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# Treasurer and Membership

*Newsletter Notes*



THE VOICE FOR PROFESSIONAL  
EDUCATORS AND STUDENTS

## October 2020 Issue

**Fall or should I say winter greetings!** Thanks to all the extra work you have done this fall in getting your new educators signed up to be members of Education Minnesota while figuring out ways to meet with them by following social distancing protocol. Also, thanks for the timely work you did for the members that chose to drop their membership along with submitting timely roster changes as they occurred. Each one of these steps are critical in the overall operation of our organization.

A key reminder that we need each of you to stay on top of as we go through the year.

**Roster changes:** To ensure that the local is billed correctly, all roster changes should be submitted to your field office as they occur.

A question that I have been asked a few times again this year is: What do we do if we have not collected enough dues dollars yet in October to pay the current amount due on the October statement?

A few things to keep in mind as the Treasurer regarding this is:

1. We have a 30 day drop window throughout the month of September.
2. Due to the drop window we have asked locals not to start dues collections until mid-October.

Taking into consideration these two changes, I want to let everyone know that they should submit as much as possible of their October payment knowing that within the next few months enough dues will have been collected in order for the local to get caught back up. Please remember when looking at the amount to submit that you take into consideration the amount your local needs to cash flow any payments that you have from your local budget. We began looking at this issue as it surfaced last year and we are in the process now of looking at what options we can move forward with as we do have to

consider the implications for both the locals and the organization. Our goal is to have a viable solution for this issue by next fall.

As we go through the challenges of this year with the varying learning models please let us know how we can be the most helpful to make your work as the local membership contact or treasurer workable. I cannot say enough how much I appreciate all the flexibility you each bring to your position to still find the ways to get the work completed.

Final reminder, if you have not yet submitted receipts for PPE supplies under the Reopen Safely Grants you still have until November 15 to do so. Here is the link to review the guidelines and submit your information for the reimbursement.

<https://web.cvent.com/event/396885e1-83ac-4592-a36d-2a5a6b66f069/summary>

Please remember to exercise your right by next Tuesday!

In unity,



## Treasurer Update

**Important form change: Use Form 1099-NEC and not Form 1099-MISC**  
Beginning with **Tax Year 2020**, locals will be required to use [Form 1099-NEC](#), Nonemployee Compensation, to report payments of nonemployee compensation (NEC) previously reported in box 7 on Form 1099-MISC. [Sample Form 1099-NEC and Form 1096 are attached.](#)

This new form replaces the information in the 2019 Treasurer's Handbook - Pages 7, 10-11.

Locals must issue Form 1099-NEC to any individual receiving \$600 or more from the local during the calendar year (January-December). These are payments for which no withholding of social security taxes and income tax were made over the year. Reported payments include:

- Services such as stipends.
- Forgiveness of dues in lieu of payment.
- Payments to arbitrators.
- Other unvouched (no receipts) payments.

Place your order for delivery via U.S. Postal Service by calling 1-800-TAX-FORM (1-800-829-3676) or submit your request [online](#). Allow time for the IRS to process and ship your order.

**Form 990 series filing offer from 501(c)(3) Center Inc.**

If you receive an email or letter from this company with the subject line 501(C) (5) Tax Exempt Status, please ignore it. This is a third-party filing company that offers assistance with filing IRS Form 990 series through its website at a fee. The company has obtained your affiliate information from the Internal Revenue Service website. All Form 990-N filed returns are posted on the [IRS website](#).

Affiliates with annual gross receipts normally less than \$50,000 file Form 990-N (e-Postcard) using the [IRS Form 990-N Electronic Filing System](#) at no cost.

**Gross receipts** are your local revenue after your dues to national, state and intermediate organizations (if applicable) are paid. If you are filing for the first time, follow the instructions outlined in the [User Guide](#). Contact [Rose](#) if you have any questions.

## Membership News

### **Updated layout for dues obligation for existing potential members or individuals who are hired mid-year and choose to become active members charts.**

ESP - [This chart](#) contains the combined national and state dues obligations for each ESP membership type. Use it after Sept. 30, 2019 to determine the national and state dues obligation for existing potential members or individuals who are hired mid-year and choose to become active members.

Teacher/faculty - [This chart](#) contains the combined national and state dues obligations for each teacher/faculty membership type. Use it after Sept. 30, 2019 to determine the national and state dues obligation for existing potential members or individuals who are hired mid-year and choose to become active members.

### **Potential member data requirements for districts/employers**

Local leaders should continue to request the names and home addresses of all bargaining unit members, including potential members, from districts/employers. This enables the local to contact all individuals who are covered by the collective bargaining agreement, which in turn makes it easier for us to discharge the duty of fair representation. Also, even though potential members are no longer required to pay a fair share fee, the Bureau of Mediation Services still requires districts/employers to provide this information to local unions. That rule is contained in Minnesota Administrative Rule Section 5510.1410, subpart 2, which states that "The employer shall provide to the exclusive representative the name, home mailing address, and ... or other necessary payroll deduction information for all employees in the appropriate unit."

The rule also permits getting employee Social Security numbers, but we do not believe the BMS will enforce that particular portion of the rule at this time, due to concerns about data privacy.

Contact your local's Education Minnesota field staff if your district/employer is unwilling to provide potential member information to your local.

### **What information is needed to process a membership cancellation?**

Education Minnesota cannot cancel a membership without all of the relevant information.

The following information is needed to process the cancellation and allocate dues appropriately:

- Cancel reason.
- Cancel effective date.
- Total dues amount collected from the member.
- Total local and IO (if applicable) dues if the member worked the full year.

If you have questions, refer to the [cancellation guide](#).

### **What is the definition of a long-term substitute (LTS) teacher/faculty? Are they members of the bargaining unit and assessed dues?**

A teacher or faculty member employed for the same absent teacher or faculty member for more than 30 working days are members of the bargaining unit as soon as the employer knows that the position they are working in has or will exist for more than 30 days. Long-term substitutes are eligible to join as active members at that time, or when they work more than 30 days, whichever is sooner.

For example, a LTS teacher/faculty whose assignment is 35 days is in the bargaining unit on day one.

A LTS teacher or faculty whose original assignment is 20 days, but was extended to 40 days on day 19, is in the bargaining unit on day 19.

In either case, the entire assignment must be to replace the same absent teacher.

Long-term substitutes who are provided to the district by Teachers on Call are not eligible for local membership. If you are aware that long-term substitutes are being hired by the district through Teachers on Call, contact your field staff because it might be an appropriate subject for bargaining.

### **What is the definition of a long-term substitute (LTS) ESP? Are they members of the bargaining unit and assessed dues?**

ESPs employed as LTS are members of the bargaining unit as soon as the employer knows that the position they are working in has or will exist for more than 67 days. They are eligible to join as active members at that time or when they work more than 67 days, whichever is sooner.

For example, a LTS ESP who is employed to cover a permanent ESP, who is out on leave or will be out on leave for more than 67 days, is in the bargaining unit on day one.

A LTS is assessed dues based on salary earned for their LTS assignment.

Long-term substitutes who are provided to the district by Teachers on Call are not eligible for local membership. If you are aware that long-term substitutes are being hired by the district through Teachers on Call, contact your field staff because it might be an appropriate subject for bargaining.

## Upcoming Dates

**Nov. 15:** IRS Form 990, 990-EZ, or 990-N (e-Postcard) is due for affiliates with a fiscal year ending June 30.

Education Minnesota Secretary-Treasurer Rodney Rowe: [rodney.rowe@edmn.org](mailto:rodney.rowe@edmn.org)

Treasurer/IRS/audit concerns contact Rose Tuiyott-Lewis: [rose.tuiyott-lewis@edmn.org](mailto:rose.tuiyott-lewis@edmn.org)

Membership/dues/billing concerns contact Michelle Johnson: [michelle.johnson@edmn.org](mailto:michelle.johnson@edmn.org)

Education Minnesota: 1-800-652-9073



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