Standards of Affiliation Agreement

The Standards of Affiliation (SOA) Agreement is in place to ensure local PTAs and councils align with WSPTA's policies and principles; maintain good business practices; and comply with applicable federal and state laws. WSPTA has a similar SOA requirement with National PTA.

Standards of Affiliation Agreement Checklist

To provide support and guidance to local PTAs and councils, Washington State PTA (WSPTA) provides a Standards of Affiliation Agreement Checklist to help navigate legal requirements. There are two different forms – one for councils and one for local PTAs. This document explains more about each requirement and provides some best practices for good management. Completing this checklist will help local PTA and council leaders ensure their independent nonprofit business remains current with all IRS, state, insurance, and PTA requirements.

Why use the SOA Checklist?

The SOA Checklist:

- Clarifies what requirements define a local PTA or council in good standing.
- All requirements are in one place – no need to check multiple resources to know what is expected.
- Consistent expectations across the state.
- Helps local PTAs and councils stay on track with legal requirements.
- Allows for improved service and support from all levels of PTA.

Using the SOA checklist

Board of directors
Use the SOA with the board of directors as a discussion and delegation tool to identify actions and their due dates, to assign tasks, and to follow up to ensure items are complete. It is best practice for the board to discuss the list and assign tasks at the summer retreat or first board meeting of the year.

Membership
Share the SOA with members to demonstrate responsible operation and stewardship of the PTA.
We recommend the SOA agreement checklist be reported to the membership and recorded in the meeting minutes.

Record Keeping
Keep the SOA checklist and supporting documentation in the PTAs legal records for three years to provide future boards with a record of the completion of these requirements all in one place.

SOA Requirements:

1. **Officers elected** (applies to local PTAs and councils)
    - **Requirements:**
        - Officers must be elected at a membership meeting (*WSPTA Uniform Bylaws* Article 5, Section 6).

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- Per the Revised Code of Washington (RCW) Chapter 24.03A.585: *The officers of the corporation consist of a president, a secretary, and a treasurer, and other officers as may be authorized by the articles, the bylaws, or the board.* For local PTAs and councils, this means that their standing rules may add more officers than a president, a secretary, and a treasurer, but not less.

- **Best Practices:**
  - Elect a nominating committee early in the year to seek out candidates to be officers the following year.
  - Elect next fiscal year's officers before June 30 (end of the fiscal year).
- **Other Considerations:**
  - If you are unable to fill all officer positions, continue to see candidates until all positions are filled
  - In absence of a President, a PTA should consult its standing rules to view the line of succession.

2. **Corporate Annual Report filed** (applies to local PTAs and councils)
   - **Requirements:**
     - The Annual Report is due by the end of the month the PTA was incorporated but may be renewed up to six months early.
     - Instructions are available at sos.wa.gov/corporations-charities/business-entities/download-forms-online-filing-instructions
   - **Other Considerations:**
     - To find out what month your PTA was incorporated go to the WSPTA membership database under "Compliance" - "View Unit Data". The date is at the bottom and says, "Bylaw Status". On the right is where you can see the date it is due.
     - Additional information may be found in the *PTA and the Law* class and handbook
3. **Charitable Organization Registration renewed** (applies to local PTAs and councils)
   - **Requirements:**
     - Your PTA **must register** with the Secretary of State prior to conducting fundraising activities if you intend to raise more than $50,000 annually (including WSPTA and National PTA portions of dues), are planning on using commercial fundraisers, or if your PTA intends to use non-volunteers to raise funds. If your PTA is required to file, it must be **received** by May 31.
     - Your PTA **may choose** to file the optional registration, if you raise less than $50,000 annually. This optional registration and annual update is free. Once you are registered with the Secretary of State's office, you **must** renew your registration annually.
   - **Other Considerations:**
     - sos.wa.gov/charities/Charitable-Organizations.aspx
4. **990 forms filed** (applies to local PTAs and councils)
   - **Requirements:**
     - File form

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- 990-N (e-postcard) – if your PTA "normally" has gross receipts of less than $50,000.
- 990-EZ – if your PTA's gross receipts "normally" exceed $50,000, but less than $200,000.
- 990 – if your PTA's gross receipts are over $200,000.

    - Returns for the fiscal year ending June 30 are due November 15.
- **Other Considerations:**
    - An extension is available for 990-EZ or 990, the request must be made by November 15 of the current year. The extension (IRS Form 8868) can be filed online and extends the due date until May 15 of the current fiscal year.
    - If your PTA didn't file a 990, contact our office for assistance – support@wastatepta.org
    - Instructions for 990 forms can be found on the WSPTA website, leadership guides

5. **Year-end financial review** (applies to local PTAs and councils)
    - **Requirements:**
        - Per AIM Insurance (you may have another carrier, so check their requirements), for bond coverage to apply; an annual financial review must be completed (additional insurance requirements may apply).
    - **Best Practices:**
        - Do both a mid-year financial review (January/February covering approximately July 1 – December 31) and an end of the year financial review (covering from January 1 – June 30). If no mid-year review is done, the year-end review would cover July 1 – June 30.
        - Appoint a committee to perform the financial review. The findings will be reported at the first membership meeting. Complete the year-end financial review by August 31.
    - **Other Considerations:**
        - If your year-end financial review is not completed by August 31, complete it as soon as possible.
6. **Officer names/contact info** (applies to local PTAs and councils)
    - **Requirements:**
        - Enter the names and contact information for all elected officers (and key non-elected positions such as membership, advocacy/legislative, Reflections, programs, and family and community engagement) in the WSPTA membership database (recommended before previous fiscal year-end, update as needed).
    - **Best Practices:**
        - Include personal email address or phone number. We request a leader use their personal email vs. their PTA email so that their leadership status can be connected to their membership account.
    - **Other Considerations:**

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- WSPTA communicates important information to the elected officers and committee chairs, so it is important that we have email contacts. Our email list is never shared with outside interests.

7. **Budget approved** (applies to local PTAs and councils)
   - **Requirements:**
     - Budget must be adopted by the members at a membership meeting (*WSPTA Uniform Bylaws* Article 5, Section 10).
     - Budget for the next fiscal year should be approved before the end of the current fiscal year to give the board the authority to spend and receive funds over the summer or before the first membership meeting of the year.
   - **Other Considerations:**
     - Budgets can be amended as needed throughout the year by a vote at a membership meeting.
8. **Standing rules approved** (applies to local PTAs and councils)
   - **Requirements:**
     - Standing rules must be approved by the members at a membership meeting (*WSPTA Uniform Bylaws* Article 5, Section 10).
     - Councils must specify the amount of any council fees charged in their standing rules.
   - **Best Practices:**
     - Standing rules are reviewed, updated as needed, and approved annually.
9. **Nominating Committee elected** (applies to local PTAs and councils)
   - **Requirements:**
     - Three members are elected to a nominating committee at least 30 days prior to the election of officers. Details of nominating committee eligibility and elections are in *WSPTA Uniform Bylaws* (Article 5, Section 5).
   - **Best Practices:**
     - Elect a nominating committee at the first membership meeting of the current fiscal year.
   - **Other Considerations:**
     - Continue to open nominations for this committee at each membership meeting until there are at least three nominations.
     - *WSPTA Uniform Bylaws* does not allow for the election of alternates.
10. **Insurance** (applies to local PTAs and councils)
    - **Requirements:**
      - Renew before November 30 to prevent a lapse in coverage if you have AIM insurance. For other insurance providers, contact them for renewal dates.
      - WSPTA requires at least general liability insurance.
    - **Best Practices:**
      - The board of directors should review the type and amount of coverage needed on an annual basis. Do not simply purchase what you had last year, as your financial picture and needs may have changed.
    - **Other Considerations:**

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- Questions? If you have AIM insurance, visit their website for their FAQs and resources aim-companies.com/pta-coverage/. If you have a different insurance provider, contact them with your questions.

11. Training requirement (applies to local PTAs and councils)

- **Requirements:**
  - Per the *WSPTA Standards of Affiliation* agreement, at least one elected officer must attend PTA and the Law, and all other elected officers must attend at least one WSPTA-approved training before current year's WSPTA convention.
  - Your elected officers may attend any of the following for training credit: WSPTA convention, *PTA and the Law*, WSPTA leadership conference, WSPTA August Leadership Launch, WSPTA region conferences, WSPTA webinars, any other WSPTA event where approved training is provided, region training (must be advertised as a WSPTA-approved training), council training (must be advertised as a WSPTA-approved training), and National PTA's e-learning and Thrive trainings.
  - Training received at or after the WSPTA convention shall be counted toward the training requirement for the PTA year following convention.
  - A person who attends a WSPTA-approved training and is an elected officer of two or more PTAs shall have fulfilled the training requirement for all positions held.
  - All elected officers shall maintain documentation showing that they satisfied the training requirements.
- **Best Practices:**
  - Attend a leadership development opportunity early in your term of office so you can apply what you learn in training to your position.
- **Other Considerations:**
  - If you can't find a way to attend available training, contact your region director.

12. 25-member minimum (applies to local PTAs)

- **Requirements:**
  - 25 members were determined by the WSPTA membership to be a reasonable minimum membership for a local PTA to be able to thrive.
  - At least 25 members must be entered into the membership database and payment submitted by October 31, which is the end of WSPTA's membership year.
  - Current fiscal year members must be entered into the membership database within 30 days of member payment, in accordance with consumer protection laws.
- **Other Considerations:**
  - Membership is year-round, so continue to offer it throughout.
  - Is your PTA struggling to get the minimum number of members? Get creative and try new things. Ask parents, teachers and staff at your school, and community members. Have members from last year joined again this year? Have you encouraged grandparents and other extended family to join? Does your PTA

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offer membership subsidies so that dues are not a barrier to joining? See *WSPTA Policy* section 3.2.4 for information on membership subsidies.
    - For extreme circumstances, you may request a membership waiver. More information regarding membership waivers is available in the *WSPTA Policy,* section 3.2.6.

13. **Membership dues paid** (applies to local PTAs)
    - **Requirements:**
        - Each local PTA must have a bank account associated with the membership database ACH system for processing dues payments to State and National PTA. On the 25th of each month, if there is a balance owed, dues will be automatically transferred from the local PTA's linked bank account.
        - Councils may collect fees through the membership database using the auto pay feature, or they may use their own system. Please contact your council directly for details on fee payments.
14. **Council Reflections program** (applies to councils)
    - **Requirements:**
        - Per the *WSPTA Standards of Affiliation* agreement, councils must offer a Reflections program for the PTAs in their council.
    - **Other Considerations:**
        - Reflections information can be found on the website at wastatepta.org/events-programs/reflections/.
        - Further questions can be addressed to reflections@wastatepta.org.
15. **Councils provide service to local PTAs** (applies to councils)
    - **Requirements:**
        - Per *WSPTA Uniform Bylaws (*Article 3, Section 1), the functions of a council include providing services, information, support, and leadership training for local PTAs in the council service area.
        - Per *WSPTA Uniform Bylaws*, (Article 5, Section 3), councils are authorized to charge local PTAs in the council a fee to cover council services.
    - **Best Practice:**
        - Local PTAs in councils should vote on council fees yearly as part of the approval of the council's standing rules and budget.
        - Survey local PTAs yearly to determine the services, information, support, and leadership training that is of greatest benefit to local PTA leaders.
        - If your council is unable to provide any services, contact your region director for assistance.

Deadline and submission

There is no deadline for completion of the agreement checklist. Most requirements have their own deadlines or best practice timeframes, and everything should be completed by the end of the fiscal year. It is up to your board of directors to monitor the progress towards completion and be able to present the required documentation, if requested, for periodic review. There is also no need to submit the checklist to WSPTA. We recommend you keep a copy of the checklist and copies of all pertinent documentation in your legal documents or treasurer's binder.

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Participation eligibility

Specific SOA requirements may be verified throughout the year by those indicated in *WSPTA Policy* 3.1.2B to confirm local PTA and council eligibility to:

- Receive grants or program participation funds from WSPTA or National PTA.
- Participate in WSPTA and National PTA awards and other programs, including the Reflections program at the national level.
- Send voting delegates to WSPTA annual meeting and legislative assembly based on *WSPTA Uniform Bylaws.*
- Bring bylaw amendments, principles, issues and resolutions to WSPTA for consideration.

Participation Eligibility Requirements (*WSPTA Policy* 3.1.2A)

- Officer names/contact information: At a minimum WSPTA needs a president or primary point of contact.
- 25-member minimum: Had at least 25 members (or approved waiver) the prior fiscal year. Enter into the membership database and submit a payment to WSPTA for at least 25 members for the current fiscal year no later than October 31.
- Membership dues paid in full for the previous fiscal year by June 30. Current fiscal year membership dues shall be paid at the end of the month in which they were entered. Enter current fiscal year members within 30 days of member payment.
- Legal filings: All required legal filings with the Washington Secretary of State and IRS are current.

Not in Compliance

The intent of the SOA is to help local PTAs and councils succeed! There are multiple steps of support to help your PTA come back into compliance.

Other legal requirements that are not on the SOA

Business licenses, gambling, and other permits, as well as State Department of Revenue filings may be required, so check with the legal entities for specific requirements. *PTA and the Law* training has more information about other legal filings your PTA may be subject to.

One example may be: IRS Form 8822-B must be filed when the PTA's mailing address changes or the identity of the "responsible party" (usually the president or treasurer) as listed on the IRS Form 990 changes

Resources

- WSPTA sends out Leadership News on the first and third of each month. If you are not receiving Leadership News, contact support@wastatepta.org.
- WSPTA website:
  - Leader resources can be found at wastatepta.org/pta-leaders/leader-resources/. Log-in and password needed. (Current log-in: PTAleader, password: Advocate)
  - Governance documents like (*WSPTA Uniform Bylaws* and *WSPTA Policy Manual*) and additional SOA resources can be found on the WSPTA website at wastatepta.org/pta-leaders/governance/.
- WSPTA Staff can help with questions, contact at support@wastatepta.org.

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- WSPTA region directors and region service committees are a resource for local PTAs and councils. More information about regions and contact information can be found at wastatepta.org/pta-leaders/pta-regions/.

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