



Don't give back local dues!

The reimbursement of local dues to members limits branches' ability to pursue NALC's many objectives and is discouraged. Many officers have stated that they would like to use local dues for representational and/or training opportunities, but they are concerned about backlash from members who are accustomed to receiving a dues refund each December. Officers should get buy-in on discontinuing the dues refund by explaining to their members that proper training of officers and stewards benefits *every* member. Participation in training and rap sessions gives branch officers and stewards the opportunity to interact with their national business agents and regional administrative assistants as well as other NALC activists. The opportunity to ask questions and get answers firsthand is invaluable in strengthening the knowledge base of those who are responsible for representing letter carriers. In addition, this information can be shared with the general membership at a branch meeting/training.

Another sensible use of union funds is to send members to state and national conventions, which not only set the directions for the future, but also provide a vast array of educational opportunities for *all* members. Some members may not wish to serve as stewards or otherwise handle grievances, but may be interested in developing the skills to become an administrative officer, legislative coordinator, branch editor or fundraising coordinator for MDA, COLCPE or PERF. Conventions are great opportunities for new or less-involved members to become exposed to all facets of the NALC and thus *increase* the likelihood of getting more members involved in the branch.

Other uses for branch funds may be an annual picnic, steward award dinner or retiree brunch—all intended to promote solidarity.

Besides hindering the objectives of the NALC, there are Internal Revenue Service (IRS) reporting issues to consider when refunding dues to officers, other union employees and/or members. IRS reporting requirements are complicated and NALC takes the conservative approach on refunding dues to officers, other union employees and members. Dues, in any amount, refunded to an officer or other union employee, must be treated and taxed as wages. Dues refunded to a member, if under \$600 in a calendar year, need not be reported to the IRS by the branch. However, the member should report the amount to the IRS as additional taxable income—yes, even though the dues were deducted from the member's

paycheck after taxes. This is true because the union is providing a benefit to the member. Any dues refund to a member equal to or exceeding \$600 should be reported to the IRS and the member using a Form 1099-MISC.

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Living in Washington, DC, I have seen the damage that Hurricane Sandy wreaked. I am also keenly aware that the Washington area itself received a relatively light blow compared to the almost unbelievable devastation the storm brought to New Jersey and New York City, as well as many other areas along the Eastern seaboard.

My thoughts and prayers are with the families of those who perished during Hurricane Sandy, and also with all those whose lives have been turned upside down at the very least by this "storm for the ages." I wish to commend those letter carriers who not only delivered the mail through the brunt of the storm—as my carrier did when management lacked the common sense to curtail delivery—but also those wrestling with the storm's aftermath. During the past five or six weeks, many carriers have dealt with the burdens of an extremely stressful job made even more difficult because of the storm damage, while also facing property damage, transportation disruptions, and other interruptions in their personal lives.

As millions of Americans both in the Northeast and elsewhere throughout the nation look back on the impact of this historic weather event, I would only hope that at least some will realize, to borrow a line from a *New York Times* headline, that "Big storms require big government." The point is that managing disaster relief is a role for government at all levels, and that public employees—our police, our firefighters, our first responders—deserve our admiration and respect and not vitriolic attacks from crass, cynical politicians seeking electoral advantage.

Letter carriers, leaning into gale-force winds, wading through ankle-deep puddles, and dodging fallen power lines—just to deliver the nation's mail—also deserve the public's appreciation. ☒

The Membership Department has received a number of calls asking if dues for active members will be increased effective the pay period closest to Jan. 1, 2013, pursuant to Article 7 of the NALC Constitution. Since the 2006-2011 NALC-USPS National Agreement expired on Nov. 20, 2011, and the arbitration hearings for a new contract are unlikely to result in a decision prior to the end of the year, no dues increase is expected effective the beginning of 2013. Branches should plan accordingly.