohibit a cash withdrawal being made from a deposit. All disbursements should be in the form of a check (i.e., from checking account, bank or cashiers check, etc.) with proper documentation supporting each withdrawal.

Cash receipts can come from the following sources:

- **Dues** (national, state, district, and local)- local association revenues received from members. On the financial statement or any IRS forms, only local dues should be reported as revenue. Do not report receipts for national, state, and district dues as a revenue source, since the local is simply forwarding these dues to the OEA Membership Department. Under accrual accounting procedures, these receipts are considered liabilities and should not be reflected on the financial statement as income under current operations.

Never commingle membership dues money with money from the OEA/NEA Fund and scholarship funds. Dues money can only be deposited in the association's checking or savings account. OEA Fund money must be a separate check made payable to OEA Fund and forwarded directly to OEA Business Services Division. Ohio and federal laws and regulations are very strict concerning the collection of OEA/NEA Fund money. For further explanations, refer to Chapter 3, OEA Fund Procedures in this handbook.

- **Assessments** - on occasion, the local association will assess members to meet unexpected obligations. It is important that the treasurer issue a receipt or maintain a list of those people assessed.
- **Interest income** - the placement of "idle cash" (cash not necessary to meet current obligations) in a savings account may earn interest income. Any interest earned on a saving or checking account must agree with amounts recorded by the bank in the savings passbook or regular checking account bank statement.
- **Various reimbursements of expenditures** - OEA or other vendors may reimburse (partially or in total) the local association for an expenditure the local has made. A reimbursement of expenditure is more properly reflected in the ledger as a deposit in the expenditure which was originally charged.

For example, your local association paid \$214 to print the newly negotiated collective bargaining agreement. On the ledger sheet, this payment is recorded as a Collective Bargaining expense. The local employer reimbursed the local association \$114. The preferable way to record this reimbursement is to net it against the original expenditure. A negative \$114 is reflected in the Collective Bargaining expense account. By recording the receipt as a negative to the original expenditure, the ledger sheet reflects that the printing cost to the local association is \$100 (\$214 less \$114).

- **Income from special committees or programs** - local associations may conduct professional and/or social activities which generates income. It is important that all cash received from these activities be deposited intact. That is, if 100 tickets to a dinner were sold at \$10 per ticket, \$1,000 should be deposited intact. No expenses should be paid out of receipts. Expenses should be paid by check, upon receipt of approved bills/invoices. A receipt should be issued for all activity monies. The program chairperson should provide the treasurer with a breakdown of dinner receipts, etc.

- **Donations or financial assistance** - on occasion, the association will receive financial assistance from OEA and other organizations to defer unexpected or unusually large obligations involving the legal and professional rights of members. A receipt should be issued to the party making the donation.
- **Grants** – The most common source of grants received for local associations is from OEA through the Affiliate Grant Program. Grants may also be received from NEA or any other source for which the local elects to apply. Once approved, the grants funds are generally earmarked for a specific purpose or goal, by agreement with the grant provider.
- **Miscellaneous** - any miscellaneous sources of cash receipts should be recorded in the ledger. Since the nature of miscellaneous cash receipts is not self-explanatory, an explanation is necessary.

Cash Disbursements

A treasurer should only write a check for an approved bill/voucher. When the treasurer receives a bill/ voucher and processes it for payment, the check number, approval signatures, and date of payment should be recorded on the face of the bill/voucher. The marking on the original document indicates it has been paid, thereby preventing duplicate payments from happening in the future. Payments should only be made from the original document, not a copy or from a statement. Following this procedure avoids the possibility of duplicate payments.

All checks written are recorded in ascending numerical order in the ledger. The date the check was written, the payee, brief explanation of what the payment is for, total amount of the check, and expense categorization are needed to complete the ledger sheet.

Examples of Disbursements

Internal / External Communications

- Local’s newsletter to members
- Public relations projects, either locally designed or pre-printed PR materials (i.e. Back to School, Teachers Touch Lives, Friend of Education, success cards, “thank you” note paper, etc.)

Office Expenses

- Paper, postage, and other office supplies not directly related to any other activity (i.e. governance, collective bargaining, contract enforcement, etc.)

Gifts and Awards

- Retirement gifts

Governance Expenses / Committees

- Expenses (mileage, food, supplies, etc.) associated with the following:
 - Executive Committee/Board of Directors
 - Subcommittees of the Executive Committee/Board of Directors
 - Representative Assemblies (national, state, and district)
- Officer’s expenses
 - Reimbursement of travel
 - Dues and other distributions
- Retirement dinners for membership

Collective Bargaining

- Negotiation team expenses
- Collective Bargaining training workshop expenses
- Printing expenses – collective bargaining agreement

Grievance / Contract Enforcement

- \$325 deductible – local’s share of legal services plan
- Expenses relating to grievance defense

Political Action

- Contributions to passing school levy campaigns and to political candidates (state and local; not federal)

Contingency

- Unexpected financial obligations

Expense Vouchers

Payments to individuals reimbursing them for expenses incurred should be processed via the use of a standard form. An example recommended form is attached as Exhibit C for use. This recommended form can be modified for use based on the local’s needs.

All expenses should be clearly identified on the expense voucher form. All expenditures with the exception of mileage should be accompanied with an itemized receipt. The expense voucher form should be signed and dated by the individual requesting reimbursement.

The treasurer should review the expense voucher form for appropriateness of expenditure and documentation of expenditure via itemized receipts. The treasurer should sign the form and note the expense category the expenditures are charged to and document the check number and issue date of the reimbursement check. These expense vouchers should be maintained by the treasurer just as vendor invoices, etc.

If the treasurer is the individual seeking reimbursement, the treasurer should complete the form and attach appropriate documentation. The form should then be submitted to the president for review and approval of expenditures, prior to the treasurer reimbursing him/herself.

An example form is included as Exhibit D.

The Expense voucher is available at www.ohea.org. Select “Resources”, select “Secretary-Treasurer’s Office”, select “Document Library” for a list of this and other helpful forms.

Exhibit C - Example Expense Voucher

Local Association Expense Voucher

Date _____
 Name _____
 Address _____
 City/St/Zip _____
 Phone No _____

Date	Destination	Business Miles	Reimb. @	Room	Brkfast	Lunch	Dinner	Other *	Total
Grand Total									0.00

EXPLANATION * MUST HAVE ADEQUATE EXPLANATION FOR OTHER EXPENSES:

Payee's Signature and Date _____ Date _____

All expenses, with the exception of mileage must be accompanied by a receipt.

Paid by check number _____ Issued on _____

Total Expense of \$ _____ Charged to account _____

Signature of Treasurer and Date _____ Date _____

Exhibit D - Example Completed Expense Voucher

Local Association Expense Voucher

Date 4/18/17
Name Jane Doe
Address 1234 Fifth Ave
City/St/Zip Columbus, OH 43216
Phone No 614-111-2222

Date	Destination	Business Miles	Reimb. @	Room	Brkfast	Lunch	Dinner	Other *	Total
4/13/17	Drive to/from Columbus for training	200	54.00			4.67			112.67
									Grand Total
									112.67

EXPLANATION * MUST HAVE ADEQUATE EXPLANATION FOR OTHER EXPENSES;

Payee's Signature and Date _____ Date _____

All expenses, with the exception of mileage must be accompanied by a receipt.

Paid by check number 123 Issued on 4/18/17

Total Expense of \$ 112.67 Charged to account Collective Bargaining Training

Signature of Treasurer and Date _____ Date _____

Payables Voucher

Exhibit E is an example payables voucher form. This form can be used to summarize the key information for payment of third party vendor expenses. This form should be used in the same manner as the expense voucher which includes identifying:

- To whom the check is written.
- The dollar amount of the expenditure.
- The rationale for the expenditure.
- The account the expenditure is charged.
- The approval of the expenditure.
- The date the check was written for the payment of the expenditure.
- The check number for the payment of the expenditure.

A copy of the vendor bill/invoice is attached to the payables voucher.

Many treasurers do not use this payables form, but simply write the pertinent information directly on the vendor invoice. This is also an acceptable method. The key is that a vendor invoice is maintained on file and from that invoice a treasurer can easily track where the expenditure was charged and when and what check number paid the expenditure.

The Payables voucher is available at www.ohca.org. Select "Resources", select "Secretary-Treasurer's Office", select "Document Library" for a list of this and other helpful forms.

Exhibit E - Example Payables Voucher

Payables Voucher

Vendor: _____ Date Submitted: _____

Address: _____ Invoice Attached: _____

_____ Date Vendor Paid: _____

_____ Check Number: _____

Line No.	Account Number	Description (purpose of expense)	Amount
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
TOTAL \$			

Please initial that the support documents have been verified for mathematical accuracy.

Prepared By: _____ Date: _____

Treasurer's Signature: _____ Date: _____

President's Signature: _____ Date: _____

Operating a Petty Cash Fund

In many instances, treasurers will receive requests for small bills (under \$5). It is not practical to write a check for these amounts, so small bills are paid from a petty cash fund. A petty cash fund is a small amount of cash (\$20 to \$30) kept to meet small payments.

A petty cash fund is set up by:

- A payables voucher is written and approved for the amount of the petty cash fund.
- A check is written to the treasurer as custodian of the petty cash fund. For example, Mary Jones, Custodian.
- The petty cash check is cashed and the cash is put in a secure place.
- As small bills/invoices (\$1 to \$2) are received, a petty cash voucher (Exhibit F) is completed. Petty cash vouchers are placed with the petty cash.
- Once the petty cash is spent, the receipts are attached to a payables voucher and the process is repeated. The reimbursement for the receipts is recorded to the proper account. For example, if the receipts total \$20, \$8 may have been for office expenses and \$12 may have been for gifts. When the check is cut to replenish the petty cash fund, these two accounts would reflect the \$8 and \$12 expense.

Note: At any time, the cash remaining plus the petty cash vouchers, must total the amount of the petty cash fund.

The Petty Cash voucher is available at www.ohea.org. Select "Resources", select "Secretary-Treasurer's Office", select "Document Library" for a list of this and other helpful forms.

Exhibit F - Example Petty Cash Voucher

PETTY CASH VOUCHER	
No. _____	Date _____
Paid To/Received From _____	Amount _____
For _____	
Charge Account No. _____	Received By _____

Bank Service Charge

There are certain banks that charge a service charge. These service charges are normally shown as "SC" items on your bank statement. A bank service charge is recorded in the ledger in the same way as other expenditures. The only difference between the bank service charge and other expenditures is that there will be no check written.

Bank Reconciliation

The local treasurer will receive a bank statement once a month. For various reasons, the balance on the bank statement may not agree with the ledger sheet or check book balance. Monthly, bank reconciliation should be prepared to verify that these two independent sets of records are in agreement. The following items usually account for the difference between the bank statement balance and the ledger sheet or check book balance: (i) outstanding checks; (ii) deposits in transit; (iii) bank service charges; and (iv) errors by the bank and/or the local association treasurer.

Exhibit G is a common bank reconciliation form and can be used as follows:

1. Complete the heading with the applicable month and year.
2. Enter the appropriate balances onto Exhibit G.
3. Compare the deposits listed on your bank statement with your deposits listed on the ledger sheet or check book. Any deposits listed on your ledger sheet that the bank has not recorded should be shown as a Deposit in Transit on the left side of Exhibit G. Any deposits you may not have recorded on your ledger sheet should be shown as a "Plus: Corrections" on the right side of Exhibit G.
4. Compare the "Paid or Cancelled" checks returned with the bank statement, with entries on the bank statement and entries on the ledger sheet. Any differences must be recorded as a correction on the right side of Exhibit G.
5. Checks that have been written but have not cleared the bank by the end of the month are called "outstanding checks". Compare the ledger sheet listing of checks you have written with the cancelled checks from the bank. Any checks written which are not returned are "outstanding" and should be listed on the left side of Exhibit G.
6. Determine the amount of service charge deducted by the bank and not deducted on the ledger sheet. The service charge is normally identified with a "SC" and should be deducted on the right side of Exhibit G under "Less Service Charges & Collections."
7. Total the two sides of the bank reconciliation. The totals should agree.

Note: Each of the "Plus: Corrections" and the "Less Service Charges and Corrections" must also be recorded in the ledger and check book.

Financial Management Software like Quicken™ offers the ability to electronically reconcile bank accounts and allows you to print detail and summary reconciliation reports.

The Bank Reconciliation form is available at www.ohca.org. Select "Resources", select "Secretary-Treasurer's Office", select "Document Library" for a list of this and other helpful forms.

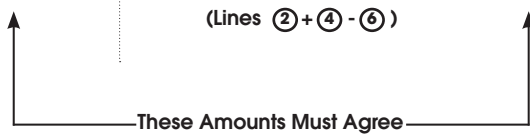
Exhibit G - Example Bank Reconciliation

(Name of Local Association)

Bank Reconciliation

As of _____, 20__

<p>Bank Statement Balance \$ _____ (1)</p> <hr/> <p>Plus Deposits in Transit:</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 30%;">Date</td> <td style="width: 20%;">Amount</td> <td></td> </tr> <tr> <td>_____</td> <td>\$ _____</td> <td></td> </tr> <tr> <td>_____</td> <td>\$ _____</td> <td></td> </tr> <tr> <td>_____</td> <td>\$ _____</td> <td></td> </tr> <tr> <td colspan="2">Sub-Total Deposits</td> <td>\$ _____ (3)</td> </tr> </table> <p>Total-Bank Balance plus Deposits \$ _____ (Lines 1 + 3)</p> <hr/> <p>Less Outstanding Checks</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 30%;">Number</td> <td style="width: 20%;">Amount</td> <td></td> </tr> <tr> <td>_____</td> <td>\$ _____</td> <td></td> </tr> <tr> <td>_____</td> <td>\$ _____</td> <td></td> </tr> <tr> <td>_____</td> <td>\$ _____</td> <td></td> </tr> <tr> <td>_____</td> <td>\$ _____</td> <td></td> </tr> <tr> <td>_____</td> <td>\$ _____</td> <td></td> </tr> <tr> <td>_____</td> <td>\$ _____</td> <td></td> </tr> <tr> <td>_____</td> <td>\$ _____</td> <td></td> </tr> <tr> <td>_____</td> <td>\$ _____</td> <td></td> </tr> <tr> <td>_____</td> <td>\$ _____</td> <td></td> </tr> <tr> <td colspan="2">Sub-Total Outstanding Checks</td> <td>\$ _____ (5)</td> </tr> </table> <hr/> <p>Adjusted Bank Statement Balance \$ _____ (Lines 1 + 3 - 5)</p>	Date	Amount		_____	\$ _____		_____	\$ _____		_____	\$ _____		Sub-Total Deposits		\$ _____ (3)	Number	Amount		_____	\$ _____		_____	\$ _____		_____	\$ _____		_____	\$ _____		_____	\$ _____		_____	\$ _____		_____	\$ _____		_____	\$ _____		_____	\$ _____		Sub-Total Outstanding Checks		\$ _____ (5)	<p>Checkbook Balance \$ _____ (2)</p> <hr/> <p>Plus Additions/Corrections:</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">Description</td> <td style="width: 50%;">Amount</td> </tr> <tr> <td>_____</td> <td>\$ _____</td> </tr> <tr> <td>_____</td> <td>\$ _____</td> </tr> <tr> <td>_____</td> <td>\$ _____</td> </tr> <tr> <td colspan="2">Sub-Total Additions</td> <td>\$ _____ (4)</td> </tr> </table> <p>Total-Checkbook plus Additions (Lines 2 + 4) \$ _____</p> <hr/> <p>Less Service Charges & Corrections</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">Description</td> <td style="width: 50%;">Amount</td> </tr> <tr> <td>_____</td> <td>\$ _____</td> </tr> <tr> <td>_____</td> <td>\$ _____</td> </tr> <tr> <td>_____</td> <td>\$ _____</td> </tr> <tr> <td>_____</td> <td>\$ _____</td> </tr> <tr> <td>_____</td> <td>\$ _____</td> </tr> <tr> <td>_____</td> <td>\$ _____</td> </tr> <tr> <td>_____</td> <td>\$ _____</td> </tr> <tr> <td>_____</td> <td>\$ _____</td> </tr> <tr> <td>_____</td> <td>\$ _____</td> </tr> <tr> <td colspan="2">Sub-Total Deductions</td> <td>\$ _____ (6)</td> </tr> </table> <hr/> <p>Adjusted Checkbook Balance \$ _____ (Lines 2 + 4 - 6)</p>	Description	Amount	_____	\$ _____	_____	\$ _____	_____	\$ _____	Sub-Total Additions		\$ _____ (4)	Description	Amount	_____	\$ _____	_____	\$ _____	_____	\$ _____	_____	\$ _____	_____	\$ _____	_____	\$ _____	_____	\$ _____	_____	\$ _____	_____	\$ _____	Sub-Total Deductions		\$ _____ (6)
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Ledger Activity

A ledger is used to record each financial transaction and summarize the transactions. Each cash receipt and cash disbursement is recorded in a ledger. A ledger worksheet (computer or manual) can be used to track activity in one account (checking, savings, or other investment accounts) or a combination of all accounts. The choice is up to the individual treasurer's preference. If you have a lot of transactions, you may want to create a chart of accounts, so the total of each account can be easily summarized. A typical example of numbers used for a chart of accounts follows:

- 100 series – Assets
- 200 series – Liabilities
- 300 series – Equity
- 400 series – Revenue
- 500 series – Expenses

The typical ledger design will allow the treasurer to use the ledger to take the next step to prepare financial statements using the year-to-date totals from the ledger.

Ledger Example

ABC Education Association								
Itemized Receipts & Expenditures								
Fiscal Year Ended August 31, 2014								
Date	Check Number	Account	Account Description	Transaction Description/ Payee	Payment Amount	Deposit Amount	Reconciled to Bank	Balance
09/01/13		101	Cash	Beginning Balance - Cash			X	1,200.00
09/05/13		401	Dues-OEA	Membership Dues; OEA		1,000.00	X	2,200.00
09/09/13		402	Dues-ABC	Membership Dues; ABC		300.00	X	2,500.00
09/10/13		403	Fund Raisers	Donations - Bake Sale		350.00	X	2,850.00
09/10/13		506	Travel	Reimbursement from OEA-Travel Expense		50.00	X	2,900.00
09/11/13	2585	505	Meals	Local Meeting: All in Good Taste	51.00		X	2,849.00
09/13/13	2586	500	Dues-OEA	Dues payable to OEA	1,000.00		X	1,849.00
9/14/13 - 8/31/14		500-520	Various	Various expense accounts to itemize	2,550.30	3,065.00	X	2,363.70
Summary of Activity					3,601.30	4,765.00		
		101	Cash	Ending Balance - Cash				2,363.70

Exhibit H - Financial Statement

The Financial Statement is available at www.ohea.org. Select "Resources", select "Secretary-Treasurer's Office", select "Document Library" for a list of this and other helpful forms.

LOCAL: _____

**FINANCIAL STATEMENT
September 1, 20XX to August 31, 20XX**

INCOME	BUDGET	ACTUAL
Cash Received	_____	_____
Checks Received	_____	_____
Net Receipts	_____	_____
DISBURSEMENTS		
Governance Expenses / Committees	_____	_____
Collective Bargaining	_____	_____
Grievance / Contract Enforcement	_____	_____
Internal / External Communications	_____	_____
Office Expenses	_____	_____
Gifts and Awards	_____	_____
Political Action	_____	_____
Miscellaneous	_____	_____
Contingency Fund	_____	_____
Dues payable to OEA	_____	_____
TOTAL DISBURSEMENTS	_____	_____
EXCESS RECEIPTS OVER DISBURSEMENTS	_____	_____
Add: Cash Balance, Beginning	_____	_____
Cash Balance, Ending	_____	_____
COMPOSITION OF BALANCE		
Checking	_____	_____
Savings	_____	_____
Other	_____	_____
TOTAL	_____	_____

Exhibit I - Financial Statement (Completed)

LOCAL: _____

BUDGET WORKSHEET - SUMMARY
September 1, 20XX to August 31, 20XX

INCOME	BUDGET	ACTUAL
Cash Received	<u>5,000.00</u>	<u>3,163.00</u>
Checks Received	<u>0.00</u>	<u>2,800.00</u>
Net Receipts	<u>5,000.00</u>	<u>5,963.00</u>
DISBURSEMENTS		
Governance Expenses / Committees	<u>750.00</u>	<u>163.25</u>
Collective Bargaining	<u>1,500.00</u>	<u>1,350.00</u>
Grievance / Contract Enforcement	<u>1,250.00</u>	<u>500.00</u>
Internal / External Communications	<u>600.00</u>	<u>400.00</u>
Office Expenses	<u>150.00</u>	<u>75.00</u>
Gifts and Awards	<u>300.00</u>	<u>0.00</u>
Political Action	<u>200.00</u>	<u>0.00</u>
Miscellaneous	<u>0.00</u>	<u>0.00</u>
Contingency Fund	<u>250.00</u>	<u>0.00</u>
Dues payable to OEA	<u>0.00</u>	<u>0.00</u>
TOTAL DISBURSEMENTS	<u>5,000.00</u>	<u>2,488.25</u>
EXCESS RECEIPTS OVER DISBURSEMENTS	<u>0.00</u>	<u>3,474.75</u>
Add: Cash Balance, Beginning	<u>0.00</u>	<u>5,202.13</u>
Cash Balance, Ending	<u>0.00</u>	<u>8,676.88</u>
COMPOSITION OF BALANCE		
Checking	<u>0.00</u>	<u>8,676.88</u>
Savings	<u>0.00</u>	<u>0.00</u>
Other	<u>0.00</u>	<u>0.00</u>
TOTAL	<u>0.00</u>	<u>8,676.88</u>

Suggested Audit Procedure

The following is an adaptation of an audit procedure modeled by the document “Conducting Audits in Small Unions: A Guide for Trustees to a 10-Step Audit” published by the US Department of Labor.

As an elected leader in your local, you play a key role in making sure that your local’s funds and other assets are properly accounted for and used solely for the benefit of your local and its members. Few tasks could be more critical to the well-being of any organization.

The specific responsibilities for conducting an audit may be outlined in your local’s constitution and bylaws. However, your primary task as a local treasurer and fiduciary is to ensure that all local resources (money/ assets) are used for legitimate union purposes as authorized by your membership in accordance with your constitution and bylaws. In addition, you should ensure that your local is properly submitting dues to OEA and is complying with sound practices for financial reporting and recordkeeping. During the audit process you will bear the primary responsibility for communicating with whomever is conducting the audit whether it is a local committee of members or a CPA/Accounting Firm.

The audit committee should follow the following steps to prepare to conduct your local audit:

Determine responsibilities – consult the constitution and bylaws of the local to determine what is required and the committee should agree upon roles beforehand

Ensure cooperation of local officers – the committee should meet with the officers of the local to seek cooperation and support, find out in what form the local’s records exist (Excel, Quicken, written ledger, etc.), determine whether equipment such as a computer or copier is needed and to decide where to conduct the audit.

Gather materials and request records – as local treasurer it is likely you will hold most of the records necessary for the committee to conduct an audit. Additionally, the audit committee may require confirmations or reports from OEA as part of their review. Your task will be to assist the committee in creating a list of financial records needed for your 6 -step audit and to provide this to the committee. Otherwise, certain records such as membership meeting minutes may not be available when needed.

Financial records cannot be examined efficiently without some explanation of how they tie together. Your job as treasurer will be to provide context for the audit committee as needed.

Schedule the audit – the committee should determine the timeline for the audit and prepare a schedule that includes benchmark due dates for various tasks to be completed. Consider within the schedule specific meeting times required and whether these meetings can be virtual or in person to conduct the audit.

Audit Objectives - 6-step audit, summarized below, has four primary objectives:

- To ensure that your local’s funds and other assets are properly accounted for and used solely for the benefit of your local and its members.
- To confirm that your local, through the executive board, is transparent to its members through appropriate and accurate financial reporting and recordkeeping.
- To determine whether the internal financial controls of your local are adequate or need to be improved.
- To ascertain whether your local is complying with the financial best practices and procedures recommended within this manual.

6-Step Audit Procedure

1. Trace cancelled checks to the bank statements and disbursements journal.
 - a. Select at least two months in your audit period. Your selection of months may be made for a variety of reasons, including an unusually large number of checks written during a specific month or payments for nonroutine items such as convention expenses or a local-sponsored picnic. If your local doesn't have a lot of transactions it may be appropriate to examine the entire fiscal year.
 - b. Obtain the bank statements and all the corresponding cancelled checks for the period you have selected. Arrange the cancelled checks in numerical order. Keep the cancelled checks together with the bank statements on which they appear. If the bank doesn't return cancelled checks, you can examine the online copies for the audit period.
 - c. Locate the cancelled checks for each of the entries on the bank statements. Place a check mark, in pencil, on the bank statements for each cancelled check. Again, you may use the online bank portal to view copies of cancelled checks.
 - d. Compare the amounts on each cancelled check with the corresponding entries on the bank statements. Make sure that the amounts on the cancelled checks are the same as on the bank statements. Watch for amounts which may have been changed after the checks were returned from the bank.
 - e. Compare the information on these checks with the corresponding entries in your local's disbursements journal (ledger or check register). Make sure that the payee, the amount, the date, and the purpose on each cancelled check are properly recorded in the journal. Look for any discrepancies between the journal entries and the checks. Examine the endorsements, making sure they match the payees on the front of the checks. Ensure that the checks required, and officers executed a dual signature.
2. Scan the disbursements journal and record unusual entries.
 - a. Review the disbursements journal for the entire audit period. Look at the type and frequency of your local's disbursements. You will probably see recurring payments for dues and officer stipends and expenses. Approval for these disbursements should be found in the adopted association budget, constitution and bylaws or the membership meeting minutes. Make a list of any entries which appear to be questionable or out of the ordinary, such as:
 - i. checks for unusually large amounts
 - ii. checks for unusual purposes
 - iii. large checks to unfamiliar payees
 - iv. checks payable to cash
 - v. checks where no purpose is recorded
 - vi. checks written out of sequence
 - vii. duplicate payments for salaries or expenses to the same individual
 - b. Review the supporting bills, vouchers, invoices, and membership meeting minutes for all the checks you have listed. Determine whether they were for legitimate union purposes and whether they were properly authorized.
 - c. Reconcile total disbursements entered in your local's disbursements records for the audit period with the total charges shown on your local's bank statements for the audit period. This will further verify the accuracy of the entries recorded in your local's disbursements records.

3. Trace employer dues payroll deductions to the receipts journal and bank statements.
 - a. Gather all your local's payroll dues receipts records for the entire period including checkoff statements from your employer.
 - b. Compare, for each month in your audit period, the amounts posted on all the payroll dues deduction statements with the corresponding entries in the local's receipts journal. Look for any discrepancies.
 - c. Compare the members listed on the payroll deductions report with the member roster provided by OEA to ensure all members have been recorded for accurate billing purposes.
 - d. Compare dues payment made to OEA from payroll deduction to the statements received from OEA. There may be timing differences between the payment to OEA date and the statement. Verify OEA has recorded for the local all dues the local has recorded as paid.
4. Confirm that receipts from all other sources have been properly recorded and deposited.
 - a. Review the receipts journal for the entire audit period. Look for the type and frequency of non-dues money coming into your local, such as proceeds from:
 - i. the sale of promotional items such as t-shirts
 - ii. interest or dividends earned on your local's bank accounts
 - iii. local-sponsored raffles
 - iv. donations to the local scholarship fund
 - v. OEA grant reimbursements
5. Identify all liquid asset bank accounts, verify their ending balances, and review withdrawals/transfers.
 - a. Make a list of the name, location, type of account, and account number for each of your local's bank accounts.
 - b. Determine what happened to the proceeds from any local accounts closed during the audit period.
 - c. Determine whether the initial deposit into any accounts opened during the audit period can be traced from one of the local's other bank accounts.
 - d. Prepare a liquid assets list which shows the ending balances for each of your local's bank accounts.
 - e. Determine that all withdrawals from your local's savings, money market, or certificate of deposit accounts during the audit period were used for legitimate union purposes as approved by your membership.
 - f. Make an inventory of gift cards held by the local including card value and date of purchase.
6. Inventory fixed assets.
 - a. Determine if your local prepared an inventory of fixed assets prior to your audit period and, if so, verify the existence of all items on the list. This could be laptop computers, office equipment etc.

Reporting Findings You local's members probably want to know what the general financial condition of your organization is, whether your audit disclosed any problems and, if so, how they were resolved.

You may want to review the sample audit report below which can be modified to better suit your situation.

Completion of the 6-step audit allows you to make some broad statements about the financial books and records of your local. For example, if no significant problems for the audit period were uncovered, you can say your audit indicates:

- The local's disbursements were accurately reflected in the records and made for legitimate purposes.
- The local's receipts were accurately reflected in the records and deposited to your local's bank accounts.
- The local's payment of dues to OEA were properly credited.
- The local's assets were properly accounted for.
- The local appears to be using good internal financial controls to safeguard its assets.
- The local appears to be complying with the financial practices and procedures of your parent body.

The committee should make a list of any internal financial control weaknesses (for example, officers signing blank checks) or "problem areas" (for example, late or incomplete payment of dues to OEA, failure to timely reconcile membership records, failure to record receipts and disbursements on voucher forms, etc.) and recommendations for improvements.

Below is an example of a completed audit report that can be used as a model for your local.

Completed Audit Report
Anytown Education Association
Period: 9/1/19 - 8/31/20

On 2/3/20 the undersigned members completed an examination of the books and records and certify that to the best of our knowledge the information in this report is true and correct:

Primary Findings

1. Disbursements were accurately reflected in the union's records and issued for legitimate purposes.
2. Receipts were accurately reflected in the union's records and deposited to the union's bank accounts.
3. Assets (cash and equipment) were properly accounted for.
4. The union appears to have sound financial records with the following exceptions:
 - a. Payroll dues deduction statements from the district for the period were not initially available. Copies were obtained from the employer and the Treasurer has promised to retain future copies received.
 - b. The bank statement and cancelled checks for October 2019 were not available. Copies were obtained from the bank and placed with other records.
 - c. Original bills for the retirement dinner were not retained. The Treasurer said he will tell the committee chairman to keep and turn over all retirement dinner bills next year.
5. The union appears to be using good internal financial controls with the following exception:
 - a. The President has been pre-signing checks. He has agreed to sign them only after they have been fully completed.
6. The union appears to be complying with the financial practices and procedures of our parent body with the following exceptions:
 - a. Dues transmittal payments to OEA were usually submitted 1-2 months late. The Treasurer has promised to submit them on time in the future.
 - b. We have not been using all the forms (receipts, vouchers, journals) required by our parent body. New forms have been ordered and will be used in the future.

Financial Condition Statement

Cash Balance (Last Audit Report) \$5,004.29
Plus: Total Receipts \$8,125.25
Less: Total Disbursements \$7,740.93
Cash Balance (This Audit Report) \$5,388.61
Members at End of Period 201

Attachments 1. Fixed Assets Inventory 2. Ending Bank Balance Reconciliation Worksheet

Signatures

John Smith 2/8/20
Mary Brown 2/8/20
Edna Miller 2/8/20

This audit procedure was adopted for use by OEA locals from the document "Conducting Audits in Small Unions: A Guide for Trustees to a 10-Step Audit" published by the Office of Labor Management Standards (OLMS) of the US Department of Labor. The document may be found here: https://www.dol.gov/olms/regs/compliance/comp_pubs/union_audit.guide.pdf and may provide some additional insight for your audit committee. Bear in mind that steps 7-10 are to ensure compliance with the Labor-Management Reporting and Disclosure Act of 1959 which does not cover local school district unions so you should use the guidance accordingly.

Some Additional Helpful Information

Audits by independent accountants are necessary and/or desirable for the following reasons:

1. Periodic audits may disclose careless accounting practices or procedures, which can be improved, so as to minimize the potential of financial loss due to negligence, inattention, or oversight;
2. The association members and creditors need reliable financial information examined by an independent, objective source;
3. Annual audits (accompanied by bonds) protect the members and affiliate organizations whose dues are collected by the local association from potential loss due to illegal acts of an association's fiscal officer; and
4. Annual audits may identify losses of association monies and the time such loss occurred. Consequently, the annual audit, as of the end of a fiscal officer's term, protects the newly elected fiscal officer from the potential liability for losses incurred during the predecessors' terms of office even though not discovered until a later date.

Although an audit performed by certified public accountants would be ideal, the membership of an association, and the budget of an association, may only justify an annual audit by a public accountant, a bookkeeping service, or an audit committee composed of other association officers-members.

How to Find a Certified Public Accountant (CPA)

- Go to the CPA directory website (www.cpadirectory.com). This website is recommended by the Ohio Society of CPAs.
- Click on the "Find your next CPA" link located in the middle of the page.
- You will then be provided a list of recommended CPAs.

Audit Tips

- Locals should participate in an annual audit.
- Locals should establish an audit committee that is comprised of members of the local.
- Suggestions for an auditor include a community CPA, retired CPA, or an accountant who would volunteer. Many locals can't afford an outside auditor and an audit can be performed by any independent person. An example would be a math teacher.
- Regardless of who performs the audit, the auditor should express an opinion about the financial statements that were audited.

- The audit opinion should be unqualified or a “clean” opinion of the financial statements. The local should be looking for an audit that expresses the local’s financial records were prepared in accordance with best financial practices within generally accepted accounting principles and the financial reports present fairly the financial position of the local association.
- The overall idea is to review all the financial information with an eye towards the detail.
 - Review all expenditures for reasonableness. Are the amounts and payees reasonable based upon your knowledge of the work the person is doing?
 - Are there dual signatures on checks?
 - Are bank reconciliations performed in a timely manner?
 - Look for Cash withdrawals, as there normally shouldn’t be any.
 - Review the Revenue for reasonableness. Multiply the number of members in the organization by the local dues amount to obtain a rough idea as to the amount of expected income. It might vary slightly if a member joins or retires.
- Is there reconciliation between the members the local has on its records, the payroll list from your employer and the list of members from OEA?

These are just a few tips. The main idea of an audit is to review the detail to ensure that it makes sense.

Internal Control Questions

Below are internal control questions a local treasurer should ask and expect from a trained auditor.

- Are prior internal control questionnaires available?
- Have recommendations of prior reports on internal controls been implemented?
- Is there a complete and current chart of accounts, listing all accounts and their respective account numbers available?
- Is there an approved budget by the Executive Committee?
- Have changes to the budget been authorized by the Executive Committee and recorded in meeting minutes?
- Are financial statements submitted to the Executive Committee regularly and in sufficient detail to inform the reader as to the nature of various items of income and disbursements?
- Do the financial statements compare the actual results to the approved budget?
- Is there regular reporting of all other funds and activities, including designated or restricted funds to the Executive Committee?
- Are there stated policies and procedures regarding the handling of cash and other receipts to protect from loss and to ensure all receipts are deposited and recorded properly?

- Are disbursement vouchers submitted with proper original vendor's receipt?
- Do all checks for disbursements have dual signatures?
- Are bank reconciliations prepared within 30 days and reviewed by a second person?
- Are personnel files maintained to include:
 - Authorizations of pay rates and effective dates?
 - Internal Revenue Service Form W-4?
 - Department of Justice Form I-9?
 - State Withholding Forms?
- Is there a written record of hours worked and approved for payroll processed?
- Are payroll tax returns filed on a timely basis?
- Are all employees receiving an annual Form W-2?
- Are computer files backed up at least monthly and are the backup files maintained off premises?

SECTION VI - Records Retention

Retention Requirements from Various Sources

There are many records retention periods you are required to monitor. A few guidelines are listed below in order to help you. In addition, a suggested list of retention periods for various records is included.

U.S. Government Retention Requirements

The following retention requirements refer to those issued under the Internal Revenue Code of 1954, which were in effect as of January 1, 1980, and the United States Code of Federal Regulations (CFR).

Income Tax - General

Any person or entity subject to, or required to file a return of information with respect to income shall keep such permanent books of account of records, including inventories, as are sufficient to establish the amount of gross income deductions, credits, or other matters required to be shown by such person in any return of such tax or information.

Income Tax - Exempt Organizations

In addition to the books and records required by the above "Income Tax - General" paragraph with respect to the tax imposed on unrelated business income, every organization exempt from tax under section 501 (c) of the Code, which includes sections 501 (c)(5) and 501 (c)(6), shall keep such permanent books of account or records as are sufficient to show specifically the items of gross income, receipts, and disbursement, and other required information.

Tax - Exempt Organizations - General

The general "materiality" rule applies to keep records and books of account pertaining to information including items of gross income, receipt, disbursements, and contributions and gifts received, and to keep other pertinent information which will enable the district director to inquire into the organization's exempt status. An organization claiming an exception from the filing of an information return must maintain adequate records to substantiate such claim. (26 CFR 1.6001-1, 1.6033-1, 1.6033-2)

Materiality Rule

The Internal Revenue Service, in fear that they might forget something, has imposed a general requirement that has become known as the "Materiality Rule" to cover everything that is not assigned a specific retention period. The general requirement as stated in 26 CFR 1.6001-1 is that records must be kept "so long as the contents thereof may become material in the administration of an internal revenue law."

Some books and records of a business may be "material" for tax purposes, so long as the business remains in existence, and there may be reasons other than the Federal tax consequences to the individual taxpayer for retaining certain records for an indefinite period.

To be more precise, we can break records into two categories as follows:

1. Records of property subject to gain or loss treatment.
2. Records of supporting items of income, deductions, and credits.

Records of property for which a basis must be determined to compute gain or loss upon disposition (and depreciation, amortization, or depletion allowed or allowable) must be retained until a taxable disposition is made. Thus, if property is given a substitute basis, i.e., the basis it had in the hands of the prior owner adjusted as required by the Code or regulations, all records pertaining to that property must be retained. After a taxable disposition, the specific and/or general record retention rules as listed elsewhere will apply.

Records of income, deductions, and credits (including gains and losses) appearing on a return should be kept, at a minimum, until the statute of limitations for the return expires, 26 CFR 301.6501 (c)-1).

It should be pointed out that failure to retain records for a sufficient length of time could result, for example, in the assessment of additional tax because of disallowance of deductions or a downward adjustment of the basis used in determining gain or loss on the disposition of property.

Record Retention Schedule

The following schedule lists some suggested retention periods for use by local associations.

RECORD	RETENTION PERIOD
Accident reports and claims (settled cases)	7 yrs.
Accounts payable ledgers and schedules.	7 yrs.
Accounts receivable ledgers and schedules.	7 yrs.
Audit Reports - (external)	Permanently
Audit Reports - (internal)	Permanently
Ballots of Election	1 yr.
Bank statements and reconciliations.	7 yrs.
Cash books	Permanently
Charts of accounts	Permanently
Checks - cancelled (except as noted below).	7 yrs.
Checks - cancelled for important payments i.e., taxes, purchases or property, special contracts, etc. (checks should be filed with the papers pertaining to the underlying transaction)	Permanently
Contracts and leases (expired)	7 yrs.
Correspondence (routine) with customers or vendors	2 yrs.
Correspondence (general)	3 yrs.
Correspondence (legal and important matters only).	Permanently
Deeds, mortgages, and bills of sale.	Permanently
Depreciation schedules	Permanently
Duplicate deposit slips.	2 yr.
Employee personnel records (after termination)	Permanently
Employment applications	3 yrs.
Employment tax records (withheld income taxes, FICA, unemployment, etc.)	7 yrs.

Record Retention Schedule cont.

RECORD	RETENTION PERIOD
Expense analysis and expense distribution schedules	7 yrs.
Financial statements (end of year)	Permanently
General ledgers (and end of year trial balances).	Permanently
Insurance policies (expired)	3 yrs.
Insurance records, current accident. reports, claims, policies, etc.	Permanently
Internal reports (miscellaneous)	3 yrs.
Invoices to customers	7 yrs.
Invoices and receipts from vendors.	7 yrs.
Minute books of directors, including by-law and charter	Permanently
Membership, rosters and lists	7 yrs.
Notes receivable ledgers and schedules	7 yrs.
OEA Billing Statements	3 yrs.
Payroll records for dues deductions, summaries, including payments to pensioners.	7 yrs.
Petty cash vouchers	7 yrs.
Property appraisals by outside appraisers	Permanently
Property records - including costs, depreciation reserves, end of year trial balances, depreciation schedules, blueprints and plans	Permanently
Purchase orders	7 yrs.
Subsidiary ledgers.	7 yrs.
Tax returns and worksheets, revenue agents' reports and other documents relating to determination of income tax liability	Permanently
Time sheets/Activity reports	7 yrs.
Voucher register and schedules.	7 yrs.
Vouchers for payments to vendors, employees, etc. (includes allowances and reimbursement of employees, officers, etc., for travel expenses)	7 yrs.

SECTION VII - TAX ISSUES

This section will guide you through various tax issues and provide you information that will be helpful in understanding both the filings to establish a local association and the ongoing tax filing requirements.

Please note the Internal Revenue Service Taxpayer First Act, enacted July 1, 2019, requires all tax exempt organizations to electronically file their information returns and related forms. No paper forms are currently being accepted by the IRS.

The following is a summary of the typical filings for a local association:

Initial Filings (Refer to www.irs.gov for current forms and instructions)

- Form SS-4 Application for Employer Identification Number
(This number is required to open a bank account)

- Form 1024 Application for Recognition of Exemption
Form 1024 must be submitted electronically at pay.gov

Annual Filings (Refer to www.irs.gov for current forms and instructions)

- Form 990 Return of Organization Exempt from Income Tax
(Required when gross receipts are \$200,000 or greater and total assets are equal to or greater than \$500,000.)

- Form 990-EZ Short Form - Return of Organization Exempt from Income Tax
(Short version of Form 990 used when gross receipts are between \$50,000 and \$200,000 and total assets are less than \$500,000.)

- Form 990-N Annual Electronic Filing Requirement for Small Exempt Organizations
(Required when gross receipts are \$50,000 or less. Electronic filing only. An EIN and tax exempt status is required prior to filing.)

Other Filings (Example included on later page of this section)

- Form 8822-B Change of Address
(Form to change address generally used by new Treasurers)

Form SS-4 Application for Employer Identification Number

An Employer Identification Number (EIN) is required to open a bank account and is required for various filings with the IRS including the filing of Form 990-N. If you do not know your association's EIN and your association has a bank account, check with your bank, as they will have an EIN on file for the bank account. Please note that a social security number (SSN) should not be used as an EIN. An EIN follows the sequence of XX-XXX6789 compared to a SSN which follows the sequence of XXX-XX-6789. If your association's EIN appears to be a SSN, you should file for a proper EIN.

If your organization needs an employer identification number quickly, have an authorized director or officer of the organization (or a representative of the organization for whom the organization has filed a Form 2848, Power of Attorney, with the Internal Revenue Service) secure an EIN by applying online. The person applying will need to provide a valid SSN. You must complete the online application in one session as you will not be able to save and return at a later time. After all the IRS validations are done you will get your EIN immediately upon completion. You can then download, save and print your EIN confirmation notice. Please contact the OEA accounting department for assistance.

Form 1024 Application for Recognition of Exemption and applicable User Fee

This filing allows the association to be exempt from federal income taxes. This may have already occurred in your organization. Your organization would have received a Determination Letter from the IRS, if they have previously filed. If you cannot locate a copy, you can go to www.irs.gov and search for "Business Master File" to determine if your organization has tax exempt status. Click on the State of Ohio in the map. This will bring up a large Excel file and you can search to see if your organization is listed. To request a verification of tax-exempt status, write a letter to the IRS, provide your Employer Identification Number and mail it to: P.O. Box 2508, Cincinnati, OH 45201. The IRS collects various other data in this file that can also be verified and updated, i.e. Address, Treasurer, etc. The IRS can be contacted at 1-877-829-5500 with any questions. Tax exempt status with the IRS is required prior to the filing of electronic Form 990-N.

The IRS is currently loading non-profit determination letters on to their website. Locals may be able to find their letter by going to IRS.gov and clicking through: File/charities and nonprofits/search for charities/ search for tax exempt organizations/ tax exempt organization search. Then using your EIN number to search you can see if your determination letter is available.

There is no presumption that a district or local association is exempt from federal income taxes, and if a district or local association has not been granted tax-exempt status under Section 501(c) of the Internal Revenue Code, **the IRS could take the position that the local association is a tax paying entity which is required to file annual income tax returns (Form 1120) and to pay income taxes on the excess of local dues over the local association's "ordinary and necessary business expenses"**. If the IRS were to take this position, it would assess the local association for penalties for failure to file annual tax returns and also assess interest and penalties on the unpaid taxes. **In order to avoid assessments for failure to file tax returns and for unpaid taxes, interest, and penalties, all districts and local associations that have not yet been granted tax-exempt status are strongly urged to immediately file for tax-exempt status.**

Form 1024 must be submitted electronically through **Pay.gov**. You can access the most recent revision of the form at **Pay.gov**.

To submit form 1024, you must:

1. Register for an account on Pay.gov
2. Enter "1024" in the search box and select Form 1024.
3. Complete the form
4. Pay applicable fee

Form 990 and Form 990 EZ (Short Form) Return of Organization Exempt from Income Taxes

If you normally have annual receipts (excluding OEA, NEA, UniServ and District dues) *greater than \$50,000* you should be filing an electronic form, Form 990 or Form 990-EZ. Form 990-EZ is the short version of Form 990 and can be used when gross receipts are less than \$200,000 and total assets are less than \$500,000.

Even though tax exempt status has been applied for and granted, tax exempt organizations have annual reporting and/or notice requirements under the federal tax law and regulations. The 990 return must be filed or extended by the fifteenth day of the fifth month after the end of the fiscal year, which means, for local associations on a September 1 to August 31 fiscal year, the return due date is **January 15** (July 15th with extension) annually. A copy of each return must be made available for public inspection during normal business hours for a period of three (3) years from the date of the filing of the return.

Under sections 6652 (c) (1) (A) of the Internal Revenue Code, substantial penalties may be applied in the event of a failure to file the required Form 990 information returns. The penalty prescribed is \$20.00 per day to a maximum of \$10,000 or 5% of the gross receipts of the organization for the year. The failure to file a Form 990 for each fiscal year constitutes a separate offense.

"Gross receipts" as used in Reg. Section 1.6033-2(g)(1)(iii) are defined in Reg. Section 1.6033-2(g)(4) as:

"...gross amount received by the organization during its annual accounting period from all sources . . . Thus 'gross receipts' includes, but is not limited to . . . (ii) the gross amount received as dues or assessments from members . . . "

Although it may be arguable that the "unified dues" of the United Education Profession (UEP) collected by the local associations constitute "gross receipts" of the tax exempt local associations, the better practice which is now supported by private letter rulings to other state affiliates, would be to **consider only the local association's dues** as stated in the local association's constitution or bylaws when determining the gross receipts of \$50,000 threshold. Support for this conclusion to exclude NEA, OEA, and district dues in a local association's 990 return is also found in the IRS instructions for the Form 990 which describes situations where "one organization collects funds merely as an agent for another." The remainder of the UEP dues is being reported by the NEA, the OEA, and the district association on their respective 990 filings.

The Internal Revenue Service applies an averaging test to determine if an organization's gross receipts are normally not in excess of \$50,000. For organizations which have been in existence for three years or longer, which is the case for virtually all of the OEA's affiliates, the organization's gross receipts for the organization's fiscal year just ended and the prior two fiscal years are averaged in order to determine the type of Form 990 that must be completed and filed.

The alternative to applying for tax exempt status and annually filing Form 990 is to file annual ordinary corporate tax returns (Form 1120 due by the fifteenth day of the third month after the end of the fiscal year) and pay the tax shown to be due.

Form 990-N Annual Electronic Filing Requirement for Small Exempt Organizations (e-Postcard)

If you normally have annual receipts (excluding OEA, NEA, UniServ and District dues) less than \$50,000 you must electronically file Form 990-N, Electronic Notice (e-Postcard).

Details of the Form 990-N Electronic Notice (e-Postcard):

1. The e-Postcard is due every year by the 15th day of the fifth month after the close of the tax year. This information can be typically filed as early as September of the current year. For example: If your local's year end is August 31 the return must be electronically filed by January 15.
2. The e-Postcard is filed electronically by answering fewer than 10 questions in an on-line form. The form must be completed and filed electronically and is free of charge. There is no paper form.
3. Organizations that fail to meet the annual filing requirement for Form 990-N Electronic Notice for three consecutive years will lose their tax-exempt status. Organizations that fail to obtain and maintain tax exempt status will be subject to paying ordinary corporate income taxes.

Information needed to file Form 990-N (e-Postcard):

- The organization's Legal Name.
- Any other names the organization uses.
- Organization's mailing address. (Typically the Treasurer's home address unless the local has an office address.)
- Organization's website address (if you have one).
- Organization's employer identification number (EIN).
- Name and address of a principal officer. (Typically the local President's home address.)
- Organization's annual tax year.
- Confirmation that the organization's annual gross receipts are still normally \$50,000 or less.
- If applicable, a statement that your organization has terminated or is terminating.

Reinstatement of Tax Exempt Status Due to Automatic Revocation

Organizations whose tax-exempt status was automatically revoked because they did not file required 990 series returns or notices for three consecutive years can apply for reinstatement of their tax-exempt status. In Revenue Procedure 2014-11, the IRS explains the four procedures an organization may use to apply for reinstatement.

Streamlined Retroactive Reinstatement

Organizations that were eligible to file 990-EZ or 990-N (ePostcard) for the three years that caused their revocation may have their tax-exempt status retroactively reinstated to the date of revocation if they:

- Have not previously had their tax-exempt status automatically revoked.
- Complete and submit Form 1024 with the appropriate user fee at **pay.gov** no later than 15 months after the later of the date of the organization's Revocation Letter (CP-120A) or the date the organization appeared on the Revocation List on the IRS website.

These organizations should fill in Part VI of the electronic form 1024. Mark Yes to question #1, and mark "section 4" to question 1a.

In addition, the Service will not impose the Section 6652(c) penalty for failure to file annual returns for the three consecutive taxable years that caused the organization to be revoked if the organization is retroactively reinstated under this procedure and files properly completed and executed paper Forms 990-EZ for all such taxable years. (For any year for which the organization was eligible to file a Form 990-N, the organization is not required to file a prior year Form 990-N or Form 990-EZ to avoid penalties.) The organization should write "Retroactive Reinstatement" on the Forms 990-EZ and mail them to:

Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0027

Retroactive Reinstatement Process (Within 15 Months)

Organizations that cannot use the Streamlined Retroactive Reinstatement Process (such as those that were required to file Form 990 or Form 990-PF for any of the three years that caused revocation or those that were previously auto-revoked) may have their tax-exempt status retroactively reinstated to the date of revocation if they:

- Complete and submit Form 1024 with the appropriate user fee at **pay.gov** no later than 15 months after the later of the date on the organization's revocation letter (CP-120A) or the date the organization appeared on the Revocation List on the IRS website.
- Include with the application a statement establishing that the organization had reasonable cause for its failure to file a required annual return for at least one of the three consecutive years in which it failed to file.
- Include with the application a statement confirming that it has filed required returns for those three years and for any other taxable years after such period and before the post-mark date of the application for which required returns were due and not filed.
- File properly completed and executed paper annual returns for the three consecutive years that caused the revocation and any following years. The organization should write "Retroactive Reinstatement" on these returns and mail them to:

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

These organizations should fill in Part VI of the electronic form 1024. Mark Yes to question #1, and mark “section 5” to question 1a.

In addition, the Service will not impose the Section 6652(c) penalty for failure to file annual returns for the three consecutive taxable years that caused the organization to be revoked if the organization is retroactively reinstated under this procedure.

Retroactive Reinstatement (After 15 Months)

Organizations that apply for reinstatement more than 15 months after the later of the date on the organization’s revocation letter (CP-120A) or the date the organization appeared on the Revocation List on the IRS website may have their tax-exempt status retroactively reinstated to the date of revocation if they:

- Satisfy all of the requirements described under the “Retroactive Reinstatement (Within 15 Months)” procedure EXCEPT that the reasonable cause statement the organization includes with its application must establish reasonable cause for its failure to file a required annual return for all three consecutive years in which it failed to file.

In addition, the Service will not impose the Section 6652(c) penalty for failure to file annual returns for the three consecutive taxable years that caused the organization to be revoked if the organization is retroactively reinstated under this procedure.

These organizations should fill in Part VI of the electronic form 1024. Mark Yes to question #1, and mark “section 6” to question 1a.

Post-Mark Date Reinstatement

Organizations may apply for reinstatement effective from the post-mark date of their application if they: Complete and submit Form 1024 with the appropriate user fee at pay.gov.

These organizations should fill in Part VI of the electronic form 1024. Mark Yes to question #1, and mark “section 7” to question 1a.

What's a Reasonable Cause Statement?

A reasonable cause statement establishes that an organization exercised ordinary business care and prudence in determining and attempting to comply with its annual reporting requirement. The statement should have a detailed description of all the facts and circumstances about why the organization failed to file, how it discovered the failure, and the steps it has taken or will take to avoid or mitigate future failures. For a detailed explanation see Section 8 of Revenue Procedure 2014-11.

Pending Reinstatement Applications and Previously Granted Applications

The reinstatement processes above apply to pending reinstatement applications to the extent they benefit an organization's ability to be retroactively reinstated.

For organizations that have been previously reinstated from the post-mark date but would have satisfied the streamlined retroactive reinstatement process requirements, they will be retroactively reinstated with no further action. They should keep their reinstatement determination letters and a copy of Revenue Procedure 2014-11.

For organizations that have been previously reinstated from the post-mark date but would have satisfied either the retroactive reinstatement within 15 months process requirements or the retroactive reinstatement after 15 months process requirements, they may reapply under Revenue Procedure 2014-11 on or before May 2, 2014. See Section 10 of Revenue Procedure 2014-11 for details.

Avoid Being Automatically Revoked Again - File Annual Returns

An organization can be automatically revoked again if it fails to file required returns for three consecutive years beginning with the year in which the IRS approves the application for reinstatement. Organizations seeking reinstatement of tax-exempt status after a subsequent revocation are not eligible to use the Streamlined Retroactive Reinstatement Process.

Form 8822-B Change of Address for Businesses

This form is typically used by a new local treasurer at the beginning of their term to notify the Internal Revenue Service of a change of mailing address. The form should be completed and sent via certified mail to the IRS to ensure that the information in the IRS database is current. This form can be obtained online at IRS.gov.

Form 8822-B (Rev. December 2019) Department of the Treasury Internal Revenue Service	Change of Address or Responsible Party — Business ▶ Please type or print. ▶ See instructions on back. ▶ Do not attach this form to your return. ▶ Go to www.irs.gov/Form8822B for the latest information.	OMB No. 1545-1163
Before you begin: If you are also changing your home address, use Form 8822 to report that change.		
If you are a tax-exempt organization (see instructions), check here <input type="checkbox"/>		
Check all boxes this change affects.		
1 <input type="checkbox"/> Employment, excise, income, and other business returns (Forms 720, 940, 941, 990, 1041, 1065, 1120, etc.)		
2 <input type="checkbox"/> Employee plan returns (Forms 5500, 5500-EZ, etc.)		
3 <input type="checkbox"/> Business location		
4a Business name		4b Employer identification number
5 Old mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.		
Foreign country name	Foreign province/county	Foreign postal code
6 New mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.		
Foreign country name	Foreign province/county	Foreign postal code
7 New business location (no., street, room or suite no., city or town, state, and ZIP code). If a foreign address, also complete spaces below, see instructions.		
Foreign country name	Foreign province/county	Foreign postal code
8 New responsible party's name		
9 New responsible party's SSN, ITIN, or EIN. (CAUTION: YOU MUST REFER TO THE INSTRUCTIONS FOR FORM SS-4 TO SEE WHO MAY USE AN EIN.)		
10 Signature. Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		
Daytime telephone number of person to contact (optional) ▶		
Sign Here	Signature of owner, officer, or representative	Date
Title		
Where To File Send this form to the address shown here that applies to you.		
IF your old business address was in . . .	THEN use this address . . .	
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service Kansas City, MO 64999	
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, any place outside the United States	Internal Revenue Service Ogden, UT 84201-0023	
For Privacy Act and Paperwork Reduction Act Notice, see back of form.		
Cat. No. 57465H		Form 8822-B (Rev. 12-2019)

Form 8822-B Change of Address for Businesses cont.

Future Developments

Information about any future developments affecting Form 8822-B (such as legislation enacted after we release it) will be posted at www.irs.gov/Form8822B.

Purpose of Form

Use Form 8822-B to notify the Internal Revenue Service if you changed your business mailing address, your business location, or the identity of your responsible party. Also, any entities that change their address or identity of their responsible party must file Form 8822-B, whether or not they are engaged in a trade or business. If you are a representative signing for the taxpayer, attach to Form 8822-B a copy of your power of attorney. Generally, it takes 4 to 6 weeks to process your address or responsible party change.

Changing both home and business addresses? Use Form 8822 to change your home address.

Tax-Exempt Organizations

Check the box if you are a tax-exempt organization. See Pub. 557, Tax-Exempt Status for Your Organization, for details.

Addresses

Be sure to include any apartment, room, or suite number in the space provided.

P.O. Box

Enter your box number instead of your street address only if your post office does not deliver mail to your street address.

Foreign Address

Follow the country's practice for entering the postal code. Please do not abbreviate the country name.

"In Care of" Address

If you receive your mail in care of a third party (such as an accountant or attorney), enter "C/O" followed by the third party's name and street address or P.O. box.

Responsible Party

Any entity with an EIN is required to report a change in its "responsible party" on lines 8 and 9 within 60 days of the change. See Regulations section 301.6109-1(d)(2)(ii). See Form SS-4, Application for Employer Identification Number, and its instructions, for guidance about who can be a "responsible party" for line 8 and which identification number to enter for line 9.

Signature

An officer, owner, general partner or LLC member manager, plan administrator, fiduciary, or an authorized representative must sign. An officer is the president, vice president, treasurer, chief accounting officer, etc.



CAUTION If you are a representative signing on behalf of the taxpayer, you must attach to Form 8822-B a copy of your power of attorney. To do this, you can use Form 2848. The Internal Revenue Service will not complete an address or responsible party change from an "unauthorized" third party.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011, which require you to file a statement with us for any tax for which you are liable. Section 6109 requires that you provide your identifying number on what you file. This is so we know who you are, and can process your form and other papers.

Generally, tax returns and return information are confidential, as required by section 6103. However, we may give the information to the Department of Justice and to other federal agencies, as provided by law. We may give it to cities,

states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

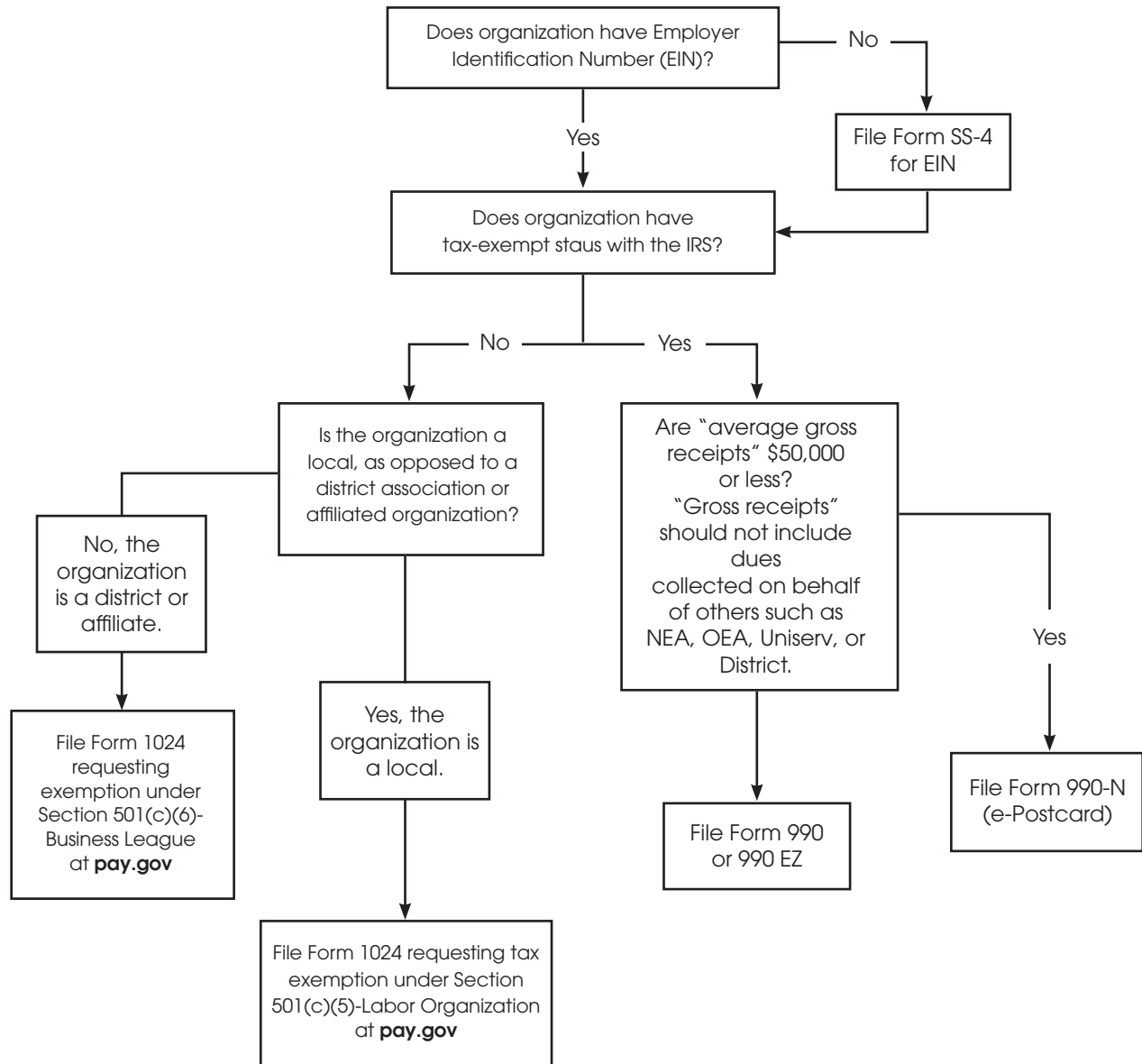
If you are an entity with an EIN and your responsible party has changed, use of this form is mandatory. Otherwise, use of this form is voluntary. You will not be subject to penalties for failure to file this form. However, if you fail to provide the IRS with your current mailing address or the identity of your responsible party, you may not receive a notice of deficiency or a notice of demand for tax. Despite the failure to receive such notices, penalties and interest will continue to accrue on any tax deficiencies.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 18 minutes.

Comments. You can send us comments from www.irs.gov/FormComments. Or you can write to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Don't send the form to this office.**

Flowchart-Employer Identification Number and Tax Exempt Status



SECTION VIII - ASSOCIATION'S TAX WITHHOLDING AND PAYROLL TAX OBLIGATIONS

Tax withholding is an area that has received a lot of attention in recent years related to the proper procedure that local associations should follow to comply with IRS, state and local regulations. The past practice has been for many locals to either ignore their tax withholding obligations or to issue a Form 1099-MISC in lieu of proper payroll processing and tax withholdings. In recent years, the Pennsylvania Education Association has had locals audited by the IRS and state auditors. The results of those audits and research support the position of the OEA that payments to employees by local associations should be done through processing payroll with all statutory tax withholdings, including issuing an annual Form W-2.

The OEA has adopted the position that not processing payroll/compensation including statutory tax withholdings within tax authority regulations is inadvisable.

Consider providing expense reimbursements such as cell phone business use in lieu of providing taxable compensation to officers.

Options available to local associations who provide compensation to employees are the following:

1. Bargain a Teacher Professional Organization (TPO) provision to assist in dealing with tax obligations.
2. Hire a local CPA to process payroll/compensation and to file an annual Form W-2 for each employee.
3. Process payroll using Intuit™. This is an internet based payroll service that costs a minimum of \$75 plus \$5 per employee monthly to process payroll for four employees. It provides paychecks or direct deposits along with electronic tax filings and electronic Form W-2 filings.
For more information go to <http://payroll.intuit.com>
4. Manually create paychecks and submit tax filings using the information and guidelines provided by federal, state and local taxing authorities. An example is using the form and instructions for the Federal Form 941, Employer's Quarterly Federal Tax Return to create paychecks including preparing and submitting filings. Below is a list of all applicable tax obligations for a local association with employee compensation.

Irrespective of an association's federal income tax status, an association with one or more employees (including officers, secretaries, and custodians) who are paid wages or salaries (by whatever name called, e.g., stipends, honorariums, etc.) for services rendered or to be rendered is subject to the following:

(1) **Federal Income Tax Withholding, 26 U.S. Code**

The employer is required to obtain a Form W-4 from each employee at the time of employment. The number of withholding allowances claimed when applied to the tax withholding tables determines the amount to be withheld. The Form W-4 can also be used to claim exemption from withholding if the employee had no income tax liability for the past year and anticipates none for the current year. Exemption on this basis is claimed annually by a new Form W-4 and expires on February 16 of the following year.

(2) **Ohio Income Tax Withholding, Chapter 5747, Revised Code**

The employer is required to obtain a Form IT-4 from each employee at the time of employment. The employer is required to withhold the Ohio income tax from each employee who earns \$300 or more in any calendar quarter. The amount to be withheld depends upon the number of withholding allowances claimed. Exemption from withholding on the basis of past and anticipated income tax liability is not presently available under Ohio law.

(3) **School District Tax**

Certain school districts require employers to withhold school district taxes from employees. Consult the Ohio School District Authority for withhold requirements.

(4) **Local Income Tax Withholding**

The employer is, in almost all instances, obligated to withhold municipal income taxes from wages earned in a taxing municipality, even though the employee does not reside in a taxing municipality. Consult local ordinances for withholding requirements since the tax may vary.

(5) **Social Security Taxes (FICA)**

The employer is required to withhold the employee's share of social security and Medicare tax from wage payments and to pay the employer's share of social security taxes. The employee combined social security and Medicare tax rate is currently 7.65%. The employer combined social security and Medicare tax rate is currently 7.65%. There is a ceiling on the amount of any single individual's wages subject to the tax (known as the "taxable wage base"). The social security portion is 6.2% for employees and 6.2% for employers and is assessed on wages up to \$168,600 in 2024. The Medicare portion (1.45%) is assessed on all wages.

(6) **Federal Unemployment Compensation Tax (FUTA)**

An employer is subject to the tax if it:

- (a) Paid wages of \$1,500.00 or more in any calendar quarter, or
- (b) In each of twenty different calendar weeks, had at least one individual as an employee for some part of each day.

The employer is required to pay the federal tax upon the first \$7,000.00 of wages paid to any employee in a year. The current FUTA tax rate is 6.0%, but it is subject to a credit of up to 5.4% for unemployment taxes paid to a state. Thus, the effective rate is .6% or \$42 annually per employee.

(7) **Ohio Unemployment Compensation Tax, Chapter 4141, Revised Code**

The employer is subject to the Ohio unemployment compensation tax if:

- (a) The employer paid wages of \$1,500 or more to employees in a covered employment in any calendar quarter within either the current year or the preceding year, or;
- (b) The employer had at least one employee in covered employment for some portion of a day in each of 20 different weeks within either the current or the preceding year, or;
- (c) The employer had been subject to the Federal Unemployment Act in either the current or preceding calendar year.

A portion of this tax paid can be claimed as a credit against the FUTA liability.

NOTE - The exclusion from coverage for “non-profit organizations” with less than four employees from the definition of “employer” (Section 4141.01(A)(1)(a), Revised Code) is only applicable to organizations exempt from federal income taxes under Section 501(C)(3) as “educational institutions.” OEA and its affiliates are exempt under Section 501(C)(5), labor organizations, or Section 501(C)(6), business leagues.

(8) **Workers' Compensation Tax, Chapter 4123, Revised Code**

The employer is subject to the Ohio Workers' Compensation tax if it has one or more employees who earn \$160 in a calendar quarter. “Casual workers” who earn less than \$160.00 in a calendar quarter are not considered employees.

NOTE - The term “casual worker” has been generally interpreted to mean a temporary employee who performs services which are not in the employer’s usual trade or business. An association’s officer or secretary would be performing work in the association’s usual trade or business. An association will find it advantageous to not claim “casual worker” status for its employees because Section 4123.74 and Section 4123.741, Revised Code, immunize the employer and fellow employees from suits by a worker who is covered by workers’ compensation and injured while acting in the scope of employment.

(9) **Form W-2 Wage and Tax Statement**

Employers must file Form W-2 for wages paid to each employee from whom: Income, Social Security, or Medicare tax was withheld or Income tax would have been withheld if the employee had claimed no more than one withholding allowance or had not claimed exemption from withholding on Form W-4, Employee’s Withholding Allowance Certificate. The IRS operates a centralized customer service site to answer questions about reporting on Forms W-2, W-3, 1099, and other information returns. If you have questions about these forms, call 1-866-455-7438 (toll free), Monday through Friday, 8:30 a.m. to 4:30 p.m. Eastern time.

Consult with appropriate authorities to obtain current wage withholding tables, payroll tax rates, and taxable wage bases, since these calculations may and do vary from tax to tax and from year to year. You should also determine the appropriate tax deposit dates (both employee withholding and employer payroll taxes) as these may vary based on the amount due or being withheld.

Accountable Plan Practical Advice

Members often pay expenses out of pocket on behalf of their Local or District Association. In most cases, they do so expecting to be reimbursed. If Associations reimburse the expenditures, members might have to include the amount as taxable compensation, but would generally prefer to receive a reimbursement tax-free, especially where they received no net benefit. They can do so, and the Association can still claim the expenditure, if the Association reimburses them through an Accountable Plan.

The IRS requires Associations with Accountable Plans to keep good records for expenses that are reimbursed. This includes documentation of the:

- Amount of the expense and the date
- Business purpose of the expense
- Place of the travel, meal or transportation
- Business relationship of the people entertained or fed
- Account for expenses within 60 days after they were paid or incurred

While an Accountable Plan isn't required to be in writing, formally establishing one makes it easier for your Association to prove its validity to the IRS if ever challenged.

Accountable Plan Example

PART I: ACCOUNTABLE PLAN

XYZ Association desires to establish an expense reimbursement policy pursuant to IRS Reg. 1.62-2, upon the following terms and conditions:

1. Except as otherwise noted in Part II below, any person now or hereafter shall be reimbursed for any ordinary and necessary business and professional expenses incurred on behalf of the Association only if the expenses are adequately substantiated as required by the Association policy on expense reimbursements. (See Policy)
2. Under no circumstances will reimbursements for business or professional expenses incurred on behalf of the Association that are not properly substantiated and it is understood that this requirement is necessary to prevent our expense reimbursement plan from being classified as a "non-accountable" plan.
3. All expenses must be substantiated within a reasonable period of time. (Must be 60 days or less after the expense is paid or incurred to comply with the "fixed date" safe harbor substantiation rule.)
4. All charges to Association credit cards must be substantiated in the same manner as the above-mentioned reimbursements.
5. Advances that are not substantiated within a reasonable period of time must be returned (paid back) within a reasonable period of time. (Must be 120 days or less after the expense is paid or incurred to comply with the "fixed date" safe harbor substantiation rule.)

PART II: EXCEPTIONS TO ACCOUNTABLE PLAN

Notwithstanding any term or condition in Part I of this document, the following persons, expenses, or arrangements are not considered to be covered under this accountable plan and are subject to terms and conditions of a separate expense reimbursement policy:

1. _____
2. _____
3. _____

Association Officer: _____ Date: _____

Association Officer: _____ Date: _____

Association Officer: _____ Date: _____

Teacher Professional Organization (TPO)

STRS rules permit members who are paid for service to the TPO (also known as collective bargaining organizations or unions) to make contributions on the earnings to STRS. (total earnings are limited to 250 days at the contractual daily rate) Locals who utilize a TPO provision benefit by paying the member using the school district payroll processes in place and simply reimburse the school district one amount for all the compensation, taxes and retirement obligations processed by the school district. The TPO provision also provides for the member to pay into STRS instead of Social Security. (OPERS does not permit TPOs for their members.)

To create a TPO provision, the local association must bargain the provision into the current collective bargaining agreement (CBA) at its **expiration** or through a Memorandum of Understanding (MOU), if the TPO agreement is negotiated during the term of an existing CBA. A MOU negotiated during the term of the CBA can be used to establish the language to be incorporated in the successor CBA or included as an Appendix when the successor CBA is renegotiated.

Requirements to create and use a TPO:

The local association collective bargaining agreement must contain a TPO provision and specify the following between the employer and the TPO (local):

1. Compensation will be paid for TPO service.
2. The name of the individual(s) or title of the position(s) to be paid.
3. The rate of pay or amount of the payment.
4. The number of days or time periods for which the individual will be paid.

The employer must comply with the collectively bargained agreement related to the TPO compensation and remit contributions to STRS with payroll reports as if the compensation is regular wages. Employers are required to:

1. Submit a copy of the collectively bargained agreement to STRS. Each time the agreement is renegotiated, the employer needs to send STRS an updated copy.
2. Include contribution amounts in the payroll reports and remit contributions on earnings for TPO service along with contributions on regular teaching earnings.
3. Include contribution amounts in the Annual Report to STRS.
4. Submit a TPO Contribution Certification form the day the Annual Report is submitted. For larger schools a signed certification form with a spreadsheet attached that provides the necessary information is acceptable.

Sample Collectively Bargained Contract Language for a TPO Provision:

Upon written request of the Local Association/TPO (TPO) to the Board, the following TPO officers, not to exceed four (4) in number, shall be reassigned without pay, except as hereinafter recited, for the purpose to conduct TPO business. (Note: TPO compensation can be for non-release time work depending on the specifics of your local contract.) The written request for reassignment shall include the number of hours/ days per school year. The assigned officers will be paid on an hourly basis based on the daily contract rate for actual teaching. The amount of hours for TPO compensation will be communicated in writing to the

Board by the TPO and the Board will perform all administration within applicable laws and regulations (including STRS regulations and reporting) related to the TPO compensation including payment no later than one month after such communication of the amount of compensation due to the TPO officers. The TPO will comply with completing all applicable forms and documents requested of the Board. The TPO shall reimburse the Board for TPO compensation no later than two weeks prior to the pay date of the TPO compensation. The TPO reimbursement shall include salary and all applicable benefits of such officers, retirement contributions paid on their behalf and any other expenses related to salary and fringe benefits. The reimbursement by the TPO shall include a 2% (this percentage is bargainable) processing fee of the gross compensation amount processed.

1. President
2. Vice President
3. Treasurer
4. Secretary

Visit the STRS website for a summary of Contributions on Earnings for TPO Service at https://www.strsoh.org/employer/_pdfs/fact_sheets/50-997B.pdf .

The TPO Contribution Certification form that school districts must file with their Annual Report can be found at https://strsoh.org/employer/_pdfs/forms/50-996B.pdf .

Contact your Labor Relations Consultant for specific questions about TPOs including TPO provisions related to complying with other language in your local collective bargaining agreement.

SECTION IX - INCORPORATION

Presently, most local education associations affiliated with the Ohio Education Association are unincorporated associations. However, a number of the larger affiliated local associations, the Ohio Education Association and the National Education Association are incorporated as non-profit corporations. **In October 1979, the OEA Board of Directors adopted the position that incorporation of local associations was inadvisable.**

The principal attributes of a corporation are said to be continuous succession during the period prescribed for its existence despite changes in the individuals who compose it, a name by which it may contract and sue and be sued, and the ability to act as a unit in all matters within the scope of the natural persons who compose it. (12 O. Jurisprudence 2d, p. 47, Corporations, Section 3). Some of these attributes, namely, the ability to have a name by which it may contract and sue and be sued and a continuous succession during the period prescribed for its existence are also common to well-established unincorporated associations. See Revised Code Chapter 1745.

Local education associations should consider the following factors in selecting the form of organization:

1. The need to protect individuals from the liabilities of the organization;
2. The degree of centralized management needed for the enterprise;
3. The relative security of the existence of the entity, e.g. the ability to contract for the acquisition of assets, goods, and services, and to provide security for repayment of loans;
4. The costs of forming and maintaining each type of organization; and,
5. The formalities required of operation as a corporation.

The principal advantage of a corporation is the limited liability of its shareholders, which in the case of non-profit corporations is the limited liability of its members, and trustees, for the wrongful acts of its officers, agents, or employees whether based upon contract or tort. However, this generally recognized limited liability will not insulate a member from the consequences of the members' personal wrongful conduct. For example, the corporation veil will not immunize a member from liability on account of the member's negligence or on account of the member violating a back-to-work issued by a court with which the member has been served.

Unincorporated associations can also contract or sue or be sued as an entity under the name by which it is commonly known and called. This has eliminated the necessity of naming individual members of the association in such actions or transactions. There is still some greater potential for individual members of an unincorporated association to be joined in lawsuits involving the activities of unincorporated association to be joined in lawsuits involving the activities of unincorporated associations, than is the case where a corporation is involved. This difference, however, may be insignificant because the member will not be held personally liable unless the suit against them individually is successful. Also, OEA maintains insurance, which indemnifies the actions of its state and local officers and employees when they are involved in activities within the scope of their association duties. See Revised Code Chapter 1745, and **Miazga v. International Union of Operating Engineers, AFL-CIO**, (1965) 2 Ohio St. 3d 49. Further, many causes of action which can be brought against the union must be brought by virtue of the association's standing as an exclusive representative, subject to the remedial and jurisdictional limitations established in Revised Code Chapter 4117.

Thus, individual members of an unincorporated association now enjoy limited liability similar to that enjoyed by shareholders of corporations, the members' individual property is not subject to the satisfaction of judgments against the corporation or unincorporated association unless they are joined in the lawsuit as parties proven to have committed an act of wrongful conduct.

The next factor to be considered is that of centralized management. However, in the case of membership organizations where the leadership is periodically elected by the membership pursuant to the provisions of the constitution and bylaws, the factor of centralized management is diminished regardless of whether or not the local affiliated association is incorporated. In addition, the unincorporated association does have the power to contract in its own name and on behalf of its members pursuant to Revised Code Section 1745.01 and the contract of employment is enforceable against the association as an entity. See **March v. General Grievance Committee (1965) 1 Ohio St. 3d 165.**

The third listed factor to be considered in choosing a form or organization, the security of the existence of the entity, also used to be a prime consideration. Now, however, even unincorporated associations may contract for the acquisition of assets, goods and services, and its assets are subject to judgment for payment. It must be recognized, however, that a lending institution may be more inclined to lend money to a corporation than to an unincorporated association; and if a loan is made to an unincorporated association, the institution may attempt to require the officer signing the note to become individually liable for repayment of the debt.

The fourth factor in consideration of the formation of the organization is the cost, including legal fees. The affiliated local associations are presently organized and any organizational costs have been incurred. If a local association were to consider converting to a corporate status, it would incur, in addition to the necessary legal fees, an initial filing fee payable to the Secretary of State in the amount of \$125 (Revised Code Section 1211.16), and perhaps periodic filing fees for filing change of statutory agent, a statement of continuing existence, reinstatement of corporate articles after cancellation and/or amendments to corporate articles. These services are not covered by the OEA/NEA Legal Services Plans.

The fifth listed and final factor to be considered is the legal requirement that the corporation adhere to the formalities prescribed by Revised Code Chapter 1702 and other pertinent laws. The statutory formalities in Revised Code Chapter 1702, range from the selection of a corporate name to the adopting and amending of the Articles of Incorporation or Code of Regulations so that both the content and procedure comply with the law (Revised Code Sections 1702.04, 1702.11, and 1702.38), to the maintenance of a membership book containing the name and address of every member and the date of admission (Revised Code Section 1702.13), the number of, selection of, and removal of trustees and their power to act without a meeting (Revised Code Sections 1702.25, 1702.26, 1702.27), to the detailed provisions relating to merger or consolidation with other corporations (Revised Code Sections 1702.41 through 1702.46), and to voluntary and involuntary dissolution (Revised Code Sections 1702.47 through 1702.52), to name a few. In addition, every non-profit corporation, which does not file a Statement of Continued Existence every five years after the initial incorporation, is subject to having its corporate franchise cancelled by the Secretary of State pursuant to Revised Code Section 1702.59. If this should occur, however, an application for reinstatement can be filed with the Ohio Secretary of State to automatically reactivate the corporation. At the time of the filing of the application, the payment of a fee must be made.

Revised Code Sections 1745.10 through 1745.12:

1745.10 Liabilities.

A debt, obligation, or other liability of an unincorporated nonprofit association, whether arising in contract, tort, or otherwise, is solely the debt, obligation, or other liability of the association and does not become the debt, obligation, or other liability of a member or manager solely because the member acts as a member or the manager acts as a manager. A person's status as a member or a manager of an unincorporated nonprofit association does not prevent or restrict any law other than this chapter from imposing liability on the person or association because of the person's conduct.

Added by 129th General Assembly File No.79, HB 267, §1, eff. 5/22/2012.

1745.11 Assertion and defense of claims.

An unincorporated nonprofit association has the capacity to sue and be sued in its own name. A member or a manager of an unincorporated nonprofit association may assert a claim that the member or manager has against the association. An unincorporated nonprofit association may assert a claim that it has against a member or a manager of the association.

Added by 129th General Assembly File No.79, HB 267, §1, eff. 5/22/2012.

1745.12 Assets subject to judgment, execution and other process.

All assets, property, funds, and rights or interests, at law or in equity, of any unincorporated nonprofit association shall be subject to judgment, execution, and other process. A money judgment against an unincorporated nonprofit association shall be enforced only against the association as an entity and shall not be enforceable against the property of any manager or member of the association.

Added by 129th General Assembly File No.79, HB 267, §1, eff. 5/22/2012.

Add your notes here

CHAPTER 3

OEA/NEA FUND FOR CHILDREN AND PUBLIC EDUCATION (OEA Fund)

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Tips from OEA Secretary/Treasurer OEA/NEA Fund for Children & Public Education (OEA Fund)



Want to know what a local can spend political money on? See Types of Expenditures in this chapter.



Required to file campaign finance reports? Go to <http://www.sos.state.oh.us/campaign-finance/file-online-cfofs/> for more information.



Remember, locals should have an annual OEA Fund drive! For information on how to run an OEA Fund Drive and/or helpful data to help plan your drive, please contact OEA Government Relations.



Don't commingle (put in the same account) OEA Fund contributions and local association funds.



OEA Fund cash contributions should not be sent by mail. Convert cash into a money order before mailing.



A single cash contribution cannot exceed \$100 per election. Additional contributions from the individual should be in the form of a check or credit card.



Members may make one-time and recurring contributions online by going to <https://www.ohca.org/Donate>.

SECTION I – POLITICAL ACTION COMMITTEES

What is OEA/NEA Fund for Children and Public Education?

The Ohio Education Association has established a political action committee (PAC), which is the political action arm of the OEA. Money contributed to the OEA Fund for Children and Public Education (OEA Fund) can be used to support candidates for statewide offices (Governor, Attorney General, State Auditor, Secretary of State, State Treasurer and Ohio Supreme Court Justices), candidates running for state appellate judgeships, candidates running for the Ohio General Assembly (State Senators and State Representatives) and candidates running for the State Board of Education.

Twenty percent of contributions made to the OEA Fund are forwarded to the National Education Association Fund for Children and Public Education (the NEA Fund). The NEA Fund uses that money to assist candidates for U.S. Congress and for the Presidency of the United States.

Contributions are voluntary. Members can refuse to contribute without affecting their membership status. When members are contacted about the OEA Fund contributions members can contribute as little or as much (subject to contribution limits) as they choose.

A local association can request that a portion of the money contributed to the OEA Fund be reimbursed to the local's registered PAC. To receive a reimbursement, locals submit a written request to the OEA Director of Government Relations on the form "Application for Reimbursement of OEA-Fund Contributions". A local receiving a portion of money sent to the OEA Fund is prohibited from using such funds (1) to support a candidate for a federal or state office; or (2) to support a candidate that is in conflict with the position of OEA or NEA or another local association involved in the same election. In addition, any OEA Fund reimbursement funds received by a local association **must not be used for local levy campaigns**. OEA Fund reimbursement funds can be used to support endorsed candidates in publicly elected local races. **A procedure for establishing a PAC from which the local association may contribute to candidates running for local offices (including school board positions) is included in this chapter. Locals must establish a PAC before filing an application to receive a portion of the OEA Fund contributions as described above. If you have questions about the use of local PAC dollars, please contact OEA Government Relations.**

The OEA Fund's strength comes from educators like you who generously give small donations – making the OEA Fund the largest Ohio PAC consisting of solely small dollar donations. The OEA Fund endorses and supports candidates that support public schools and educators, regardless of party. Through their OEA Fund contributions, OEA members ensure that educators have a seat at the table when important decisions about education are being made.

Process for OEA/NEA Fund for Children and Public Education Recommendations

Every House and Senate District in Ohio has a screening committee made up of local OEA members who donate their time and energy to the screening and endorsement of candidates in that district. The OEA Fund District Screening Committee notifies candidates of its intent to interview for possible endorsement and sends a detailed questionnaire to be completed. After all candidates are screened, the committee makes its decision by majority vote and that decision is sent to the OEA Fund State Council for concurrence.

Endorsed candidates are eligible for financial support, member activism in support of their campaign and other campaign resources. Donations and other activities are targeted due to limited resources, so not all endorsed candidates receive such support. The OEA Fund State Council approves contributions upon the recommendation of the OEA Government Relations staff.

The OEA Fund State Council is a group of nineteen members -- five are OEA Board of Director members including the President, Vice-President, and Secretary-Treasurer of the OEA. One is an OEA-R member elected by the OEA-R Advisory Council. The other thirteen are elected at a statewide OEA Fund for Children and Public Education Convention attended by elected OEA members. In addition, the Executive Director and the Director of Government Relations are ex officio, non-voting members. The OEA Fund State Council is also responsible for the development of the legislative questionnaire used in screening candidates.

SECTION II - HOW TO HANDLE CONTRIBUTIONS

Introduction

Contributions from members to OEA/NEA Fund for Children and Public Education can be made by any one of the following methods:

1. **Cash or Check**
2. **Credit Card**
3. **Payroll deduction (where available)**

With respect to solicitation and wage deduction of contributions, follow these general guidelines:

- A. A labor organization that solicits a member for a contribution to its PAC must first inform the member at the time of solicitation that making a contribution is voluntary and that the member's decision to make or not make a contribution will not benefit them or place them at a disadvantage with respect to their membership in the labor organization. This requirement is met when the member completes the OEA Fund contribution form.
- B. Persons who solicit contributions on behalf of a labor organization PAC are prohibited from coercing, intimidating, or causing harm to any person in order to get them to make or not make a contribution to the PAC.
- C. A PAC may solicit contributions from members at whatever frequency is desired, except that no person or PAC may solicit a political contribution from a public employee while the employee is performing his/her official duties or in those areas where official business is being conducted. O.R.C. 3517.092(F)
- D. Public employers may deduct contributions to PACs from an employee's wages and salary at the employee's request.
- E. Persons who solicit contributions from members should inform members the contributions are not tax-deductible. The non-tax deductible nature of PAC contributions is expressly stated on the PAC form.

Legal Do's & Don'ts of OEA Fund Fundraising

Ohio laws and federal laws and regulations are very strict concerning the collection of OEA/NEA Fund for Children and Public Education money. It is important that every local comply with the laws and regulations with NO exceptions.

- **DO NOT** use Association funds to either purchase directly or to provide reimbursement for the purchase of fundraising items.
- **DO NOT** offer a fundraising event that is exclusively stated to be for contributors only. All bargaining unit members must have an opportunity to participate. Examples include raffles, auctions, etc. Contact your OEA Labor Relations Consultant or OEA Government Relations for guidance regarding fundraising activities.
- **DO NOT** solicit contributions while the member is performing official duties or in those areas where official business is being conducted.

- **DO NOT** solicit non-members. Non-members should NOT be solicited for OEA Fund contributions.
- **DO NOT** place contribution forms in school mailboxes or solicit contributions via school email.
- **DO NOT** send cash. Convert all cash to money orders made payable to “OEA Fund for Children and Public Education.”
- **NEVER** submit Association checks.
- **NEVER** commingle OEA membership money with OEA/NEA Fund for Children and Public Education money.
- **DO NOT** hold checks or cash. LAW REQUIRES that no more than 30 days be allowed to pass from the time the contribution is made to the time the state and national offices receive it. (This is reduced to 10 days for contributions over \$50.)
- **DO NOT** accept cash contributions from a single individual for more than \$100 per election. The individual may, however, write a check for any additional amount he/she would like to contribute.
- **DO** inform the member(s) being solicited—at the time of solicitation—that contributing is voluntary and that his/her decision to contribute will not affect his or her standing in the Association. (This requirement is met when the member signs the OEA Fund contribution form.)
- **DO** inform the member(s) being solicited that they can contribute online. Online contributions are a convenient, secure and a quick way to donate to the OEA Fund. Members can find the contribution site at <https://www.ohea.org/donate>.
- **DO** make sure that checks or money orders are made payable to the “OEA Fund for Children and Public Education” or the “OEA Fund” and NOT to OEA.
- **DO** make sure that all the information on the individual contribution form is completed properly. Each contributor must sign an individual contribution form.
- **DO** convert all cash to money orders. You may use one money order for several cash contributions; however, the money order must be accompanied by the name of each contributor, the last four digits of their social security number, and the amount contributed.
- **DO** personally solicit contributions (make the “ask”) from members during union meetings or before or after work hours.
- **DO** submit contributions to OEA for processing as quickly as possible. LAW REQUIRES that no more than 30 days be allowed to pass from the time the contribution is made to the time the state and national offices receive it. (This is reduced to 10 days for contributions over \$50.)
- Dues funds **CAN** be used for ballot and levy campaigns, but only by following SPECIFIC GUIDELINES. Contact your OEA Labor Relations Consultant or OEA Government Relations regarding these guidelines before contributing to a ballot or levy campaign.
- **DO** make certain that, when money is transmitted to the OEA Fund by the school district’s treasurer (for payroll contributions), the check is made payable to the “OEA Fund for Children and Public Education.” The check must also be accompanied by the name of each contributor, the last four digits of their social security number, and the amount contributed.
- **And, finally, DO contact OEA Government Relations if you have any questions related to fundraising for the OEA Fund. Call 1-800-282-1500, or InfOEA at (844) 632-4636.**

Cash Contributions

A member wishing to contribute cash is limited to a contribution of \$100 for any one election cycle (O.R.C. 3517.13(F)). Contributions by check or credit card can be accepted for desired contributions exceeding \$100.

Federal Law requires that cash contributions over fifty dollars be received by the PAC within ten days of collection and contribution. If the amount is less than fifty dollars, it must be received by the PAC within thirty days.

Since a portion of all contributions are forwarded to the NEA Fund, the timing of the transmission of these contributions to OEA is critical.

Do not commingle OEA membership money with OEA/NEA Fund for Children and Public Education money.

- If paying by cash, please make sure all the information on the Contribution Form is completed properly. (Refer to the example of the OEA/NEA Fund for Children and Public Education Contribution Form.)
- If paying by money order, the member needs to make the money order payable to OEA Fund for Children and Public Education and send it with the transmittal form and completed Contribution Form to: OEA Fund for Children and Public Education, 225 East Broad Street, Box 2550, Columbus, Ohio 43216.
- The money order must be accompanied by the name of each contributor, the last four digits of his/her social security number, and the amount contributed. (See the example of the Money Order Transmittal Form.)

Check Contribution

When members wish to contribute to OEA/NEA Fund for Children and Public Education by check, please make sure that all the information on the contribution form is completed properly. (Refer to the OEA/NEA Fund for Children and Public Education Contribution Form.)

Make sure that each check is made payable to “OEA Fund for Children and Public Education” or “OEA Fund” and not to OEA. Place each check inside the last copy of the contribution form, seal it, and make sure it gets to the proper person for mailing to the OEA Fund for Children and Public Education office. Federal Law requires that check contributions over fifty dollars be received by the PAC within ten days of collection and contribution. If the amount is less than fifty dollars, it must be received by the PAC within thirty days.

Do not commingle OEA membership money with the OEA/NEA Fund for Children and Public Education money.

(Refer to Form 2 Personal Check Transmittal Form.)

Credit Card Contributions

Credit card contributions can be made as a one-time or recurring contribution. When members wish to contribute by credit card, please make sure that all information on the contribution form is completed correctly. Use the credit card section of the OEA/NEA Fund for Children and Public Education Contribution Form.

Make sure that the account number and amount is written correctly, that the member has included the expiration date of the credit card in the appropriate place on the form, and that the member has signed and dated the form.

Members may also use a credit or debit card to make a one-time or continuing contribution to the OEA Fund online at <https://www.ohea.org/donate>.

(Refer to the instructions on handling credit card contributions on the Credit Card Transmittal Form.)

Payroll Deduction Contributions

OEA encourages its members to contribute to OEA/NEA Fund for Children and Public Education through continuous payroll deduction where payroll deduction is bargained. Have members complete the contribution form and send the appropriate attached copies to the employer's payroll department and to the OEA.

OEA/NEA Fund for Children and Public Education payroll deduction contributions are treated as a separate contribution each time a deduction occurs. **A payroll deduction list or a transmittal sheet must accompany each check from the employer's payroll department and must indicate the name and last four digits of the social security number of each contributor, as well as the amount deducted.** This information must be provided with each check so that the contributions can be properly credited to each individual member.

Example Contribution Form

**PLEASE PROVIDE ALL INFORMATION REQUESTED
PRESS FIRMLY
YOU ARE MAKING 4 COPIES**

To COMPLY with Federal and State laws
you must supply a street address.
A Post Office Box is not acceptable.

LAST FOUR DIGITS OF SOCIAL SECURITY NUMBER

TITLE
 Mr. ①
 Ms. ②
 Mrs. ③
 Miss ④
 Dr. ⑤

FIRST NAME _____ MIDDLE INITIAL _____ LAST NAME _____

STREET ADDRESS _____

CITY _____ STATE _____ ZIP CODE _____

LOCAL ASSOCIATION _____ NON-WORK E-MAIL _____

★ EMPLOYER _____ ★ OCCUPATION _____

The OEA Fund for Children & Public Education collects contributions from Association members and uses those contributions to help elect pre-public education candidates to state and local political offices. The NEA Fund for Children & Public Education performs a similar function in connection with elections primarily to federal office. A member may refuse to make any contributions, and this will not affect his or her membership status, rights or benefits in OEA, NEA or any of their affiliates. Similarly, making a contribution will not affect membership rights, benefits or status. Whatever amount is contributed, 80% will go to the OEA Fund for Children & Public Education and 20% will go to the NEA Fund for Children & Public Education. Contributions to the OEA Fund for Children & Public Education and the NEA Fund for Children & Public Education are voluntary and are not a condition of employment or membership in OEA, NEA or any of their affiliates; employees & members have the right to refuse to contribute without suffering reprisals. Contributions or gifts to the OEA Fund for Children & Public Education or the NEA Fund for Children & Public Education are not deductible as charitable contributions for federal income tax purposes. Only U.S. citizens or permanent residents may contribute to the NEA Fund for Children & Public Education.

★ Federal state law requires political action committees to use best efforts to report the name, address, occupation and name of employer for individuals whose contributions meet certain requirements.

PLEASE PRESS FIRMLY, YOU ARE MAKING 4 COPIES

A CASH (MONEY ORDER) OR CHECK
 MAKE PAYABLE TO THE OEA FUND FOR CHILDREN AND PUBLIC EDUCATION (OEA FUND)
 \$200 \$100 \$50 OTHER \$ _____
 CASH (CONVERTED TO MONEY ORDER) CHECK ENCLOSED IN ENCLOSED IN ATTACHED ENVELOPE

SIGNATURE _____ DATE _____

B CREDIT CARD
 \$10 \$5 \$2 OTHER \$ _____
 One time amount \$ _____ Monthly Amount \$ _____
 Account Number: _____ / _____ / _____ Card Type: _____
 Expiration Date: ____/____/____ M/C VISA (CIRCLE ONE)
 (NO Discover, AMEX)

SIGNATURE _____ DATE _____

C PAYROLL DEDUCTION
 TO THE EXTENT ALLOWED BY LAW, I HEREBY AUTHORIZE MY EMPLOYER TO DEDUCT FROM MY EARNINGS, CONSISTENT WITH THE LOCAL POLICY, ONE OF THE TWO OPTIONS LISTED BELOW. DEDUCTIONS ARE TO BE TRANSMITTED TO THE OEA FUND FOR CHILDREN & PUBLIC EDUCATION, OHIO EDUCATION ASSOCIATION, 225 E. BROAD STREET, BOX 2550, COLUMBUS, OHIO 43216.
 \$10 \$5 \$2 OTHER \$ _____
 One time amount \$ _____ I authorized \$ _____ per pay to be withdrawn on a continuing basis = \$ _____ total annual contribution

SIGNATURE _____ DATE _____

**ALL CONTRIBUTION FORMS MUST BE SIGNED
CONTRIBUTOR'S COPY**

Instructions for Handling Credit Card Contributions (Use the credit card section on the Contribution Form)

1. Have the member indicate the type of card (Visa or MasterCard) that they are using on the contribution form; **OEA Fund for Children and Public Education does not accept Discover or AMEX.**
2. Make sure the member's credit card number, name and phone number, including area code, are printed clearly on the form.
3. Make sure the "Expiration Date" is filled out.
4. Fill in the dollar amount.
5. Be sure to inform the member that their contribution will be counted towards their local association's PAC contribution total for the membership award year.
6. Have the member complete all other information on the contribution form, indicating the member's name, last four digits of social security number, address, and local association.
7. Record the date of the contribution.
8. Make sure the member's signature is on the contribution form. (It cannot be processed without a signature.)
9. Have the member keep the member copy, as this is their receipt.

Form #1
Credit Card Contribution Transmittal Form



1
FORM

CREDIT CARD CONTRIBUTION TRANSMITTAL FORM

This form should be used by locals whose members sign up for payroll deduction contributions. This information is necessary each time funds are transferred to **OEA FUND**. **Without this information, the contributions cannot be processed. Please enclose completed contribution forms.**

Date of Transfer of Funds: _____ Name of Local: _____

School District: _____ County: _____

	LAST 4 DIGITS OF SOCIAL SECURITY NUMBER	NAME OF CONTRIBUTOR	AMOUNT DEDUCTED
1.			
2.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			

SEND TO: OEA FUND, 225 East Broad Street, PO Box 2550, Columbus, OH 43216
 (CAN BE REPRODUCED LOCALLY)

Form #2
Personal Check Transmittal Form



2
FORM

PERSONAL CHECK TRANSMITTAL FORM

This form should be used by locals who collect contributions by personal check. All checks should be made payable to **OEA FUND**. **Without this information, the contributions cannot be processed. Please enclose completed contribution forms.**

Date: _____ Name of Local: _____

School District: _____ County: _____

	LAST 4 DIGITS OF SOCIAL SECURITY NUMBER	NAME OF CONTRIBUTOR	CONTRIBUTION
1.			
2.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			



SEND TO: OEA FUND, 225 East Broad Street, PO Box 2550, Columbus, OH 43216
 (CAN BE REPRODUCED LOCALLY)

Form #3
Money Order Transmittal Form



MONEY ORDER TRANSMITTAL FORM

(CASH CONTRIBUTIONS)

This form should be used by locals who collect **cash contributions**. All cash should be converted to one **money order** made payable to The OEA Fund for Children and Public Education. **State and federal election law limit cash contributions to one hundred (\$100.00) per person, per election. Without this information, the contributions cannot be processed. Please enclose completed contribution forms.**

Date: _____ Name of Local: _____

School District: _____ County: _____

	LAST 4 DIGITS OF SOCIAL SECURITY NUMBER	NAME OF CONTRIBUTOR	CASH CONTRIBUTION
1.			
2.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			



MAKE MONEY ORDER PAYABLE TO The OEA FUND
SEND TO: OEA FUND, 225 East Broad Street, PO Box 2550, Columbus, OH 43216
 (CAN BE REPRODUCED LOCALLY)

Form #4
Payroll Deduction Transmittal Form



PAYROLL DEDUCTION TRANSMITTAL FORM

This form should be used by locals whose members sign up for payroll deduction contributions. This information is necessary each time funds are transferred to **OEA FUND**. **Without this information, the contributions cannot be processed. Please enclose completed contribution forms.**

Date: _____

Preparer's Name: _____

	LAST 4 DIGITS OF SOCIAL SECURITY NUMBER	NAME OF CONTRIBUTOR	AMOUNT DEDUCTED PER PAY
1.			
2.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			



SEND TO: OEA FUND, 225 East Broad Street, PO Box 2550, Columbus, OH 43216
 (CAN BE REPRODUCED LOCALLY)

**Form #5
Summary Contribution**



OHIO EDUCATION ASSOCIATION
 225 East Broad Street, Box 2550 | Columbus, OH 43216
 614-228-4526 | 800-282-1500
 www.ohea.org

SUMMARY CONTRIBUTION TRANSMITTAL FORM

Date: _____

Preparer's Name: _____

Local Association: _____

CONTRIBUTIONS BY:	DOLLAR AMOUNT
FORM #1 CREDIT CARD (one-time only basis)	
FORM #2 PERSONAL CHECKS (payable to FCPE with contribution forms enclosed)	
FORM #3 MONEY ORDER (convert all cash contributions to a money order before sending)	
TOTAL	



SEND TO: OEA FUND, 225 East Broad Street, PO Box 2550, Columbus, OH 43216
 *Please see form #4 for payroll deduction transmittal

Please send one copy of this completed form to OEA FUND and keep one copy for the local association's records.

SECTION III - SUMMARY

Instructions

- A. It is very important to follow the proper procedure when completing the necessary information for each OEA/NEA Fund for Children and Public Education contributor to avoid unnecessary delays in processing. Each local association should appoint one person to be responsible for the collection of OEA/NEA Fund for Children and Public Education money, so that the same procedure is followed at all times.
- B. Make sure the collection person does not hold checks or cash at the local level once the collection has begun. Laws require that political contributions be transmitted promptly.
- C. Make sure that all contributors see the collection envelope and the information statement (below), since 20% of the OEA Fund for Children and Public Education contributions go to the NEA Fund for Children and Public Education, and federal laws require the following disclaimer language: **“The Ohio Education Association Fund for Children and Public Education collects contributions from Association members and uses those contributions to help elect pro-education candidates to state and local political offices. THE NATIONAL EDUCATION ASSOCIATION FUND FOR CHILDREN AND PUBLIC EDUCATION performs a similar function in connection with elections to federal office. A member may refuse to make any contributions, and this will not affect his or her membership status, rights or benefits in OEA, NEA or any of their affiliates. Whatever amount is contributed, 80% will go to OEA Fund for Children and Public Education and 20% will go to NEA Fund for Children and Public Education. Contributions to OEA Fund for Children and Public Education and NEA Fund for Children and Public Education are voluntary and are not a condition of employment or membership in OEA, NEA or any of their affiliates; employees and members have the right to refuse to contribute without suffering reprisals. Contributions or gifts to OEA/NEA Fund for Children and Public Education are not deductible as charitable contributions for federal income tax purposes. Only U.S. citizens or lawful permanent residents may contribute to the NEA fund. *Federal and state law requires political action committees to use best efforts to report the name, address, occupation, and name of employer for individuals whose contributions meet certain requirements.”**
- D. It is important that all contributors complete all information requested on the OEA/NEA Fund for Children and Public Education Contribution Form. This information is required by law.
- E. When contributions are made by payroll deduction, each transmittal is treated as a separate contribution. **A payroll deduction list or a transmittal sheet must accompany each check from the employer’s payroll department and must indicate the name and last four digits of the social security number of each contributor as well as the amount deducted.** A complete listing is necessary so that the contribution can be properly credited to the right person.
- F. OEA/NEA Fund for Children and Public Education cannot accept local association dues money. OEA/NEA Fund for Children and Public Education cannot accept local association checks for money collected; instead, convert cash sums collected to a money order made payable to OEA Fund for Children and Public Education. A transmittal sheet must accompany each money order from the local association and must indicate the name and social security number of each contributor as well as the amount of cash collected (refer to Form 3 Money Order Transmittal Form).

- G. Non-members cannot be solicited for contributions. Only OEA members should be solicited for contributions to OEA/NEA Fund for Children and Public Education.
- H. When extra OEA/NEA Fund for Children and Public Education materials are needed, local associations should contact the UniServ office.
- I. A portion of the local contributions may be returned to the local's registered PAC upon written request to the OEA/NEA Fund for Children and Public Education Chairperson under OEA Fund for Children and Public Education constitutional guidelines. (Refer to the Application for Reimbursement of OEA Fund for Children and Public Education Funds form.)
- J. If all of the above procedures are followed, OEA/NEA Fund for Children and Public Education contributions will be processed without delay and the money can be used to assist candidates who support OEA's legislative goals. Electing friends of OEA and NEA to public office is truly an investment in the future of public schools in Ohio.

Solicitation Guidelines and General Legal Information *(Updated 3/2021)*

In general, Ohio campaign finance laws govern Ohio elections and federal campaign finance law governs federal elections. The Ohio Education Association Fund for Children and Public Education ("OEA Fund") participates in Ohio elections. The OEA is also a collecting agent for the National Education Association Fund for Children and Public Education ("NEA-Fund"), which participates in federal elections. The following discussion is intended to advise local association Treasurers of the federal and Ohio laws that apply to OEA Fund fundraising efforts.

An Ohio labor organization may establish a political action committee (PAC), subject to strict statutory requirements regarding administration, solicitation and reporting. R.C. §3517.082 and 3517.092(F). A PAC consists entirely of voluntary contributions made for the express purpose of influencing elections or engaging in other partisan political activity. In the context of campaign finance, PAC money is often referred to as "hard" money. In contrast, a labor organization's treasury, comprised of member dues, property, and any other income, is referred to as "soft" money.

Ohio labor organizations are permitted to use their treasury and property for direct contributions **in state (Ohio) candidate elections** and for other state partisan purposes.

The State has regulated this right, enacting administrative rules requiring a labor organization to first register as a "political contributing entity" ("PCE") before making any direct political contributions. The PCE must also comply with contribution limits and reporting requirements.

Under federal election law, which governs that portion of funds collected by OEA and forwarded to the NEA Fund for use in federal elections, labor organizations are **prohibited from using treasury funds or property to influence a federal election**. See 2 U.S.C. §441b. The same federal statute prohibits corporations from using corporate treasury funds or property to influence a federal election. On January 21, 2010, the United States Supreme Court carved a very narrow exception to this rule that permits corporations (and, by extension, labor organizations) to use their treasury funds for one specific type of speech: independent expenditures for public communications that "expressly advocate" for election/defeat of candidates. See *Citizens United v. Federal Election Commission*, 130 S. Ct. 876 (2010). *Citizens United* does not change

the federal prohibition against using corporation/union treasury funds for direct contributions to political candidates and/or political parties in federal elections. Also, the narrow category of expenditures permitted by Citizens United must be reported, and must also comply with a complex set of regulations governing independent expenditures and the coordination of activities with candidates or parties. For these reasons, independent expenditures are not recommended and local associations should seek legal advice from OEA before making independent expenditures.

Under both Ohio and federal law, a labor organization may use its treasury funds and/or property to make direct contributions in support of or in opposition to a ballot issue or a ballot issue PAC. Labor organizations may also make direct non-monetary contributions of goods, services, or use of property (known as “in-kind” contributions) in support of or in opposition to a ballot issue or ballot issue PAC. This support may be either an independent expenditure, or an expenditure made in coordination with a ballot issue committee or ballot issue PAC. R.C. §3599.03. All contributions to or on behalf of state ballot issue committees and ballot issue PACs must be timely reported to the Secretary of State on the appropriate form. For federal taxation reasons, neither PAC money nor registered PCE money should be used in support of ballot issues.

“Issue advocacy” refers to public advocacy on public policy issues. Federal election law heavily regulates issue advocacy to ensure that the public advocacy in support of the “issue” does not also constitute support of a candidate or other partisan political campaign activity. “Issue advocacy” is an area affected by the United States Supreme Court’s Citizens United ruling, discussed above, and the application of that ruling to existing regulations is ongoing. Ohio law also contains restrictions on issue advocacy, which may be affected by the Citizens United ruling and ongoing legislation related thereto. Despite the Citizens United ruling, if a labor organization spends treasury funds for “issue advocacy” which is in fact “candidate advocacy,” such conduct may violate election laws, and under the Internal Revenue Code may jeopardize the labor organization’s tax-exempt status. For this reason, any local association that wishes to participate in issue advocacy should first contact the OEA General Counsel’s office for guidance.

Virtually every political contribution or expenditure carries with it a reporting obligation. If a local association does not have its own PAC, its reporting requirements will most likely be limited to reporting ballot issue expenditures and contributions. Contributions to a local levy/ballot committee or expenditures in support of a local levy/ballot issue must be timely reported with the applicable local board of elections. A local association with a PAC must follow all reporting requirements and contribution limits and these requirements/limits will also apply to any OEA Fund rebate requested by the local association and received as a PAC-to-PAC transfer. If you have any questions, concerning the reports required by the Secretary of State, please contact your Labor Relations Consultant to obtain information specific to your local association’s needs.

¹In federal election law, a PAC is referred to as a “separate segregated fund” (SSF). For purposes of this discussion, the term “PAC” refers to both PACs and SSFs

Questions and Answers Regarding Campaign Finance Law (March, 2021)

The following "Questions and Answers" are designed to address the more commonly asked questions about the campaign finance laws and their effect on the OEA and the OEA Fund.

Q1. If our local association has full-time or part-time release officers, can they engage in political activity?

A1. Only within the confines of O.R.C. 3599.03 if the officer is acting in his/her capacity as a labor organization official. See Q2.

Q2. Can an individual member of the association participate in the political process without fear of violating the law?

A2. Individuals, not acting as a representative or member of a labor organization, may make contributions to statewide or legislative candidates, as before. However, any contribution in excess of \$100 (one hundred dollars) requires the contributor to report the name of the contributor's employer. O.R.C. 3517.10(B)(4). In addition, there are contribution limits for individuals under the law. O.R.C. 3517.102. Individuals may solicit contributions from co-workers as long as the efforts are not conducted at a time when and/or place where official business is being conducted at the time of the solicitation. O.R.C. 3517.092(F).

Q3. Why not just give candidates necessary things of value (instead of cash) to support their campaigns?

A3. These contributions, called "in-kind contributions," must be reported by the contributor, must be included in a candidate's report and are subject to the dollar limitation imposed by the law (as determined by fair market value). Candidates must also report "other income" which is defined as a loan, investment income, or interest income, and, again, these types of contributions are subject to the contribution limitations. O.R.C. 3517.10(B)

Q4. What are "independent expenditures" and how are they treated under the law?

A4. An "independent expenditure" is an expenditure made in support of or opposition to a candidate or a ballot issue that is not made with the consent of, in coordination, cooperation or consultation with, or at the request of or suggestion of the benefited candidate or ballot issue committee. Entities that currently file campaign finance statements (such as a PAC) must report, as part of their statement of contributions and expenditures, any independent expenditures they make to support or oppose any candidate or ballot issues. O.R.C. 3517.105 and 3517.99 Labor organization dues money cannot be used for independent expenditures unless the labor organization is properly established as a Political Contributing Entity ("PCE"). ORC 3517.01 (B) (17)(a). Individuals and PACs are prohibited from using a false or fictitious name in making an independent expenditure. A name is false or fictitious if the person or entity using the name does not exist or if it has not filed a Designation of Treasurer form, if so required. O.R.C. 3517.105 & 3517.99

Q5. Can PAC or the OEA Fund for Children and Public Education contributions be collected at a union meeting held on school grounds?

A5. PAC contributions cannot be collected during hours when school is in session and when students are in attendance. However, a union meeting conducted before or after work hours is still an appropriate place to make PAC solicitations. However, members are cautioned to conduct meetings where solicitations will take place outside the presence of any students and in an area where classroom business and the business of the school district does not ordinarily occur. To that end, these meetings should take place in lounges, cafeterias or gymnasiums. Classrooms, offices and the sites of board of education meetings should be avoided as places where PAC solicitations occur. In addition to the cautions listed above, members are encouraged to use good judgment and common sense in determining when and where "official business" is conducted.

Q6. What about using school mailboxes and inter-office mail for PAC solicitations?

A6. School mailboxes cannot be used for PAC solicitations. Therefore, OEA Fund for Children and Public Education forms should not be placed into mailboxes since these are for solicitation. However, unless otherwise restricted or prohibited by Board Policies, flyers and the like may be circulated to members via school mailboxes since they are for informational purposes only.

Q7. What about contribution limits? How much can we contribute to candidates and issues?

A7. Please see the attached chart, which reflects the current limitations, promulgated under Chapter 3517. This information can be found and may be printed from the Secretary of State's website: www.sos.state.oh.us.

Contribution Limits

Ohio Campaign Contribution Limits Effective February 25, 2023 through February 24, 2025

This chart is intended to be a general guide and does not include every statutory provision relating to contribution limits.

		← Contributions From →							
		INDIVIDUAL (Must be 7 years of age or older)	PACs PCEs	COUNTY PARTY State Candidate Fund	COUNTY PARTY Other Account ⁸	STATE PARTY State Candidate Fund	LEGISLATIVE CAMPAIGN FUND	CAMPAIGN COMMITTEE (Includes local)	
Contributions To	Per Election Period unless otherwise footnoted	STATEWIDE	\$15,499.69	\$15,499.69	\$387,492.30 ¹²	\$3,874.92 ⁹	\$874,182.62 ⁷	PROHIBITED	\$15,499.69
		SENATE	\$15,499.69	\$15,499.69	\$15,499.69 ¹ \$174,371.53 ²	\$3,874.92 ⁹	\$174,371.53 ⁷	\$86,798.27 ⁶ \$174,371.53 ⁶	\$15,499.69
		HOUSE	\$15,499.69	\$15,499.69	\$15,499.69 ¹ \$86,798.27 ²	\$3,874.92 ⁹	\$86,798.27 ⁷	\$44,959.27 ⁶ \$86,798.27 ⁶	\$15,499.69
		STATE PARTY State Candidate Fund	\$46,499.08 ³	\$46,499.08 ³	NO LIMIT	PROHIBITED	NO LIMIT	NO LIMIT	\$46,499.08 ³
		LEGISLATIVE CAMPAIGN FUND	\$23,249.54 ³	\$23,249.54 ³	NO LIMIT	PROHIBITED	NO LIMIT	PROHIBITED	\$23,249.54 ⁵
		COUNTY PARTY State Candidate Fund	\$15,499.69 ¹⁰	PROHIBITED	PROHIBITED	PROHIBITED	NO LIMIT	NO LIMIT	\$15,499.69 ⁴
		PACs PCEs	\$15,499.69 ³	\$15,499.69 ¹³	\$15,499.69 ¹¹	\$15,499.69 ¹¹	\$15,499.69 ¹¹	PROHIBITED	\$15,499.69 ³

1. These limits apply to contributions given to a campaign committee which is not a 'designated state campaign committee'.
2. These limits apply to cash or cash equivalents, not in-kind. The campaign committee of a House or a Senate candidate which is a 'designated state campaign committee' may accept, in aggregate, from any one or a combination of state candidate funds of county political parties **\$77,498.46** and **\$155,051.32**, respectively, in an election period.
3. These limits are per calendar year.
4. This limit is per calendar year and may only be made if the campaign committee's candidate will appear on a ballot in that county or is an officeholder representing any part of that county.
5. These limits are per calendar year and do not apply to contributions given by a 'designated state campaign committee'.
6. These limits apply to cash or cash equivalents, not in-kind. The smaller limit is for the Primary election period and the larger limit is for the General election period.
7. These limits apply to cash or cash equivalents, not in-kind.
8. These limits apply to political parties in counties having a population of less than 150,000 which do not establish a State Candidate Fund. 'Other Account' does not include a Restricted Fund.
9. Recipients of county party non-State Candidate Fund contributions must be campaign committees for statewide candidates or a 'designated state campaign committee.'
10. This limit is per calendar year. Contributions to a County Party SCF are restricted to individuals residing in the county or 'designated state campaign committees' of the County Party SCF.
11. These limits are per calendar year and apply to the aggregate of contributions given by the National, State, and County level of a political party.
12. A campaign committee for a statewide candidate may accept not more than this amount, in aggregate, from any one or a combination of state candidate funds of county political parties in an election period.
13. This limit is per calendar year and does not apply to contributions made to or received by one or more PACs that are affiliated.

Application for Reimbursement of OEA Fund Contributions

Application for Reimbursement of OEA Fund

Must be received on or before the first Monday in April for a primary election and on or before the first Monday in October for a general election in even-numbered years and at any time in an odd-numbered year.

In accordance with the OEA Fund for Children and Public Education (OEA Fund) Bylaws, Section B 2.17, I request a reimbursement of twenty-five percent (25%) of the state OEA-FCPE funds collected from our association OEA Fund contributions.

I understand that my reimbursement is from funds collected during the previous OEA Fund fiscal year. I further understand that no reimbursement check will be issued for less than ten dollars (\$10.00).

I understand that I may not use these funds for or against a candidate in conflict with one endorsed by OEA Fund or another local association involved in the same contest. I understand, too, that I may not advertise this candidate as having been endorsed by OEA Fund but rather must indicate this endorsement as coming from my local association. I understand that these OEA Fund rebate funds should not be used for a levy campaign or ballot issue based on the significant tax consequences for the use of PAC funds for those purposes. I understand that these funds may not be used to make contributions to a state candidate's campaign. I understand that all expenditures from these funds must be reported in accordance with Ohio campaign finance law.

These funds will be used for the following purpose: (must be completed)

Local Association Name: _____

Check **MUST** be made
Payable to Local PAC Name:

PAC Name: _____

Have you ever filed a copy of the "Designation of Treasurer" form with the county board of elections? Yes No
If yes, please attach a copy to this reimbursement request.

Do you have a registration number for the PAC? If so, please provide the number below.

Local PAC Registration Number: _____

Does the PAC have gross receipts in excess of \$25,000 on an annual basis? Yes No

Do you file regular campaign finance reports with the appropriate county board of elections? Yes No
**If yes, please attach copies of all reports filed since you submitted your last "Application for Reimbursement of OEA Fund."

Do you maintain a separate segregated non-interest bearing bank account for your PAC dollars used to support candidates in local political elections? Yes No

Local Association President: _____

Signature

Send Reimbursement Check to: _____

Address: _____

City/State/Zip: _____

Phone Numbers: School () _____ Home () _____

Signature of Director of Government Relations and Date: _____

Signature of OEA Secretary-Treasurer and Date: _____

Return Form To: Ohio Education Association
Director of Government Relations
225 East Broad Street, Box 2550
Columbus, OH 43216

Steps to Establish Political Action Committees (PACS) to Assist Local Candidates Running for Political Office

- Step 1:** Once a decision is made to establish a PAC to make contributions to local candidates, the Local Education Association (“LEA”) should adopt a resolution authorizing the establishment of a PAC.
- Step 2:** Select a treasurer for the PAC. The treasurer is responsible for filing periodic campaign finance reports with the county board of elections and for managing the receipts and expenditures of the PAC. It is best if the treasurer’s position does not change on an annual or bi-annual basis due to the on-going filing obligations. There are both campaign finance and accounting responsibilities knowledge required for this position.
- Step 3:** File a Designation of Treasurer form with the County Board of Elections prior to accepting any contribution or making any expenditure. Include the name of your LEA in the PAC name (i.e. Gotham City Education Association PAC). Anytime a new Treasurer is appointed, a new Designation of Treasurer form must be filed with the local county board of elections. Form 30-D can be found at <https://www.ohiosos.gov/globalassets/candidates/forms/30d.pdf>.
- Step 4:** The Treasurer or the LEA’s accountant will need to obtain an Employer Identification Number (“EIN”) for the PAC from the Internal Revenue Service (IRS). You will need this EIN to open a bank account separate from the bank account for the LEA’s general treasury funds. The Application for an Employer identification Number can be found at <https://www.irs.gov/pub/irs-pdf/fss4.pdf>.
- Step 5:** Open a separate non-interest-bearing bank account with a local financial institution using the newly acquired EIN. Also, ask the Bank to waive monthly or annual fees on this account. As indicated in Step 4, do not use the LEA’s EIN assigned to the account that contains the LEA’s general treasury funds. **Use the new EIN for the PAC account. Do not commingle the funds of the two (2) accounts.**
- Step 6:** Establish contribution and expenditure guidelines for the PAC. You can adopt formal “By-Laws,” but that is not required. However, it is recommended that you do establish some guidelines related to accepting contributions into the PAC and making expenditures from the PAC proceeds. However, this checklist is written with the thought in mind that contributions will be received by the LEA in accordance with the OEA Fund for Children and Public Education (OEA Fund) Bylaws, Section B 2.17, which provides for reimbursement of twenty-five percent (25%) of the LEA’s contributions to the state OEA Fund.
- Step 7:** If it is anticipated that gross receipts (contributions into your PAC) will exceed \$25,000.00 in a calendar year, the LEA will need to file an IRS Form 8871 with the IRS declaring the PAC as a 527 organization and IRS Form 8872 reporting the number of contributions and expenditures so that contributions to the PAC are not taxable to the PAC. If the LEA is certain that the PAC will not exceed the exemption limit of \$25,000.00, then this step is not necessary. More information can be found at <http://www.irs.gov/>.
- Step 8:** File an annual tax return with the IRS, if the limit of \$25,000.00 is met.
- Step 9:** If gross receipts are under the exemption limit of \$25,000.00 and the PAC completes and files its required campaign finance reports (identified in Step 10), the PAC is exempt from filing a 3-22 Rev 5/2019 Form 990 or 990EZ with the IRS.
- Step 10:** It is required by Ohio law that periodic campaign finance reports be filed with the local county

board of elections. Some of the reporting dates are optional based on the activity of the PAC during prior reporting periods. It is necessary to review the requirements applicable to your circumstances. If the LEA has questions about the filing requirements, the requirements can be found in Ohio Revised Code Section 3517.10 (<http://codes.ohio.gov/ohio-revised-code/section-3517.01>). Additionally, the LEA may contact OEA's General Counsel at 614-227-3129. A missed reporting deadline will likely result in a referral to the Ohio Elections Commission. Deadlines cannot be extended. The report must be filed on or before the due date by 4:00 p.m. The 4:00 p.m. deadline is provided in the statute. When you file in person, take the original and a copy so that you can have a file-stamped copy for your records. If you mail you must still ensure that the report is filed prior to 4:00 p.m. the date it is due. If you do use the mail to deliver the report, provide a copy with the original and a self-addressed stamped envelope with the appropriate return address and request that the file-stamped copy of the report be returned in the envelope for your records.

Campaign Finance Reports

- A. Pre-primary Election Report** – Due by 4:00 p.m. twelve (12) days before a primary election if the PAC spent or received \$1,000.00 or more to influence an election between the time the last report was filed and the 20th day before the election.
- B. Post-primary Election Report** – Due by 4:00 p.m. thirty-eight (38) days after the primary election if the PAC received any contributions or made expenditures to influence that election between the time the last report was filed and 31st day after the election.
- C. Semiannual Report** – Due by 4:00 p.m. on the last business day of July if the PAC was not required to file a report after the immediately preceding primary election. It must cover the time period since the last report was filed through the last day of June. A semiannual report should reflect only activity that has taken place since the last report was filed.
- D. Pre-general Election Report** – Due by 4:00 p.m. twelve (12) days before the general election if the PAC spent or received \$1,000.00 or more to influence that election between the last report that was filed and the 20th day before the election.
- E. Post-general Election Report** – Due by 4:00 p.m. thirty-eight (38) days after the general election if the PAC received any contributions or made expenditures to influence that election between the time the last report was filed and the 31st day after the election.
- F. Annual Report** – Due by 4:00 P.M. on the last business day in January if the PAC was not required to file a report after the immediately preceding November election. The report covers the time period since the most recently filed report, through the last day of December. An annual report should reflect only activity that has taken place since the last report was filed.
- G. Special Elections** – The pre-election and post-election filing deadlines also apply to special elections. 3-23 Rev 5/2019 A special election may trigger the “twelve (12) days before” due date for filing the pre-election report and the “thirty-eight (38) days after” due date for filing the post-election report.

Campaign finance reporting forms can be found by visiting the Ohio Secretary of State's website at this URL - <http://www.sos.state.oh.us/SOS/CampaignFinance/Filing/CFForms.aspx>

FYI – If the PAC makes no contributions or expenditures and receives no contributions, it must still file semiannual and annual reports every year unless it terminates the PAC. In order to terminate the PAC the Local Association must file to do so with the county board of elections after zeroing out the balance of the account.

Please remember that campaign finance statutes, rules and regulations are subject to change. While the basic process may remain the same or similar, changes could occur that will impact the way you manage and report your financial information.

Use of Funds for Political Activity Chart

	LOCAL/STATE BALLOT ISSUES OR BALLOT PACS	POLITICAL CANDIDATES FOR LOCAL OFFICES
LOCAL DUES DOLLARS	YES ¹	NO ²
LOCAL POLITICAL CANDIDATE PAC FUNDS	NO ³	YES
OEA FUND PAC REBATE FUNDS	NO	YES ⁴

¹ However, lobby expenses paid from local dues dollars cannot be deductible as miscellaneous itemized deductions from members' income taxes. Otherwise the local would be liable for the tax consequences.

² Unless the local registers as a Political Contributing Entity (PCE) (see A-2) (Not recommended).

³ Based on significant tax consequences.

⁴ However the rebate funds cannot be used for or against a candidate in conflict with one endorsed by OEA Fund or another local association involved in the same election. The rebate funds cannot be used in any federal, statewide and/or state legislative campaign (OEA Fund Bylaws §B2.17).

Types of Expenditures

Independent:

- Any money spent in support or opposition without the consent of and not in coordination, cooperation, or consultation with the candidate or issue.

Direct Contributions to a Campaign:

- Any monetary donation made directly to the candidate's campaign.

In-kind Contributions:

- Anything of value other than money.
- Any non-monetary contribution of goods or services used to support a campaign, e.g. supplying paper, paying for stamps that are then donated to the campaign, paying for telephone system for calls to registered voters.
- Any and all expenditures over \$25 must have a receipt or cancelled check.

Add your notes here

CHAPTER 4

Fiscal Fitness Award Criteria

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FISCAL FITNESS INFORMATION SHEET

LOCAL NAME _____ LOCAL ID # _____

District – Circle One

CENTRAL	ECOEA	EOEA	NCOEA	NEOEA
NWOEA	SEOWA		SWOEA	WOEA

LOCAL PRESIDENT _____

Phone Number: _____ Email Address: _____

LOCAL SECRETARY _____

Phone Number: _____ Email Address: _____

LOCAL TREASURER _____

Phone Number: _____ Email Address: _____

Who do we contact regarding questions on this submission?

Name: _____ Position: _____

Phone Number: _____ Email Address: _____

If different from above

This sheet must be included in your packet. It is suggested that your material be submitted in a 3-ring binder, with each criterion separated with a tab.

Fiscal Fitness Award

The OEA Fiscal Fitness Award Program is designed to increase the Association's financial performance at both the state and local levels. The award consists of ten criteria of best financial practices. This booklet includes the form that must be completed for Criterion 1 and Criterion 2 along with examples of all ten criteria that must be submitted.

Along with the promotion of best financial practices for their own sake, the OEA intends to provide financial incentives for locals that establish and maintain these practices. Additionally, clear communication of these practices provides guidelines for all locals to follow. The establishment of best practices and criteria by which to measure them makes this program an example of OEA's commitment to continuous improvement.

As an incentive to promote best financial practices, \$500 will be awarded to individual local treasurers who apply for the Fiscal Fitness Award and their local meets all the criteria! This is in addition to the existing 1st time award of a check for \$2,000 and a plaque to the local for their accomplishment. Locals meeting all criteria on a continuing annual basis will receive \$500 for as long as they meet the criteria. The \$2,000 award can be earned only once every five years. (Note: Award amounts are subject to the annual OEA approved budget) The Fiscal Fitness Awards will be given at the May Representative Assembly, where locals will be recognized for their financial performance in the preceding Fiscal Year.

Locals have the opportunity to meet the criteria for the award during the fiscal year and the submission of applications for the award are due no later than January 31 of the year immediately following their fiscal year. This timeline has been adopted so that there is the greatest opportunity for all locals to be involved.

Completed applications and accompanying award criteria should be submitted to:

Ohio Education Association
Office of the Secretary-Treasurer
Fiscal Fitness Award
P.O. Box 2550
Columbus, OH 43216

Additional information or guidance can be provided by the office of the OEA Secretary-Treasurer.

Fiscal Fitness Award

Treasurer's Workshops:	June – September
Submission Deadline:	January 31 st of the following year
Award Date:	Spring RA of the following year

Ohio Education Association Fiscal Fitness Award Criteria

1) Membership criteria:

- A. The treasurer meets the criteria for Outstanding Local Treasurer.
- The dues transmittal contract or letter outlining the local procedure for collecting and transmitting dues money to OEA must be postmarked to OEA headquarters no later than September 30th, 20XX.
 - All membership forms for enrollment (initial, continuous or renewal), as well as a list of agency fee payers, must be postmarked to OEA headquarters by October 15th, 20XX.
 - The **OEA Confirmation Form** verifying completion of Form 990 **and** include either a copy of the **IRS acceptance of the Form 990-N e-postcard or the signature page of the 990EZ or 990 long form filed**. Both must be postmarked to OEA headquarters by January 20th, 20XX.
 - The local must not have incurred an interest penalty on outstanding billing statements due from the local association to OEA during the fiscal year.
- B. Reconcile annual and monthly membership reports and submit changes to the OEA as needed.

Completion of the “Fiscal Fitness Award Criteria – Membership” form required.

2) Financial criteria:

- A. Deposits are made within one week of receipt.
- B. All invoice and financial obligations are paid timely. (2 weeks suggested)
- C. No acts of fraud or dishonesty by the treasurer or any other officer.
- D. Compensation paid to officers or staff has been disclosed

Completion of the “Fiscal Fitness Award Criteria – Financial” form required.

- 3) The treasurer must attend an OEA-sanctioned Treasurer’s Workshop on an annual basis during his/her term in office. Treasurers with more than 2 years of experience have the option of sending another local officer or executive board member to a Treasurer’s Workshop once every 3 years. If attended by a person other than the treasurer, please provide the name and title of the alternate along with confirming the current treasurer has been in office two years and has attended the last two Treasurer’s Workshops. Local treasurers have the option of serving as an OEA-sanctioned trainer for a workshop to satisfy this criterion.

Submission of the OEA issued certificate. (Please contact the OEA Secretary-Treasurer’s office to obtain if necessary)

- 4) Present annual budgets. It is important not only to create annual budgets but also to involve the local in the development of the budgets so leaders understand the basis for the budgets. It is also important that local budgets are presented in a question and answer based forum which is open to any interested parties. The motion to approve or accept the annual budget is to be clearly stated in the minutes with passage of the motion highlighted.
(Budgets for FY 1 and FY 2 required)

Submission of the budgets and minutes documenting budget planning and approval of both budgets required. Motion to approve or accept the annual budget must be highlighted in the minutes.

- 5) Present monthly and annual financial reports to the governing body of the local association. Criterion #5 must begin with a statement of the period of the local's fiscal year and list each month that the governing body of the local meets. **The monthly financials need to include Revenue, Expenses and Fund Balances as well as including a comparison of actual financial results for the period to the budget for the period.** Submission of all monthly financials must be in chronological order by month with the corresponding minutes immediately following which documents the **approval, acceptance, or filed for audit** status of the financials at the local association meetings. The motion to approve or accept the monthly financial reports must be highlighted in the minutes. The minutes should include any discussion of variances from the budget and the reasons for the budget being favorable or unfavorable. The minutes should also include any discussions on projected year-end variances and any issues or areas of financial concern. (Financials for Fiscal Year required)

Submission of all monthly financials including all monthly minutes documenting approval at local association meetings required. The monthly financials with approval for each month must be presented in chronological order. Motion to approve or accept the monthly financial reports must be highlighted in the minutes.

- 6) Participate in an annual audit. It is preferable that locals establish an audit subcommittee that is comprised of two or more persons when possible. Members of the Audit Committee should be rank and file members who do not have bank signatory abilities. The local is required to submit a list of subcommittee members and their roles. Suggestions for an auditor include a business community CPA, retired CPA, or an accountant who would volunteer. An audit can be performed by any independent person(s). An example would be a math teacher. **Please see Chapter 2 of the OEA Treasurer's Handbook for tips on how to conduct a Do-It-Yourself audit.** (Fiscal Year audit required)

Submission of audit documentation is required. The documentation must indicate a favorable opinion by the auditor.

- 7) Maintain an itemized record of all receipts and expenditures. The itemized list could be a check register, a computer worksheet or computer program, such as Quicken, Quickbooks, or a manual green ledger sheet. (Fiscal Year required)

Submission of itemized record of receipts and expenditures required. This must be organized and presented in a chronological, user-friendly manner.

- 8) Submit proof of proper payroll tax withholdings for paid officers and staff working on behalf of association. Regardless of what the compensation is called e.g. salary, stipends, honorariums, paid dues, grants, etc. Instead of paying officers directly or through paying their dues which are taxable, locals can establish an accountable expense plan to reimburse officers for legitimate business expenses such as cell phone reimbursement. **Please see Accountable Plan Practical Advice in Chapter 2 of the OEA Treasurer's Handbook for information related to this requirement.**

**Submission of copy of payroll withholding forms filed with appropriate governmental agencies. (e.g. Federal Form 941, Ohio Form IT941)
Proof can also include a copy of a TPO agreement with the local school district or an invoice from a third party payroll processor. Submit proof of the accountable plan, evidence can be the minutes of Executive Committee approving the plan or the local's C&B where documented.**

- 9) Maintain IRS tax exempt status and supporting documentation.

Submission of tax-exempt determination letter from the IRS, or other proof from the IRS such as 990 submission confirmation, that the local has tax exempt status with the IRS.

- 10) Use of dual signatories on all local association checks.

Submission of a copy of a cancelled check indicating dual signatures used dated within the Fiscal Fitness Award filing year.

Note: The award criteria documentation must be submitted in an organized manner with each criterion clearly separated and identifiable using a tab system and notebook(s). Criteria documentation will not be returned to the local.

Helpful Tax Links

990ez: <https://www.irs.gov/forms-pubs/about-form-990-ez>
990: <https://www.irs.gov/forms-pubs/about-form-990>
941: <https://www.irs.gov/forms-pubs/about-form-941>

Criteria 1

Fiscal Fitness Award Criteria 1 Form

Local Association Name: _____ Local ID: _____

Criterion 1 - Membership:

Local Association - Date **Dues Transmittal Agreement** sent to OEA. _____ / _____ / _____
- Postmark date on or before September 30th.

Local Association - Date **Membership Enrollment Materials** sent to OEA
including applicable list of Agency Fee Payers. _____ / _____ / _____
- Postmark date on or before October 15th.

Local Association - Date **990 - Filing Confirmation Form** sent to OEA _____ / _____ / _____
- Postmark date on or before January 20th.
- Provided copy of **990-N (e-Postcard) IRS acceptance form**
- **OR** signature page of **990 Long\EZ form filed.**

Local Association - **Initial** to verify **No Interest Penalty** was incurred on
any billing statement for the local association during the
membership year. _____

Local Association - **Initial** to verify that all **Memberships are Correct** and
recorded with the OEA, and that all membership dues are
paid in full. _____

Note: There are a total of ten criteria the local must meet for the Fiscal Fitness Award.

Criteria 1 - Example



[Home Security Profile Logout](#)

Your Form 990-N(e-Postcard) has been submitted to the IRS

- **Organization Name:** ABC EDUCATION ASSOCIATION
- **EIN:** 123456789
- **Tax Year:** 20XX
- **Tax Year Start Date:** 09-01-20XX
- **Tax Year End Date:** 08-31-20XX
- **Submission ID:** 10065520163230639300
- **Filing Status Date:** 11-18-20XX
- **Filing Status:** Accepted
- [MANAGE FORM 990-N SUBMISSIONS](#)

Criteria 2

Fiscal Fitness Award Criteria 2 Form

Local Association Name: _____ Local ID: _____

Criterion 2 - Financial:

1) All deposits were made within one week of receipt during the fiscal year.

Any exceptions to be documented: _____

2) All invoices and financial obligations have been paid timely during the fiscal year. (2 weeks suggested)

Any exceptions to be documented: _____

3) There have been no acts of fraud or dishonesty by the treasurer or any other officer.

Any exceptions to be documented: _____

4) All compensation paid to officers or staff by the local association has been disclosed in the submission for criterion #8.

Any exceptions to be documented: _____

The enclosed criteria documentation has been approved for release to the Ohio Education Association for consideration in meeting the standards of the **OEA Local Association Fiscal Fitness Award**. The officers of the local hereby attest that the above information submitted to meet the membership and financial criteria, and the enclosed criteria documentation, are true and accurate to the best of their knowledge. The officers of the local understand that the enclosed criteria documentation will not be returned to the local by the OEA. (All officers of the local must sign)

Signed by:

Local Association President:	_____	Date:	_____
Local Association Treasurer:	_____	Date:	_____
Local Association Secretary:	_____	Date:	_____
Other Officers:	_____	Date:	_____

Criteria 3 - Information

Treasurers' Workshop Timing

Historical timelines for Treasurers' Workshops are as follows. These are subject to change and should be validated with the current year's actual dates.

Central:	Mid-June
WOEA:	Mid-July
ECOEA:	Mid-July
NWOEA:	Mid-July
NEOEA:	Mid-July
SEOEA:	Late July
NCOEA:	Late July to Early August
EOEA:	Early August
SWOEA:	Early August

Please see the current year Treasurers' Workshop Schedule for specific dates and registration information. This can be found on the OEA website at: <https://www.ohea.org/oea-secretary-treasurer-member-resources>. All Treasurer's workshops are held prior to the fiscal fitness year.

Certificate of Participation

is hereby granted to:

«First_Name» «Last_Name»
«Local»

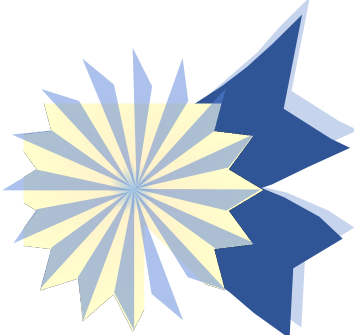
As certification for satisfactory completion of an
OEA Central Treasurers' Workshop

3 Contact Hours ~ Granted: 2024-2025

Mark Hill

Mark Hill, Secretary-Treasurer
Ohio Education Association

June, 2024



Criteria 4 - Example

EXAMPLE		
ABC Education Association		
Budget - Fiscal Year 1		
<u>Revenue</u>		
Membership dues	3,500.00	
Interest Income	125.00	
Donations	<u>750.00</u>	
Total Revenue		4,375.00
<u>Expenses</u>		
<u>Governance Expenses</u>		
Administration Expenses:		
Officer	1,000.00	
Executive Council	250.00	
Association Representation	<u>300.00</u>	
Subtotal		1,550.00
Leadership Training:		
Workshops	180.00	
Leadership Academy	0.00	
Workshop Mileage	<u>75.00</u>	
Subtotal		255.00
Representative Assemblies:		
Uniserv Mileage	30.00	
OEA Fall R/A	120.00	
OEA Spring R/A	<u>150.00</u>	
Subtotal		300.00
Total Governance		2,105.00
<u>Collective Bargaining</u>		
Negotiation Sessions/Meals	125.00	
Training/Materials	<u>150.00</u>	
Subtotal		275.00
Total Collective Bargaining		275.00
<u>Grievance/Contract Enforcement</u>		
Arbitration Expenses	350.00	
Training/Materials	<u>150.00</u>	
Subtotal		500.00
Total Grievance/Contract Enforcement		500.00
Total Office Expenses		275.00
Total Gifts and Awards		500.00
Total Contingency Fund		87.50
Total Miscellaneous		<u>100.00</u>
Total Expenses		<u>3,842.50</u>
Excess Revenue over Expenses		<u>532.50</u>

Criteria 4 - Example

EXAMPLE		
ABC Education Association		
Budget - Fiscal Year 2		
<u>Income</u>		
Membership dues	3,800.00	
Interest Income	130.00	
Donations	<u>800.00</u>	
Total Income		4,730.00
<u>Expenses</u>		
<u>Governance Expenses</u>		
Administration Expenses:		
Officer	1,000.00	
Executive Council	250.00	
Association Representation	<u>300.00</u>	
Subtotal		1,550.00
Leadership Training:		
Workshops	400.00	
Leadership Academy	80.00	
Workshop Mileage	<u>75.00</u>	
Subtotal		555.00
Representative Assemblies:		
Uniserv Mileage	30.00	
OEA Fall R/A	120.00	
OEA Spring R/A	<u>150.00</u>	
Subtotal		300.00
Total Governance		2,405.00
<u>Collective Bargaining</u>		
Negotiation Sessions/Meals	250.00	
Training/Materials	<u>150.00</u>	
Subtotal		400.00
Total Collective Bargaining		400.00
<u>Grievance/Contract Enforcement</u>		
Arbitration Expenses	350.00	
Training/Materials	<u>250.00</u>	
Subtotal		600.00
Total Grievance/Contract Enforcement		600.00
Total Office Expenses		275.00
Total Gifts and Awards		500.00
Total Contingency Fund		94.60
Total Miscellaneous		<u>100.00</u>
Total Expenses		<u>4,374.60</u>
Excess Income over Expenses		<u>355.40</u>

Criteria 4 - Example

**ABC Education Association
September 15, 20XX
Meeting Minutes**

Attendees:

Patrick President
Vicki Vice-President
Sally Secretary
Tom Treasurer

The meeting convened, etc.

OFFICERS REPORTS

OLD BUSINESS

NEW BUSINESS

Budget:

Tom Treasurer presented the FY budget during the meeting for review. Tom's presentation of the budget included a listing of all the items discussed at previous meetings that were incorporated in the final budget. After several questions were answered, Sally Secretary motioned to accept the budget. John Smith seconded the motion. Motion was passed.

Upcoming Bake Sale:

OTHER TOPICS

(Note: Two fiscal year budgets must be submitted. See explanation in Criteria # 4.)

Criteria 5 - Example

EXAMPLE

ABC Education Association
Statement of Revenues Collected,
Expenses Paid, and Change in Fund Balance
Fiscal Year Ended August 31, 20XX
Unaudited

(Note: Annual & Monthly Reports Must Be Submitted)

<u>Revenue</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Fav (Unfav)</u>
Membership dues	3,500.00	3,600.00	100.00
Interest Income	125.00	135.00	10.00
Donations	750.00	680.00	(70.00)
Total Revenue	4,375.00	4,415.00	40.00
 <u>Expenses</u>			
<u>Governance Expenses</u>			
Administration Expenses:			
Officer	1,000.00	950.00	50.00
Executive Council	250.00	210.00	40.00
Association Representation	300.00	295.00	5.00
Subtotal	1,550.00	1,455.00	95.00
Leadership Training:			
Workshops	180.00	175.00	5.00
Leadership Academy	0.00	0.00	0.00
Workshop Mileage	75.00	70.00	5.00
Subtotal	255.00	245.00	10.00
Representative Assemblies:			
Uniserv Mileage	30.00	25.00	5.00
OEA Fall R/A	120.00	135.00	(15.00)
OEA Spring R/A	150.00	149.00	1.00
Subtotal	300.00	309.00	(9.00)
Total Governance	2,105.00	2,009.00	96.00
<u>Collective Bargaining</u>			
Negotiation Sessions/Meals	125.00	123.00	2.00
Training/Materials	150.00	151.00	(1.00)
Subtotal	275.00	274.00	1.00
Total Collective Bargaining	275.00	274.00	1.00
<u>Greivance/Contract Enforcement</u>			
Arbitration Expenses	350.00	295.00	55.00
Training/Materials	150.00	145.00	5.00
Subtotal	500.00	440.00	60.00
Total Greivance/Contract Enf.	500.00	440.00	60.00
Total Office Expenses	275.00	250.00	25.00
Total Gifts and Awards	500.00	450.00	50.00
Total Contingency Fund	87.50	88.30	(0.80)
Total Miscellaneous	100.00	90.00	10.00
Total Expenses	3,842.50	3,601.30	241.20
Excess Revenue over Expenses	532.50	813.70	281.20
 <u>Change in Fund Balance</u>			
Excess Revenue over Expenses - Fiscal Year		813.70	
Fund Beginning Balance - 09/01/XX		1,200.00	
Fund Ending Balance - 08/31/XX		2,013.70	

Criteria 5 - Example

**ABC Education Association
September 15, 20XX
Meeting Minutes**

Attendees:

Patrick President
Vicki Vice-President
Sally Secretary
Tom Treasurer

The meeting convened, etc.

OFFICERS REPORTS

OLD BUSINESS

NEW BUSINESS

Financials:

Tom Treasurer presented financials for the twelve months ended August 31, 20XX during the meeting for review. After several questions were answered, Sally Secretary motioned for approval of the financials. Patrick President seconded the motion. Motion was passed.

Upcoming Bake Sale:

OTHER TOPICS

Criteria 6 - Example

MEMORANDUM

To: Tom Treasurer

From: Roberta Smart, Math Instructor, ABC High School
Sam Smith, Science Instructor, ABC Middle School

Date: September 15, 20XX

Subject: Review of ABC Education Association Financial Records as of August 31, 20XX

We have reviewed the financial records of the ABC Education Association and found they were prepared in accordance with financial best practices and within generally accepted accounting principles.

In our opinion, the Treasurer's records and accompanying financial reports present fairly the financial position of the association.

Signed,

Roberta Smart
Sam Smith

Criteria 7 - Example

EXAMPLE

**ABC Education Association
Itemized Receipts & Expenditures
Fiscal Year Ended August 31, 20XX**

Date	Check Number	Transaction Description	Payment Amount	Deposit Amount	Reconciled to Bank	Balance
09/01/XX		Beginning Balance			X	1,200.00
09/05/XX		Membership Dues		1,000.00	X	2,200.00
09/10/XX		Donations - Bake Sale		500.00	X	2,700.00
09/11/XX	2585	All In Good Taste; Food - Local Meeting	51.00		X	2,649.00
09/13/XX	2586	Ohio Education Association; Dues	400.00		X	2,249.00
9/13/XX-8/31/XX		etc, etc.	3,150.30	2,915.00	X	2,013.70
		Ending Balance	3,601.30	4,415.00		2,013.70

EXAMPLE

Criteria 8

Options available to local associations who provide compensation to employees are as follows:

- 1) Bargain a Teacher Professional Organization (TPO) provision to assist in dealing with tax obligations. (See page 2-58 of the Treasurers Handbook for more information on TPOs)
- 2) Hire a local CPA to process payroll/compensation and to file an annual Form W-2 for each employee.
- 3) Process payroll using an online payroll processing software like Paychex, ADP, Intuit or others. These are internet-based payroll services that have various costs depending on the number of payees and services required. They provide paychecks or direct deposits along with electronic tax filings.

For more information google: small business payroll services

- 4) Manually issue paychecks and submit tax filings using the information and guidelines provided by federal, state and local taxing authorities. This can be accomplished by using the form and instructions for the Federal Form 941, Employer's Quarterly Federal Tax Return to create paychecks including preparing and submitting filings.
<https://www.irs.gov/forms-pubs/about-form-941>
- 5) Provide reimbursement for association expenses up to the amount you would have normally paid the officer. Cell phone and mileage are good examples of local association business that are acceptable forms of reimbursements. **You must keep copies of cell invoices, mileage logs and detail receipts for reimbursements.**

NOTE: Payment or reimbursement of dues dollars is employee compensation.

Criteria 8 - Example

Sample Collectively Bargained Contract Language for a TPO Provision:

Upon written request of the Local Association/TPO (TPO) to the Board, the following TPO officers, not to exceed four (4) in number, shall be reassigned without pay, except as hereinafter recited, for the purpose to conduct TPO business. (Note: TPO compensation can be for non-release time work depending on the specifics of your local contract) The written request for reassignment shall include the number of hours/days per school year. The assigned officers will be paid on an hourly basis based on the daily contract rate for actual teaching. The amount of hours for TPO compensation will be communicated in writing to the Board by the TPO and the Board will perform all administration within applicable laws and regulations (including STRS regulations and reporting) related to the TPO compensation including payment no later than one month after such communication of the amount of compensation due to the TPO officers. The TPO will comply with completing all applicable forms and documents requested of the Board. The TPO shall reimburse the Board for TPO compensation no later than two weeks prior to the pay date of the TPO compensation. The TPO reimbursement shall include salary and all applicable benefits of such officers, retirement contributions paid on their behalf and any other expenses related to salary and fringe benefits. The reimbursement by the TPO shall include a 2% (this percentage is bargainable) processing fee of the gross compensation amount processed.

1. President
2. Vice President
3. Treasurer
4. Secretary

Criteria 9 - Example

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: DEC 11 2014

LOCAL EA
123 American Way
MPCITY, Oh 44444

Employer Identification Number:
12-3456789
DLN:
17053290316014
Contact Person:
NICHOLAS R HINDS ID# 31662
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
August 31
Form 990 Required:
Yes
Effective Date of Exemption:
January 15, 2013
Contribution Deductibility:
No
Addendum Applies:
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(5) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-NC" in the search bar to view Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,



Director, Exempt Organizations

Letter 948

Criteria 10 - Example

ABC Education Association 257E No. 2585
98607480E
DATE: 11/11/20XX

Pay to the order of: All In Good Taste \$ 51.00
Fifty One — and — 00/100

BANK ONE.
Patrick President
Tom Treasurer

MEMO: Leadership-Meals

⑆044000037⑆ 5880 # 2585

ABC Education Association 2578 No. 2586
98607480E
DATE: 11/15/20XX

Pay to the order of: Ohio Education Association \$ 400.00
Four Hundred — and — 00/100

BANK ONE.
Patrick President
Tom Treasurer

MEMO: Dues

⑆044000037⑆ 9880 # 2586

Add your notes here
