Maintaining accurate member records and keeping up to date with the SMART-TD bill is an essential part of the Local Treasurer job.

**Article 21B, Section 49:** “The dues and assessments of members shall be paid in advance before the first day of the month in which they are due.”

“A member who for any reasons, including sickness and disability, is not engaged in transportation service...shall, upon submitting to the GS&T and Local Treasurer, written request on the prescribed form, be relieved from the payment of all dues and assessments for subsequent calendar months until he/she returns to transportation service...”

“The Local Treasurer, in cooperation with the Local President and the Local Chairperson involved, will maintain a close check of the roster of members who are relieved from the payment of full dues and assessments under the provisions of this Section with a view towards avoiding the abuse of this privilege.

**Article 21B, Section 64:** “He/she shall keep an accurate account for all receipts and expenditures of the Local on forms for that purpose.”

“The Treasurer shall promptly, but not later than the 20th day of each month remit to the General Secretary-Treasurer all monies due the International.”

“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 Adjustments accounts of his/her Local in accordance with the provisions of Article Twenty-One B (21B).”

**Failure to maintain records that show what Local members owe and what Local members have paid can result in a financial crisis for the Local including:**

- Bankrupting the Local by paying for premiums, assessments and contributions that the Local has not received via payroll deductions or member payment agreements
- Falsely inflating/deflating Local and/or LCA fund balances due to over/under collection from members
- Restricting the Local surplus cash flow from SMART-TD when billings are behind
- Depleting cash resources to pay Local/LCA officers for union work
- Loss in membership due to placing unnecessary financial hardship on members

**Member Record & Billing Maintenance Includes:**

- Developing and implementing an organized routine for performing Local Treasurer work
- Keeping and maintaining proper documentation as required by regulation
- Communicating with members, Local and LCA officers, other SMART-TD Locals, UTUIA field supervisors, Payroll Departments and SMART-TD
- Understanding payroll schedules, effective dates and how to apply E-49 status or new/changed premiums
- Understanding that dues are collected in advance of the 1st of the month for which they are due
- Keeping accurate records in WinStabs (or a manual ledger) that show what a member owes and what a member has paid
- Staying on top of member account variances – collecting and refunding as necessary
- Updating member address records and contact information in WinStabs and iLINK
Member Record Maintenance requires:

1. Ensuring that SMART-TD has received an application for all new members and that a dues authorization card is on file with the carrier and held in the Local records. Page 3

2. Knowing the payroll systems for each of the carriers the Local members work for. Page 3-4

3. Understanding effective dates for any additions or changes made to members’ dues, premiums, assessments and contributions. Page 4

4. Understanding how E-49 status is applied and accounted for. Page 5-6

5. Making **timely** payroll deduction changes with the appropriate carrier’s payroll system. Page 6-7

6. Updating the records in WinStabs to reflect any changes to the amounts the member owes or pays. Page 8

7. Working through the 4-step Monthly billing process using WinStabs Page 9-28
   a. Step 1: Post monthly dues – posts what members owe for dues plus any other premiums effective for that month.
   b. Step 2: Reconcile monthly carrier receipts – compare and correct what is received via payroll deduction from the carrier (documented via Carrier Payroll Deduction Reports or the Direct Receipts Report) with what the Local expects to receive (documented in WinStabs).
   c. Step 3: Reconcile SMART-TD Bill – compare and correct the billed amount in WinStabs with the amount on the SMART-TD bill (green sheets that are mailed around the first of the month).
   d. Step 4: Create monthly billing cover sheet – posts the SMART-TD bill disbursement and posts the dues received to the appropriate Local and LCA funds.

8. Reviewing the monthly PA1 Adjustments completed by your SMART-TD Billing Auditor. For member specific adjustments, update the member’s record to reflect overage or shortage due. Page 29-30

9. Working with members to collect money owed, arrange payment plans, or refund over payments. Page 30-32

10. Understanding and responding to transfer requests. Page 32-33

11. Notifying SMART-TD when members are suspended, retired or deceased. Page 33

12. Updating member address records and contact information in WinStabs and iLINK. Page 34

Additional Resources:

13. Referenced Resources. Page 35
1. Membership Applications and Dues Authorization cards

The most basic element of maintaining accurate member records is to secure the initial documentation for new or returning members. Membership applications must be obtained for all new members and then forwarded to SMART-TD for processing. (See pages 32-42 of the WinStabs Manual for guidance on adding new members to the system and emailing applications to SMART-TD.)

Until the application is received, a new member or re-admitted member will not appear on the SMART-TD bill (also known at the green-bar bill, green sheets or billing) nor will they receive a new member enrollment kit in the mail from SMART-TD. The new member enrollment kit is a time-sensitive packet of information that explains the short and long-term disability insurance (among other things) and includes the waiver of coverage for those wishing to opt out of the short-term disability insurance.

Dues Authorization cards are the second initial piece of documentation that must be secured from new or returning members. These cards authorize the union to initiate payroll deductions on behalf of the members. Payroll departments often require a copy of this and the original must be maintained with the Local Union records.

Local Treasurers do not have to collect/submit either of these items for members that are transferring into the Local for they have already been submitted by the member’s original Local.

2. Knowing Your Payroll System(s)

Your Local may have members employed by one or more different carriers. It is essential that you understand how the payrolls work for each of the carriers you work with. Most carriers have been converted to the SMART-TD Direct Receipts system. Direct Receipts reduces some financial burden on the Locals by sending all payroll deduction monies to SMART-TD first. SMART-TD subtracts TD, SLB & GCA dues plus any insurance premiums or assessments that are managed by the TD office. The Local Surplus, made up of Local and LCA fund monies, is then sent to the Local via direct deposit or paper check. Carriers that are not on Direct Receipts are called Local Pay carriers. This means that the carrier sends all of the money to the Local and the Local Treasurer must send the monies to SMART-TD. (See SMART-TD Direct Receipts Manual for more information on the Direct Receipts process.)

The first step in understanding a payroll system is to identify which payroll periods Union dues and assessments are deducted from. Dues may be deducted as often as weekly or as seldom as monthly. Some payroll periods might be just for managers or certain kinds of deductions. You will need to know this information.

The second step in understanding a payroll system is to determine which month of Union dues/SMART-TD bills the payroll period gets applied to. Remember: dues are collected in advance of the 1st of the month for which they are due. The pay date dictates the month of Union dues/SMART-TD bills that the payroll period gets applied to.

Example: A Member works August 21 – September 3 and the pay date is September 8. This payroll deduction will be applied to October dues and assessments. In essence, the member worked in August, got paid in September, and paid dues for October. This is what makes staying on top of member records so tricky!

The next thing to understand is the deadline for initiating or changing payroll deductions along with how to make the changes. Each carrier is different. (Payroll deductions for Union Pacific, Kansas City Southern, Springfield Terminal and
LACMTA are managed by SMART-TD via the TWA (Treasurer’s Web Application) in iLINK – Reference the TWA Manual for more info.)

SMART-TD has created an inventory of Payroll Schedules for many carriers. These can be found on the SMART-TD website on the S&T tools page. (coming soon)

3. Understanding Effective Dates

An effective date is the date upon which something is considered to start, which may be a past, present or future date. This may be different from the date upon which the event occurs or is recorded.

You will need to determine the effective date any time:

- a new member joins your local
- a member adds or changes an insurance policy
- a member adds or changes a DIPP premium
- a member adds or changes a PAC contribution
- a member is placed on or removed from E-49 status

Effective dates should typically be the first of the month. For insurance, DIPP and PAC additions or changes, you will be notified in writing of the effective date. (See page 43 of the WinStabs Manual for guidance on adding/updating insurance premiums, DIPP and PAC to the WinStabs member record.)

As the graphic below illustrates, effective dates often do not neatly align with payroll schedules or billing periods. Treasurers usually must work with members, Field Supervisors (UTUIA Representatives) and program administrators on collecting first month premiums in ways alternative to payroll deduction.
SMART Constitution and Ritual, Article 21B, Section 49: A member who for any reasons, including sickness and disability, is not engaged in transportation service, other fields of employment, trades, and industries, whether in public or private employment where the United Transportation Union, now SMART, holds the contract, or in the service of the Transportation Division for a full calendar month (excluding his/her vacation) shall, upon submitting to the General Secretary-Treasurer and the Local Treasurer written request on the prescribed form, be relieved from the payment of all dues and assessments for subsequent calendar months until he/she again returns to transportation service, other fields of employment, trades, and industries, whether in public or private employment where the United Transportation Union, now SMART, hold the contract, or service with the Transportation Division. Such member will promptly report to the Local Treasurer his/her date of return to active service with the employer and will be obligated to pay full dues and assessments beginning with the first month thereafter.

If a member does not work for an entire calendar month, he/she is exempt from paying dues and assessments, including DIPP assessments PAC contributions, and Group Disability assessments for the following months until he/she returns to work. Members are still responsible for payment of insurance premiums.

Members should request E-49 status from the Local Treasurer on the prescribed E-49 request form which documents the member’s out-of-service date and the effective date for the E-49. It is the duty of the member to inform the Local Treasurer of his/her return to work date.

Local Treasurers have the option to move insurance premiums for out-of-service members from the Treasurer Bill (TBIL) to a Direct Bill (DBIL) that is sent directly to the member. This is accomplished by notifying the Local’s SMART-TD Billing Auditor in the SMART-TD Office. Upon the member’s return to service, the insurance premium can be moved back to the Treasurer Bill. Treasurers must pay close attention to insurance premiums moved between DBIL and TBIL to ensure the accuracy of what is received and paid. Insurance for retired members must be Direct Billed.

Communication with members, Local Officers and Local Chairmen is essential to the proper application and accounting of E-49 statuses.

SMART Constitution and Ritual, Article 21B, Section 49: The Local Treasurer, in cooperation with the Local President and the Local Chairman involved, will maintain a close check of the roster of members who are relieved from the payment of full dues and assessments under provisions of this Section with a view towards avoiding the abuse of this privilege. In addition, the Local Treasurer will, at each regular meeting of the Local, read for the benefit of members present the roster of members who have been excused from the payment of full dues and assessments.

Application and accounting of E-49 statuses can be challenging due to the nature of collecting dues in advance. (See pages 59-60 in the WinStabs manual for applying/removing E-49 status on member records.) Local Treasurers cannot assume that receiving no money from a member through payroll deductions means that the member is exempt from paying dues and assessments. The same is true for the opposite. Local Treasurers cannot assume that a member does owe for dues and assessments because money was received through payroll deduction.

SMART-TD has created a series of flow charts that illustrate the application and accounting of E-49 statuses for a variety of situations. These can be found on the SMART-TD website on the S&T tools page. (coming soon)
The following is a list of E-49 categories that should be used to work SMART-TD bill:

- E-49 F = furloughed*
- E-49 S = sick/injury*
- E-49 D = dismissed/discipline*
- E-49 M = military*
- E-49 O = other/unknown – this category should be avoided and only used in extreme cases*

*If money is received for a member that is eligible for E-49, you must supply an explanation to the TD office in either the billing remarks or an email to your billing auditor.

Any member record that states E-49 on it will remain on the SMART-TD bill. The E-49 effective date should also be noted.

The following list of permanent statuses are not E-49 categories:

- Suspend/permanent = permanent suspension
- Suspend/BLET = the member has left SMART-TD to become a member of the BLET (Note: a member can be in both SMART-TD and BLET at the same time if he/she chooses.)
- Retired = member has filed for retirement due to age or disability. Date of retirement should be noted.
- Deceased = member has passed away. Date of death should be noted.

Any member record that states any of the above reasons will be removed from the SMART-TD bill.

5. Making Timely Payroll Deduction Changes

Approximately 80% of your time as Local Treasurer will be taken up with maintaining and updating your members’ records. Your job is to make sure that the Local receives the correct amount of money from each member. If the amount you expect to receive and the payroll deduction amount are not the same, it’s the Treasurer’s responsibility to contact the carrier payroll department and change the dues deduction to match the amount required by the SMART-TD bill. WinStabs is the best tool you have to see that the Local receives the correct amount of money from each member. WinStabs does not automatically make the payroll deduction changes with the carrier payroll department.

Failure to make timely payroll deduction changes with the carrier payroll departments hurts the members and is the fastest way to bankrupt a Local. If payroll deduction changes get behind, the Local may inadvertently end up paying for (TD, GCA, SLB) dues, assessments and insurance premiums for certain members at the expense of the money collected from other members for the purpose of representation and running Local business (Local Surplus).

It becomes increasingly difficult to recoup uncollected money from members the longer this goes on. If a member has an outstanding balance older than one to two years that he/she has not been notified of, or the member has a suspended SMART-TD membership, it is unlikely that the Local will recover the funds. Additionally, it is poor business practice to attempt to collect a balance when the Local failed to notify the member so long after the fact. (A lengthy payment plan that the member is aware of and working on is a different situation). Cases like these should be evaluated on a case by case basis and should be discussed with SMART-TD Field Audit and Support staff.

Faithful, routine maintenance of member records is essential to the financial health of your Local! Most bondable events are due to a Local Treasurer’s failure to make timely payroll deduction changes; Bond claims hurt the entire Union.
As the treasurer, you are responsible for making **timely** payroll deduction changes with the appropriate carrier’s payroll system when:

- a new membership becomes effective you will initiate a deduction for the 5-part dues (includes TD, GCA, SLB, LCA and Local dues) and Voluntary Short-Term Disability (all members default to opt in and must file a waiver of coverage if they wish to opt out)
- any portion of the 5-part dues are increased or decreased (changes must be in compliance with the SMART-TD Constitution)
- a member adds or makes changes to a Discipline Income Protection Program (DIPP) benefit
- a member adds or makes changes to a UTU PAC pledge
- a member opts in or makes changes to a Voluntary Long-Term Disability plan (member must notify Dora Wolf – dwolf@smart-union.org - in writing if he/she wishes to cancel the plan)
- a member adds or makes changes to an Insurance Policy with UTUIA
- a member is behind on any portion of what he/she may owe (i.e. a payment plan)

(See pages 44-45, 57-58 in the WinStabs manual for guidance on how WinStabs helps to inform payroll deduction changes.)

A note about Voluntary Disability plans (short-term/long-term):

- These plans are NOT UTUIA products. They are SMART-TD plans managed by a thirdparty company.
- There are separate plans for rail and bus members.
- They are also known as “Group Disability Plans” and sometimes abbreviated as GDR or GDB.
- All members are opted in to short-term plans. A waiver of coverage must be filed with the TD office if a member chooses to opt out of their plan.
- If a Manager/Company Officer is paying full dues or reduced dues they are eligible for a disability plan. If they don’t want the plan they must opt out using the appropriate process.
WinStabs is the best tool you have to make sure that the Local receives the correct amount of money from each member. **Faithful, routine maintenance of member records is essential to the financial health of your Local!** Before you start the 4-step billing process for the month, you will need to make certain that your member records are as correct as possible for the month. Update any changes in insurance, PAC and dues that will be effective for the current month. (See pages 43-44, 59-61, in the WinStabs manual for guidance on making changes to amounts owed in member records)

Below is an example of how to work through the process for adding an insurance premium to a member record. You would use the same steps for any other type of change.

**Member Records: Changes to Insurance Premiums, DIPP, PAC**

**1. Determine the effective month**

**2. Change the payroll deduction amount with the carrier by the cutoff date.**
   a. Based on the date of this notification, the dues increase can be changed on the February Last Half payroll.
   b. The dues change will be effective as of the April billing.
   c. The S&T will need to ensure that the premium for March is secured an alternate way.

**3. Add the premium to the member’s record in WinStabs on the effective month.** (For example: If notification is received in the beginning of February for an effective date in March, wait until you are working the March billing to add it to the member record.)
   a. If the premium does not show on the paper billing, it will be a page 3 addition.
These 4 Steps must be completed and the Billing mailed to SMART-TD before the 20th of the month.

The 4-step process is found under the Member Records tab in WinStabs. Select Dues Posting Menu to reach the 4-steps.

**Step 1:** Post monthly dues – posts what members owe for dues plus any other premiums effective for that month. To post dues, under the Dues Posting Menu in WinStabs, select, 1.Post Monthly Dues.

A form will appear like the one below. Enter the month and year for which you are posting the dues, then click Post Dues. Remember: for the most accurate posting, you will want to update your member records with any known changes effective for the month prior to posting dues.
Step 1 will Post dues for all members by Carrier (Employer) and by Month. Posting Dues for the month can occur only once. If a mistake is made and you want to start over, there is an option at the bottom of the Dues Posting Menu called Delete Monthly Dues, which will remove all dues posted for a specific month and employer. Then Step 1 can be repeated. For example, perhaps January is posted with an incorrect dues rate. You would delete the month, correct the dues rates, then post the month again with the correct dues rate.

Once you click **Post Dues**, the following box will appear. If you have more than one carrier to post, click **Yes**, otherwise click **No**. If you have members that pay by check or money order, you would post their dues as “another employer.”

This concludes Step 1 of the Monthly Billing process. Members have been posted, based on the previous month’s settings or any changes you made since the last billing process. If they were classified E-49 or suspended last month and no changes were made to the member record, then they will remain classified E-49 or suspended for this month too in WinStabs. The Member Record will show $0.00 for the Billed Amount and $0.00 for the Received amount. For Non- E-49 or suspended Members, WinStabs will compute their dues and this total will show in the Billed Amount, and the Received Amount on the Member Record Billing History. **When working Step 1, WinStabs ASSUMES that the Billed Amount (the amount owed) is equal to the Received amount (the amount collected).** This information is based on what the Treasurer has entered into the Member Record. If Member Records are properly maintained, this should be the case for 90% of your members, but it’s not necessarily 100% accurate. That’s why we have Step 2.
Step 2: Reconcile monthly carrier receipts – compare and correct what is received via payroll deduction from the carrier (documented via Carrier Payroll Deduction Reports for Local pay carriers or the Direct Receipts Report found in iLINK for Direct Receipt Carriers) with what the Local expects to receive (documented in WinStabs).

- To complete step 2 you must use the DR Spreadsheet or the Carrier Payroll Deduction Report
- If you have a Direct Receipts Carrier, you must use the DR Spreadsheets from iLINK
- If you are Local Pay, you must submit a copy of the Carrier Payroll Deduction Report with your final billing to SMART-TD

The Direct Receipts Report (DR Spreads) is found in iLINK under the TWA tab. Go to Reports and select DR Spreads. (Note: your screen may look slightly different than the example below based on your iLINK permissions level. Regardless, the process for finding your DR report remains the same.)

If you have carriers that are not on Direct Receipts and are Local Pay carriers, you will need the Carrier Payroll Deduction Report (i.e. Dues Check-off) from the carrier. (Be sure to submit a copy of it to SMART-TD with your billing.)

You will need the DR Spreads report that is for the month of billings you are working. In our example, we are working the April bill so we have pulled the DR Spreads report for April. If you are using the carrier Carrier Payroll Deduction Report, you will need the report for the deduction that gets APPLIED to April (most likely from March, but depending on the carrier it could be from February).
There are three types of pages in the DR Report. The first type shows what was received via payroll deduction, how the money was spread across the fund categories managed by the TD office, and the Local Surplus amount (Local Dues+LCA Dues+any other monies being collected by the Local via payroll deduction) for each member. The Local Surplus should never be negative. It should also be a consistent dollar amount for most of your members most of the time.
The second type of page includes some totals that will be used during the billing process. The **Total Payroll Deduction (outlined with a red box)** will be used in Step 2 of the Monthly Billing Process. The International Credits (black box) will be used in Step 4.
The third type of page in the Direct Receipts Report includes any prior month billing adjustments as determined when the prior billing is audited in the TD office. In this example, the Local was behind and sent in several months of billings at once. When this happens, it can result in the Local owing quite a bit of money to the TD office. Adjustments shown on this page are added or subtracted from the Local Surplus sent to the Local. You can view the adjustments in detail by reviewing the PA1 report for each of the corresponding prior months. Amounts shown in parentheses are subtracted from the Local surplus. Amounts without parentheses are added to the Local surplus.

This page also shows a breakdown of the Local Surplus and when the money was deposited or sent to the Local account.
Once you have the Direct Receipts Report pulled and ready to go, it is time to reconcile the received amounts with your WinStabs Records. To reconcile your received amounts, under the **Dues Posting Menu** in WinStabs, select, **2.Reconcile Monthly Carrier Receipts**.

Then choose the month, year and carrier you will be working and click **Reconcile PRD**.
Enter the total payroll deduction from the DR Report (or the payroll deduction report from the carrier). The total payroll deduction is found near the top on the second to last page of the DR Report.

Next you will get the Payroll List Reconciliation form. The payroll list shows all members employed by the carrier you are working to reconcile. The dollar amount shown in the Received column is the amount that WinStabs ASSUMES was collected when Step 1 of the process was completed. Remember that 90% of the time this will be accurate. Step 2 is how we reconcile the 10% that is inaccurate.

The goal of Step 2 is to make this Payroll List in WinStabs match the numbers on the DR Report or payroll deduction report.

- Go through member by member and in the Received column, enter the amount received for each member as it is listed on the DR Report or carrier Payroll Deduction Report.
- Once you enter each member’s received amount, the last line on the Payroll List Reconciliation form should say “Balanced!”

Even if you are in balance before you go through each member, continue to compare the WinStabs received amount with the dues deduction amount. This is the only way to have correct member records!

- If the form does not show “Balanced!”, DO NOT PROCEED! Go back through the received amounts until it shows “Balanced!” Once you Balance, you are ready to move on to Step 3.
There is one scenario where you may have to make changes to a Member’s Record during Step 2. If you receive money for a member as shown on the DR Report/Carrier Payroll Deduction Report and that member does not appear on the Payroll List Reconciliation Form, you’ll have to do a little work in the member records.

First, you will have to add or re-activate the member. The View Inactive Records/Add New Members button on the top will allow you to see all your Member Records to find someone who hasn’t posted for this month, or to enter a new Member. (Reference pages 32-44 in the WinStabs Manual for detailed information on adding member records. Page 34 has information on active/inactive status.)

Second, since the member is getting added/re-activated AFTER dues were posted in Step 1, you will have to post the dues for this member. Once the member is properly added/activated, go to the Billing History tab on the member record form. In the Billing Action field for the month of billing you are working, select a billing action to update the posted dues for the member. If the member had to be added, you will select “Not on Billing”. If the member had to be re-activated, you will select “Update Information.”

If there is an * next to the member’s name on the DR Report, that indicates SMART-TD does not have a member application on file for that member. The Local Treasurer must get an application into the office ASAP!

Approximately 80% of your time as a Local Treasurer is taken up maintaining and updating your Member’s Records. This is an essential step for ensuring that the Local receives the correct amount of money from each member.
**Step 3**: Reconcile SMART-TD bill – compare and correct the billed amount in WinStabs with the amount on the SMART-TD bill. The SMART-TD bill (also known as Green-bar bill, billings or green sheets) is mailed out around the first of the month. Step 2 ensured that the amount received in the Member’s Record was correct. Now it’s time to compare and correct the Billed Amount in WinStabs to the amount shown on the SMART-TD paper billing. If the numbers do not match, the Treasurer is required to find out why and correct the wrong record.

First, you must understand how to read the SMART-TD bill. There are several page types in the SMART-TD bill. This is an example of a member detail page. (We’ll review the other page types as we use them during Step 3.)

<table>
<thead>
<tr>
<th>PLAN Column</th>
<th>Policy Column</th>
<th>Effective Date Column</th>
<th>Total billed amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assessment/Premium Column:</strong></td>
<td><strong>Billing Month</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contains DIPP, Group Disability and UTUIA</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td># = DIPP, * = Group Disability, no symbol = UTUIA</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>GCA/LCA Column:</strong></td>
<td>GCA is the number, LCA is the number + letter (if one)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>PAC Column:</strong></td>
<td>1=TD and SLB dues</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>For Example</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Gary Babiarz has a:
- DIPP (#) for $162
- PAC for $100
- UTUIA plan for $11
- Group Disability (*) for $108.38
His total deduction is $506.88 which includes all 5 parts of his dues:
- TD-$30.50
- SLB-$11.00
- GCA(449)-$37.00
- LCA(449)-$25.00
- Local-$22.00
To reconcile your billed amounts, under the **Dues Posting Menu** in WinStabs, select, **3. Reconcile Paper Billing With WinStabs**.

Enter the Billing month you are working and click **Billing Reconcile**. The dropdown menu will only show the months that have been posted using Step 1 of the WinStabs Billing Process.
The Billing Reconciliation form for the month you are working will then open in WinStabs. This list shows all the active members of your Local. The dollar amount shown in the **Billed Amt** column is the amount that was posted in WinStabs in Step 1. The dollar amount shown in the **Received** column is the actual amount received for each member as worked in Step 2.

Notice the colors in WinStabs; they will assist you in marking your SMART-TD Billing. Each line of this Billing Reconciliation form represents one member. It includes the member name, the LCA assignment, Billed Amount, Received Amount, Monthly Status, YTD Balance, and a Note. The highlight color of a member’s line is tied to the Billing Action/Note in the Billing History of the Member Record. The highlight colors of the YTD Balance field are:

- A Green YTD Balance field indicates a positive balance for the specific member. (Money owed to the member from the Local fund)
- A Yellow YTD Balance field indicates a negative balance for the specific member. (Money owed to the Local from the member)
- A Red YTD Balance field indicates a **large** negative balance for the specific member. (Money owed to the Local from the member) The Local Treasurer must take immediate action to bring this back into balance.

Each line has a button with a pair of glasses on it to the far left. This is called the **Look** button, and it allows you to view an Individual Member Record. After finishing with the record, you will be brought back to the Billing Reconciliation form.
The goal of Step 3 is to compare the Billed Amount in WinStabs to the Billed Amount on the SMART-TD bill. For each member, compare the **Billed Amt** column in WinStabs to the **Total Billed Amount** from the paper SMART-TD bill.

- If they match, you don’t need to mark on the billing. Simply move to the next member.
- If the two billed amounts do not match, you must investigate to determine whether WinStabs is wrong or the SMART-TD bill is wrong.
- If a member is on the SMART-TD bill but not in WinStabs, you will have to re-activate or add the member. Click on “Add Member.” The View Inactive Records/Add New Members button on the top will allow you to see all your Member Records to find someone who hasn’t posted for this month, or to enter a new Member. (Reference pages 32-44 in the WinStabs Manual for detailed information on adding member records. Page 34 has information on active/inactive status.) Then go to the Billing History, and make an entry for the billing month you are working. If you are not certain if dues should be paid, use the billing action field and choose NO MONEY, leave all zeros, then close the Member Record. You will return to the reconcile field. (This is similar to the process we did in Step 2 to add a member.)

Click on the Look button next to the member name. After clicking the look button, the members record will appear. Then click on the Insurance/Dues tab. Now compare what is listed here to the SMART-TD bill member detail. Based on what you know to be correct about the member, you will correct either the WinStabs Member Record or the SMART-TD bill so they are correct and they match.

You can add a GDB/GDR/DPP/UTUIA policy here.

You can increase the PAC amount or the 401k-IRA-MISCL amount.

*The Checkbox to the right of the Union Status Label allows the Treasurer to indicate a special dues rate member. Only check this box on member records where a 2\(^{nd}\) dues rate is applicable. (Reference pages 32-44 in the WinStabs Manual for detailed information on adding member records. Page 34 has information on 2\(^{nd}\) rates.)*
If any corrections were made in the previous step on the Insurance/Dues tab, go to the Billing History tab on the member’s record form. In the Billing Action field for the month of billing you are working, select “Update Information” in the Billing Action field to update the posted dues for the member.

- The Billing Action field also allows you to place members on/off E49, update information or make a note.
- Beginning Balance is rolled over from the previous year as of December 31st.
- Account Balance shows whether the member owes money to the Local (negative number) or is due a refund (positive number).
If the correction needs to be made to the SMART-TD Bill you will:

- Remove premiums, dues and assessments owed by circling EACH item and if necessary indicating the reason why and/or the effective month.
- Make changes to LCA memberships or premiums, dues and assessments amounts on the bill.

Here is an example of a SMART-TD bill marked to remove premiums, dues and assessments. If the member is E-49 you will circle and DPP premiums, GDR/GDB premiums, UTU PAC contributions, TD/SLB dues count, and the GCA/LCA code. Cross out the Total Billed Amount and write E-49 + the category + the effective date. You may also circle any UTUIA premiums and note to move them to DBIL status.

Notice toward the bottom there is an example of an LCA code change.

For members that show in BLUE where both the Billed Amt and the Received column are $0.00 and the Notes field shows an E-49 or suspend status, you must mark the SMART-TD Billing by circling the assessments and premiums that the member is exempt from paying for the month. The Billing History tab on the Member Record allows you to add a short note behind E49 to explain it. E-49 statuses are carried over month to month in WinStabs but NOT the SMART-TD bill. You will have to circle off premiums and assessments on the bill for each month a member is E-49.
• Add NEW members, new premiums and new assessments using the **Page 3 Additions report**. (See pages 191-192 of the WinStabs manual for a detailed explanation on using the Page 3 Additions report.)
• If a member is listed in WinStabs but not on billing, and qualifies for paying dues, add them to **Page 3 Additions report**
• **Page 3 Additions report** is for anything that is not listed on the green paper billing. Examples- PAC, UTUIA Insurance, New Member, previous month of dues, adding GCA/LCA etc.

Once you are done working through each member on the Billing Reconciliation form in WinStabs, AND you have marked up the SMART-TD bill for corrections, you are ready to update the counts totals on the SMART-TD bill. The following page shows images of the remaining page types of the SMART-TD bill. These are known as the tally pages.

The following items are counted on tally pages:
- International Dues
- GDR
- Legislative Assessment
- GCA
- Each LCA

The following item amounts are totaled on tally pages:
- DIPP
- UTUIA assessments/premiums
- PAC
- GDR

For each item, subtract anything circled off the SMART-TD bill and add any items reported on the **Page 3 Additions report**. (Note: do not reference the counts on the screen shot above. This was taken before Step 3 was completed.) Once the counts and amount totals are adjusted, you are ready to work Step 4 of the billing process.

**DON’T GO TO STEP 4 UNTIL ALL NUMBERS MATCH IN STEP 3.**
Items circled out on billing.  
Page 3 additions  
Adjusted numbers for step 4

Adjusted numbers for step 4

LCA Change  
Page 3

Adjusted numbers for step 4
Step 4: Create the monthly billing cover sheet; post the SMART-TD bill disbursement and post the dues received to the appropriate Local and LCA funds. Once you complete steps 1 through 3 in WinStabs and you have correctly marked the SMART-TD Bill, including figuring the updated amounts and counts on the tally sheets, it is time to transfer the figures to WinStabs and make the SMART-TD Bill Cover Sheet using Step 4.

To create your monthly bill cover and post to the WinStabs ledger, under the Dues Posting Menu in WinStabs, select, 4. Create Monthly Billing Coversheet.

A blank Monthly Billings cover form will appear. Click the dropdown menu for the Billing Month and select the month of billing you are currently working. Only months not used will be shown. For example, if you want to work April, and there is no April in the menu, that means that the April record already exists. Use the directional arrows at the bottom of the form to find an existing record. You can continue to fill out the partially finished form, or delete it and start new.

Note: If the billing cover has already been posted and you need to make changes to the form, you must delete it and then re-create it.

If you are working a billing from a prior year, use the checkbox for NOT CURRENT YEAR, then select the Month and Year.

Monthly Billings cover forms that have already posted will show a “delete” button at the bottom. Monthly Billing cover forms not posted will show a “Post Billing” button.
If all money comes directly to your Local, select **Local Pay**.

If all or some of the money is collected through the Direct Receipts process, select **Direct Pay**.

For Direct Pay cover sheets, you will see a series of credit fields below the payroll type. Use the International Credits totals from your DR Report (found on the second to last page) and enter the corresponding amounts.

This is an example of a Local Pay Monthly Billings cover form. Notice there are no credit fields below the payroll type.

The other difference is that there is a field for PA1 adjustments.

PA1 adjustments need to be applied to clear out any debt owed to SMART-TD or refund owed to the Local. (See Section 8, pages 29-30, of this guide for more information on the PA1).
Before entering any of your billing cover totals, you must enter a check number in the SMART-TD and UTU PAC fields. Even if no money is owed, you must enter a “dummy” check number. When the billing is posted, “dummy” checks will not actually be used. (It will not be necessary to void the check.) This is how the disbursement for the bill is created.

Use the TAB key to move through the form and enter amounts or counts as you calculated them for the Tally Sheets.

- Make sure to input final counts for LCAs prior to posting billing
- If you need to send a message in with the bill, click on Remarks
- Click View Cover. Print 2 copies: one to send in with your billing and one for the Local records
- Print page 3 only if you had any additions. Print 2 copies
- Click on Post Billing
- Final step is to make sure deposits have posted to Local and LCA funds properly. If they are incorrect, delete the cover and re-do Step 4

**If any amount is owed to SMART-TD immediate payment is required. PAC amounts owed must always be paid with a separate check.**

Send to SMART-TD by the 20th of each month:
- top copy of the marked SMART-TD bill
- one copy of the cover
- any Page 3 Additions
- Member Variance Report
- if necessary payment to SMART-TD (Do not tape your check to any part of the billing record)
8. **Reviewing the Monthly PA1 Adjustments**

PA1 Reports are available after the billing you sent in to SMART-TD is worked by a SMART-TD Billing Auditor. They are viewable on iLINK. Go to the **TWA** menu, **Reports**, then **Monthly PA1 Adjustments**.

The PA1 is an itemization of the SMART-TD Billing Auditor’s reconciliation of the monthly bill. It shows any changes made by the Billing Auditor resulting in shortages or overages on the worked bill. The Billing Auditor will often enter remarks into the PA1 that require your follow up.
It is important to clear out any debt or refund owed to the Local on the month’s billing statement. After reviewing the PA1 and following up to any remarks, update the appropriate member records to reflect the changes outlined on the PA1.

For Direct Receipt Locals, the shortages/overages will be adjusted on the next Local Surplus deposit. **For Local Pay Local, log the adjustments on the following month’s billing cover and if necessary include any amounts owed in the check remitted with the following month’s bill.**

**Neglecting to review PA1s can result in a large Local liability to the SMART-TD office!**

Print out a copy of the PA1 and file it with your finished monthly billing.

9. **Working with Members to Collect What is Owed, Make Payment Plans or Refund Over Payments**

After you work the 4-step billing process, you will likely have members that need to have their payroll deductions changed. (Reference pages 44-45 and 57-59 for the tools built into WinStabs to assist with making payroll deductions.)

You will also have members that owe the Local money and members that the Local owes money to. This is called the Member Variance.

To view the Member Variance Report, in the **Member Reports Menu**, select **Member Due/Refund**.
The Member Variance report is a running total of Member Credits (money the Local owes to its members) and Member Deficit (money members owe to the Local).

While there will always be some amount of member variance due to E-49, every attempt should be made to zero out these amounts every month for your active members. Neglecting this report can put Local finances in jeopardy.

The top portion of the Member Variance report shows money owed to the members. Monies owed to members should be refunded to the member via check. These monies are held in escrow by the General Ledger side of WinStabs and should never be used for other kinds of disbursements.

If you are new to the role of Local Treasurer and you inherit a large Member Variance report, the SMART-TD Local Field Audit department should be notified via the Local Audit Support Request feature in iLINK.

The definition of a large variance varies from Local to Local, but as a rule of thumb a variance report should only be a page or two depending on the size of your local. The total member credit balance should not be a dollar amount large enough to hinder the normal operation of Local business, and member deficits should not be older than 3 months or greater than the equivalent of 3-6 months’ worth of the Local surplus.

Refunding members is a three-step process:

1. Make the entry in the disbursements ledger in WinStabs (Reference pages 108-109 of the WinStabs manual for guidance on entering “other disbursements,” the entry form used for issuing member refunds.)
2. Update the member’s billing history in WinStabs (click into the billing action field for the month you are working, and enter the check number, tab over to the refund column and enter the refund amount.)
3. Issue the check (with the two required signatures) to the member.

If any of these steps are missed, the financial records will be out of balance and the member variance report will be incorrect.

There are some instances where the Local may pay for dues, assessments or premiums on the SMART-TD bill and it is later determined that it should not have been paid. This is another type of refund that requires additional steps to the 3 listed above. This type of member credit may not initially show on the Member Variance report. If you encounter this type of refund, request assistance from the Field Audit Support desk: fieldauditor@group.smart-union.org
The bottom portion of the Member Variance Report shows money that members owe to the Local. **Ignoring this portion of the Member Variance is the fastest way to bankrupt your Local!** Communicate with the members that owe money to the local to develop a plan to get their balances paid off as quickly as possible. There are several options:

- The member may opt to write a check to the Local directly
- The member may opt for a one-time increase to their payroll deduction
- The member may opt for an increase to their payroll deduction for several months
- The member may opt for a combination of a payroll deduction increase with paying the local directly

For any member payments made directly to the Local, be sure to update the member’s billing history in WinStabs too.

(Reference pages 80-83 of the WinStabs manual for guidance on entering receipts/deposits outside of payroll deductions.)

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10. Transfer Requests

Transfers should be completed following the SMART constitution.

**Article 21B, Section 47:** (b) Following the date of unification, members in active service must become members and maintain membership in the Local having jurisdiction over the craft in which assigned on the seniority territory on which employed. Thereafter, if a member is assigned to another craft under the jurisdiction of another Local for a period in excess of ninety (90) days, the Treasurer of the Local with which the member is affiliated shall, upon receipt of written request from the Treasurer of the Local under whose jurisdiction the member is working, issue a transfer certificate for the member. Nothing in this section shall prohibit a member from voluntarily transferring to another Local in less than (90) days provided he/she is working under the jurisdiction of that Local. (c) Notwithstanding the foregoing, and in circumstances in which two (2) or more Locals have identical jurisdiction, a member may, upon written request, transfer his/her membership from one such Local to the other. (d) General Chairpersons, Local Presidents, Local Vice Presidents, Local Chairpersons, First Vice Local Chairpersons, Secretary and Treasurers, and Legislative Representative, shall not be subject to the aforementioned transfer requirements. (e) Transfer certificates will be in the form prescribed by the General Secretary-Treasurer and completed in quadruplicate by the Local Treasurer, forwarding the original to the Local requesting the transfer, the second copy to the General Secretary-Treasurer, the third copy to the member being transferred, and retaining the fourth copy for his/her records. Upon the completion of this transaction, the member will be obliged to pay dues and assessments, effective on the first day of the following month, to the Local to which transferred. (f) Members required to transfer from one Local to another Local in the application of this Section may continue to participate in any benefit program in which they were participating at the time of said transfer, provided such member continues to remit the necessary payment for said benefits.

There are two kinds of transfers.

- The first is the 90-day transfer as outlined in Article 21B, Section 47
- The second is the member request transfer as outlined in Article 21B, Section 47

In either case a written request must be submitted to the old Local from the member/new Local. Treasurers from both Locals should open the lines of communication to work through the request. If the transfer request is proper, the Treasurer from the old Local is to issue a T-47 transfer certificate to the new Local. (Reference pages 174-175 and 202 of the WinStabs manual for guidance on transfer requests and certificates from WinStabs.) The old Local must respond to the request in some fashion. Do not ignore transfer requests.
If the transfer request is improper, the old Local must supply the new Local with a reason for the denial. Again, communication between the Locals is key to ensure that both Locals receive the dues, assessments and premiums they are eligible for from the member. Understanding of the application of payroll deductions is essential.

The Treasurer from the new Local should not start a payroll deduction for the member without receiving a T-47 certificate. The Treasurer from the old Local should continue to take dues until the member/new Local files the transfer request.

Transfers for members that are employed by the carriers that are managed via the TWA system in iLINK will be requested and certified in TWA. (See the TWA manual for further instruction.)

Remember: Members that go to BLE are not transferred, their membership is suspended.

11. What to do When a Member Leaves: Suspension, Retired, Deceased

There are five Union Status options in WinStabs: ACTIVE, INSURANCE, RETIRED, TRANSFERRED, and INACTIVE. The two main choices are ACTIVE and INACTIVE.

INSURANCE is an Active Union Status classification that is unique. These members have a payroll deduction only for insurance, not dues. This is referred to as an IMO (Insurance member only) on the SMART-TD bill. IMO will show in the TD & SLB dues column.

Use RETIRED, TRANSFERRED or INACTIVE for ex-members who transferred to other SMART-TD Locals, joined another Union, or left active service. These Union Status options will move the member record from an active record to an inactive record. Never change the Union Status to an inactive option for any member until these two conditions are met:

- The ex-member has been removed from the carrier’s payroll system
- The ex-member has been removed from the SMART-TD bill

When a member discontinues Local Union membership, you must change not only change their Union Status in WinStabs, you must notify the SMART-TD office by properly marking the SMART-TD bill or placing a call/email directly to your Billing Auditor.
12. Updating Member’s Contact Information

Article 21B, Section 52-Registers: Locals shall maintain a register showing the name, address, and employment of their members.

It is important to keep member’s contact and address information current. Addresses and contact information are used by both the SMART-TD office and the Local in keeping the members up to date on union news, elections, special meetings and other Union matters. Keep in mind that WinStabs and iLINK are not connected so you will have to update the records in both places.

In WinStabs, you can update this information on the Member Record form by simply editing the necessary fields.

In iLINK, you can update contact information and submit an updated address in iLINK on the Member Details form. (Reference the iLINK manual for further details.)

Members are also able to submit an address update via the SMART-TD website on their own. It is good practice to periodically cross check what is in iLINK with what is in your WinStabs data.
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