

OEA MEMBERSHIP DEPARTMENT

2018-2019

Monthly Membership Guide & Updates For Local Association Leaders

January 31, 2019

Monthly Reminders:

- **Review/Reconcile Membership Roster against your membership and payroll lists**
- 2/26/19—Dues payment to OEA. (Remember to include your local's 4-digit ID number on your check payments.)
- Review Annual IRS 990 Filing

- Enclosed is the January 2019 billing statement for the 2018-2019 Membership Year.
- **Important:** The Tax Cuts and Job Act effective tax year 2018 suspended the previous deduction for job-related expenses or other miscellaneous itemized deductions that exceeded 2 percent of adjusted gross income. This suspension includes unreimbursed employee expenses such as union dues. These expenses are no longer deductible. Therefore, the annual "Deductible/Non-Deductible portion of dues" publication will not be produced. For further information please see your tax preparer or IRS publication 5307.
- **Membership Roster**—Now that membership processing is completed for the 2018-2019 membership year, you were provided a roster for review with the December billing statement. This roster reflects your membership information based on the membership materials returned to OEA and includes all continuous members (Y) and non-continuous members (N) now on record with OEA. Additionally, the pay method for each individual is reflected as payroll (PR) or cash (CA). Be sure to check this roster closely as billing information, representation allocations and numerous reports is reliant on this data. Make any necessary corrections to the roster information on the enclosed pink "2018-2019 Membership Update Form."
- For the remainder of the 2018-2019 membership year the monthly billing statement will include additional pages titled "Billing Statement Detail". The detail information is separated by pay methods "payroll" or "cash" and details the following information:
 - "Additions and Cancellations": provides detail of any changes that were made since the last billing period.
 - "Obligation Summary": provides detail of net obligation for OEA, NEA, UniServ, District and Affiliate Organizations.
 - "Payment Summary": reflects those payments received for the current year.
 - "Obligation Adjustment": provides summary of any manual adjustments made to the account.
 - "Percentage Due Per Transmittal Schedule": provides the percent of the net obligation due as of the current billing statement based on your agreed upon dues payment schedule.
- **FILING OF IRS FORM 990:** The annual filing of IRS Form 990 for fiscal year ending 8/31/2018 was to be completed by January 20th, 2019. However, we have been made aware of issues the IRS was having with their website. Due to this fact, OEA is relaxing the requirement of the January 20th deadline. Please be sure to file this important information as soon as possible with the IRS and make sure the verification of that filing is provided to OEA by February 20, 2019. Local associations who have not filed their 990 are required to contact Shawn Primm at OEA (1-800-282-1500 ext. 3017).



Thanks for your continued efforts and support.

If you have questions or concerns please contact us by
e-mail:
membership@ohea.org

Or by telephone: InfOEA
1-844-632-4636

*All enclosures are sent to the local treasurer. This mailing to other officers is for informational purposes only.

Frequently Asked Questions:

- Q. Where do I find a copy of the Annual “Deductible/Non-Deductible portion of dues” Document?**
- A. The Tax Cuts and Job Act effective tax year 2018 suspended the previous deduction for job-related expenses or other miscellaneous itemized deductions that exceeded 2 percent of adjusted gross income. This suspension includes unreimbursed employee expenses such as union dues. These expenses are no longer deductible. Therefore, the annual “Deductible/Non-Deductible portion of dues” publication will not be produced. For further information please see your tax preparer or IRS publication 5307.
- Q. I received the “Local Association Non-Deliverable Addresses” printout which includes several names with addresses that match our current records. Why did you send this to me?**
- A. This list includes any individual who had mail returned to OEA by the United States Postal Service as undeliverable and no forwarding information is available. Please verify the address is the correct address for the individual and return it to OEA.

Miscellaneous:

- Non-Deliverable Addresses—Some local associations will find a “Local Association Non-Deliverable Addresses” printout included with this mailing. This printout shows individuals who have had mail returned to OEA by the United States Postal Service. Please check the addresses for any errors and make the necessary corrections on the printout. Please return the corrected Non-Deliverable Addresses printout in the envelope with your payment.
- Dues Transmittal Agreement Reminder—Remember it is important to stay on schedule with dues payments so you do not owe a large sum at the end of the membership year or incur any penalties! If your local association pays the “MINIMUM DUES/FEES DUE” each month, your local is complying with Section 2-9 of the NEA Bylaws and Section 2-5 of the OEA Bylaws and will stay on track with your Dues Transmittal Agreement.