

TREASURER AND MEMBERSHIP

Newsletter Notes



THE VOICE FOR PROFESSIONAL
EDUCATORS AND STUDENTS



2019 New Year greetings to everyone!

I hope your new year is off to a fantastic start. With the start of the new year, it is a great time to get your annual audit submitted, review your financial policies and internal controls and begin preparing for next year's budget.

Just a quick reminder that before the end of the month, please take a few minutes to complete the [Dues Stipend Survey](#) that we ask our locals to complete every two years. Some of you have already done this and as a reminder you only need to complete the survey once. (If you have a copy of your budget handy when completing it, it should only take about five minutes.)

A couple of quick notes about this year's survey.

1. We were able to move the survey over into a registration system this year so it should be much easier to enter your local's data.
2. If your local has two different members that serve as the treasurer and the membership contact, we only need one of you, typically the treasurer, to fill out the survey.
3. You must complete all the questions in the survey before submitting as it does not auto save and let you come back at a later time.
4. The [Dues Stipend Survey](#) will stay open until Jan. 31 for those who still want access to it. Should you run into any issues or have any questions about the survey, please contact either Rose or myself directly.

[Rose](#), [Michelle](#) and I ([Rodney](#)) are here to answer any questions you have in your role as treasurer and/or membership contact. Do not hesitate to contact us if you'd like additional support, information or training.

In unity,

Treasurer update

IRS announces 2019 standard mileage rates

Beginning on Jan. 1, the standard mileage rates for the use of a car, van, pickup or panel truck has changed to 58 cents per mile. The rate is 3.5 cents higher than the 54.5 cents per mile rate in 2018. Learn more about the [2019 mileage rates](#).

Annual affiliate audits reminder

Audit reports are due within six months after the close of your fiscal year. For example, if your fiscal year ends Aug. 31, the audit report is due by Feb. 28.

Before you submit your annual audit report, please ensure that you have included the following information:

1. A signed letter by the affiliate's principal officer/president and at least one other elected general officer, certifying that:
 - The audit has been presented at a specified meeting (date required) of the local's governing body, published and made available to members.
 - Your local has filed Form 990-N (e-Postcard), 990-EZ or 990 with the Internal Revenue Service (IRS).
2. A signed copy of the audit committee report to show that all concur with the report.
3. Statement of Financial Position (Balance Sheet).
4. Statement of Activities (Income and Expenses).

You can view [a sample report here](#).

Filing Reminders

Jan. 15: IRS Form 990, 990-EZ, or 990-N is due for affiliates whose fiscal year ends Aug.31.

Form 990-N (e-Postcard): The IRS Form [990-N electronic-filing system](#) has been down due to maintenance. Some of you have contacted us with concerns about not being able to file despite many attempts. Please note that there are no late filing fees. We hope the system will be available soon.

Form 990-EZ or 990: If you are unable to meet the filing deadline, you can file for an extension using IRS [Form 8868](#) prior to the deadline date. There is now an automatic six-month extension of time to file instead of the previous three-month automatic extension. Failure to file the return could mean penalties.

Jan 31: Submit Copy A of Form(s) 1099-MISC issued, along with Form 1096 to the IRS.

Membership news

Membership roster cancellations

There is no reduction in membership level when individuals elect to leave mid-year because their contracted FTE did not change. The individual merely agreed to allow their contract to expire early. The contracted FTE per check deduction should continue through their final paycheck.

For example, the per check deduction amount is \$50. The individual should have \$50 deducted through their final paycheck. The individual is then cancelled on the roster with the amount of national and state dues/fees collected.

When you need to cancel an individual from the roster, select the membership cancellation reason beginning on page 64 of the [membership contact handbook](#). Next, select the appropriate situation and follow the step-by-step instructions.

Calculating the salary for ESPs starting after the first contracted work day of the

year

Verify that the salary provided by the district/employer is based on the individual's paid work days and not the contracted work days for the position they are working in. Salary = days per year x hours per day x rate of pay.

Individual's paid work days = the number of paid days.

Example: Oct. 1 – Dec. 15 = 55 paid days.

Contracted work days = the number of contract days for the entire year.

Example: Aug. 28 – June 10 = 185 contract days.

For the full procedure, see situation number two beginning on page 42 of the [membership contact handbook](#). Read the [ESP potential member and mid-year hires who elect to join chart](#) for state and national dues obligations.

Calculating the FTE for teacher/faculty starting after the first contracted work day of the year

Divide the number of paid days by the contract days and multiply this result by the contracted FTE.

Example: 90 paid days ÷ 187 contracted days x .67 contracted FTE = .32 FTE.

If your school district uses hours of work or has already adjusted the FTE to account for working less than the full school year – i.e. ABE, ECFE or hourly rate employees use this formula. Multiply the number of contract days by the number of contract hours in a full-time work day. This equals the annual contracted hours for a full-time 1.0 FTE teacher/faculty. Next, multiply the number of paid days by the number of paid hours and divide this amount by the full-time contracted hours.

Example: If member works 90 days at 4.25 hours per day calculate their FTE as follows:

187 days x 7.5 hours = 1402.5 annual contract hours for a 1.0 FTE.

90 x 4.25 = 382.50 paid hours, divide 382.50 by 1402.5 = .27 FTE.

For the full procedure, see situation number two beginning on page 16, of the [membership contact handbook](#). Read the [teacher/faculty potential member and mid-year hires who elect to join chart](#) for state and national dues obligations.

Upcoming dates

Feb. 15: 40 percent dues obligation should be paid.

April 27-28: Education Minnesota Representative Convention.

Education Minnesota Secretary-Treasurer Rodney Rowe: rodney.rowe@edmn.org.

Treasurer/IRS/audit concerns contact Rose Tuiyott-Lewis: rose.tuiyott-lewis@edmn.org.

Membership/dues/billing statement concerns contact Michelle Johnson: michelle.johnson@edmn.org.

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