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# Treasurer and Membership

*Newsletter Notes*



THE VOICE FOR PROFESSIONAL  
EDUCATORS AND STUDENTS

## October 2021 Issue

**Autumn greetings!** Thanks to all the extra work you have done this fall in getting your new educators or potential members signed up to be a member of Education Minnesota. Also, thanks for the timely work you did over the month of September for those members that chose to revoke their membership and submitting all of your 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 this 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.

You should have been able to now print off your first billing statement for the month of October. This year, you will notice that your October billing statement will now only reflect 5.5% of your total dues obligation and then the rest of the months will reflect 10.5% of your total obligation. This change in the monthly amount should now help to accommodate dues not being collected in September.

If you have not had the chance yet to join us at a monthly Zoom meeting, please make sure to mark your calendar yet for the following dates from 4-5 p.m.

- Oct. 11
- Nov. 8
- Dec. 13
- Jan. 10
- Feb. 14
- March 14
- April 11
- May 9
- June 13

Also, if you are thinking of a topic that you would like us to discuss at the monthly Zoom meetings, please let us know. For the Oct. 11 call, the topics will be:

Membership: Roster/payroll reconciliation

Treasurers: Filing your Form 990-N (e-postcard)

As we go through this year, please let us know how we can be helpful to you to make your work as the local membership contact or treasurer easier to perform. If you are new to the role or returning to the role and would like a treasurer or

membership contact training, please let us know so that we can get you connected to get the training.

In unity,



## Treasurer Update

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

If you receive an email or letter from 501(c)(3) Center Inc. 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 [IRS website](#). All Form 990 returns are available for public inspection.

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.

### Form 1099-NEC (Nonemployee Compensation)

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.

Sample Form [1099-NEC](#) and [Form 1096](#) replaces the information in the 2019 Treasurer's Handbook - Pages 7, 10, and 11.

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.

### Confidentiality of union/member records

Here are some reminders regarding the use of information acquired while serving in your role:

- Do not give out members' personal information to unauthorized people.
- Do not use any confidential information for personal gain.
- Personal information such as Social Security number, banking information, etc. should never be sent via email as email can be intercepted.
- Keep all documents containing personal information of members locked i.e. local copies of Form 1099-NEC or Form W-9.

## Membership News

### 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 text of 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 Education Minnesota field staff if your district/employer is unwilling to provide potential member information to your local.

### **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 of long-term substitutes 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.

## **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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