

# Collection of dues and the per capita tax roster



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**B**ranch secretaries often contact the NALC Membership Department with questions regarding the dues payments of members who are receiving payments through the Office of Workers' Compensation (OWCP) and may or may not have retired from the Postal Service.

**Active members on OWCP who remain on the branch's dues roster in a no dues deduction (NO-DED) status because they have not been separated from the Postal Service:**

National Headquarters deducts the national per capita and state dues from the branch's reimbursement check for NO-DED members; Headquarters does not deduct local dues. The branch may seek full dues payment (national, state and local dues) from NO-DED members, or it may choose to seek repayment from the member for only the national and state portion of the dues. Some branches choose to forgive the entire dues amount. (The branch absorbs the cost of the national and state per capita.) Once the branch selects a policy, all members under the same circumstances must be treated equally. (See Article 7, Section 3 (b) of the *Constitution for the Government of Subordinate and Federal Branches*.)

**Members on OWCP who are separated from the Postal Service:** These members will show up on the branch's biweekly dues roster as separated from USPS employment (SEP). Members listed as SEP because they are on OWCP have the option of retaining their NALC membership. These members will fall into one of two categories:

1. If they have not yet retired, they must pay active letter carrier dues until they apply and obtain retirement status from the Office of Personnel Management (OPM). The branch should notify the Membership Department in writing that the member intends to continue membership in the NALC. After notification, the Membership Department will list the member on the semiannual per capita tax call, which bills branches semiannually for national and state dues for members who are not on the dues withholding roster. It is the branch's responsibility to collect national, state and local dues—unless the branch has a policy in which some or all of the dues will be waived—

remitting the national and state portion to NALC Headquarters.

2. Members who retire and receive wage-loss compensation from OWCP in lieu of OPM retirement benefits also must be placed on the semiannual per capita tax call, as the Department of Labor does not allow for dues deductions from OWCP payments. The branch must notify the Membership Department in writing that the member does not receive an annuity payment from OPM, but instead receives payments from OWCP, and that the member should appear on the semi-annual per capita tax roster.

When a branch has a member who has failed to pay dues and the local branch seeks to discontinue the member, the branch secretary must notify my office in writing and include evidence that the branch has attempted to bill the member for the dues owed prior to requesting removal from the rolls. (See Article 7, Section 4 of the *Constitution for the Government of Subordinate and Federal Branches* for more information.)

**Important: Branch secretaries are reminded that the completion of the semiannual branch per capita tax roster is the duty of the branch.** Any semiannual branch per capita tax roster returned to the Membership Department that is not in final form may result in the branch being assessed \$100 for investigating and calculating the per capita tax left unpaid.

Instructions regarding completion of the roster are included with each semiannual per capita tax call. However, if you have questions, please contact the Membership Department for assistance. As a reminder, per capita tax calls are sent each June and December.

Note: Only branches with direct-pay members receive a semiannual per capita tax call.

**Reminder: Branch presidents, secretaries and treasurers, as well as state presidents, secretaries and treasurers, have their branch biweekly dues rosters, quarterly branch retiree dues rosters and monthly state dues rosters available to them through the Members Only portal.** The rosters can be sorted, downloaded, saved and printed.

In addition, a retired-member listing for branches is now available to branch presidents, secretaries and treasurers. The list includes all current retired members of the branch, and it notes which of the retired members are gold card members. Any member showing on the list as "pending 1189" indicates that NALC Headquarters has not yet received a Form 1189 from the member.