

OEA MEMBERSHIP DEPARTMENT

2023-2024

Monthly Membership Guide & Updates For Local Association Leaders

January 31, 2024

Monthly Reminders:

- **Review/Reconcile Membership Roster against your membership and payroll lists**
- 2/28/24—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:

- ⇒ 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

InfoEA 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 January 2024 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.

Ohio Education Association Membership Reconciliation Tips

Your local's billing and monthly amount due to OEA is dependent on accurate membership records. OEA relies on local associations to provide accurate and timely information to both OEA and the employer payroll department. To ensure proper billing, it is imperative the local, employer and OEA membership records match. It is important to have strong communication between you and your payroll office.

The OEA monthly billing for each membership year is calculated based on the local's current membership records and the local's **Dues Transmittal Agreement*** for that membership year.

To confirm the local is collecting the correct amount of dues per member, and that OEA is billing the local for the correct memberships for the membership year, it is important the local maintain ongoing membership reconciliation throughout the membership year. You, as Treasurer, should be receiving from your payroll office the exact amount of dues OEA is billing you each month. If that is not occurring, it is important you take the time to review all membership records.

Some quick things to check:

- Compare the OEA membership roster to the payroll deduction list received with each payment from the employer. *Do the lists match? Is everyone currently having deductions?*
- Verify that each member's payroll deduction amount is enough to meet their full year's dues obligation before payroll deductions come to an end for that membership year. *Have there been deductions missed? Are the deducted amounts correct?*
- Confirm the local has collected the full year's dues obligation for all cash payers as those are due in full at the start of the membership year.
- If members are missing from the OEA roster and/or the payroll deduction list, investigate and take corrective action to make sure the members' dues obligation amounts are being met. Work with your payroll office and/or OEA Membership to make sure all have the exact same information.

The update form provided to you each month should be used to make any needed changes or edits. Providing these updates will ensure all billing will remain accurate and current throughout the membership year.

Please reference the Treasurers Handbook Chapter 1 section titled: "Reconciliation of Local Association Members" for additional information.

If you have questions or need additional detailed assistance regarding reconciling your local's membership records, contact infoEA at 1-844-632-4636 or membership@ohea.org.

**Your local has a Dues Transmittal Agreement with OEA which governs the timing and transmittal of dues payments. This agreement is what the monthly billing from OEA is based upon. It is important to note the transmittal schedule may not coincide with a school year calendar. It is important for you to know per the OEA Bylaws: An affiliate which becomes delinquent in its contracted transmittal schedule by more than thirty (30) days shall be assessed a penalty of one (1) percent per month on the overdue balance.*

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/FEE 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.
- **FILING OF IRS FORM 990:** The annual filing of IRS Form 990 for fiscal year ending 8/31/2023 was to be completed by January 20th, 2024. Local associations who have not filed their 990 are required to contact Shawn Primm at OEA.primms@ohea.org.

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 to register.