

Hawai`i State Teachers Operating Manual – electronic forms (HŌMe)

The HŌMe parallels the HŌM by housing documents that support and/or relate to adopted policies of the organization. The HŌMe contains our calendar, a directory of the board of directors, forms, instructions, etc.

Membership (not yet numbered)

NEA-Retired lifetime membership application

01.31.25

APPLICATION FORM

JOIN NEA–Retired Lifetime Membership NOW!

You’re still working. Why join now?

- ❖ Lock in the low membership rate. By joining now, you’ll receive **LIFETIME MEMBERSHIP** in NEA–Retired for a one-time only fee of \$300.00.
- ❖ Receive protective liability insurance if you substitute.
- ❖ Receive a membership card for NEA Pre-Retired Life.
- ❖ Continue life and accident insurance at low group rates.
- ❖ Continue your involvement in education and your Association.

APPLICATION FOR NEA-RETIRED LIFETIME MEMBERSHIP

Name _____ Date _____

Social Security Number – Last 4 Digits _____

Street Address _____

City _____ State _____ Zip _____

Phone _____ Email/FAX _____

Hawaii State Teachers Association Chapter _____

NEA-Retired Lifetime Membership Dues: \$300.00
(Make non-refundable check payable to: HSTA-Retired)

What influenced you to join pre-retired NEA-Retired?

_____ Workshop(s)

_____ Reading NEA/NEA-Retired literature

_____ A friend

_____ Concern for my retirement

_____ Other: _____

Mail to: Hawaii State Teachers Association–Retired
1200 Ala Kapuna Street
Honolulu, HI 96819

HSTA-Retired membership application

05.18.21

HAWAII STATE TEACHERS ASSOCIATION - RETIRED MEMBERSHIP APPLICATION

NAME _____ SOC SECURITY NO. _____
Last First MI (Last 4 numbers only)

ADDRESS (Mailing) _____
Street City State ZIP

PHONE: (Home) _____ (Mobile) _____ E-MAIL _____

RETIREMENT DATE _____ DISTRICT/STATE _____

NEA AFFILIATE _____ MEMBER from _____ to _____
HSTA, Other. mo/yr mo/yr

Instructions for payment of dues:

HSTA-Retired membership year begins on September 1 and ends on August 31. Dues are deducted monthly from the member's ERS retirement allowance beginning in September. There shall be no proration of dues for those who become members after the start of the membership year. If a membership application is not received in time to have deductions begin in September, HSTA-Retired will deduct dues in monthly installments based on dividing the annual dues by the remaining months in the membership year.

I want to become a member of the Hawaii State Teachers Association-Retired (HSTA-R), I understand that by voluntarily becoming a member of HSTA-Retired I will automatically become a member of Hawaii State Teachers Association (HSTA) and the National Education Association-Retired (NEA/NEA-Retired) and I further agree to abide by the rules that govern all three associations. HSTA-Retired, HSTA and NEA/NEA-Retired require that members belong to the three organizations.

Indicate Your Choice of Membership Options:

- _____ Members who pay for HSTA-Retired and NEA-Retired dues annually will have monthly deductions of \$6.92(\$83.04 per year)
- _____ Members who decide to pay for HSTA-Retired dues annually and a one-time dues payment for NEA-Retired Life Membership are asked to include a non-refundable check for \$300 made payable to HSTA-Retired. Their monthly deductions will be \$4.00 (\$48 per year that includes \$1 for HSTA affiliate membership).
- _____ Check here if you previously paid to become a Pre-Retired NEA-Retired Life Membership Subscriber. A member, who previously paid for NEA-Retired Life Membership, pays no additional NEA-Retired dues. Monthly deduction will be \$4.00 (\$48 per year that includes \$1 for HSTA affiliate membership).

The undersigned hereby applies for membership in the HAWAII STATE TEACHERS ASSOCIATION-RETIRED and authorizes the EMPLOYEES' RETIREMENT SYSTEM OF THE STATE OF HAWAII to withhold the sum of **\$6.92 or \$4.00** per month of any retirement allowance due me beginning with my next retirement allowance and continuing until this authorization shall be revoked in writing, and hereby authorize the Employees' Retirement System to make such deduction from the retirement allowance on a monthly basis and pay such amount to HSTA for **HSTA-Retired dues**. This will also authorize any adjustment in deductions due to changes in HSTA-Retired dues.

Pensioner's Signature _____ Date _____

Mail applications to: HSTA-Retired, 1200 Ala Kapuna St., Honolulu, HI 96819

140 HSTA-Retired Distinguished Service Awards (2/23/23)

The HSTA-Retired Distinguished Service Award is presented annually to up to three HSTA-Retired members in recognition of their contributions to our association, to public education, and to the greater community.

To be eligible for this award, the member must have been an HSTA-Retired member for at least four (4) years and be nominated by an HSTA-Retired District President on behalf of a district council (as attested by the council minutes indicating approval of a motion to nominate a specific member or members for the award). The nominee must embody outstanding service in the following areas (Each area will be rated on the accompanying rubric.):

- Demonstrates leadership in the Association (NEA-R and/or HSTA-Retired) at the national, state, district, and/or community club level(s), and/or provides community service, and/or enhancement of retirees' image in the Association and public education
- Provides support for activities that promotes the involvement and engagement of HSTA-Retired members

The nomination deadline for the Distinguished Service Award is indicated in the HSTA-Retired calendar. The President of HSTA-Retired shall appoint a three-member panel to review the nominations and select up to three awardees. The presentation of the Distinguished Service Award shall take place at the HSTA-Retired Delegate Assembly.

HSTA-Retired Distinguished Service Award Nomination Form

Nominee's name:

Nominee's address:

Nominee's phone #:

Nominee's email address:

HSTA-Retired member since:

How has the member has served in an association (NEA-R or HSTA-Retired) leadership role?

How has the member strengthened the community?:

How has the member encouraged the involvement and engagement of HSTA-Retired members?:

Signature of District President: _____

Date: _____

Please attach council meeting minutes to indicate support of this nomination.

HSTA-Retired Distinguished Service Award Scoring Rubric

Criterion	0 Does not meet Expectations	Score of 1 Below expectations	Score of 2-3 Meets expectations	Score of 4-5 Exceeds expectations
The member has served in an association (NEA-R or HSTA-Retired) leadership role (including officer, board member, council member, or committee member) at the national, state, district and/or community club level, <u>and/or</u> has strengthened the community (e.g., community volunteer serving children and families) <u>and/or</u> enhancement of retirees' image in the Association and public education.	No evidence is presented for this criterion.	Little evidence is presented that the member has served in an NEA-R/HSTA-Retired leadership role.	Some evidence is presented that demonstrates that the member has served in an NEA-R/HSTA-Retired leadership role.	Significant evidence is presented that demonstrates that the member has served in an NEA-R/HSTA-Retired leadership role.
The member has encouraged the involvement and engagement of HSTA-Retired members (e.g., served as coordinator or supporter of an HSTA-Retired activity in their district or community club, wrote an article for state, district, or community club newsletter).	No evidence is presented for this criterion.	Little evidence is presented that the member has encouraged the involvement and engagement of HSTA-Retired members.	Some evidence is presented that the member has encouraged the involvement and engagement of HSTA-Retired members.	Significant evidence is presented that the member has encouraged the involvement and engagement of HSTA-Retired members.

150 HSTA-Retired District Awards Program

Four awards are given each year at the Delegate Assembly. They are: membership; communication; program; and overall district of the year. The criteria for the awards are:

A. District membership – based on a percentage increase for both retired members and active teachers joining NEA-Retired as lifetime members.

B. District communications – Districts are to submit from three to five newsletters from the previous 12 months and from two to five samples of electronic communications with district members. Other criteria include: appearance; best national (NEA) and state news reporting; best district news reporting; and best articles on member interests and needs.

C. District program – Districts are to submit an annual president’s report, including supporting material. Other criteria include: program planning (including a calendar of events); budgeting (including an approved budget for the district plus quarterly and annual district financial reports); council agendas and minutes, general membership meeting agendas, minutes, and attendance sheets; evidence of membership promotion and recruitment activities; evidence of member education and social activities; evidence of activities supporting our Retirement Issues Committee’s efforts; evidence of volunteer activities; evidence of collaboration with HSTA chapter; and evidence of networking with other retiree and senior organizations.

D. The criteria for selecting the “District of the Year” is based on scores for the first three awards: membership 20%; communication 20%; program 60%. The district with the highest total is selected.

This is a suggested arrangement of the materials that are to be submitted:

1. Annual president’s report
2. Council directory
3. Calendar of activities
4. Council meeting agendas and minutes
5. General membership meeting agendas, minutes and attendance sheets
6. District activities – descriptions, photographs, and attendance sheets
7. Budget and financial reports
8. Newsletters and electronic communications

HSTA-Retired District Awards Program Score Sheet

District

Hawai'i Kaua'i Maui O'ahu

A. District Membership (maximum of ten points each)

% increase HSTA-R members (April 1 to end of February)

% increase NEA-R members (April 1 to end of February)

Total

B. District Communication – newsletters covering the preceding 12 months, examples of electronic and other communications (maximum of four points each)

Balanced content

Appearance

Best national (NEA) and state (HSTA-Retired) news

Best district news

Best articles on member interests and needs

Total

C. District Program (maximum of ten points for items with an asterisk; maximum of four points for all other items)

Program planning and budgeting (calendar of activities, council directory, and budget)*

District Council and General Membership meetings (agendas, minutes, and attendance sheets)*

Quarterly and annual financial district financial reports*

Membership promotion and recruitment activities*

Collaboration with HSTA chapter(s)

Membership educational and social activities

Retirement issues activities

Volunteer activities

Networking with other retiree and senior organizations

Total

Review Committee members:

Name: _____ Signature _____ Date _____

Name: _____ Signature _____ Date _____

Name: _____ Signature _____ Date _____

160 (??) Delegate Assembly

161 Proposed Amendment

PROPOSED AMENDMENT _____

Delegate Assembly Action:

Adopted _____ Not Adopted _____ Referred to: _____

HSTA-Retired Board of Directors: Supports _____ Opposes _____ No Recommendation _____
Not Reviewed _____

District Caucus: Supports _____ Opposes _____

1. Rationale:

2. HSTA-Retired Bylaws

Article: II Section: Paragraph#: Letter: Page: 1

3. Exact Wording: Quote entire portion affected with changes underlined and indicate deletions, if any, with brackets ([]) where words or phrases are deleted. If more than one word or phrase is to be amended, the entire portion should be bracketed, and the new portion, which replaces it, should be underlined.

Cross Reference

HSTA-Retired Bylaws:

Article: Section: Paragraph#: Letter: Page:

Article: Section: Paragraph#: Letter: Page:

Article: Section: Paragraph#: Letter: Page:

(Write

additional cross references on separate sheet and attach.)

Estimated cost to HSTA-Retired and basis or source of estimate: -0-

Submitted by:

Name of author/district:

Residence telephone number:

Address:

Signature of author: _____

162 Proposed Resolution

PROPOSED RESOLUTION _____

Delegate Assembly Action:

Adopted _____ Not Adopted _____ Referred to: _____

HSTA-Retired Board of Directors: Supports _____ Opposes _____ No Recommendation _____ Not Reviewed _____

District Caucus: Supports _____ Opposes _____

1. CHECK ONE: New
 Amendment to existing policy, page _____ in HSTA-Retired Digest of Policy Statements and New Business Items

TITLE:

The Hawaii State Teachers Association-Retired (HSTA-R)

Rationale:

Estimated cost to HSTA-Retired and basis or source of estimate:

Submitted by:

Name of author/district:
Residence telephone number:
Address:

Signature of author: _____

163 Proposed New Business Item

PROPOSED NEW BUSINESS ITEM _____

Delegate Assembly Action:

Adopted _____ Not Adopted _____ Referred to: _____

HSTA-Retired Board of Directors: Supports _____ Opposes _____ No Recommendation _____ Not Reviewed _____

District Caucus: Supports _____ Opposes _____

TITLE:

The Hawaii State Teachers Association-Retired (HSTA-R) shall

Rationale:

Estimated cost to HSTA-Retired and basis or source of estimate:

Submitted by:

Name of author/district:
Residence telephone number:
Address:

Signature of author: _____

222 Information for prospective NEA delegates & ballot

Are you interested in being a delegate to the NEA Representative Assembly and NEA Retired Annual Meeting? This is what you need to know!

Each year, members of HSTA-Retired elect delegates to the NEA Representative Assembly (RA) and NEA Retired Annual Meeting (RAM). **What happens at RA?** The National Education Association Representative Assembly—the RA—is the highest decision-making body within the NEA, an organization with three million members. With about 6,000 delegates, the RA is also the world’s largest democratic deliberative body. Over the course of eight business sessions spanning four days, RA delegates debate issues that impact American public education; they also set Association policy and activities for the year ahead. **What about the RAM?** Like the RA, the NEA Retired Annual Meeting also conducts business sessions, wherein the delegates debate issues that impact retirees.

HSTA-Retired partially funds elected delegates to the RAM and RA. (The RAM is held prior to the RA.) The total number of days may vary but the meetings last about 10 days, not including travel time. The funding total depends on the location; for 2026, RAM and RA will be in Denver, Colorado on June 30 - July 7, 2026.

HSTA-Retired has a finance policy that governs the amount each delegate will receive. The amount typically covers air fare, hotel, ground transportation and meals. There are additional obligations for elected delegates for these two meetings. For example, the NEA Fund for Children and Public Education is a political fund raising activity and each member is asked to contribute (or gather contributions from other members) a minimum fund determined by NEA. In the past few years it has been \$200 per member. Another event at the RAM is the silent auction where delegates may bring an item to donate, e.g., macadamia nut candy, macadamia nuts, coffee and other items from Hawai`i. Delegates are also encouraged to contribute to the Jack Kinneman Scholarship Fund. It funds scholarships to students who are majoring in education.

Elected delegates have several responsibilities: delegates are responsible for on-line tasks such as registration, reading and responding to emails/text messages, attending pre-caucus meetings (dates and times are typically set by HSTA), and hearings assigned to attend. They must also attend state caucus meetings with the delegation each morning at the RA. They must also attend all the RA and RAM sessions. At the end of the NEA RA/NEA Retired Annual meeting, elected delegates must complete and submit an evaluation along with an itemized voucher (with receipts) for expenses.

Should you have any questions please contact your district elections chairperson or state elections co-chairs, Karolyn Mossman and Nelson Chung.

karolyn.mossman@gmail.com

nelsonsnchung@gmail.com

ELECTION TIMELINE

December 2025	Notification of election via newsletters
January 16, 2026	Nomination and bio deadline
February 3, 2026	Ballots mailed
February 17, 2026	Ballot return deadline
February 19, 2026	Ballots counted and results sent to HSTA-Retired BoD
February 26, 2026	HSTA-Retired Board of Directors certifies the election results

**NEA 2025 HSTA-Retired
NOMINATION FORM**

Nominee _____
Address _____
Phone _____
Email _____

Member making nomination

Name _____
Address _____
Phone _____
Email _____

I have the nominee's permission.

_____ **Signature** _____ **Date**

[Check below the election for which the person is nominated.]

NEA-Retired Annual Meeting and
NEA Representative Assembly
Delegate.

Mail this form to:

**HSTA-RETIRED Elections Committee
1200 Ala Kapuna Street
Honolulu, HI 96819**

Nominations must be received in the HSTA office via mail or fax **(808) 839-7106** no later than **January 13, 2025 by 4:00 PM.**

Please include a biographical sketch. [50 words or less]



HAWAII STATE TEACHERS ASSOCIATION-RETIRED
1200 ALA KAPUNA ST
HONOLULU, HI 96819

Dear HSTA-Retired Member,

Welcome to the Hawaii State Teachers Association-Retired 2026 Election for delegates to the NEA-Retired Annual Meeting/NEA Representative Assembly in Denver, Colorado from June 30 – July 1, 2026/July 3 – 7, 2026. Enclosed along with the ballot are the biographies of the candidates.

Seven delegates will be elected.

VOTING PROCEDURE

- 1. Make your selection by marking an [X] in the box to the left of the candidate of your choice. Vote for not more than seven [7].
2. Detach the ballot at the dashed line, place it in the pre-addressed envelope provided and mail.
3. All ballots must be received at the HSTA-Retired office by February 13, 2026. Ballots will be counted on February 19, 2026.



HAWAII STATE TEACHERS ASSOCIATION-RETIRED
ELECTION OF DELEGATES TO THE 2026 NEA-RETIRED ANNUAL MEETING/NEA REPRESENTATIVE ASSEMBLY

OFFICIAL BALLOT

VOTE FOR NOT MORE THAN SEVEN [7].
MARK AN [X] IN THE BOX TO THE LEFT OF THE CANDIDATE OF YOUR CHOICE.

Table with 2 columns and 4 rows of candidate names: TOM AITKEN, CLIFF FUKUDA, MARYLYN BARBOSA, TIFFANY OTANI, BONNIE CHOCK BURKE, CHRISTINE PUTZULU, CANDACE CHUN, ANTOINETTE "TONI" REYNOLDS

	VALERIE CHUN-URIMA		DIANA CURAMMENG SEPPELFRICK
	VALERIE DE CORTE		RAE YAMANAKA
	STEPHEN FONG		

224 NEA delegate elections report



HSTA-RETIRED NEA RA DELEGATE ELECTION RESULTS
 ...date...

- LIST THE CANDIDATES IN THE ORDER OF THE NUMBER OF VOTES RECEIVED IN DESCENDING ORDER.
- MARK AN [X] IN THE BOX TO THE LEFT OF THE ELECTED CANDIDATE’S NAME.
- CANDIDATES NOT ELECTED ARE SUCCESSOR DELEGATES IN ORDER OF THE NUMBER VOTES RECEIVED.

ELECTED	NAME OF CANDIDATE	# VOTES
X		
X		
X		
X		
X		
X		
X		

The results are true and accurate.

 Elections Person-in-Charge Date

 Assistant Elections Person-in-Charge Date

Email results to:
 HSTA-Retired State President J. Gillentine
jg4hstar@gmail.com

HSTA-Retired State Elections Chair Karolyn Mossman
karolynmossman@gmail.com

Send hard copy to:

**HSTA-Retired
1200 Ala Kapuna St
HSTA-Retired Office Assistant Stacie
Yamaguchi
Honolulu, HI 96819
hstaretired12@gmail.com**

**HSTA-Retired State Elections Co-Chair Nelson
Chung nelsonsnchung@gmail.com**

225 Delegate Assembly delegate attendance response forms – missing

226 Delegate Assembly observer expectations



EXPECTATIONS FOR OBSERVERS AT THE HSTA-RETIRED DELEGATE ASSEMBLY

A non-delegate member of HSTA-Retired will be allowed to attend the HSTA-Retired Delegate Assembly as an Observer subject to the following expectations:

- An Observer will be responsible for providing transportation to and from the Delegate Assembly site, housing, meals, and parking.
- HSTA-Retired members, who want to attend the Delegate Assembly as an Observer (if space is available), should contact the HSTA-Retired Office 10 working days prior to the start of the Delegate Assembly to register their attendance and pay for their meals.
- On the day of the Delegate Assembly, an Observer should report to the registration table to obtain an Observer badge. Identification or other identifying documents may be required to be shown to ensure HSTA-Retired membership. Each Observer will be given an Observer badge, which will allow them to be present in the Delegate Assembly meeting room. The badge must be worn at all times when in the meeting room.
- Observers will be seated in a special section for Observers and should not enter the delegate seating area during business sessions.
- Observers may observe but not participate in nor disrupt the business of the Delegate Assembly.
- At times, the Delegate Assembly Chair may call for an executive session, at which time Observers should exit the meeting room.
- The Delegate Assembly Chair shall have the authority to have an Observer removed from the facility for disrupting the Delegate Assembly.

227 Delegate Assembly observer application



**HSTA-RETIRED DELEGATE ASSEMBLY
OBSERVER REQUEST FORM**

It is suggested that this form be submitted 10 working days before the Delegate Assembly date. Please print legibly.

Delegate Assembly Date: _____

Member: _____

Address: _____

_____ ZIP _____

Contact Phone: (____) _____ Cell: _____ Home: _____

I have read and will abide by the "Expectation for Observers" to attend the Delegate Assembly.

Signature: _____ Date: _____

**EXPECTATIONS FOR OBSERVERS AT
THE HSTA-RETIRED DELEGATE ASSEMBLY**

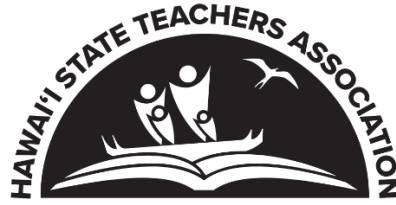
A non-delegate member of HSTA-Retired will be allowed to attend the HSTA-Retired Delegate Assembly as an Observer subject to the following expectations:

- An Observer will be responsible for providing transportation to and from the Delegate Assembly site, housing, meals, and parking.
- HSTA-Retired members, who want to attend the Delegate Assembly as an Observer (if space is available), should contact the HSTA-Retired Office 10 working days prior to the start of the Delegate Assembly to register their attendance and pay for their meals.
- On the day of the Delegate Assembly, an Observer should report to the registration table to obtain an Observer badge. Identification or other identifying documents may be required to be shown to ensure HSTA-Retired membership. Each Observer will be given an Observer badge, which will allow them to be present in the Delegate Assembly meeting room. The badge must be worn at all times when in the meeting room.
- Observers will be seated in a special section for Observers and should not enter the delegate seating area during business sessions.
- Observers may observe but not participate in nor disrupt the business of the Delegate Assembly.
- At times, the Delegate Assembly Chair may call for an executive session, at which time Observers should exit the meeting room.
- The Delegate Assembly Chair shall have the authority to have an Observer removed from the facility for disrupting the Delegate Assembly.

Submit form to: HSTA-Retired
1200 Ala Kapuna Street
Honolulu, HI 96819

or FAX: (808) 839-7106

228 Delegate Assembly state officer ballots (even- & odd-year)



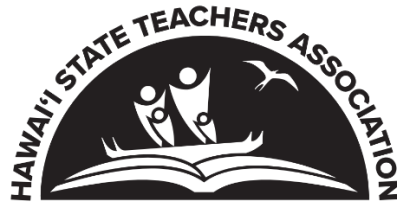
RETIRED

**HSTA-RETIRED STATE
OFFICERS ELECTIONS
DELEGATE ASSEMBLY 2026
April 22, 2026**

Mark Ballot [X]	HSTA-RETIRED STATE OFFICERS
Vote for not more than one [1] [X]	PRESIDENT TERM: July 16, 2026 - July 15, 2028
Vote for not more than one [1] [X]	2 nd VICE PRESIDENT TERM: July 16, 2026 - July 15, 2028
Vote for not more than one [1] [x]	SECRETARY TERM: July 16, 2026 - July 15, 2028

Mark Ballot [X]	HSTA-RETIRED STATE OFFICERS

Vote for not more than one [1] [X]	BOARD DIRECTOR TERM: July 16, 2026 - July 15, 2028
Vote for not more than one [1] [X]	BOARD DIRECTOR TERM: July 16, 2026 - July 15, 2028



RETIRED

HSTA-RETIRED STATE OFFICERS ELECTIONS DELEGATE ASSEMBLY 2027 April 21, 2027

Mark Ballot [X]	HSTA-RETIRED STATE OFFICERS
Vote for not more than one [1] [X]	1st VICE PRESIDENT TERM: July 16, 2027 - July 15, 2029
Vote for not more than one [1] [x]	TREASURER TERM: July 16, 2027 - July 15, 2029

Mark Ballot [X]	HSTA-RETIRED STATE OFFICERS
Vote for not more than one [1] [X]	BOARD DIRECTOR TERM: July 16, 2027 - July 15, 2029
Vote for not more than one [1] [X]	BOARD DIRECTOR TERM: July 16, 2027 - July 15, 2029

410 Annual Basic Conflict of Interest Disclosure Form and Acknowledgment Form



BASIC CONFLICT OF INTEREST DISCLOSURE FORM

Date: _____

Name: _____

Position (officer/board director/council member): _____

Please describe below any relationships, transactions, positions you hold (employee, officer, Director, Volunteer or otherwise), or circumstances that you believe could contribute to a conflict of interest between HSTA and your personal interests, financial or otherwise:

_____ I have no conflict of interest to report

I have the following conflict of interest to report (please specify other nonprofit and for-profit boards you (and your spouse) sit on, any for-profit businesses for which you or an immediate family member are an officer or director, or a majority shareholder, and the name of your employer and any businesses you or a family member own):

1. _____

2. _____

3. _____

I hereby certify that the information set forth above is true and complete to the best of my knowledge. I have reviewed, and agree to abide by, the Policy of Conflict of Interest of HSTA-Retired.

Signature: _____ Date: _____



ANNUAL ACKNOWLEDGMENT FORM

I hereby acknowledge that I have received copies of the following policies:

- [Records Retention & Destruction](#)

I understand and agree that it is my responsibility to read, learn, and comply with the procedures and requirements contained in this policy.

- [Conflict of Interest](#)

I understand and agree that it is my responsibility to read, learn, and comply with the procedures and requirements contained in this policy. As required by the policy attached is my completed Basic Conflict of Interest Disclosure Form.

- [Whistleblower](#)

I understand and agree that it is my responsibility to read, learn, and comply with the procedures and requirements contained in this policy.

- [Fiduciary Code of Conduct](#)

I understand and agree that it is my responsibility to read, learn, and comply with the procedures and requirements contained in this policy.

I also understand that I should report any actual or suspected violation as directed in this Fiduciary Code of Conduct and that any reports I make concerning unethical activity or improper conduct will be treated with appropriate levels of confidentiality. I also understand that there will be no retaliation taken against me for rightfully reporting actual or suspected violations of the Code.

Signature

Date

Name (Printed)

514 Finance Policy #4 Giveaways, and Gifts of Appreciation (4/28/25)

I. Giveaways

A. Giveaways may be distributed at Association events. These giveaways must be randomly selected and awarded to members in attendance.

1. The value of a gift card giveaway shall not be more than \$10.00. The District treasurer shall maintain log of gift card purchases and their distribution. Leftover gift cards shall be reported on the periodic treasurer's reports.
2. The giveaway can be a favor at each seat.
3. Centerpieces may be an additional giveaway.

B. Giveaway guidance

1. A member can pull the giveaway from a box at registration.
2. Raffle tickets will not be used.
3. At the end of the FY, the district treasurer will mail a copy of all documentation to the State Treasurer.

II. Appreciation for guest presenters/speakers

A. In appreciation for guest presenters and speakers, a small gift, lei, and/or meal may be provided.

1. The gift cannot be a gift card or certificate.
2. The total value shall not exceed \$50.00.

B. Attendees may be encouraged to donate directly to a non-profit when its representative participates in a meeting or program.

520 Finance Policy #10 Use of IRS Form W-9 (6/10/21)

HSTA-Retired shall require an IRS Form W-9 be completed for all business-to-business relationships where more than \$600 is paid in a calendar year. (See this website for more information - <https://www.pdftron.com/form/w9-2020>)

At what dollar amount is a W9 required? \$600 The \$600 Rule states that: "In general, W-9s are required only for business-to-business relationships where more than \$600 is paid in the calendar year. The \$600 rule applies to labor and services. For direct sales, a W-9 is required for total purchases over \$5,000."

By law, you are only obligated to provide a W-9 to parties that intend to pay you interest, dividends, non-employee compensation, or any other type of reportable income. If someone unexpected asks for a W-9, ask them why they need it. (See - When Does Your Business Need a W-9 for Payments – Due <https://due.com> › blog › w-9-for-payment)

Who is exempt from W9?

To qualify as exempt for W-9 purposes, the payee must be one of the following: Any IRA, an organization exempt from tax per section 501(a), or a custodial account per section 403(b)(7) if said account meets the criteria of section 401(f)(2) Corporation.

What to do if a vendor refuses to provide a W9?

If you have requested a Form W-9 from a vendor or subcontractor, and that person has failed to provide it, the IRS requires that you immediately begin backup withholdings of 24% and that you report those withholdings on Form 945. You should continue backup withholdings until you are provided with a TIN.

Should I request a W9 from all vendors?

The IRS recommends that you request all vendors submit a W-9 when you plan to make payments to them of \$600 or more, if they are individuals or independent contractors, an estate or part of a domestic trust, partnership companies, corporations, a limited liability company, associations or organizations created in or...Sep 26, 2017

Can I refuse to fill out a W9?

Yes, you can refuse a request to fill out the W-9 but only if you are suspicious as to why a business has made the request. ... Businesses in the United States are instructed by the IRS to request the W-9 be completed by any service provider they're paying US\$ 600 or more to during the tax year.

Am I required to get a new W9 from a vendor each year?

After they are completed, your vendors', freelancers' and contractors' W-9 forms do not expire. However, the IRS requires them to be replaced when specific information is changed, including changes in names, type of business entity or a taxpayer ID number.

How long is a W9 good for?

After they are completed, your vendors', freelancers' and contractors' W-9 forms do not expire. However, the IRS requires them to be replaced when specific information is changed, including changes in names, type of business entity or a taxpayer ID number.

**HAWAII STATE TEACHERS ASSOCIATION - RETIRED
Proposed 2026-2027 Budget**

INCOME			
	Dues - NEA-R Lifetime members (4,500 x \$48 HSTA-Retired)		\$216,000.00
	Dues - HSTA-r (105 x \$48 HSTA-Retired)*		\$5,040.00
	Dues - HSTA-Retired & NEA-R Annual (1,520 X \$83.04)		\$126,221.00
	TOTAL INCOME		\$347,261.00
	Dues - NEA-R PreRetired Lifetime Members (28 X \$300.00)		\$8,400.00
			\$355,661.00
EXPENSES			
400.00	ADMINISTRATION		2026-2027
400.01	Administrative Services		\$84,000.00
400.02	Air Travel		\$13,000.00
400.03	Auto		\$500.00
400.04	Equipment		\$1,500.00
400.05	Lodging		\$1,000.00
400.06	Postage		\$900.00
400.07	Supplies		\$1,000.00
400.08	Storage Rental		\$5,500.00
			\$107,400.00
410.00	COMMUNICATIONS		
410.01	Website/Email		\$2,250.00
410.02	District Newsletters (4 x \$1000 + \$1 per member)		\$10,125.00
410.03	State Newsletter		\$16,000.00
410.04	Communications - Zoom		\$170.00
			\$28,545.00
420.00	GOVERNANCE		
420.01	Executive Committee		\$600.00
420.02	Board of Directors		\$1,700.00
420.03	Delegate Assembly		\$22,000.00
420.04	Community Club Allocations		\$2,365.00
420.05	District Flat Grants		\$7,200.00
420.06	District Allocations		\$48,800.00
420.07	District Awards		\$0.00
			\$82,665.00
	COMMITTEES		
420.09	Election Committee		\$7,500.00
420.13	Pre-Retirement Committee		\$800.00
420.16	Finance Committee		\$500.00
420.17	Bylaws & Resolutions		\$200.00
440.01	LINE ITEM NO LONGER BEING USED		

	440.02	Retirement Issues Committee (GR)		\$300.00
	450.03	Charter, Bylaws, Resolutions (HSTA)		\$250.00
	450.04	Elections (HSTA)		\$200.00
	450.05	Government Relations (HSTA)		\$300.00
	450.10	Membership Services (HSTA)		\$50.00
	450.20	Hawaiian Ed Comm (HSTA)		\$100.00
	460.16	Human and Civil Rights Committee (HSTA)		\$100.00
	460.17	Professional Development Grant Committee		\$300.00
	420.18	Membership Committee		\$2,000.00
				\$12,600.00
	420.00	AFFILIATIONS AND TRAINING		
	420.08	District Presidents & CC Chairs Meetings		\$50.00
	420.10	NEA-R Annual Meeting/NEA RA		\$20,000.00
	420.11	NEA Summit/NEA-Retired Conference		\$5,900.00
	420.12	Other Activities		\$50.00
	420.14	President's Contingency		\$500.00
	420.15	Training		\$750.00
	450.02	Affiliate Dues & Activities (HARA, Conference)		\$1,000.00
	450.06	HSTA Convention		\$750.00
				\$29,000.00
	430.00	MEMBERSHIP		
	430.01	Calendar		\$0.00
	430.02	NEA-R DUES		\$67,000.00
	430.03	NO LONGER BEING USED		
				\$67,000.00
	450.00	OTHER		
	450.01	Accounting Services		\$5,000.00
	450.07	HSTA Affiliate Agreement		\$6,200.00
	450.08	Insurance		\$2,500.00
	450.09	Legal Services		\$500.00
	450.11	Miscellaneous		\$501.00
	450.12	Outside Services		\$250.00
	450.13	Bank Service Fees		\$50.00
	450.14	Other Taxes and License Fee		\$50.00
	450.15	Professional Development Grant/HEA		\$2,500.00
	450.17	Investment Fees		\$2,500.00
	450.18	LINE ITEM NO LONGER BEING USED		
				\$20,051.00
	TOTAL			
	*Includes grandfathered HSTA-r, and associate member dues			
			EXPENSES	\$347,261.00
			INCOME:	\$347,261.00
			BALANCE:	\$0.00

600 TREASURERS' HANDBOOK

610 Recordkeeping Requirements

Adopted by the HSTA-Retired BOD 8/15/24

Budgeting is planned spending. An intelligent budget, one that is realistically constructed and properly administered, is imperative for the success of the District/Community Club programs.

In planning the budget, first determine the goals and objectives of the District/Community Club. Next, determine the activities needed to achieve the goals and objectives. Third, determine the cost of such activities. Fourth, consider the cost of the activities in relation to the amount of money to be collected from all income sources.

If the cost of the activities exceeds the projected income, the following modification options should be considered:

1. Reduce all budget items across the board by a specified percentage until projected expenses and reserves match projected income; or
2. Prioritize the District/Community Club's goals, objectives, and activities and use these priorities to determine which activities will be funded fully, partially or not at all until total projected expenses and reserves match projected income.

Accounting Procedures

A treasurer must be able to account for every penny received or spent. Funds should be deposited, and bills paid promptly. Each transaction should be recorded at the time it is made and supporting documents should be filed in an orderly system. The system used will be provided by the state HSTA-Retired.

The following set of records is an example of an adequate accounting system:

1. A ledger listing all receipts, arranged by date of action.
2. A ledger listing disbursements. A separate column can be provided for each expenditure category in the budget. The bottom line on each budget item showing expenditures to date, which can be compared to the amount, budgeted for that category.
3. District/Community Club statements and check disbursements are provided at least quarterly. Check Details are sent out after vouchers are submitted and processed.

For the Cash Receipts (income): document date of transaction and amount, description of the receipt and income source by budget category.

620 Powers and Duties of the District Treasurers

Adopted by HSTA-Retired BOD 8/15/24

THE TREASURER

The following are some of the fiduciary duties of the District Treasurer:

- To maintain an accurate accounting of income and expenses.
- To work with the President to prepare a fiscal budget.
- To counsel the District/Community Club in financial planning.
- To prepare financial reports for your District Council and to keep the leadership continually advised of the District's financial condition.
- To hand all records to a successor at the expiration of term of office.

DUES ALLOCATIONS

In September, Districts/Community Clubs will receive an allocation from the state.

EXPENSE VOUCHERS

It is very important that every individual from your District/Community Club submit an itemized receipt attached to an expense voucher for any reimbursement. The use of expense vouchers protects the District/Community Club and the individual submitting them. Vouchers must be submitted within 30 days of activity.

630 Finance Policy #7 – Processing of District Expense Vouchers and Deposits

Adopted by HSTA-Retired BOD 8/15/24

Processing CHECKS FOR DEPOSIT

The District/Community Club is responsible for the charge back debit of a returned check due to insufficient funds and applicable bank fees.

- 1) District and community club deposits are credited to each district and community club current fiscal year allocation account. CONSIDER this like a checking account. The state issues reimbursements from this source.
- 2) Record on manual income ledger or income ledger spreadsheet.
 - a) Manual Leger: Keep a copy of manual income ledger for your records. Bundle checks with completed manual income ledger sheet.
 - b) Income Ledger Spreadsheet: Print two copies of income ledger spreadsheet. Keep one for yourself. Bundle a copy of ledger page with checks.
- 3) Order checks in the same order as the ledger and complete voucher (name, address, purpose, other – postage, description, signature, date) for postage reimbursement. You do not need to fill in the total.
- 4) Place this voucher on top of the bundle of processed checks.
- 5) Place in mailing envelope. **LEAVE THE MAILING ENVELOPE OPEN.** Do NOT seal.
- 6) Complete USPS form for Certified Return Receipt before reaching the USPS counter.
(**Certified Return Receipt** is a service from the USPS that provides evidence of **delivery** in the form of a postcard signed by the recipient or an e-mail with an electronic copy of the recipient's signature. Customers are given the option to purchase a physical **Return Receipt** or an electronic **Return Receipt** at the time of **mailing.**)
- 7) Tell the postal clerk that you need to place the receipt in the envelope before mailing it.
- 8) Have the clerk complete the mailing transaction.
- 9) Pay.
- 10) Place the receipt in the envelope and seal.

The state treasurer will complete the voucher upon receipt and attach the USPS receipt.

The state treasurer will review and approve the deposit.

The office assistant will deposit checks.

The office assistant will email to each treasurer a ledger page of the checks deposited.

Compare printout with your income ledger page.

Email the State Treasurer and the Assistant Office Manager at hstaretired12@gmail.com of any irregularities.

These directions are a work in progress. Keep notes to streamline this process.

REMEMBER THAT ALL LEDGER PAGE INFORMATION IS CONFIDENTIAL. DO NOT DUPLICATE AND/OR DISTRIBUTE RECEIPT PROCESSED INCOME LEDGER PAGE. FILE WITH YOUR FINANCIAL RECORDS.

640 Processing District Vouchers

Adopted by HSTA-Retired BOD 8/15/24

HSTA-RETIRED

PROCESSING DISTRICT AND COMMUNITY CLUB VOUCHERS

FY 2025-2026

District and/or Community Club Event/Meeting

1. Provide vouchers at each meeting and event.
2. Encourage members to turn in completed vouchers at the event and announce.
Write down in full view the due date that members must return completed vouchers to you in order to process reimbursements in a timely matter. See the processing schedule below. Reimbursements shall be mailed to the HSTA-Retired office for processing.
3. Processing of reimbursements and printing/mailing of checks are completed on the second Wednesday of each month.
4. Maintain a supply of state green colored vouchers for reimbursement of postage.

Due dates for district and community club vouchers.

Member turns in to you by	You mail by	Processing and mailing on
August 27, 2025	September 3, 2025	September 10, 2025
September 24, 2025	October 1, 2025	October 8, 2025
October 29, 2025	November 5, 2025	November 12, 2025
November 26, 2025	December 3, 2025	December 10, 2025
December 31, 2025	January 7, 2026	January 14, 2026
January 28, 2026	February 4, 2026	February 11, 2026
February 25, 2026	March 4, 2026	March 11, 2026
March 25, 2026	April 1, 2026	April 8, 2026
April 29, 2026	May 6, 2026	May 13, 2026
May 27, 2026	June 3, 2026	June 10, 2026
June 24, 2026	July 1, 2026	July 8, 2026
July 29, 2026	August 5, 2026	August 12, 2026

Each treasurer may modify this schedule but vouchers **must arrive the Tuesday before each processing date.** Otherwise, vouchers will be stored for the following processing date.

Processing Vouchers

1. Check that receipt(s) are stapled to the back of each voucher.
2. Check that a receipt is provided for each voucher entry, except mileage.
3. Check computation of mileage.
4. Write description. i.e. mileage, facilities deposit, supplies
5. Fill in the account code.
6. Enter amount.
7. Sort in alpha order by member's last name or vendor name.
8. Record vouchers on a manual expense ledger or expense ledger spreadsheet.

- A. Manual Ledger: Keep a copy of the manual expense ledger for your records. Bundle vouchers with completed manual expense ledger sheet.
 - B. Expense Ledger Spreadsheet: Print two copies of the expense ledger spreadsheet. Keep one for yourself. Bundle a copy of the ledger page with vouchers.
9. Complete a STATE 2025-2026 voucher (name, address, purpose, other – postage, description, signature, date) for postage reimbursement. You do not need to fill in the total.
 10. Place the STATE voucher on top of the bundle of processed vouchers.
 11. Place in the mailing envelope. LEAVE THE MAILING ENVELOPE OPEN. Do NOT seal.
 12. Complete the USPS form for Certified Return Receipt before reaching the USPS counter.

Certified Return Receipt is a service from USPS that provides evidence of **delivery** in the form of a postcard signed by the recipient or an e-mail with an electronic copy of the recipient's signature. Customers are given the option to purchase a physical **Return Receipt** or an electronic **Return Receipt** at the time of **mailing**.

13. Tell the postal clerk that you need to place the receipt in the envelope before mailing it.
14. Have the clerk complete the mailing transaction.
15. Pay.
16. Place the receipt in the envelope and seal it.

The state treasurer will complete the STATE voucher upon receipt by recording the cost of mailing and attaching the USPS receipt.

The state treasurer will review and approve each voucher.

The office assistant and the state treasurer will process, print, and mail reimbursement checks.

The office assistant will email each treasurer a ledger page of the checks processed.

Compare the printout with your ledger page.

Email the treasurer and office assistant at hstaretired12@gmail.com of any irregularities.

If a member reports NOT receiving a reimbursement,

1. Check your ledger page and appropriate office printout of processed checks to confirm processing.
2. Ask the member to wait 14 days after the date of reimbursement processing before calling the office at (808) 840-2258.
3. You may also email the treasurer and office assistant at hstaretired12@gmail.com after the 14-day wait period.

**REMEMBER THAT ALL LEDGER PAGE INFORMATION IS CONFIDENTIAL.
DO NOT DUPLICATE AND/OR DISTRIBUTE RECEIPT PROCESSED EXPENSE LEDGER PAGE NOR DISBURSEMENT
REPORTS.**

FILE WITH YOUR FINANCIAL RECORDS.

650 HSTA-Retired District Income/Expense Worksheet Sample 2024-2025 (8/15/24)

INCOME STATEMENT

Income:	Budget	<u>Year-to-date Balance</u>
520 Allocation	\$2000.00	_____
510 Communication Allocation	\$500.00	_____
510 District Awards	\$500.00	_____
Other	_____	_____
Total	\$3000.00	_____

List vendor deposits, left-over promo items and giveaways.

EXPENSES **Year-to-Date Expenditures**

520 Administration	\$2000.00	_____
District council meetings: meals, mileage, supplies, postage, stamps General Membership Meetings: <ul style="list-style-type: none"> • In-person – venue rental, meals, giveaways, door prizes, mileage, supplies. (List of attendees having meals must be included.) • Zoom meetings – giveaways for attendance/return of evaluations, Postage, stamps, supplies. (Attendees may voucher a meal.) 		
510 Communication Allocation	\$500.00	_____
570 District Awards	\$500.00	_____
Total Expenses	\$3000.00	_____

TREASURER'S SIGNATURE _____ Date

660 District Income Ledger Sheet

MANUAL EXPENSE LEDGER

DISTRICT/COMMUNITY CLUB _____

2024-2025

FISCAL YEAR

_TREASURER'S NAME

BUDGET
EXPENSE ACCOUNT CODE
EXPENSE ACCOUNT NAME

420.06 410.02 420.07 420.05

520.02	510.02	570.02	560.02	
*ALLOCATION EXPENSES	NEWSLETTER EXPENSES	DISTRICT AWARDS EXPENSES	*GRANT EXPENSES	TOTAL

	NAME ON VOUCHER	DATE	AMOUNT			AMOUNT
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
	TOTAL					

BALANCE/CARRYOVER

--	--	--	--	--

*ALLOCATION includes expenses for ADMIN, GOV, MEM, RI-GR, ELECTIONS.

**Grant Expenses includes expenses for HSTA-Retired and NEA Grants.

ALPHABETIZE VOUCHERS.

BUNDLE VOUCHERS AND WRAP WITH COPY OF LEDGER PAGE. MAIL CERTIFIED AND RETURN RECEIPT.

670 Expense Voucher - Adopted by HSTA-Retired BOD 8/15/24

HAWAII STATE TEACHERS ASSOCIATION – RETIRED
 1200 Ala Kapuna Street, Honolulu, HI 96819
 Tel: (808) 840-2258

Vouchers must be submitted
 within 30 days of activity.
 Attach receipt(s) on the back.

EXPENSE VOUCHER

P _____
 A Name
 Y _____
 E Address
 E _____
 City, State, Zip Code

PURPOSE: _____

Phone No.: (H) _____
 (C) _____

DATE ⇨	/	/	/	/	/	/	/	Total Each Line
Breakfast (Include Tip)								
Lunch (Include Tip)								
Dinner (Include Tip)								
Hotel								
Taxi/Bus/Car								
Plane								
Auto Mileage \$0.60 Per Mile	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
Other								
Other								
Total Expense ⇨								

SEND STATE VOUCHERS TO THE ADDRESS ABOVE.
 SEND DISTRICT VOUCHERS TO YOUR DISTRICT TREASURER.
 I HEREBY CERTIFY THAT THE ABOVE
 EXPENSES ARE CORRECTLY STATED AND
 WERE INCURRED BY ME AS A NECESSARY
 BUSINESS EXPENSE.

DATE FILED _____
 LIST PERSONS AT MEAL _____
 ADDITIONAL COMMENTS: _____

PAYEE SIGNATURE

DO NOT WRITE BELOW THIS LINE. FOR INTERNAL USE ONLY.

APPROVED BY: _____

Account Coding: ACCT

CODE	Description	AMOUNT
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

IMPORTANT!

ATTACH ALL RECEIPTS, HOTEL BILLS, TRANSPORTATION TICKET STUBS AND ALL OTHER PERTAINING TO THIS EXPENSE VOUCHER.

DATE PAID: _____

CHECK NO.: _____

Finance Policy #1 Reimbursement for HSTA-R Activities

The HSTA-R Executive Committee approves the following guidelines and reimbursement schedule for approved HSTA-R activities (effective 04/01/16):

Meals:	Breakfast	\$15.00 *	for meeting scheduled beyond 3:30 or flights scheduled beyond 4:30 or delayed flights past 6:00.
	Lunch	\$18.00 *	
	Dinner	\$30.00 *	

Mileage: Per mile 60 cents ***

Parking: Per activity at the daily rate with receipt.
Car Rental: Approval of HSTA-R President or designee.
Airfare: Approval of HSTA-R President or designee.
Hotel: Approval of HSTA-R President or designee **

- * Reimbursement is for meals authorized by the President or designee. Receipts are required and amounts are maximums and are not cumulative; itemized receipts are required showing what was purchased. No reimbursements for alcoholic beverages. The amount includes tax and tip.
- ** Hotel accommodations shall be based on double occupancy, whenever possible. If a member requests a single room, HSTA-R will pay for one-half of the cost of the room. If a member shares a room with a non-qualified person, HSTA-R will pay one-half of the cost of a room based on double occupancy.
- *** Mileage will be reimbursed for travel from home to the meeting site or neighbor island airport. You must be a passenger in the vehicle to request mileage reimbursement.

680 Chart of Accounts for Districts

CHART OF ACCOUNTS FOR DISTRICTS AND COMMUNITY CLUBS

OAHU DISTRICT

510.01 Communications Oahu District

520.01 Allocation Oahu District includes expenses for ADMIN, GOV, MEM, RI-GR, ELECTIONS.

Optional

580.01 Grants Oahu District

570.01 Awards Oahu District

560.01 Other Expenses Oahu District

HAWAII DISTRICT

510.02 Communications Hawaii District

520.02 Allocation Hawaii District includes expenses for ADMIN, GOV, MEM, RI-GR, ELECTIONS.

Optional

580.02 Grants Hawaii District

570.02 Awards Hawaii District

560.02 Other Expenses Hawaii District

MAUI COUNTY DISTRICT

510.03 Communications Maui County District

520.03 Allocation Maui County District includes expenses for ADMIN, GOV, MEM, RI-GR, ELECTIONS.

Optional

580.03 Grants Maui County District

570.03 Awards Maui County District

560.03 Other Expenses Maui County District

KAUAI DISTRICT

510.04 Communications Kauai District

520.04 Allocation Kauai District includes expenses for ADMIN, GOV, MEM, RI-GR, ELECTIONS.

Optional

580.04 Grants Kauai District

570.04 Awards Kauai District

560.04 Other Expenses Kauai District

WEST HAWAII COMMUNITY CLUB

520.05 Allocation West Hawaii CC includes expenses for ADMIN, GOV, MEM, RI-GR, ELECTIONS.

Optional

580.05 Grant West Hawaii CC

560.05 Other Expenses West Hawaii CC

MOLOKAI COMMUNITY CLUB

520.06 Allocation Molokai CC includes expenses for ADMIN, GOV,
MEM, RI-GR, ELECTIONS.

Optional

580.06 Grant Molokai CC

560.06 Other Expenses Molokai CC

LANAI COMMUNITY CLUB

520.07 Allocation Lanai CC includes expenses for ADMIN, GOV, MEM,
RI-GR, ELECTIONS.

Optional

580.07 Grant Lanai CC

560.07 Other Expenses Lanai CC

