

OEA MEMBERSHIP DEPARTMENT

2020-2021

Monthly Membership Guide & Updates For Local Association Leaders

January 2, 2021

January Reminders:

- **15th**—If your local year end is August 31, your IRS 990 tax filing should be filed.
- **21st**—990-Filing Verification form due to OEA.
- **27th**—Dues payment to OEA. (Remember to include your local's 4-digit ID number on your check payments.)
- **31st**—Fiscal Fitness Award application due to OEA.

Reference documents available to you on the OEA Website under Resources/ OEA Secretary/Treasurer page:

- ⇒ 20-21 Local Treasurer's Handbook
- ⇒ Monthly Treasurer's Memos (past 12 months)
- ⇒ 20-21 Dues Rates and Pro-Rate Dues Tables
- ⇒ Forms for reconciliation
- ⇒ Membership Update form

InfoEA HOURS -

Monday—Friday
8:30 AM-5:00 PM

The December 2020 billing statement is now available in the eBilling Portal, <https://ims.nea.org/ebilling/>. The most current roster is available on the eBilling portal and is accessible at any time. Please be sure to take time to thoroughly review your billing statement and membership roster in order to reconcile your membership information.

- **Notice:** The Tax Cuts and Job Act 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](#).
- When processing your **annual** 990-Filing with the IRS during the period of September through January 15th, remember this filing is for the 2019-2020 Fiscal/Membership Year (if the period is from September 1st – August 31st) and **tax year 2019**. Once this information is filed with the IRS, return the OEA "IRS-990 Verification Form" along with documentation reflecting the actual submitted date. This can be a screen print of the submitted/accepted page of the IRS site. These documents must be returned to OEA by January 21, 2021. **Contact Shawn Primm at primms@ohea.org for IRS filing assistance.** (This is also a criterion for outstanding Local Treasurer's Award)
- Application for the Fiscal Fitness Award is due to the office of OEA Secretary/Treasurer, Mark Hill by January 31st.
- For privacy and security purposes, when completing a 2020-2021 Membership Update Form please include the 10 digit individual ID.



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 can I locate a copy of the “Deductible/Non-Deductible portion of dues”?

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 continues and 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. How do I complete the total amount of dues collected on the Membership Update Form for a cancellation?

A. There is a sample on page 1-39 of the OEA Treasurer’s Handbook explaining the process. **Be aware that a cancellation does not eliminate the obligation to pay full dues as agreed to on the original enrollment form/renewal form.**

Q. What reason/description should I use for cancelling a member on the Membership Update Form?

A. Always be as specific as possible when providing a reason description. “Retired”, “reduction in force (RIF)”, “deceased”, “switched employer”, “resigned membership” are good examples to use. When in doubt please contact InfOEA at membership@ohea.org or 1-844-632-4636.

Reconciliation Reminder!

- Monthly reconciliation is important. The billing for the local depends on the accuracy of the data provided by the local.
- Each billing cycle, review your membership records to determine if there are any new members, if membership types need to be changed (i.e.. 1/2 time to full time) or if any memberships need to be cancelled (retirement, change of local, resignation).
- Complete a current year Membership Update Form (included in this billing cycle) for changes that need to be made.
- Have new members complete a Member Enrollment form and mail it to OEA. *Please note the member’s signature is required twice on an Enrollment (or Renewal) form. Prior year forms cannot be accepted due to new legal language and the dual signature requirement.*

Upcoming Events:

OEA 2021 Advocacy and Organizing Institute—

The 2021 OEA Advocacy and Organizing Institute will be held on February 6th as a virtual event and is available to OEA members without cost. Registration opens January 5, 2021.

Go to aoi.ohea.org to give us your email and we will send you a reminder when registration is live.