

# OEA MEMBERSHIP DEPARTMENT

## 2023-2024

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

January 2, 2024

#### 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:

- ⇒ 23-24 Local Treasurer's Handbook
- ⇒ Monthly Treasurer's Memos (past 12 months)
- ⇒ 23-24 Dues Rates and Pro-Rate Dues Tables
- ⇒ Forms for reconciliation
- ⇒ Membership Update form

#### Info OEA HOURS -

Monday—Friday  
8:30 AM-5:00 PM



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

The December 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 November 30, 2023. 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.

#### Issues Filing your 990-N?

As we are beginning a new fiscal year, you will need to file your 990 with the IRS. The IRS has again changed the 990-N login process and you may be experiencing difficulties. This affects those who have not logged in prior to February of 2023. If this applies to you, please see the below steps to create a **New** login and filing.

1. Open the electronic filing page:  
[Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N \(e-Postcard\) | Internal Revenue Service \(irs.gov\)](#)
2. Scroll down to the hyperlink box "Submit Form 990-N (e-postcard)", click on this box and it will direct you to the main IRS 990-N login. There is also a full User Guide available on this page.
  - A. Recommended to bookmark this page for future reference.
3. Create a new account with Login.gov.
  - A. A **NEW** account is needed if you have not logged in prior to February 2023.
4. After creating a new account, log into IRS 990-N.
5. Once logged in select manage e-postcard profile.
6. Under "You Are Logged in as" choose edit, exempt org, and enter your EIN.
7. Click create new filing and proceed with filing.
8. When creating, please note the below items as they will result in errors and prevent filing:
  - A. Update the e-postcard profile.
  - B. When entering the address, do not use punctuation.
    - i. Example: when entering street, either spell out the word or use ST with no punctuation. Using ST. will result in an error that will prevent you from filing. This applies to periods, commas, dashes, ect, as all will result in an error.

When completing your **annual** 990-Filing with the IRS during the period of September through January 15th, remember this filing is for the 2022-2023 Fiscal/Membership year (September 1st—August 31st) and **tax year 2022**. Questions on filing should be directed to Shawn Primm at 1-800-282-1500 Ext. 3017 or [primms@ohea.org](mailto:primms@ohea.org). Remember to complete, sign and return the OEA 990 Verification Form with a copy of the accepted submission.

- Application for the Fiscal Fitness Award is due to the office of OEA Secretary/Treasurer, Mark Hill by January 31st.

## 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.

### 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.*

### Join Now Online Enrollment for new members

Access Join Now via the OEA website: [www.ohea.org/why\\_belong](http://www.ohea.org/why_belong). Once on the “Why Belong” web page the new member will select the “Join Now” button and will immediately begin the enrollment process. Upon completion of their enrollment, the new member will be provided a confirmation reflecting the information they submitted along with their new member ID number. This confirmation will be sent directly to the member via their email address and a copy will be sent to the OEA Membership Department. An electronic roster of all online enrollments will be sent directly to the appropriate Local Treasurer’s email of record as new members join. For questions or additional information, please call membership at 1-844-632-4636 or [membership@ohea.org](mailto:membership@ohea.org). **Be sure these enrollments are provided to your payroll office.**

## Upcoming Events:

### OEA 2024 Advocacy and Organizing Institute—

The 2024 OEA Advocacy and Organizing Institute will be held February 22-24, 2024 at the Hyatt Regency in Columbus.

Go to [aoi.ohea.org](http://aoi.ohea.org) to register.