

OEA MEMBERSHIP DEPARTMENT

2022-2023

Monthly Membership Guide & Updates For Local Association Leaders

January 31, 2023

Monthly Reminders:

- **Review/Reconcile Membership Roster against your membership and payroll lists**
- 2/27/23—Dues payment to OEA. (Remember to include your local's 4-digit ID number on your check payments.)
- Review Annual IRS 990 Filing

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

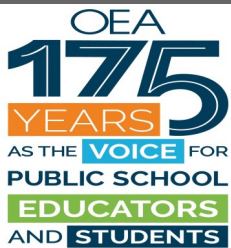
InfoOEA HOURS -

Monday—Friday
8:30 AM-5:00 PM

The January 2023 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 December 31, 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.

- **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.
- **FILING OF IRS FORM 990:** The annual filing of IRS Form 990 for fiscal year ending 8/31/2022 was to be completed by January 20th, 2023. Local associations who have not filed their 990 are required to contact Shawn Primm at OEA primms@ohea.org.



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: InfoOEA
1-844-632-4636

Frequently Asked Questions:

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. 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 or 1-844-632-4636.

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/FEEES 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.