Show Me the Money!

How to Properly Manage Disbursements in Your Local Union
Agenda

- Types of Disbursements
- Approving Disbursements
- Disbursement Policies & Guidance
- Fund Accounting Overview
- Record Keeping for Disbursements
- Documenting Disbursements in WinStabs
## Disbursement Types

<table>
<thead>
<tr>
<th>Taxable</th>
<th>Non-taxable</th>
</tr>
</thead>
<tbody>
<tr>
<td>A disbursement is taxable if it is for any pay you give to an officer (aka employee) for services performed. This may be in cash or other forms such as fringe benefits. It does not matter how you measure or make the payments.</td>
<td></td>
</tr>
<tr>
<td>Disbursements are not taxable if they are reimbursing an employee for a substantiated business expense. Disbursements to outside vendors for products or services</td>
<td></td>
</tr>
</tbody>
</table>
## Disbursement Categories

<table>
<thead>
<tr>
<th>Taxable</th>
<th>Non-taxable</th>
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</thead>
<tbody>
<tr>
<td>Officer salary</td>
<td>Expense reimbursements (both actual and allowable types)</td>
</tr>
<tr>
<td>Officer lost time payment</td>
<td>Mileage expenses</td>
</tr>
<tr>
<td>Union dues in lieu of salary</td>
<td>Member refunds</td>
</tr>
<tr>
<td>Any premium, assessment, contribution paid for an officer in return for service rendered</td>
<td>Vendor payments</td>
</tr>
</tbody>
</table>
Paying Officers for Service Performed

- Salaries are intended to compensate the Local or Local Committee officers for fulfilling all of their constitutionally-required duties.
  - Regardless of whether the individual misses 1 day of work or 31 days of work in any given month
  - There is nothing to prohibit them from being compensated by both the carrier and the Local (or LCA).
  - Your Local union should establish clear guidance regarding officials’ paid salary
  - Documentation must be in at least one union record.
    - Local officers in bylaws,
    - LCA officers memorialized in meeting minutes
Paying Officers for Service Performed

- Lost time should only be claimed in extenuating circumstances where the claimant was forced to miss an unusual amount of work
  - The claimant must justify this expense to the Local
  - Must receive membership approval (majority vote by show of hands at a meeting) prior to receiving payment.
  - The Local should establish clear guidelines to determine how much lost time can be claimed and which payment method will be used for approved claims.
Lost Time Payment Methods

- There are a variety of payment methods Locals can choose for Lost Time claims - choose one
  - Lost time (actual)
    - Provide documentation to support
  - Daily Rate
    - Recognized by CBA
    - Provide documentation to support
  - Committee Day Rate
    - Local can establish their own day rate
    - Local can elect to use the committee day rate established by SMART-TD

- All requests for lost time payments must be submitted in writing with proper documentation and voted on by the affected members

SMART-TD General Wage Increase Memo 12/14/17
Resource: Local Expense Claim Form
If a local decides to pay an officer’s dues in lieu of a salary along with any premium/assessment/contribution in exchange for service rendered, it is still considered a payroll expense and subject to taxation and reporting.
Expense Reimbursements

- Local officials are not taxed on amounts paid to them as reimbursement of substantiated business expenses.
- All claims for expense reimbursement must be voted on and approved by the affected members and should be approved prior to the officer incurring the expense.
- Reimbursement request must be submitted in writing with appropriate documentation.
- Includes meals and incidental expenses while working away from home.
- 2 methods for reimbursing expenses:
  - Actual method - must be documented with original receipts.
  - Allowance method: SMART-TD establishes rates for per diem, meal allowance and mileage.

References:
- Authorized mileage rate
  Memo 12/14/17
- Changes to Per Diem and meal Allowance Rates
  Memo 12/21/17
- Resource: Local Expense Claim Form
Managing the Money: Disbursements

- Allowance Method of Expense Reimbursements
  - No receipts are required when using this method
  - Still must submit a claim that substantiates the expense in writing

<table>
<thead>
<tr>
<th>Reimbursement Type</th>
<th>Rate</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Per Diem</td>
<td>$191.00/day</td>
<td>• Qualification: overnight stay for specific Union purpose</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Covers meals &amp; lodging</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Set by SMART-TD</td>
</tr>
<tr>
<td>Current Meal &amp; Incidental Allowance</td>
<td>$57.00/day</td>
<td>• Covers meals &amp; incidentals</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Set by SMART-TD</td>
</tr>
<tr>
<td>2018 Mileage</td>
<td>$0.545/mile</td>
<td>• Covers gas and all other auto expenses</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Set by IRS</td>
</tr>
</tbody>
</table>

Note: You can use allowance rates or actual expenses, but not both. This should be addressed when the motion is made to reimburse travel expenses. Per Diem, Meal & Mileage rates cannot be used in lieu of salary, lost time or committee days. You cannot claim per diem + meal and incidentals concurrently.
Member Refunds

- Dues Refunds do not require membership Authorization
- 2 step process in WinStabs
  - Step 1 - Record the disbursement in Vendor or other disbursement. Select Disbursement>Vendor & other Disbursement>input check number, date, purpose, Local fund, and Payee. Be sure to enter a memo
  - Step 2 - Record the refund in the Members Record. Select Members Record>View all members record>search for the name>select Billing History>record the amount the month it was refunded under the “Refund” Column. (This will be completed in the TD Connect eBill system starting in 2019)
Vendor Payments

Payment made directly to a person or organization that is outside the Local and provides either goods or services to the Local.

As with all expense disbursements, vendor payments must have membership approval prior to payment.
Can the President authorize a disbursement?  
No

Can the Trustees authorize a disbursement?  
No

Can the Local Chairman authorize a disbursement?  
No

Can the Membership authorize a disbursement?  
**YES!!**
Approving Disbursements

Any and all disbursements must be approved prior to payment.

Approval can come from the following sources:

- State and/or Federal Regulation
- SMART Constitution
- Local Bylaws
- Membership Approval as documented by Meeting Minutes

7/16/2018
Approving Disbursements

When is member authorization not required?

- When paying your Monthly Billing to the SMART TD
- When paying taxes to the Government
- When refunding an overpayment of dues to a member
- When authorized by Local bylaws
- When LCA salaries are memorialized in meeting minutes
Approving Disbursements: SMART Constitution

- International & Transportation Division rules as outlined in the SMART Constitution and Ritual
  - Article 21B - sets the political structure and functioning of the Transportation Division
    - Authorizes payment of dues, premiums, assessments and contributions
    - Establishes two-meeting process in Section 48
When to apply:

- Changes in Local dues
- Changes in LCA dues
- Charitable and social spending **under** $1,200
- Levying of special assessment(s)
- Establishing or adjusting officers’ salaries
- Amending or establishing bylaws
Approving Disbursements: SMART Constitution - Article 21B, Section 48

How to apply:

This provision establishes an approval process whereby each proposition is made at the first meeting, then voted on (considered) at the second.

2-Meeting Process

Motion must be made and seconded at first meeting

Notify all members of the motion and the intention to vote at the second meeting

Secret ballot vote at second meeting

SMART Constitution - Article 21B, section 48:
“No change in Local dues, the daily rate or salary established for Local officers or Legislative Representatives, or the levying of a special assessment, may be considered by a Local until notice of such proposition has been read at one (1) regular or special meeting and all members have been notified of the proposition and date on which the proposition will be considered. “

“No change in Local Committee dues, the daily rate or salary established for Local Committeepersons, or the levying of a special assessment may be considered until such proposition has been read at one (1) regular or special meeting and all members working under the jurisdiction of the Local Committee have been notified of the proposition and date on which the proposition will be considered.”
ATTENTION: Members of SMART-TD Local 1234
RE: Proposed increase in monthly Local dues amount

This is to notify, pursuant to the provisions of Article Twenty-One B (21B), Section 48, of the SMART Constitution, the above proposition will be considered at the following time, date, and location:

October 17, 2016, at 1 p.m., in the Meeting Hall at:
The Tipsy Railroader Bar & Grille
999 Malfunction Jct.
Anytown, USA 44070

Questions relating to the above may be directed to Local 1234 Secretary Lowden Clear by calling (216) 123-4567 or e-mail to iclear1234@gmail.com, or to Treasurer Dee Zaster by calling (216) 123-4567 or e-mail to dzasterlocal1234@gmail.com.
Approving Disbursements: Local Bylaws

- Bylaws are required by SMART Constitution, Article 21B, Section 39:
  “Bylaws for their special government, which do not conflict with this constitution, shall be adopted, subject to the approval of the General Secretary-Treasurer.”

- The DOL also requires unions to have bylaws.

**BYLAWS MUST BE APPROVED BY THE SMART TRANSPORTATION DIVISION PRESIDENT AND GENERAL SECRETARY-TREASURER**
Approving Disbursements: Local Bylaws

What should be in Local bylaws?

- Meeting time and Location;
- Salaries of Local officers and/or legislative representatives;
- Election procedures;
- Local dues amounts;
- Contributions in honor of deceased members;
- Any other provision that does not conflict with the SMART Constitution, policies of the International, or state and federal laws.
Approving Disbursements: Local Bylaws

What should NOT be in them?

- Expense reimbursements;
- Payment for lost time;
- Local or General Committee salaries;
- Contractual matters such as vacation scheduling, work rules, or seniority roster placement;
- Topics already covered by the SMART Constitution.
Approving Disbursements: Local Bylaws

When and How should we amend our bylaws?

- Bylaws should be amended any time there is a definite change to any of the provisions contained therein.
- Bylaws need to be voted in accordance with Article 21B, Section 48 of the SMART Constitution.
Approving Disbursements: Meeting Minutes

In the absence of Local bylaws, meeting minutes may be used to memorialize certain disbursements such as:

- LCA salaries
- Rented/Leased space (meetings, storage, office)

Minutes should not be used to memorialize things such as:

- Reoccurring expense reimbursements
- Salaries to appointive positions such as Stewards
Approving Disbursements: Meeting Minutes

Recording Authorization for Disbursements

- The authorizing motion should be as specific as possible - detailed and itemized

Incorrect:
“Motion to pay all bills of allowance by Stephen Noyes. Seconded by Bobby Brantley. Motion carried.”

Correct:
“Motion by member Noyes to pay S&T Araujo travel expenses of up to 4 per diem days, and auto miles to and from Kansas City, MO to attend the S&T workshop on Feb 26-27. Also, to pay him up to 4 committee days in lieu of time lost to attend the workshop, second by member Brantley. Motion Carried.”

- The minutes should include both the motion and the notation that the motion passed or carried.

- A motion must be made for each disbursement request.

- Documentation of any bids received must be maintained

- If new equipment is purchased make sure to add it to the union’s fixed assets inventory.
Approving Disbursements

Using your own Local bylaws and minutes:

- Do your bylaws reflect what your Local currently practices?
- What do you have the authority for?
- Are there any sections or statements that violate any of the rules we just reviewed?
- Are there any Local practices that violate any of the rules we just reviewed?
- Do you have minutes that memorialize and support any Local practices outside or in absence of approved Local bylaws?

SMART Constitution - Article 21B, Section 39: “Bylaws for their special government, which do not conflict with this constitution, shall be adopted, subject to the approval of the General Secretary-Treasurer.”

Resource: “The SMART-TD Guide to Establishing or Amending Local Bylaws”
Charitable and social spending in excess of $1,200

September 24, 2015, Memorandum from SMART-TD President Previsich requires that social and charitable spending above $1,200.00 must be voted by secret mail referendum ballot to all in-service members of the Local.

Social and charitable spending under this threshold must be voted according to Article 21B, Section 48.

Social and charitable spending must come from the Local fund. Local Committee of Adjustment funds are intended for representational purposes only!

MEMORANDUM

Date: September 24, 2015
From: John Previsich, SMART Transportation Division President
To: All Locals
Re: Social Functions and Charitable Contributions

Re: Article 21B, Section 48 – Local Funds

The following ruling, enforced since February 2, 1973, and last adjusted for inflationary trends on September 10, 1980, has been amended to reflect the relevant post-merger constitutional provision involved, as well as to further adjust the dollar amount for inflation:

"Expenses for social functions, charitable contributions, etc. exceeding $1,200.00 must be authorized by a majority of votes cast in a secret mail referendum vote of all in-service members. Expenses not exceeding $1,200.00 must be approved in accordance with the principle of the SMART Constitution’s Article Twenty-One B (21B), Section 48, lines 5-11; that is, the proposition must be read at one regular meeting, and notice extended to all members of the meeting date on which the proposition will be considered. The proposition must have approval by a majority vote of the members voting by secret ballot in attendance on the date the proposition is considered. No such disbursement is to be made where the condition of the Local fund can be jeopardized. No such disbursement should be made from the Local Committee of Adjustment fund(s), as such is for representational use only."

Fraternally yours,

John Previsich
President – Transportation Division
### Disbursement Policies & Guidance

<table>
<thead>
<tr>
<th>Date</th>
<th>Title</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>5/26/1977</td>
<td>Letter to R.J. Rysman</td>
<td>Locals cannot create sick funds or funeral funds.</td>
</tr>
<tr>
<td>3/9/1979</td>
<td>Letter to L.H. Dallas</td>
<td>If a quorum of LCA members is not present to authorize a disbursement, the LC can get signatures of five active members of the LCA to authorized the bill. This is only allowable for LCA disbursements. This is only allowable after a quorum is not met in-person meeting.</td>
</tr>
<tr>
<td>3/9/1979</td>
<td>Letter to L.H. Dallas</td>
<td>Funds belonging to the Local or one LCA may not be used to supplement the fund of another LCA. If there is not enough money to pay disbursements, activity must be limited or action must be taken to increase available funds.</td>
</tr>
<tr>
<td>9/28/1979</td>
<td>Letter to D.L. Kontum</td>
<td>An initiation fee for NEW members may be established by the Local and cannot exceed $25.00.</td>
</tr>
<tr>
<td>11/29/1995</td>
<td>Letter to M. E Corzine</td>
<td>If a Local officer receives taxable wages for doing Local union work, they are not eligible for E-49 and must pay dues.</td>
</tr>
<tr>
<td>4/16/2009</td>
<td>Memo Re: E-49 and furloughed employees</td>
<td>Vacation and Dues For any carrier that is not on direct receipts, the dues check-off payroll deduction sheets must be sent in with the monthly bill to the SMART TD office.</td>
</tr>
<tr>
<td>8/3/2010</td>
<td>Memo Re: Policy Directive</td>
<td>This policy supports the Local President Financial Oversight form. For any carrier that is not on direct receipts, the dues check-off payroll deduction sheets must be sent in with the monthly bill to the SMART TD office.</td>
</tr>
<tr>
<td>5/31/2012</td>
<td>Memo Re: Non-direct payroll Locals</td>
<td>This letter clarifies the quorum requirements around the two-meeting process for making changes to dues, salaries and assess as outlined in Section 48. Check must be signed by the Local’s S&amp;T and President. Electronic or stamped signatures are forbidden.</td>
</tr>
<tr>
<td>9/24/2015</td>
<td>Memo Re: Social Functions and Charitable Contributions</td>
<td>Spending of this kind totaling less than $1,200 must be approved by the Local’s S&amp;T and President. Spending of this kind cannot be made by any LCA and cannot jeopardize the condition of the Local fund.</td>
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<tr>
<td>2/21/2017</td>
<td>Memo Re: Annual And Quarterly Filings to TD</td>
<td>Spending of this kind totaling less than $1,200 must be approved by the Local’s S&amp;T and President. Spending of this kind cannot be made by any LCA and cannot jeopardize the condition of the Local fund.</td>
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<tr>
<td>4/1/2017</td>
<td>Memo Re: Remittance of checks</td>
<td>If the amount received via the direct receipts process in the SMART TD office is less than the total amount owed, a check must be sent with the SMART TD billing cover sheet.</td>
</tr>
<tr>
<td>12/14/2017</td>
<td>Memo Re: Authorized Maximum Mileage Rate</td>
<td>Locals that choose to use a daily rate for compensating Local of mileage driven may elect to use the committeeperson daily rate set by SMART TD. The current rate is $0.57.</td>
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<tr>
<td>12/14/2017</td>
<td>Memo Re: General Wage Increase</td>
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<td>12/21/2017</td>
<td>Memo Re: Changes to Per Diem and Meal Allowance Rates</td>
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**Show Me the Money! How to Make Disbursements**

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**Interoffice MEMORANDUM**

**To:** Local Treasurers  
**From:** K. N. Thompson, GS&T  
**CC:** M. Spangler, Director, Billing/audit/Update Department  
**Re:** Non-direct payroll Locals

Date: May 31, 2012

Please be advised, effective with the June 2012 Treasurer’s monthly billing, any Local that is not on direct receipts for their payroll is requested to submit their payroll deduction checks to the International with their billing each month.

By so doing, this permits our auditors to perform their functions using the same process for all Locals. This will assist the auditors in the performance of their duties and provide a more complete record by which reconciliation of the monthly billing can be accomplished.

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Disbursement Policies & Guidance

- Policies
  - S&T + Local President MUST both sign ALL checks (both must be on the signature card at the bank too.)
  - No electronic payments (unless required by law - tax payments)
  - No rubber stamp/electronic signatures
  - No credit/debit cards
  - No Loans or Money Advances

SMART Constitution - Article 21B, section 64: All disbursements issued by check or draft must be countersigned by the President of the Local

SMART Constitution Article 10, Section 13: Local union funds shall be derived from sources specified in this Constitution and shall not be appropriated, loaned, donated, or disbursed for any purpose except the recognized and necessary operating and organizing expenses, including capital transactions, of the local union and dues, fees, and other obligations due this Association...
Disbursement Policies & Guidance

- **Policies**
  - President to receive/have access to bank statements
  - Local President Financial Oversight form
  - No death benefit/sick funds
  - Social functions and charitable contributions

**Reference:**
- Policy Directive 8/3/2010
- Letter to Rysman 5/26/1977
- Memo Re: Social Functions and Charitable Contributions 9/24/2015
- Local President Financial Oversight form 8/8/2017
Disbursement Policies & Guidance

- Letter to L.H. Dallas, dated 3/9/1979

- If a quorum of LCA members is not present to authorize a disbursement, the LC can get signatures of five active members of the LCA to authorize the request for disbursement.

- This is ONLY allowable for LCA disbursements

- This is ONLY allowable after a quorum is not met at an in-person meeting.
Disbursement Policies & Guidance

Does Your President Know?

- Checks drawn on the Local’s bank account are required to have his/her signature + S&T’s.
- As the cosigner of all checks he/she should fully understand his/her fiduciary responsibility.
- Checks should be cosigned only after they are completely filled out and he/she knows the purpose and legitimacy of each transaction.
Local Union monies are managed with a method called “fund accounting”

A fund segregates the monies of the local according to purpose.

Locals generally have one checking account that is used for all funds.

How does a local know how much of the checking account balance is allocated to each fund?

Proper record keeping using Winstabs or a General Ledger is essential.

SMART Constitution - Article 21B, section 64:
It shall be the responsibility of the Treasurer to credit dues and assessments paid to the appropriate Local Committee of Adjustment and General Committee of Adjustment accounts of his/her Local in accordance with the provisions of Article Twenty-One B (21B)
Fund Accounting

Your Member Makes a Payment

Local Receives the Money

Treasurer/Winstabs Separates the Money

LCA-B Members Pay Into LCA-B Account Only

LCA-A Members Pay Into LCA-A Account Only

All Members Pay Into the Local

Show Me the Money! How to Make Disbursements

7/16/2018
Fund Accounting

- All Locals have AT LEAST 2 funds to manage (Local fund + 1 or more LCA funds)

Local Fund Pays
- Local Officer Salaries/Lost Time
- Local Expenses (Office Supplies, Mileage, Per Diem, etc.)
- Local Meeting Expenses
- Election Expenses (Local and LCA)
- Charitable/Social spending
- Bank Fees
- Bond

LCA Fund(s) Pay
- Its Own LCA Officer Salaries/Lost Time
- Its Own LCA Expenses (Office Supplies, Mileage, Per Diem, etc.)
Record Keeping for Disbursements

- Disbursement requests must be in writing.

- The SMART TD Expense Claim Summary Form can help with ensuring that the documentation is properly secured.

- If you must void a check for a disbursement - you must keep the voided check as part of the Local records!
Record Keeping for Disbursements

- **Lost Time or Committee Day Claim**
  - Itemized dates claimed with supporting documentation to show a job/day of work was missed.
- **Purpose of Lost time**
  - “Union Business” or “Miscellaneous” are not acceptable descriptions
- **Quantity of days/hours/trips and the rate at which they should be paid**
- **Approval as documented in the meeting minutes**

Show Me the Money! How to Make Disbursements
Record Keeping for Disbursements

- **Travel Related Expenses** (Actual Method)
  - Boarding passes for air travel
  - Itemized receipt for fare
  - Car rental documentation
  - Original receipt for lodging

- **Labor Bond**
  - Bond Certificate
  - Coverage/renewal information
  - Proof of payment (if not in WinStabs)

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Show Me the Money! How to Make Disbursements
Record Keeping for Disbursements

- Meal Expenses (Actual Method)
  - Itemized receipt from restaurant that includes name/address of restaurant
  - Individuals present
  - Nature of union business

- Mileage
  - Travel date(s)
  - Travel from/to
  - Odometer beginning/ending reading
  - Total miles driven
  - Nature of union business for each trip

- Reimbursement of Expenses
  - Itemized, dated register receipt or invoice
  - Union purpose
Record Keeping for Disbursements

Prior to making any wage payment to Local officers, ensure the member/employee has completed the following:

- Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.
  - Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others.

- Complete Form I-9
  - Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.
  - Form I-9 must be retained by the employer and made available for inspection by U.S Government Officials
  - Update Member Record in WinStabs with Address and SS# prior to making first disbursement

Reference:
- W4 Form (2017)
- I-9 form and Instructions
If you can answer **Yes** to these questions then you can write the check.

**Question #1:** Do I have the supporting documents required for this disbursement?
- Do I have all receipts for this disbursement?
- Do I have a written statement with the request for salary or lost time?

**Question #2:** Do I have member authorization to make this disbursement?
- Is the authorization covered in the Local By-laws?
- Was the itemized bill of allowance approved by a quorum of Local or LCA members and documented in the Meeting Minutes? (Or 5 signatures (LCA ONLY) if a quorum was not present when the bill was presented for consideration - Letter to Dallas 3/9/1979)
- Will I be able to show proof of this authorization in an audit?

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**SMART Constitution - Article 21B, section 55:** Five members in good standing shall constitute a quorum for the transaction of business.

**Reference:**
OLMS Compliance Tip - Authorization and Documentation of Expenditures

Show Me the Money! How to Make Disbursements 7/16/2018
If you can answer **Yes** to these questions then you can write the check.

Question #3: Can the Local or LCA fund support the disbursement?

- After taxes will the fund be in the black?
- Was the itemized bill of allowance approved by a quorum of Local or LCA members and documented in the Meeting Minutes? (Or 5 signatures (LCA ONLY) if a quorum was not present when the bill was presented)

**SMART Constitution - Article 21B, section 55:** Five members in good standing shall constitute a quorum for the transaction of business

Reference: OLMS Compliance Tip - Authorization and Documentation of Expenditures
Disbursements: Hands on and Class Discussion

Show Me the Money! How to Make Disbursements
Bill Of Allowance Scenario 1

- Local 777 Hold monthly meeting on January 31, 2018
- 15 Members are in attendance
- Approved in Nov 2017 Meeting to Pay all bills for Christmas Party
- Bill of Allowance is submitted and read into the minutes
  - Motion made by Bobby Brantley to pay John Purcell $1,773.00 for reimbursement for Christmas Party Catering bill from Billy Bobs BBQ
  - Motion is 2nd by Justin Fougeru
  - Motion Carried
- Do you have all the supporting documents?
- Does the S&T withhold taxes?
- Does the account have funds?
- How do you record the disbursement in WinStabs?
- Can the S&T write the check?
Bill Of Allowance Scenario 2

- Local 777 Hold monthly meeting on January 31, 2018
- 15 Members are in attendance
- Bill of Allowance is submitted and read into the minutes
  - Motion made by John Purcell to pay Justin Fougerousse $595.36 for Lost Time, $96.43 in Office Supplies, $7.20 Postage, $100 in mileage for attending investigation for Bobby Brantley
  - Motion is 2nd by Bobby Joe
  - Motion Carried
- Do you have all the supporting documents?
- Does the S&T withhold taxes?
- Does the account have funds?
- How do you record the disbursement in WinStabs?
- Can the S&T write the check?
Bill Of Allowance Scenario 3

- Local 777 Hold monthly meeting on January 31, 2018
- 15 Members are in attendance
- Bill of Allowance is submitted and read into the minutes
  - Motion made by Tom Brady to pay Justin Fougerousse $96.43 in Office Supplies, $265 phone, $7.20 Postage, $190.75 in mileage and 2 days per diem for attending investigation for John Purcell and Katy Andrijowych
  - Motion is 2nd by Bobby Joe
  - Motion Carried

- Do you have all the supporting documents?
- Does the S&T withhold taxes?
- Does the account have funds?
- How do you record the disbursement in WinStabs?
- Can the S&T write the check?
Documenting Disbursements in WinStabs

- Salary, Lost Time and Reimbursed Expenses to Local Officers
- Use the Wage & Reimbursed Expense Menu
Documenting Disbursements in WinStabs

- Vendor & Other Disbursements Menu is used for:
  - Vendor payments
  - Refunding members
  - Bank charges
  - Prior year taxes and any fines
Documenting Disbursements in WinStabs

- **Pay Tax Menu**
  - Used to pay all relevant taxes for the current year.
Documenting Disbursements in WinStabs

- Entering salaries
- Entering member refunds
- Entering disbursement claims
  - Lost time
  - Expenses
Field Audit and Support Help Desk

- Call for questions and guidance
  - 1-216-227-5444
- Email: fieldauditor@group.smart-union.org
- Visit: https://smart-union.org/td/secretary-and-treasurer-tools/