

This book belongs to: _____

Local: _____

LRC & Phone Number: _____

OEA District & Phone Number: _____

OEA Region: _____

Treasurer's Handbook Updates 2021

Quick Reference Section

- Quick Reference Section updated with new dues rates pg. 0-10
- FCPE Rebrand throughout to OEA Fund

Membership Enrollment and Processing procedures

- Added "Join Now" online enrollment information pg. 1-6
- FCPE Rebrand throughout to OEA Fund

Accounting & Tax Issues

- Fund Raising at the local level – new information added pg. 2-17
- Go Fund Me - new information added pg. 2-18
- New Accountable Plan Practical Advice pg. 2-20

OEA/NEA Fund for Children and Public Education (FCPE)

- FCPE Rebrand to OEA Fund
- New OEA Fund forms (pg. 3-7 and following)

This is a publication of The Ohio Education Association

Membership Year: 2021-2022

Publication Date: May 2021 (Rev 5/2021)

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 and 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.

Outstanding Local Treasurer Award

The OEA has implemented a program to recognize outstanding local treasurers. In order to qualify for this award, the criteria listed below 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 2020-2021 Membership Year must be completed and returned to the Membership Department at OEA Headquarters **postmarked** on or before January 20, 2022.
- 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 2020-2021 fiscal year, which means that submissions of application for the award will be due in January 2022. 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 2020-2021. 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 necessary for an Outstanding Treasurer Award, 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, and no acts of dishonesty or fraud.
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 2020-2021 and Fiscal Year 2021-2022 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: 2020 (Should be the same format for year 9/1/2020 through 8/31/2021.)

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 OUTSTANDING LOCAL TREASURER'S AWARD

Treasurer (Print) _____

Signature _____

Non-Work Email _____ Date _____

Confirmation must be postmarked no later than January 20, 2022 to:

Ohio Education Association
225 E. Broad Street
Columbus, OH 43216
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

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.
- **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.
- **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 "Featured Stories", "Events" or "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 43216
Where can I mail dues payments, 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
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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

2021-2022 Dues Rates

OEA		Codes
		Member
Full-Time Educator	\$ 484.00	AC-1-100
**Half-Time Educator	\$ 242.00	AC-1-50
***Quarter-Time Educator	\$ 121.00	AC-1-25
Full-Time Education Support Professional	\$ 242.00	AC-2-100
**Half-Time Education Support Professional	\$ 121.00	AC-2-50
***Quarter-Time Education Support Professional	\$ 60.50	AC-2-25
Retired Annual	\$ 25.00	RT-8-0
Retired - Lifetime	\$ 150.00	RT-7-7
Aspiring Educator	\$ 0	ST-0-0
UniServ - (Required for Member)	\$ 64.00	

NEA - (Required for Member)

Full-Time Educator	\$ 202.00
**Half-Time Educator	\$ 112.50
***Quarter-Time Educator	\$ 68.00
Full-Time Education Support Professional	\$ 121.50
**Half-Time Education Support Professional	\$ 72.50
***Quarter-Time Education Support Professional	\$ 48.00
Retired Annual	\$ 35.00
Retired - Lifetime	\$ 300.00
Aspiring Educator	\$ 15.00

**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	\$ 25.00	\$ 12.50	\$ 6.25	n/a	n/a	n/a
1 CENTRAL*	\$ 33.00	\$ 16.50	\$ 16.50	\$ 16.50	\$ 8.25	\$ 8.25
2 ECOEA*	\$ 13.00	\$ 6.50	\$ 6.50	\$ 6.50	\$ 3.25	\$ 3.25
3 EOE*	\$ 13.00	\$ 6.50	\$ 6.50	\$ 6.50	\$ 3.25	\$ 3.25
4 NCOEA*	\$ 13.00	\$ 6.50	\$ 6.50	\$ 6.50	\$ 1.63	\$ 1.63
5 NEOEA*	\$ 33.00	\$ 17.00	\$ 17.00	\$ 17.00	\$ 9.00	\$ 9.00
6 NWOEA	\$ 16.00	\$ 8.00	\$ 4.00	\$ 8.00	\$ 4.00	\$ 2.00
7 SEOEA*	\$ 27.50	\$ 13.75	\$ 13.75	\$ 13.75	\$ 6.88	\$ 6.88
8 SWOEA	\$ 22.00	\$ 11.00	\$ 5.50	\$ 11.00	\$ 5.50	\$ 2.75
9 WOE*	\$ 14.00	\$ 7.00	\$ 3.50	\$ 7.00	\$ 3.50	\$ 1.75

* 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

Associate Organizations and Caucuses Annual Dues

Ohio Art Education Association	OAEA	F02	\$ 45.00
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	\$ 30.00
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	\$ 95.00
OEA Hispanic Caucus	OEAHSC	F29	\$ 10.00

Membership Codes and Descriptions

The following levels of membership are available to the members of a bargaining unit:

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) 2021-2022

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 2021-2022 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	\$ 775.00	\$ 431.00	\$ 259.25
CENTRAL	\$ 783.00	\$ 435.00	\$ 269.50
ECOEA	\$ 763.00	\$ 425.00	\$ 259.50
EOEA	\$ 763.00	\$ 425.00	\$ 259.50
NCOEA	\$ 763.00	\$ 425.00	\$ 259.50
NEOEA	\$ 783.00	\$ 435.50	\$ 270.00
NWOEA	\$ 766.00	\$ 426.50	\$ 257.00
SEOEA	\$ 777.50	\$ 432.25	\$ 266.75
SWOEA	\$ 772.00	\$ 429.50	\$ 258.50
WEOEA	\$ 764.00	\$ 425.50	\$ 256.50

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	\$ 444.00	\$ 265.75	\$ 180.75
ECOEA	\$ 434.00	\$ 260.75	\$ 175.75
EOEA	\$ 434.00	\$ 260.75	\$ 175.75
NCOEA	\$ 434.00	\$ 259.13	\$ 174.13
NEOEA	\$ 444.50	\$ 266.50	\$ 181.50
NWOEA	\$ 435.50	\$ 261.50	\$ 174.50
SEOEA	\$ 441.25	\$ 264.38	\$ 179.38
SWOEA	\$ 438.50	\$ 263.00	\$ 175.25
WEOEA	\$ 434.50	\$ 261.00	\$ 174.25

Prorate Dues Tables for Educators

Dues are prorated from the month an individual signs and agrees to become a member of the association via the current year membership form.

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

District:	CAP	CENTRAL	ECOEA	EOEA	NCOEA	NEOEA	NWEOEA	SEOEA	SWOEA	WOEA
September	\$775.00	\$783.00	\$763.00	\$763.00	\$763.00	\$783.00	\$766.00	\$777.50	\$772.00	\$764.00
October	\$715.75	\$723.08	\$704.75	\$704.75	\$704.75	\$723.08	\$707.50	\$718.04	\$713.00	\$705.67
November	\$656.50	\$663.17	\$646.50	\$646.50	\$646.50	\$663.17	\$649.00	\$658.58	\$654.00	\$647.33
December	\$597.25	\$603.25	\$588.25	\$588.25	\$588.25	\$603.25	\$590.50	\$599.13	\$595.00	\$589.00
January	\$538.00	\$543.33	\$530.00	\$530.00	\$530.00	\$543.33	\$532.00	\$539.67	\$536.00	\$530.67
February	\$478.75	\$483.42	\$471.75	\$471.75	\$471.75	\$483.42	\$473.50	\$480.21	\$477.00	\$472.33
March	\$419.50	\$423.50	\$413.50	\$413.50	\$413.50	\$423.50	\$415.00	\$420.75	\$418.00	\$414.00
April	\$360.25	\$363.58	\$355.25	\$355.25	\$355.25	\$363.58	\$356.50	\$361.29	\$359.00	\$355.67
May	\$301.00	\$303.67	\$297.00	\$297.00	\$297.00	\$303.67	\$298.00	\$301.83	\$300.00	\$297.33
June	\$241.75	\$243.75	\$238.75	\$238.75	\$238.75	\$243.75	\$239.50	\$242.38	\$241.00	\$239.00
July	\$182.50	\$183.83	\$180.50	\$180.50	\$180.50	\$183.83	\$181.00	\$182.92	\$182.00	\$180.67
August	\$123.25	\$123.92	\$122.25	\$122.25	\$122.25	\$123.92	\$122.50	\$123.46	\$123.00	\$122.33

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

District:	CAP	CENTRAL	ECOEA	EOEA	NCOEA	NEOEA	NWEOEA	SEOEA	SWOEA	WOEA
September	\$431.00	\$435.00	\$425.00	\$425.00	\$425.00	\$435.50	\$426.50	\$432.25	\$429.50	\$425.50
October	\$400.42	\$404.08	\$394.92	\$394.92	\$394.92	\$404.54	\$396.29	\$401.56	\$399.04	\$395.38
November	\$369.83	\$373.17	\$364.83	\$364.83	\$364.83	\$373.58	\$366.08	\$370.88	\$368.58	\$365.25
December	\$339.25	\$342.25	\$334.75	\$334.75	\$334.75	\$342.63	\$335.88	\$340.19	\$338.13	\$335.13
January	\$308.67	\$311.33	\$304.67	\$304.67	\$304.67	\$311.67	\$305.67	\$309.50	\$307.67	\$305.00
February	\$278.08	\$280.42	\$274.58	\$274.58	\$274.58	\$280.71	\$275.46	\$278.81	\$277.21	\$274.88
March	\$247.50	\$249.50	\$244.50	\$244.50	\$244.50	\$249.75	\$245.25	\$248.13	\$246.75	\$244.75
April	\$216.92	\$218.58	\$214.42	\$214.42	\$214.42	\$218.79	\$215.04	\$217.44	\$216.29	\$214.63
May	\$186.33	\$187.67	\$184.33	\$184.33	\$184.33	\$187.83	\$184.83	\$186.75	\$185.83	\$184.50
June	\$155.75	\$156.75	\$154.25	\$154.25	\$154.25	\$156.88	\$154.63	\$156.06	\$155.38	\$154.38
July	\$125.17	\$125.83	\$124.17	\$124.17	\$124.17	\$125.92	\$124.42	\$125.38	\$124.92	\$124.25
August	\$ 94.58	\$ 94.92	\$ 94.08	\$ 94.08	\$ 94.08	\$ 94.96	\$ 94.21	\$ 94.69	\$ 94.46	\$ 94.13

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

District:	CAP	CENTRAL	ECOEA	EOEA	NCOEA	NEOEA	NWEOEA	SEOEA	SWOEA	WOEA
September	\$259.25	\$269.50	\$259.50	\$259.50	\$259.50	\$270.00	\$257.00	\$266.75	\$258.50	\$256.50
October	\$242.98	\$252.38	\$243.21	\$243.21	\$243.21	\$252.83	\$240.92	\$249.85	\$242.29	\$240.46
November	\$226.71	\$235.25	\$226.92	\$226.92	\$226.92	\$235.67	\$224.83	\$232.96	\$226.08	\$224.42
December	\$210.44	\$218.13	\$210.63	\$210.63	\$210.63	\$218.50	\$208.75	\$216.06	\$209.88	\$208.38
January	\$194.17	\$201.00	\$194.33	\$194.33	\$194.33	\$201.33	\$192.67	\$199.17	\$193.67	\$192.33
February	\$177.90	\$183.88	\$178.04	\$178.04	\$178.04	\$184.17	\$176.58	\$182.27	\$177.46	\$176.29
March	\$161.63	\$166.75	\$161.75	\$161.75	\$161.75	\$167.00	\$160.50	\$165.38	\$161.25	\$160.25
April	\$145.35	\$149.63	\$145.46	\$145.46	\$145.46	\$149.83	\$144.42	\$148.48	\$145.04	\$144.21
May	\$129.08	\$132.50	\$129.17	\$129.17	\$129.17	\$132.67	\$128.33	\$131.58	\$128.83	\$128.17
June	\$112.81	\$115.38	\$112.88	\$112.88	\$112.88	\$115.50	\$112.25	\$114.69	\$112.63	\$112.13
July	\$ 96.54	\$ 98.25	\$ 96.58	\$ 96.58	\$ 96.58	\$ 98.33	\$ 96.17	\$ 97.79	\$ 96.42	\$ 96.08
August	\$ 80.27	\$ 81.13	\$ 80.29	\$ 80.29	\$ 80.29	\$ 81.17	\$ 80.08	\$ 80.90	\$ 80.21	\$ 80.04

Prorate Dues Tables for Education Support Professionals

Dues are prorated from the month an individual signs and agrees to become a member of the association via the current year membership form.

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

District:	CAP	CENTRAL	ECOEA	EOEA	NCOEA	NEOEA	NWEOA	SEOEA	SWOEA	WEOA
September	N/A	\$444.00	\$434.00	\$434.00	\$434.00	\$444.50	\$435.50	\$441.25	\$438.50	\$434.50
October	N/A	\$412.33	\$403.17	\$403.17	\$403.17	\$412.79	\$404.54	\$409.81	\$407.29	\$403.63
November	N/A	\$380.67	\$372.33	\$372.33	\$372.33	\$381.08	\$373.58	\$378.38	\$376.08	\$372.75
December	N/A	\$349.00	\$341.50	\$341.50	\$341.50	\$349.38	\$342.63	\$346.94	\$344.88	\$341.88
January	N/A	\$317.33	\$310.67	\$310.67	\$310.67	\$317.67	\$311.67	\$315.50	\$313.67	\$311.00
February	N/A	\$285.67	\$279.83	\$279.83	\$279.83	\$285.96	\$280.71	\$284.06	\$282.46	\$280.13
March	N/A	\$254.00	\$249.00	\$249.00	\$249.00	\$254.25	\$249.75	\$252.63	\$251.25	\$249.25
April	N/A	\$222.33	\$218.17	\$218.17	\$218.17	\$222.54	\$218.79	\$221.19	\$220.04	\$218.38
May	N/A	\$190.67	\$187.33	\$187.33	\$187.33	\$190.83	\$187.83	\$189.75	\$188.83	\$187.50
June	N/A	\$159.00	\$156.50	\$156.50	\$156.50	\$159.13	\$156.88	\$158.31	\$157.63	\$156.63
July	N/A	\$127.33	\$125.67	\$125.67	\$125.67	\$127.42	\$125.92	\$126.88	\$126.42	\$125.75
August	N/A	\$ 95.67	\$ 94.83	\$ 94.83	\$ 94.83	\$ 95.71	\$ 94.96	\$ 95.44	\$ 95.21	\$ 94.88

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

District:	CAP	CENTRAL	ECOEA	EOEA	NCOEA	NEOEA	NWEOA	SEOEA	SWOEA	WEOA
September	N/A	\$265.75	\$260.75	\$260.75	\$259.13	\$266.50	\$261.50	\$264.38	\$263.00	\$261.00
October	N/A	\$248.94	\$244.35	\$244.35	\$242.87	\$249.63	\$245.04	\$247.68	\$246.42	\$244.58
November	N/A	\$232.13	\$227.96	\$227.96	\$226.61	\$232.75	\$228.58	\$230.98	\$229.83	\$228.17
December	N/A	\$215.31	\$211.56	\$211.56	\$210.35	\$215.88	\$212.13	\$214.29	\$213.25	\$211.75
January	N/A	\$198.50	\$195.17	\$195.17	\$194.09	\$199.00	\$195.67	\$197.59	\$196.67	\$195.33
February	N/A	\$181.69	\$178.77	\$178.77	\$177.83	\$182.13	\$179.21	\$180.89	\$180.08	\$178.92
March	N/A	\$164.88	\$162.38	\$162.38	\$161.57	\$165.25	\$162.75	\$164.19	\$163.50	\$162.50
April	N/A	\$148.06	\$145.98	\$145.98	\$145.30	\$148.38	\$146.29	\$147.49	\$146.92	\$146.08
May	N/A	\$131.25	\$129.58	\$129.58	\$129.04	\$131.50	\$129.83	\$130.79	\$130.33	\$129.67
June	N/A	\$114.44	\$113.19	\$113.19	\$112.78	\$114.63	\$113.38	\$114.10	\$113.75	\$113.25
July	N/A	\$ 97.63	\$ 96.79	\$ 96.79	\$ 96.52	\$ 97.75	\$ 96.92	\$ 97.40	\$ 97.17	\$ 96.83
August	N/A	\$ 80.81	\$ 80.40	\$ 80.40	\$ 80.26	\$ 80.88	\$ 80.46	\$ 80.70	\$ 80.58	\$ 80.42

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

District:	CAP	CENTRAL	ECOEA	EOEA	NCOEA	NEOEA	NWEOA	SEOEA	SWOEA	WEOA
September	N/A	\$180.75	\$175.75	\$175.75	\$174.13	\$181.50	\$174.50	\$179.38	\$175.25	\$174.25
October	N/A	\$171.02	\$166.44	\$166.44	\$164.95	\$171.71	\$165.29	\$169.77	\$165.98	\$165.06
November	N/A	\$161.29	\$157.13	\$157.13	\$155.78	\$161.92	\$156.08	\$160.15	\$156.71	\$155.88
December	N/A	\$151.56	\$147.81	\$147.81	\$146.60	\$152.13	\$146.88	\$150.54	\$147.44	\$146.69
January	N/A	\$141.83	\$138.50	\$138.50	\$137.42	\$142.33	\$137.67	\$140.92	\$138.17	\$137.50
February	N/A	\$132.10	\$129.19	\$129.19	\$128.24	\$132.54	\$128.46	\$131.31	\$128.90	\$128.31
March	N/A	\$122.38	\$119.88	\$119.88	\$119.07	\$122.75	\$119.25	\$121.69	\$119.63	\$119.13
April	N/A	\$112.65	\$110.56	\$110.56	\$109.89	\$112.96	\$110.04	\$112.08	\$110.35	\$109.94
May	N/A	\$102.92	\$101.25	\$101.25	\$100.71	\$103.17	\$100.83	\$102.46	\$101.08	\$100.75
June	N/A	\$ 93.19	\$ 91.94	\$ 91.94	\$ 91.53	\$ 93.38	\$ 91.63	\$ 92.85	\$ 91.81	\$ 91.56
July	N/A	\$ 83.46	\$ 82.63	\$ 82.63	\$ 82.36	\$ 83.58	\$ 82.42	\$ 83.23	\$ 82.54	\$ 82.38
August	N/A	\$ 73.73	\$ 73.31	\$ 73.31	\$ 73.18	\$ 73.79	\$ 73.21	\$ 73.62	\$ 73.27	\$ 73.19

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.

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.

Request new hire information from the District Office.

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.
- Recognize the new members at the Executive Council/Board.
- Present and discuss membership density for each building at the next Executive Council/Board Meeting.
-

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

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 Outstanding Local Treasurer's Award). 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.

When a new member joins, send an email asking members to welcome the new member to the union.

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.

When a new member joins, send an email asking members to welcome the new member to the union.

Ensure that every worksite representative has a roster.

Send complete member/non-member list to OEA LRC.

Touch base with new members to offer engaging support.

Plan for attendance at the OEA Advocacy and Organizing Institute in February. Scholarships may be available from OEA Districts/Regions.

Celebrate American Education Week. Reach out to OEA for resources.

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 15, 2022.

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.

Present and discuss the results of your membership campaign at the next Executive Council/Board Meeting.

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

Consider sending a personalized, handwritten holiday card to members. Include a short note thanking them for supporting the Association.

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.

Talk to new members completing their first semester to see if they need additional support.

Plan for OEA's Advocacy and Organizing Institute. Scholarships may be available from your OEA District or Region.

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 Outstanding Local Treasurer's Award (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** 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 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.

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.

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.
- 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).
- 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.
- Help new members fill out membership forms.
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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 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.)

