



# Treasurer and Membership

## Newsletter Notes



### Greetings!

*An earlier version of this newsletter contained an erroneous reference to fair share fee payers. That language has been removed.*

Welcome to both those who are new to their union roles and to those who are returning. As we look ahead to the coming year and the important work you do in your locals, please know that we are here to help you. There are many new processes and procedures that have been implemented this year due to the *Janus* decision that no longer allows for the collection of fair share fees. This year, it will be extremely important to monitor your membership changes on a monthly basis by sending in all changes as they occur to [membership@edmn.org](mailto:membership@edmn.org).

Contact [Michelle Johnson](#) (membership, dues and billing statement questions), [Rose Tuiyott-Lewis](#) (IRS, audit and other compliance-related questions) or me with any questions you have throughout the year. Our goal is to provide you with help and assistance with any of your treasurer or membership tasks that arise throughout the year. Never hesitate to contact us with any of your questions. I look forward to meeting each of you as our paths cross at events over this coming academic year.

### Treasurer update

**Getting started in the new fiscal year?** To help you comply with your responsibilities, here are some suggestions:

**Adopt the approved local budget:** Your budget should be an integral part of your monthly financial report. The report should compare your actual income and expenses to the budget.

**Local policies:** If your local does not have policies, discuss, develop and adopt written policies regarding financial operating policies, conflict of interest, record retention and credit card guidelines (if applicable).

**Record keeping:** Create a new file(s) or folder(s) for the fiscal year that will contain the following documents:

- Approved budget
- Deposit receipts
- Bank statements and monthly bank reconciliations
- Supporting documentation i.e. invoices, expense reimbursement forms, receipts
- Treasurer reports/Financial statements
- Tax returns i.e. confirmation of 990-N(e-Postcard) filing
- Meeting minutes that include budget approval, budget amendments or authorized expenditures not in the budget

**Accounting system:** Use a system that will at the very least allow you to:

- Record all transactions in sufficient detail
- Provide accurate information
- Print and customize financial reports easily
- Provide records that others can follow

**Tax returns:** Prepare to file the required returns i.e. IRS Form 990-N (e-Postcard), Form 990-EZ or Form 990. If filing Form 990-N (e-Postcard), follow the instructions outlined in the User Guide. If you are filing for the first time, it may take about fifteen minutes because you are creating an account and user profile. If you are not filing for the first time, it takes about five minutes to file.

**Annual audit:** Prepare for the audit for the fiscal year that just ended. Plan to have the audit completed and presented to membership within six months of the close of the fiscal year so that the report that you submit is complete.

## Membership news

### Terminology

Drop means an individual no longer wants to be a member.

Cancellation means an individual is no longer eligible to be a member because they resigned, retired or were terminated.

**Please note: The definitions of membership drop and cancellation are NOT interchangeable.**

### Membership roster purpose redefined

The purpose of the membership roster has been redefined. The roster's new purpose is as a tool to assist in maintaining accurate membership records. It is no longer the means to submit membership changes.

Membership contacts will now email all membership changes to [membership@edmn.org](mailto:membership@edmn.org) as soon as they occur. Following this new procedure will ensure that the local is billed correctly, all changes were received and processed, the membership roster is always up to date, and individual's membership records are accurate.

### Potential members

Individuals who elected not to become active members are still members of the bargaining unit. They are listed on the roster as potential members. There are two state potential member membership types – Teacher/Faculty are PM-1-0 and ESPs are PM-2-0. Former fair share fee payers are now shown as potential members.

Add all potential members by emailing [membership@edmn.org](mailto:membership@edmn.org): their first and last name, address, work location, position and subject.

### Community experts and tier licenses

Teachers who hold only a Tier 1 license or those who are currently hired as community experts are not members of the licensed teacher bargaining unit and should not have any

union dues withheld.

Teachers who hold a Tier 2, Tier 3 or Tier 4 license but who have been asked to teach under a Tier 1 license (formerly a variance) and who have authorized dues deduction should continue to have authorized dues withheld.

***Does the local need to notify the membership department when individuals have contracts in two school districts?***

Yes, because the individuals dues/fees may need to be adjusted so they are not assessed more than full-time dues or fees. In addition, they need to be listed on both rosters to be eligible for liability Insurance.

***How are dues assessed for an Education Minnesota Retired lifetime member returning to the district as a long-term sub, full-time or part-time employee?***

Retired lifetime members who return to employment under a contractual relationship with a school district (including long term substitute assignments - contractual position over 30 days) are members of the bargaining unit and are required to rejoin as an active member. Dues are assessed according to the dues structure based upon their FTE. Electing to be a potential member does not qualify as an active membership and would result in cancellation of retired lifetime membership.

## Online resources

Education Minnesota's website at [www.educationminnesota.org](http://www.educationminnesota.org) offers you valuable resources as treasurer or membership contact. Under the local leaders section in the Member Portal, you will find the following resources available for your reference. **Note: you will need to be logged in to see this information.**

- [Treasurer's handbook](#)
- [Membership contacts handbook](#)
- [Internal audit committee guidelines](#)
- [Dues structure](#)
- [IRS information](#)
- [Sample forms](#)
- [Sample policies](#)

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