

# OEA MEMBERSHIP DEPARTMENT

## 2022-2023

### Monthly Membership Guide & Updates For Local Association Leaders

January 3, 2023

#### January Reminders:

- **15th**—If your local year end is August 31, your IRS 990 tax filing should be filed.
- **20th**—990-Filing Verification form due to OEA.
- **30th**—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:

- ⇒ 22-23 Local Treasurer's Handbook
- ⇒ Monthly Treasurer's Memos (past 12 months)
- ⇒ 22-23 Dues Rates and Pro-Rate Dues Tables
- ⇒ Forms for reconciliation
- ⇒ Membership Update form

#### InfoOEA HOURS -

Monday—Friday  
8:30 AM-5:00 PM

The December 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.

All membership processing of our Locals' returned membership materials for the current membership year is complete. The electronic roster available with this month's billing statement in the eBilling portal reflects all updates returned as of November 30, 2022. If your Local did not return materials or provide any updates, the roster will reflect information OEA has on file from your most recent update. Please utilize this roster information to review and confirm all requested updates have been completed.

#### 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 (sent via email) 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.*

- **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](#).
- The OEA IRS-990 Verification Form and printed copy of the accepted submission confirmation from the IRS must be returned to OEA no later than January 20, 2023. This is a confirmation of your 990 tax filing required for all locals and is also a criterion for the Local Treasurer's Award. **Contact Shawn Primm at [primms@ohea.org](mailto:primms@ohea.org) for IRS filing assistance.** When processing your **annual** 990-Filing with the IRS during the period of September thru January 15<sup>th</sup>, remember this filing is for the prior 2021-2022 Fiscal/ Membership Year (if the period is from September 1<sup>st</sup> – August 31<sup>st</sup>) and **tax year 2021**.
- 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 2022-2023 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](mailto:membership@ohea.org)  
Or by telephone: InfOEA  
1-844-632-4636

## 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 1-31 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](mailto:membership@ohea.org) or 1-844-632-4636.

## Upcoming Events:

### OEA 2023 Advocacy and Organizing Institute—

The 2023 OEA Advocacy and Organizing Institute will be held February 9th –11th at the Hyatt Regency in Columbus.

Go to [aoi.ohea.org](http://aoi.ohea.org) to provide your email address and you will be sent a reminder when registration is live.