The January 2022 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.

- **Membership Roster**—If you returned Membership Materials, you were provided an electronic roster upon completion of your membership materials processing. 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 are reliant on this data. Make any necessary corrections to the roster information on the Membership Update Form. Please remember, paper rosters can be provided at anytime upon request. If you did not return current year membership materials please be aware the information shown on the roster is what OEA currently has on file based upon past data and you are being billed accordingly.

- **FILING OF IRS FORM 990:** The annual filing of IRS Form 990 for fiscal year ending 8/31/2021 was to be completed by January 20th, 2022. Local associations who have not filed their 990 are required to contact Shawn Primm at OEA primms@ohea.org.
Q. Where do I find a copy of the Annual “Deductible/Non-Deductible portion of dues” Document?

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. If I did not return any membership materials will I receive an updated membership roster this year?

A. Only those locals returning materials for processing received a new updated roster. If you did not return materials for processing, a membership roster reflecting data as of the most current month end may be viewed via the eBilling portal at any time. However, please be aware the data would reflect only the information from your last update provided to OEA.

Miscellaneous:

- 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.