



## **Treasurer roles and responsibilities**

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## Section 1: Role of a treasurer

- Plan the budget
- Maintain club finances – money in-out
- Pay dues on time – 1 DCP goal
- File the club taxes – Form 199N
- Present a report after your term (optional)
- Open a new nonprofit bank account (if necessary)

### 1. Planning a budget: <http://ctb.ku.edu/en/table-of-contents/finances/managing-finances/annual-budget/main>

- a) Estimate your expenses
- b) Estimate your income
- c) The interaction of expenses and income (what gets funded from which sources).
- d) Adjustments to reflect reality as the year goes on. Your budget will likely begin with estimates, and as the year progresses, those estimates need to be adjusted to be as accurate as possible to keep track of what's really happening.

#### Why should you prepare an annual budget?

- It sharpens your understanding of your goals
- It gives you the real picture - by accurately showing you what you can afford and where the gaps in funding are, your budget allows you to plan beforehand to meet needs, and to decide what you're actually able to do in a given year
- It encourages effective ways of dealing with money issues - by showing you what you can't afford with known income, a budget can motivate you to be creative - and successful - in seeking out other sources of funding
- It fills the need for required information - the completed budget is a necessary element of funding proposals and reports to funders and the community
- It facilitates discussion of the financial realities of the organization
- It helps you avoid surprises and maintain fiscal control

**2. Maintain club finances:** Keep a record of all transactions done using club account with receipts.

**3. Pay dues on time:** This is the main responsibility of the Treasurer. Ensure that club members receive reminders about their membership dues.

**4. File club taxes:** All clubs are required to file taxes. For corporate clubs that are sponsored and do not have an account of their own, you will need to file taxes with the total gross income as zero.

**5. Present a report after your term:** Make a speech out this and get credit!

**6. Open a new non-profit bank account:** For new clubs, find out the best banking option taking into consideration the following:

- a) How much fee is charged monthly and is there a waiver for nonprofits?
- b) How is their online banking?
- c) How is their mobile banking application?

For opening new bank accounts or changing the authorization from one person to another, accompany your president to the bank along with some proof (usually a memo from the Secretary using the Club's letterhead – downloadable from [toastmasters.org](http://toastmasters.org)) showing that you are the respective officers for the club. An ID and SSN will be needed to add an officer to the bank account.

## Section 2: At the beginning of the term

- Receive all treasurer materials from the previous officer
- Club account numbers, passwords for online and mobile banking
- PayPal, Square details, if these are being used
- Transfer control of the bank account to your name

**1. Previous treasurer materials:** Checks, receipts for the last year, copies of taxes filed, moneybag for “fines”. IRS can audit a club account and ask you for receipts/tax information for the last 7 years. Keep all the documents in a single place/briefcase, which can be moved as the roles change.

**2. Login credentials:** Online and Mobile banking credentials are usually the same.

**3. Transferring bank accounts:** The bank will require a document on the official letterhead of the Toastmasters Club (if possible) requesting the transfer of authority or addition of another authorized user. The letter must contain the name of the President accompanied by his/her signature. Also include meeting minutes.

**4. Using third party applications:** Create a unique email for the club treasury and assign it to this third party application. These applications require your personal information in order to verify the account. Please look up the respective websites to see how you can transfer an existing account to a new person.

Below you will find the difference between using PayPal and Square. In both cases you will have to pay a fee for using their service. As a nonprofit organization, we can get lower fees.



### Section 3: Membership costs

There are a few components to the cost of being a member of a toastmasters' club. Essentially these are:

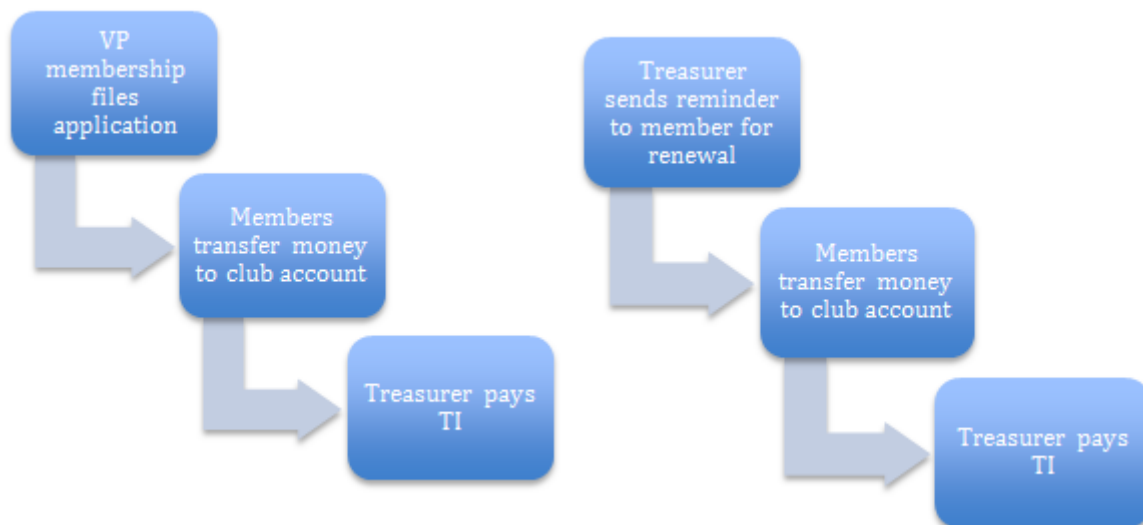
1. One-time Toastmaster International (TI) new member fee of \$20.00
2. TI membership fee of \$45 every 6 months
3. Club new member fee (one-time charge, depends on the club)
4. Club fees (depends on the club)

**1. One-time TI new member fee:** This fee is for the new member welcome kit. It also cover the cost of the first Path.

**2. TI membership fee:** The fee structure varies slightly depending on the joining month. Please see handout 'B' about fee schedule. Below is a graphic depicting the two terms in a toastmaster year.



The following graphic gives a high level view of new member vs. renewal process.



TI allows you to pay the fee for both terms depending on when a **new member** joins.

If you plan to pay the membership fee for active members (renewals) for an entire year, please contact [membership@toastmasters.org](mailto:membership@toastmasters.org)

## Section 4: How to renew memberships?



There is no *grace period* for renewing members. As a result, on Oct 1 or April 1, members who have not renewed will disappear from the Club Roster and will lose access to Pathways.

It is good practice to send out renewal reminder mails **at least one month** in advance. For the period of March-September, send reminders starting mid Feb. For the period of October-April, send reminders starting in mid-September.

Products like Square or PayPal allow you to create invoices and receipts for payments. You can send these invoices to all members asking them to make payments.

Alternatively, you can ask all your members to bring a check or cash for the required amount and you deposit them into your bank account using the mobile app or by visiting the bank. Use a receipt book to write up receipts. **This method is fee-free.**

## Section 5: Improving club financial health

1. Charge a nominal one-time new member fee
2. Charge fines for not using word of the day (25 cents), for infractions (5 cents capped at 50 cents), etc.
3. Increase the annual club fee based on inflation
4. Offset PayPal or Square fee paid during memberships

## Section 6: Using Club Central

Please see handout 'Using Club Central' to pay membership to Toastmasters International.

## Section 7: Filing taxes – Form 199N – May 15th

To maintain our non-profit status, all clubs are required to file CA tax forms. It is the responsibility of the club treasurer to complete this task.

TI will send you a reminder email between January and March (most often end of Jan) with the instructions on how to file taxes. It is done online. The last day for filing taxes is May 15<sup>th</sup>. The tax filing is to report the gross income of your club. This is the total money that was deposited into your account for the calendar year (January to December).

For clubs that do not have an official bank account or is sponsored by a company, the treasurer is still responsible to file taxes but reports the gross income as zero.

## Section 8: Using Club funds

Please see handout “Use of Club Funds”.

## Section 9: Do’s and Don’ts

DO’S	DON’TS
Always be accessible	Be far away from the organization
Ensure documentation of all transactions, irrespective of the transaction size	Neglect processes and procedures
Demonstrate accountability	Neglect responsibilities
Be well-informed on financial and accounting systems	Show passive attitude
Take the approval of club officers on major financial issues	Exercise authority beyond mandate
Ensure that the books of accounts are maintained and updated regularly	Leave it to “good faith”



## Fee schedule#

### **“ANY” TOASTMASTERS CLUB FEE SCHEDULE** **Example**

<b>Month Joined</b>	<b>TI dues</b>	<b>Club dues</b>	<b>Total due (renewal)</b>	<b>TI new member</b>	<b>Total due (new member)</b>
January	\$ 22.50	\$ 7.50	\$ 30.00	\$ 20.00	\$ 50.00
February	\$ 15.00	\$ 5.00	\$ 20.00	\$ 20.00	\$ 40.00
March	\$ 7.50	\$ 2.50	\$ 10.00	\$ 20.00	\$ 30.00
April	\$ 45.00	\$ 15.00	\$ 60.00	\$ 20.00	\$ 80.00
May	\$ 37.50	\$ 12.50	\$ 50.00	\$ 20.00	\$ 70.00
June	\$ 30.00	\$ 10.00	\$ 40.00	\$ 20.00	\$ 60.00
July	\$ 22.50	\$ 7.50	\$ 30.00	\$ 20.00	\$ 50.00
August	\$ 15.00	\$ 5.00	\$ 20.00	\$ 20.00	\$ 40.00
September	\$ 7.50	\$ 2.50	\$ 10.00	\$ 20.00	\$ 30.00
October	\$ 45.00	\$ 15.00	\$ 60.00	\$ 20.00	\$ 80.00
November	\$ 37.50	\$ 12.50	\$ 50.00	\$ 20.00	\$ 70.00
December	\$ 30.00	\$ 10.00	\$ 40.00	\$ 20.00	\$ 60.00

The TI New Member fee is \$20.00 and covers the cost of the first Path. If a member has been a Toastmaster previously, they can choose to work on Pathways or continue on their manuals (non-Pathways Educational Awards can be earned up to June 30, 2020).

Membership renewal is collected semi-annually in March and September. (Due on April 1 and October 1). The fees on this sheet are comprised of \$45.00 for TI and \$15.00 for club dues.

They are prorated for new members. The total for all current members of this club (twice a year) is: \$60.00.

For new club members, they pay the total due for the month they join, and then continue to pay \$60 during each renewal.

# MEMBERSHIP APPLICATION & PAYMENT INFORMATION



To become a club member, please

1. Completely fill out and sign the **Membership Application**.
2. Completely fill out and sign the **Payment Information** document (page 3).
3. Submit both completed and signed documents to the club officer.

For questions, please contact [membership@toastmasters.org](mailto:membership@toastmasters.org).

## MEMBERSHIP APPLICATION

### Club Information

This section is completed by a club officer.

Club number Club name Club city

### Applicant Information

This section is completed by the applicant. ☐ Male ☐ Female

Last name/Surname First name Middle name

The monthly *Toastmaster* magazine will be sent to the following address:

Organization/In care of

Address line 1 (limit 35 characters)

Address line 2 (limit 35 characters)

City State or province

Country Postal code

### Membership Type

This section is completed by a club officer.

- ☐ New ☐ Reinstated (break in membership)  
☐ Dual ☐ Renewing (no break in membership)  
☐ Transfer (If applicant is transferring from another club, please fill in the three lines below.)

Previous club name

Previous club number

Member number

Home phone number Mobile phone number Email address

### Toastmasters International Dues and Fees

This section is completed by the applicant with the help of a club officer. Dues and fees are payable in advance and are not refundable or transferable from one member to another.

#### 1. New member fee (US\$20) US\$ \_\_\_\_\_

Paid only by new members, this fee covers the cost of the first education path, online copy of The Navigator and processing

#### 3. Total payment to Toastmasters International US\$ \_\_\_\_\_

Total of 1 and 2.

#### 2. Membership dues US\$ \_\_\_\_\_

Paid twice a year by all members, membership dues are pro-rated from the member's start month:

		DISTRICTED	UNDISTRICTED
<input type="checkbox"/> October	or <input type="checkbox"/> April	US\$45.00 \$ _____	US\$33.75 \$ _____
<input type="checkbox"/> November	or <input type="checkbox"/> May	37.50 _____	28.13 _____
<input type="checkbox"/> December	or <input type="checkbox"/> June	30.00 _____	22.50 _____
<input type="checkbox"/> January	or <input type="checkbox"/> July	22.50 _____	16.88 _____
<input type="checkbox"/> February	or <input type="checkbox"/> August	15.00 _____	11.25 _____
<input type="checkbox"/> March	or <input type="checkbox"/> September	7.50 _____	5.63 _____

I want my membership to begin: \_\_\_\_\_  
Month/Year

### Club Dues and Fees Worksheet

Club dues must be paid directly to the club. World Headquarters cannot process credit card payments for club dues.

International Fees and Dues \$ \_\_\_\_\_  
(from line 3 above)

Club new member fee \_\_\_\_\_

Club dues \_\_\_\_\_

Total payment to club \_\_\_\_\_



## Sponsor of New, Reinstated or Dual Member

This section is completed by a club officer.

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Sponsor's last name/surname

Sponsor's first name

Sponsor's member number

Sponsor's club number

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### Member's Agreement and Release

Consistent with my desire to take personal responsibility for my conduct, individually and as a member of a Toastmasters club, I agree to abide by the principles contained in A Toastmaster's Promise and the Toastmasters International Governing Documents and my club. I will refrain from any form of discrimination, harassment, bullying, derogatory, illegal, or unethical conduct, and I understand that if I engage in such conduct, I agree to reimburse Toastmasters International, my club or other clubs, or other individuals involved with Toastmasters, for any damages, losses or costs resulting from my conduct. Understanding that Toastmasters programs are conducted by volunteers who cannot be effectively screened or supervised by Toastmasters International or its clubs, I release and discharge Toastmasters International, its clubs, governing bodies, officers, employees, agents, and representatives from any liability for the intentional or negligent acts or omissions of any member or officer of my club or other clubs, or any officer of Toastmasters International. Should a dispute of some nature arise, I expressly agree to resolve all disputes, claims, and charges relating to Toastmasters, districts, clubs and Toastmasters members in accordance with Protocol 3.0: Ethics and Conduct.

By submitting this application, I expressly agree to the following:

- The collection, use and processing of the personal information I provide to Toastmasters in this membership application for the purposes of organization administration, payment of my dues, and inclusion of my contact information in a members' directory that will be distributed to members and employees of Toastmasters. In addition, the collection, use and processing of my personal information collected by Toastmasters International through Toastmasters' website and by electronic communications.
- That my information may be accessed and used by Toastmasters, its employees and agents, district officers and club officers, by submitting my personal information to Toastmasters, accessing Toastmasters' website or communicating with Toastmasters.
- Maintain changes to my personal contact information to ensure it is accurate and current by updating my personal profile page located on the Toastmasters International website: **[www.toastmasters.org/login](http://www.toastmasters.org/login)**. I understand that the majority of the data requested in this application is necessary for administrative and planning purposes.
- That Toastmasters International, its employees and agents, district officers and club officers may send me communications, emails and messages, and may contact me through electronic communications, emails, messages, phone calls and mail.

#### A Toastmaster's Promise

As a member of Toastmasters International and my club, I promise

- ▶ To attend club meetings regularly
- ▶ To prepare all of my projects to the best of my ability, basing them on the Toastmasters education program
- ▶ To prepare for and fulfill meeting assignments
- ▶ To provide fellow members with helpful, constructive evaluations
- ▶ To help the club maintain the positive, friendly environment necessary for all members to learn and grow
- ▶ To serve my club as an officer when called upon to do so
- ▶ To treat my fellow club members and our guests with respect and courtesy
- ▶ To bring guests to club meetings so they can see the benefits Toastmasters membership offers
- ▶ To adhere to the guidelines and rules for all Toastmasters education and recognition programs
- ▶ To act within Toastmasters' core values of integrity, respect, service and excellence during the conduct of all Toastmasters activities

#### Verification of Applicant

By my signature below, I agree to the terms of A Toastmaster's Promise and the Member's Agreement and Release stated above, and certify that I am 18 years of age or older (in compliance with the Toastmasters Club Constitution for Clubs of Toastmasters International).

I acknowledge that my electronic signature on this document is legally equivalent to my handwritten signature.

---

Applicant's signature

Date

#### Verification of Club Officer

I confirm that a complete membership application, including the signatures of the new member and a club officer, is on file with the club and will be retained by the club.

By my signature below, I certify that this individual has joined the Toastmasters club identified. As a club, we will ensure that this member receives proper orientation and mentoring.

I acknowledge that my electronic signature on this document is legally equivalent to my handwritten signature.

---

Club officer's signature

Date

In order for this application to be valid, both signatures are required.

The **club officer** must follow the instructions below once the **Membership Application** and **Payment Information** documents are received.

1. Sign and date the applicant's **Membership Application**.
2. Submit the **Membership Application** and **Payment Information** documents online by logging in to **www.toastmasters.org/clubcentral**.  
You can also mail the documents to Membership, Toastmasters International, P.O. Box 9052, Mission Viejo, CA 92690, U.S.A., or fax to +1 949-858-1207. Please use only one of these methods to avoid duplication.
3. After receiving confirmation that Toastmasters International has received and processed the **Membership Application** and **Payment Information**, the club officer must:
  - a. Retain the applicant's **Membership Application** with other club documentation; and
  - b. Immediately destroy the applicant's **Payment Information** document (page 3) and any copies in the club officer's or club's possession, including all electronic copies.

## PAYMENT INFORMATION

### Payment Method to Toastmasters International

This section is completed by the applicant and is for payment to World Headquarters only (the amount listed in line 3 on page 1). World Headquarters does not collect club dues.

☐ **MasterCard**

☐ **Visa**

☐ **AMEX**

☐ **Discover**

US\$ \_\_\_\_\_  
Amount

Card number \_\_\_\_\_

Expiration date \_\_\_\_\_

Name on card \_\_\_\_\_

Signature \_\_\_\_\_

☐ **Check or money order**

Check or money order must be for U.S. funds drawn on a U.S. bank.

US\$ \_\_\_\_\_  
Amount

Check or money order number \_\_\_\_\_

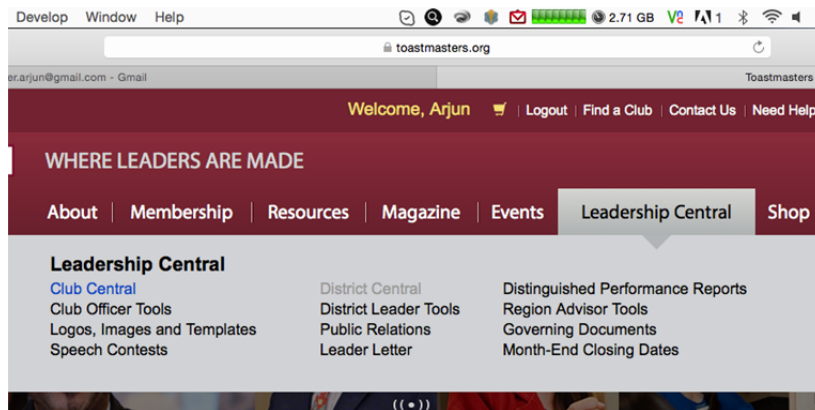
☐ **Other**

Other \_\_\_\_\_



# Using Club Central

1. Login to your account on toastmasters.org
2. Click on Leadership Central – Club central







3. Click on the name of your club

## Club Central

The clubs you have access to are listed below. To conduct **club business**, simply click the name of the club you'd like to view:

[North Valley Toastmasters - 00002038](#)

4. Click on “Submit Payment”  
Club Membership

 <b>Add Membership</b> Add new, dual or reinstated members	 <b>Submit Payment</b> Submit credit or debit card payment for memberships
 <b>Submit Education Awards</b> Submit member education awards. Update coming soon	 <b>Club Roster</b> Review and print your club's roster. Update member contact information

5. Select the members for whom you would like to process the dues. You may find old members or members who had an erroneous name reported. Make sure you are paying dues against the correct member

## | SUBMIT PAYMENT

### Select memberships for payment

Type	Member	Begin Date	End Date	Order #	Amount Due	
Renewal		Apr 01, 2017	Sep 30, 2017		\$45.00	<a href="#">Add to Cart</a>

### Membership Cart

Type	Member	Begin Date	End Date	Order #	New Member Fee	Amount Due
There are no members to pay for. Please add the member(s) you wish to pay for to the cart.						

## 6. Process the payment

## | SUBMIT PAYMENT

### Review Cart

[Edit Cart](#) [Print Cart](#)





Type	Member	Begin Date	End Date	Order #	New Member Fee	Amount Due
Renewal		Apr 01, 2017	Sep 30, 2017			\$45.00

#### Summary

Renewal (1)	\$45.00
<b>Dues and Fees Total:</b>	<b>\$45.00</b>

### Payment Information

[Wire Transfer Instructions \(PDF\)](#)



Credit Card Number\*

Expiration Date\*  
Month  Year

☐ Use Club Information  
Name on Card\*



# Use of club funds

## Authorized uses include:

- Educational/administrative materials for club/member use
- Meeting place rental fees (if applicable)
- Refreshments for club meetings (must be approved by the club)

## Unauthorized uses include:

- Parties and social gatherings
- Donation of money to causes or individuals
- Scholarships
- Payment of dues for individuals

For more information, visit:

<http://www.toastmasters.org/leadership-central/general-finance/use-of-club-funds>

## How to use District credits obtained through promotions\*?

- Ordering any items from the Toastmasters International online store
- Sponsor District conference tickets for club members
- Cannot be redeemed for physical money
- Credits will expire on May 31<sup>st</sup>

Current promotions:

- Lucky 7– All 7 club officers trained (runs each term)
- Stellar September – District Credit if you renew a set percentage of the base membership
- Early Achievers – 5 DCP goals before Oct 31<sup>st</sup>
- March Madness – District Credit if you renew a set percentage of the base membership
- President's Club – become a President's Distinguished club by April 15

For Early Achievers, Lucky 7 and Presidents Club, contact [Quality@d101tm.org](mailto:Quality@d101tm.org)

For Growth related promotions like Stellar September contact [Growth@d101tm.org](mailto:Growth@d101tm.org)

\*Promotions and credits may be added/removed by the District.

Like the D101TM Facebook page to learn more.

## How to plan a fundraising event for my club?

Clubs, areas, divisions, and districts may conduct fundraising activities to offset the costs of educational sessions and to further the purpose of Toastmasters International, provided certain guidelines are met. Please refer Protocol 8.2 on page 184 of Governing Documents PDF that can be found on [www.toastmasters.org](http://www.toastmasters.org)



New reporting requirements for small tax-exempt organizations took effect January 1, 2011 (California Revenue and Taxation Code Section 23772). Small tax-exempt organizations are those with normal gross receipts of \$50,000 or less that, under these new reporting requirements, must electronically file the FTB 199N e-Postcard. This new requirement applies to account periods beginning on or after January 1, 2010.

Please read the instructions thoroughly before beginning the filing process. The entire process should take less than 15 minutes to complete.

## Due Date

The California e-Postcard is due by May 15, 2016. The accounting period for Toastmasters International and its subsidiaries is January 1 – December 31.

## To Begin

Gather the following information:

California Entity Identification number and Federal Employer Identification number (EIN)

To find your club's California ID and Federal EIN, follow these steps:

1. Visit **Toastmasters International - Club Central**.
2. Log in with your user name and password. (For assistance with your user name and password, email [Membership@toastmasters.org](mailto:Membership@toastmasters.org).)
3. Select your club to conduct Club Business, then Update my club meeting information.
4. Find your club's Federal EIN at the bottom of the page, below the charter date. Your club's State Tax ID is below the Federal EIN.

## How to File

Click on this link: **199N California e-Postcard**. You will be taken to the Franchise Tax Board (FTB) website for the 199N California e-Postcard. Follow the instructions below to begin filing the e-Postcard.

1. Click **Continue** on the left hand side of the screen to proceed with the filing.
2. Click **Continue** to proceed past the Security Awareness screen.
3. Enter the seven-digit entity ID number.
4. Click **Login**.
5. Confirm that the name of the club is correct; if not, please notify World Headquarters at [199N@toastmasters.org](mailto:199N@toastmasters.org).

## STEP 1: Fill Out the Account Period Information

Complete the account period information as follows:

1. **Account Period Beginning:** January 1 2015
2. **Account Period Ending:** December 31 2015
3. **Is this the first year your entity was in business?** Answer as appropriate.
4. **Did your entity terminate or go out of business?** Answer **No** unless the club is suspended with World Headquarters.
5. **Have you changed your account period?** Answer **No**. Account period is January 1 – December 31.
6. **Gross Receipts (Round to the nearest whole dollar):** Gross receipts are the total amounts the club received from all sources

during its annual accounting period (January 1 to December 31), without subtracting any costs or expenses. This includes all dues collected and remitted to Toastmasters International for payment.

7. Click **Continue**.

## **STEP 2: Fill Out the Entity Information**

Fill out the club's information as follows:

1. **FEIN:** Enter your club's Federal Employer Identification Number.
2. **Doing Business As (DBA) Name:** Enter your club's name.
3. **Entity's Mailing Address:** Enter your club's Primary Address.
4. **Principal Officer's Information:** Enter the name and address of the current club president.
5. Click **Continue**.

## **STEP 3: 199N e-Postcard – Contact Information**

Fill out the contact information for the person completing the e-postcard.

## **Confirmation Page**

Once the California e-Postcard is completed, review the form for accuracy and check the box at the bottom of the screen above the Submit button.

Print this page, and keep it for your records. Please fax or email the confirmation page to World Headquarters at (949) 589-3456 or [199N@Toastmasters.org](mailto:199N@Toastmasters.org). **Toastmasters International is not affiliated with the FTB. Therefore, World Headquarters is unaware that you have filed unless the confirmation page is sent to this address.** Simply submitting a confirmation number will not be sufficient as proof of filing the 199N.