



EMERGENCY NURSES
ASSOCIATION

Policies and Procedures

for ENA State Council Compliance and
Operations

COMPLIANCE AND OPERATIONAL PROCEDURES

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CHAPTER 1 – COMPOSITION

1. CHARTER

Upon formation, each state council and separately incorporated chapter shall be chartered to function as an official organizational component of the Emergency Nurses Association. Charter status is maintained through the adherence to compliance requirements outlined in these procedures. The compliance process is designed to ensure state councils and separately incorporated chapters are submitting required documentation to maintain ENA's IRS group exemption; directors and officers liability insurance; and general liability insurance; and to communicate the contributions state councils and separately incorporated chapters are making in carrying out the ENA vision and mission.

2. STRUCTURE

State councils may choose to be a three-tier or a two-tier structure.

A. THREE-TIER STRUCTURE

Under the three-tier structure, the ENA shall have three levels of organization as outlined in ENA Bylaws: national, state and chapter (local) levels. State councils must be formally incorporated with the appropriate state office. In Illinois, it's the Office of the Secretary of State. Chapters are part of the state council corporation and may not be separately incorporated without specific authorization from the ENA Executive Committee or unless required by local regulation. All chapters must adhere to their governing state council's bylaws and policies, provide regular reports and chapter finances must be overseen by the appropriate state council. Any chapter receiving permission to separately incorporate must abide by state council compliance requirements as set forth herein.

- i. Upon joining ENA, an individual member simultaneously obtains membership at the state and chapter levels based on their primary address.
 1. The member is assigned to a chapter according to the zip or postal code of their primary address.
 2. The member may select a different state council or chapter after joining ENA. This can be done on ENA's website or by contacting ENA staff.
- ii. A chapter may be formed by completing an ENA Petition for Charter. The charter petition must have the signatures of at least 15 ENA members who reside or work in the proposed chapter. The ENA members must abide by the ENA Procedures and the chapter formation policy of the state council. The completed petition must be signed by the state council president prior to submitting to ENA.
- iii. Each chapter of the state council shall consist of no less than 15 ENA members. Chapters that fall below 15 ENA members will be provided a 90-day grace period to comply with the requirement.
- iv. If there is only one chapter within a given state, the state may choose to adopt a two-tier structure. Alternatively, the ENA Board Liaison for that state and ENA Component Relations is available to assist ENA members in forming additional chapters within the state. If a second chapter cannot be formed within 12 months, the state council must adopt a two-tier structure by the start of their next fiscal year.
- v. If there are chapters not in compliance that also have vacancies in their officer roles within a three-tier structure, the state council must pursue a merger of existing chapters within 12 months or a two-tier structure must be adopted by the start of the council's next fiscal year. The state council structure must be outlined in the state council's bylaws, and state council policy should dictate the approval process for merging or closing chapters.

B. TWO-TIER STRUCTURE

Under the two-tier structure, the state council shall be governed by two levels of organization: ENA and state level governance with an opportunity for local engagement without forming chapters.

The state level is the only mandatory membership level in addition to ENA.

1. State councils with a two-tier structure are empowered to recognize informal constituent groups at the local level based on member needs. These optional groups may be created or dissolved as necessary as outlined in the state council bylaws and policy. Typically, these optional groups serve as special interest groups.
2. The state council must assume responsibility for any informal groups of members operating under the state council (i.e., provide financial and professional assistance, monitor activities, etc.) and appoint or elect a chair or director for the group that reports to the state council's board of directors.
3. These optional groups may be formed for purposes such as networking, addressing time-sensitive issues, addressing needs of a specific membership segment – for example, nurse managers – or implementing a program.
4. The name given to each informal group is at the discretion of the state council.
5. Any titles given to members involved in special interest groups or other informal groups may be included within the State Council Portal area as state council representative.

C. Changes in Structure

Three-tier to two-tier

1. A state council that is currently operating under the three-tier structure may convert to a two-tier structure.
2. Follow the amendment procedure delineated in the state council's bylaws. Members should be provided notice of a structure change and sufficient time for feedback and comment prior to any vote.
3. If the decision is made to change the structure, the state council must forward a letter to ENA Component Relations requesting a change in structure along with a copy of the published agenda featuring this topic and the meeting minutes reflecting this decision to change the structure. The change will become effective in a timeframe coordinated with ENA Component Relations.
4. Once a state council changes to the two-tier structure, it must operate under that structure for a minimum period of three years before requesting to change back to a three-tier structure.

Two-tier to three-tier

1. If a state council decides to change their status to a three-tier, it should be done in accordance with the state council's bylaws outlined under amendments. The state council must have a minimum of two chapters established or have two completed and submitted Petitions for Charter in order to make the request to change to a three-tier structure.
2. Once a state council changes to a three-tier structure, it must operate as a three-tier structure for three years before requesting to change back to a two-tier structure. Chapters are required to comply with ENA Procedures and state council policies. If chapter requirements are not met, the state council may receive permission from the ENA Board or its designee(s) to change back to a two-tier structure.

CHAPTER 2 – COMPLIANCE

It is the state council or chapter president's responsibility to ensure that required compliance documents, lists and reports are submitted to ENA on or before their prescribed deadlines.

1. STATE COUNCIL AND SEPARATELY INCORPORATED CHAPTER REQUIREMENTS

State Councils and separately incorporated chapters must complete the following:

A. Oct. 31 annually

- i. State council and separately incorporated chapter officers including president, president-elect (as applicable), secretary and treasurer must be submitted electronically. Updates to officer information must be submitted to ENA Component Relations as changes occur.
- ii. All officers and committee chairpersons entered must have a current ENA membership for the duration of their term. State council and separately incorporated chapter presidents will be notified should any submitted volunteers not have a current membership.

B. Dec. 31 annually

- i. Current budget – finalized and board approved – and budget narrative for state council and separately incorporated chapters must be submitted to ENA Component Relations. (See Chapter 6 for more details)
- ii. Core committee chairpersons – Government Affairs, Membership, QSIP, Trauma, Pediatric and Fundraising – must be submitted electronically.

C. Jan. 31 annually

- i. ENA State Council Annual Reports must be completed by state councils and separately incorporated chapters. The annual report provides ENA a summary of what each state council or chapter has accomplished that year and helps identify areas where a state council or chapter may need assistance. ENA Component Relations will distribute the annual report to the presidents and presidents-elect at least three weeks prior to deadline.
 1. Three-tier state councils are required to report on their chapters in the annual report.
 2. Chapters, excluding separately incorporated chapters, will be included under the state council's submission and are not required to complete an annual report.
- ii. Current bylaws must be submitted to ENA Component Relations. State councils and separately incorporated chapter's bylaws must be in compliance with ENA's bylaws as outlined in the ENA Bylaws template. State councils and separately incorporated chapters must adopt, implement and adhere to the state council and separately incorporated chapter bylaws.
 1. Edits to bylaws must be submitted to ENA for review and approval prior to any vote.
- iii. Current state council and separately incorporated chapter policies must be submitted to ENA Component Relations. State Councils and separately incorporated chapters must adopt, implement and adhere to the required policies outlined in these procedures.

D. Sept. 15 annually

- i. IRS extensions, Form 990 filing receipts and copies of filings must be submitted to ENA Component Relations.

ENA files its group exemption covering state councils and separately incorporated chapters annually in September, and all IRS documents need to be submitted prior to ENA's filing.

State councils and separately incorporated chapters must plan accordingly to ensure that the IRS Form 990 or 990EZ is filed prior to Sept. 15 each year.

E. Ongoing

- i. Councils must use the official council logo provided by ENA, adhere to the ENA Brand Guidelines and make updates or changes to logo and brand usage within 90 days of request by ENA staff to remain in compliance.
- ii. Direct deposit must be established and maintained with ENA Headquarters.
- iii. It is required that there be at least three authorized signers – three officers are recommended – on the state council or separately incorporated chapter’s bank signatory cards.
- iv. Three-tier state councils must maintain all bank accounts in the state council’s name and under its EIN number. Three-tier state councils may establish accounts for each of its chapters in one or multiple banks (or as outlined in state council policy and procedures), provided all such accounts are opened and maintained in the state council’s name. No chapter shall maintain a bank account in its own name separate from the state council.

2. CHAPTER REQUIREMENTS (not separately incorporated)

Chapters (not separately incorporated) must complete the following:

A. Oct. 31 annually

- i. Chapter officers including president, president-elect, secretary and treasurer must be entered electronically. Updates to officer information must be submitted to the ENA Component Relations as changes occur.
 - 1. All officers and committee chairpersons must have a current ENA membership for the duration of their term.

B. Ongoing

- i. Chapters must use the official chapter logo provided by ENA, adhere to the ENA Brand Guidelines and make requested updates or changes to logo and brand usage within 90 days to remain in compliance.
- ii. Direct deposit must be established and maintained with ENA.
- iii. Chapters must establish a bank account in accordance with state council policy and procedures.

3. NON-COMPLIANCE

Chapters that do not submit proper reporting within 30 days of required compliance deadlines may be subject to assessment monies being held, suspension and revocation of their charter.

State councils, separately incorporated chapters and chapters that do not submit proper reporting within 30 days of required compliance deadlines as outlined in the procedures will be subject to assessment monies being held, suspension and revocation of their charter.

A. SUSPENSION/REVOCAION OF CHARTER

- i. State councils and separately incorporated chapters

If a state council does not adhere to the ENA Bylaws and Procedures, the ENA Board of Directors may serve written notice to state council officers regarding specific issues to address within a 30-day period. If these issues are not addressed to the satisfaction of the ENA Board of Directors, the charter will be suspended 30 days after written notice to the state council officers. All assessments will be withheld during this time period.

The charter for a state council may be revoked subsequent to an initial suspension of charter for the same cause and a hearing will be scheduled for state council officers before the ENA Executive Committee within 30 days of initial suspension, which is 60 days from original written notice. Notice of suspension will be distributed to the members of the state council. The ENA Board of Directors will appoint an interim committee to provide direction and assistance in deciding to revitalize or dissolve the state council. If the issues are not resolved in accordance with the ENA Bylaws and Procedures to the satisfaction of the ENA Executive Committee, the charter will be revoked. A formal letter with the decision specifying cause will be forwarded to all state council officers within 10 days of the hearing. Immediately upon revocation of a state's charter, the state's board of directors shall take all steps necessary to (i) direct all state funds to ENA; and (ii) transfer all state council financial and management affairs to ENA.

ii. Chapters

If a chapter does not adhere to the ENA Bylaws and Procedures or state council policy and procedures, the state council may serve written notice to chapter officers regarding specific issues to address within a 30-day period or in accordance with the state council's policy. If these issues are not addressed to the satisfaction of the state council, the charter may be suspended or revoked per state policy and procedures. State councils shall withhold chapter assessments during this time period. If a chapter charter is revoked, the state council will determine how the chapter funds will be disseminated.

4. NONFUNCTIONING/INACTIVE CHAPTER

Nonfunctioning/Inactive chapter charters will be revoked automatically once notice is provided by ENA Headquarters to the state council and chapter officers. Chapter members will be notified by the state council including what chapter they will be reassigned. The state council will determine how the chapter funds will be disseminated.

Nonfunctioning/Inactive chapters are those which do not submit proper reporting within 60 days of the required compliance deadlines or meet minimum number of members according to the ENA Procedures.

A. REASSIGNMENT OF REVOKED CHAPTER MEMBERS

- i. It will be the responsibility of the state council to reassign the members of a dissolved chapter to another chapter affiliation. Until a new assignment is confirmed with ENA staff, the members will remain unassigned to a chapter and only be assigned to the state council.
- ii. ENA currently assigns members based on zip code to chapters and councils. ENA staff will provide all necessary member and zip code data to complete the reassignment in a timely manner.
- iii. ENA may change the method of assignment for chapter members at its discretion, given at least six months' notice is provided to council and chapter members.

CHAPTER 3 – OFFICERS AND COMMITTEES

Each state council and chapter has the responsibility to hold regularly scheduled elections to elect the following officers:

1. President
2. President-elect
3. Secretary
4. Treasurer
5. Secretary/Treasurer
 - i. One person may exercise both positions as a **combined position** or the state council or chapter may opt to elect one individual to each position. If combined, the Secretary/Treasurer would assume the responsibilities of both positions.

1. ELECTIONS

- A. Officers must be elected in accordance with state council bylaws and policy.
- B. Each state council or chapter will hold regularly scheduled elections for its officers. State council and chapter officers' information must be entered electronically no later than Oct. 31 each year. **Elections must be held and completed prior to Oct. 31.**
- C. A committee may be formed and charged with identifying and qualifying candidates for office. The committee should be elected or appointed by the state council or chapter rather than by the president. Under *Robert's Rules of Order*, the president should not serve on the committee, even in a non-voting capacity. Alternately, the immediate past president may serve on the committee.

The state council or chapter may wish to follow the ENA guidelines for identifying and qualifying candidates for its board of director positions. The committee would be responsible for providing the guidelines to those who aspire to office. Any self-nominated candidate would have to meet the same criteria as those candidates solicited to run.

2. OFFICER POSITIONS

A. PRESIDENT

- i. Qualifications
 1. Current ENA membership.
 2. Current registered nurse licensure.
 3. Active participation at the state or chapter level.
- ii. Responsibilities and Term of Office
 1. Serves as chief elected officer of the state council or chapter.
 2. Serves as president of the state council's or chapter's governing body.
 3. Exercises all responsibilities and privileges as an officer as specified in the Bylaws and Procedures of the state council or separately incorporated chapter.
 4. Performs all duties of president as outlined by the state bylaws.
 5. Term of office shall be determined by State Council Bylaws and Policy.

B. PRESIDENT-ELECT

- i. Qualifications
 1. Current ENA membership.
 2. Current registered nurse licensure.
 3. Active participation at state or local level.
- ii. Responsibilities and Term of Office
 1. Exercises all responsibilities and privileges as an officer as specified in the bylaws and procedures of the state council or separately incorporated chapter.

2. Performs all duties of president-elect as outlined by the state bylaws.
3. Term of office shall be determined by State Council Bylaws and Policy.

C. SECRETARY

- i. Qualifications
 1. Current ENA membership.
 2. Current registered nurse licensure.
 3. Active participation at state or local level.
- ii. Responsibilities and Term of Office
 1. Exercises all responsibilities and privileges as an officer as specified in the bylaws and procedures of the state council or separately incorporated chapter.
 2. Performs all duties of secretary as outlined by the state bylaws.
 3. Term of office shall be determined by State Council Bylaws and Policy.

D. TREASURER

- i. Qualifications and Term of Office
 1. Current ENA membership.
 2. Current registered nurse licensure.
 3. Active participation at state or local level.
- ii. Responsibilities
 1. Exercises all responsibilities and privileges as an officer as specified in the bylaws and procedures of the state council or separately incorporated chapter.
 2. Performs all duties of treasurer as outlined by the state bylaws.
 3. Term of office shall be determined by State Council Bylaws and Policy.

3. COMMITTEES

- A. State councils and separately incorporated chapters may appoint committees as necessary to research and address the objectives, educational needs, professional practice, special interests and programs of the state council or chapter while simultaneously serving as resource consultants.
- B. State councils and separately incorporated chapters must maintain the following core committees in support of ENA's Strategic Plan: Membership; Government Affairs; Quality, Safety and Injury Prevention; Pediatric; Trauma; and Fundraising. If not filled, the president will be automatically appointed to the position(s). Additional committees are at the discretion of the state council.

Chapters are recommended to maintain the above committees, but it is not required.

- C. In addition, each state council and chapter may wish to maintain one or more of the following committees including Student Nurse; Education; Nursing Practice; Advanced Practice Registered Nurse; Emerging Professional; Diversity, Equity and Inclusion; or Research. Chapters should also follow any committee recommendations set forth in the respective state council policies.
- D. Sample core committee descriptions may be found in the state and chapter area on the ENA website.

CHAPTER 4 – INCORPORATION AND RELATED LEGAL MATTERS

Each state council and separately incorporated chapter must be separately incorporated within the state or U.S. Territory of its choice as a not-for-profit corporation. There are several advantages to being incorporated. One of the most important is that it provides protection to its members from the state council's obligations and liabilities whether they are financial or legal. Each state council and separately incorporated chapter should contact their respective state's secretary of state's office to obtain specific information regarding incorporation and responsibilities. ENA strongly recommends that an attorney familiar with not-for-profit corporate law draft the incorporation application. Incorporation must be processed in accordance with the legal procedure for incorporation in the state where the state council will be located.

1. The Articles of Incorporation for each state council and separately incorporated chapter should include the purpose and objectives of the state council and must not conflict with any aspects of the ENA Bylaws and Procedures.
2. When a state council or separately incorporated chapter establishes itself as a 501(c)(3), the purpose must be identical in both its bylaws as well as in the Articles of Incorporation as follows:

"The purposes for which the State Council is organized (i) are educational, within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, including but not limited to the advancement of emergency nursing through education and public awareness; and (ii) advancing and promoting the interests of the Emergency Nurses Association, an Illinois not-for-profit corporation ("National ENA") within the geographic area covered by the State Council ("Territory") other appropriate purposes."

3. It is the individual responsibility of each state council and separately incorporated chapter to remain in good standing in its state of incorporation and meet all state, federal and local filing requirements.
4. Each state council and separately incorporated chapter must obtain a Federal Employer Identification Number, which must be recorded and given to new officers each year along with other pertinent state council records. Chapters that are part of the state council must use the state council's FEIN.
5. ENA provides the state council with Directors and Officers (D&O), fidelity and general liability insurance coverage. For those states who do not allow ENA Headquarters to manage the state fidelity and general liability coverage, ENA will reimburse those states the cost to maintain that insurance.
6. It is the responsibility of each state council and separately incorporated chapter to maintain its corporate status. It is ENA's responsibility to include **each state council, which includes their respective chapters or separately incorporated chapter**, in ENA's group exemption 3993. Chapters that fail to allow the state council to oversee or control chapter finances, and state council's that fail to adequately control or oversee chapter finances, risk the loss or revocation of their tax-exempt status and may be subject to penalty by the IRS and revocation of their charter.

CHAPTER 5 – STATE POLICIES

All state councils and separately incorporated chapters are required to incorporate as not-for-profit corporations under applicable state law. As such, ENA requires, and the law dictates, that all state councils and separately incorporated chapters adopt policies reflecting best practices for the governance of not-for-profit organizations. Most importantly, such policies, when adopted and adhered to, afford the state council's members important protection from the organization's obligations. Chapters of three-tier state councils must adhere to their respective governing state council's policies.

1. BOARD POLICY

- A. The board of each state council and separately incorporated chapter: 1) makes policy, 2) implements such policy; and 3) monitors the implementation and outcome of policy. Board activities and policymaking should impact the entire association.

2. REQUIRED POLICIES

- A. In an effort to comply with applicable law, adopt best practices, and promote good and effective governance practices. The following list includes policies that all state councils and separately incorporated chapters are required to adopt, implement and adhere to at all times.
 - I. Code of Ethics
 - II. Social Media Policy
 - III. Conflict of Interest Policy
 - IV. Whistleblower Protection Policy
 - V. Antitrust Policy
 - VI. Record Retention/Destruction Policy
 - VII. Investment Policy
 - VIII. Reserves Policy
 - IX. State Council Chapter Banking Policy (three-tier states only)
 - X. Chapter Creation/Dissolution Policy (three-tier states only)
 - XI. Chapter Probation Policy (three-tier states only)
 - XII. Federal Tax ID Number Use Policy (includes separately incorporated chapters)
- B. State councils and separately incorporated chapters are required to submit current copies of the required policies to ENA Component Relations by Jan. 31 annually. State councils and separately incorporated chapters failing to adopt such required policies will be in direct violation of the ENA Bylaws and these procedures. Such violation will result in assessment monies being held and the suspension or revocation of a state council's or separately incorporated chapter's charter.

3. RECOMMENDED POLICIES

- A. ENA **recommends** that all state councils and separately incorporated chapters adopt the following policies to further promote the corporation's effective governance and operations. The following list includes **recommended** policies for adoption by the state councils and separately incorporated chapters:
 - I. DEI Statement/Policy
 - II. Travel Reimbursement Policy
 - III. Orientation for Newly Elected Officers and Directors
 - IV. Board Ethics Statement
 - V. Taking Board Action Outside of a Meeting
 - VI. Committee Appointment Process
 - VII. Awards Policy
 - VIII. Financial Accounting and Banking (two tier states)
 - IX. Credit Card Usage Policy
 - X. Delegate Reimbursement Disclosure Policy
 - XI. Delegate Selection Process
 - XII. State Supported TNCC and ENPC Course Policy
 - XIII. Membership Surcharge Hardship Policy

- B. Contact ENA Component Relations for questions regarding policies or assistance with samples or templates. ENA's policies may also be used as samples and can be found under the members only section of the ENA website. However, please note, all policies must comply with the laws of the state in which the state council or separately incorporated chapter is incorporated and may be different from Illinois, ENA's state of incorporation.

CHAPTER 6– FINANCIAL MANAGEMENT

Each state council and separately incorporated chapter has the responsibility to maintain current and accurate financial records on an ongoing basis, including chapter finances, and follow all IRS regulations.

1. BUDGET

- A. The fiscal year of the state council and separately incorporated chapter shall be Jan. 1 through Dec. 31. State councils/separately incorporated chapters must submit their current - finalized and board approved – budget by Dec. 31 annually. Budgets must include:
 - I. Upcoming year's approved budget.
 - II. Chapter budgets (three-tier states).
 - III. Current year actual or projected year end forecast.
 - IV. Current year budget.
 - V. Current reserves year-to-date, including savings, CD, money market or other investment accounts, as well as any remaining balance projected in the state council checking account once all prior year liabilities have been paid.
 - 1. Reserves should be itemized by account type and the institution or investment management firm must be disclosed.
 - VI. Prior year actual.
 - VII. Budget narrative.
 - 1. States should not submit a budget with a deficit – if the operating budget of the state council is budgeted to be negative, a revenue line should be added and indicate a transfer from the state council's reserves, bringing the net income, or loss, to zero.
- B. Budget templates and guidelines are available on the ENA website.
- C. The state council or separately incorporated chapter must make provisions in its annual budget for the following:
 - I. Educational events or ENA conferences including, but not limited to, Leadership Orientation and Day on the Hill.
 - II. Technology services, such as email vendor and website services. Include the name(s) of existing technology vendors.
 - III. Mailings, business meetings and educational programs, such TNCC and ENPC.
 - IV. Total or partial funding for the state council's delegates to attend the ENA's General Assembly.
 - V. Total or partial funding for the chapter representatives, if three-tiered structured, to attend state council meetings.

2. BANKING AND SIGNATORY CARDS

- A. The first act of the state treasurer upon taking office is to obtain and complete new bank signature cards and return them to the bank promptly.
- B. Signatories should be authorized by state council board action.
 - i. It is required that there be at least three authorized signers to assure that there will be individuals with the ability to access the account should one or more persons leave their ENA position.

3. FINANCIAL POLICIES

- A. See Chapter 5 for list of required policies including financial policies state councils and separately incorporated chapters are required or recommended to develop and adopt.

4. DIRECT DEPOSIT

- A. All state councils and separately incorporated chapters and chapters must establish direct deposit with ENA Headquarters. State councils and separately incorporated chapters, as well as chapters that fail, to establish direct deposit with ENA will not receive assessment monies and are at risk for suspension or dissolution.

CHAPTER 7 – ASSESSMENTS

On a quarterly basis, the ENA Finance Department will provide each state council or chapter in good standing a percentage of the total dues paid by each voting member who joined for the first time or renewed their membership during the previous quarter.

1. MEMBERSHIP ASSESSMENTS

Membership assessments shall be at least 13% of the total dues paid rounded to the nearest logical amount. Dues amounts for all member types are published on ENA's website. A table of assessment amounts may be found on the ENA website. ENA staff will provide itemized reports with each quarterly disbursement.

- A. Three-tier state councils will receive two-thirds of the total per member assessment allocated to the council, with one-third allocated to the chapter. State councils operating under a two-tier structure will receive the standard assessment amount per member. Separately incorporated chapters will receive their assessments directly.
- B. Nonfunctioning and inactive chapter assessments will be handled in accordance with the process outlined under Compliance in Chapter 2.
- C. Should ENA offer a limited-time promotional discount on membership dues, the assessment will be paid based on the published rate.
- D. Complimentary memberships awarded by ENA are not eligible for assessments.
 - a. Memberships paid for in whole or in part by a state council or chapter are eligible for assessments.

2. SURCHARGES ON MEMBERSHIP DUES

- A. The state council may, by a two-thirds vote of its representatives, establish or increase a surcharge. Surcharges must be in increments of \$5 per member.
 - a. Surcharges shall not apply to Senior Members.
 - b. Surcharges for Early Career Members shall be no greater than
 - i. \$5 for Year 1 Early Career Members
 - ii. \$10 for Year 2 Early Career Members
 - iii. \$15 for Year 3 Early Career Members
- B. The state council may, by a two-thirds vote of its board of directors, eliminate its surcharge or decrease its existing surcharge in increments of \$5. Such changes would be effective per subsection D (below).
- C. The ENA board of directors, at its discretion, can request an annual review of rationale for states with a surcharge.
 - a. The board shall provide at least 60 days notice to the state council's board of directors of the review request, required documentation and requested time and date for the review meeting to be agreed upon by both parties.
 - b. The state council board shall furnish any requested documentation no later than two weeks prior to the scheduled meeting.
 - c. Review meetings and provided documentation shall be kept confidential by both parties.
 - d. After the review meeting, the board may issue a recommendation to the state council board proposing changes to their surcharge. With the agreement of both parties, the recommendation may be shared with the full state council membership.
- D. Changes in surcharges may only be made once every 12 months.
 - i. The state council must provide a written rationale for any increase or addition of a surcharge to each ENA member in the state at least 60 days prior to any vote to modify the surcharge allocation per current member. The written rationale must not include an effective date of the increase or decrease, which shall be no sooner than the following fiscal year.
 - ii. The state council must notify ENA staff in writing of any change in the surcharge allocation per member. Changes will be implemented no sooner than one fiscal quarter after notice is

given. An exact schedule will be determined and coordinated with ENA staff and council leadership. Notification requirements include:

1. Formal letter from the state council requesting to add or modify the state council surcharge.
 2. For increases or new surcharges, a copy of written rationale sent to each ENA member in the state.
 3. Copy of approved minutes from the state council meeting in which the vote was approved to add or modify the surcharge.
- iii. Requests will not be accepted unless the above materials are included with the request. The state council will be notified within 10 days of the effective date of the surcharge increase or decrease. Implementation of the increase or decrease may take up to three months, but no more than six months, from the date of the formal request.

Once increased or decreased, the surcharge will remain in effect until the state council notifies ENA staff of a change as outlined above.

3. COURSE ASSESSMENTS

- A. State councils receive quarterly assessments for conducting TNCC and ENPC provider and provider reverification courses within their state. The monies are paid to the state council once all post-course paperwork has been received; full payment of all course fees and charges has been made; and all credits, if any, have been refunded or applied to another course.

CHAPTER 8 – IRS TAX STATUS AND FEDERAL/STATE FILING RESPONSIBILITIES

1. IRS TAX STATUS

- A. Every state council/separately incorporated chapter must qualify for an exemption from federal income tax under Section 501(c)(3) of the Internal Revenue Code as an entity organized exclusively for educational, scientific or charitable purposes.
- B. ENA Headquarters administers a group exemption process to assist state councils and separately incorporated chapters to achieve 501(c)(3) status without individually going through the IRS application process.

The 501(c)(3) status is for federal income tax exemption purposes only. The state councils and separately incorporated chapters retain their independent status, their own FEIN and are responsible for meeting all applicable federal, state and local filing requirements. Chapters which are NOT separately incorporated must use the state council's FEIN.

- C. Once a state council or separately incorporated chapter has successfully met the requirements to be included in ENA's group exemption, it must continue to qualify as a 501(c)(3) organization and act in accordance with its purposes. ENA Headquarters will complete an annual filing in order to maintain the group tax exemption which covers the state councils and separately incorporated chapters. The purpose of the ENA filing is to confirm to the IRS that the state councils continue to meet the required criteria for their exemption – namely that their purpose and activities are focused on the advancement of emergency nursing through education and public awareness. However, each state council and separately incorporated chapter is responsible for filing its own annual Form 990 with the IRS as discussed below.
- D. The ENA Finance Department will assist state councils and separately incorporated chapters with questions related to the group exemption process.

2. IRS FILING RESPONSIBILITIES

- A. Every state council and separately incorporated chapter has the responsibility to file an annual Form 990, Form 990-EZ or Form 990-N with the IRS for reporting financial activity. These forms are further explained in Section B. As chapters are a part of the state council and are not separate corporations, the state council's return must include the chapters' financial information. It is the responsibility of the state council to establish policies and procedures for the reports chapters must file with the state council (see Chapter 6). Chapters are responsible for following the prescribed state policies and procedures so that chapter financial transactions can be reported accurately and timely by the state council.

Chapters that are separately incorporated are not consolidated with the state council's annual return and must file their own annual information returns with the IRS.

The 990 forms can be complex and difficult to complete. It is strongly recommended that state councils and separately incorporated chapters engage a knowledgeable certified public accounting firm to prepare the filing. Another advantage of having the 990 forms professionally prepared is that the state council will have the CPA firm to provide support in the event the IRS has questions with regard to the filing.

- B. Filing requirements are based on gross receipts. Gross receipts are the total amount the organization received from all sources during the year, without subtracting any costs or expenses. Gross receipts include ENA assessments; TNCC/ENPC fees; injury prevention revenues and grants; fundraising revenues; and any other revenues, even if some or all of the funds are deposited in separate council or chapter accounts. Gross receipts should not be confused with net income or profit.
 - i. Form 990-N – All state councils and separately incorporated chapters with annual gross receipts of \$50,000 or less must file a short form 990-N with the IRS. The IRS requires that a Form 990-N be filed electronically through the IRS website. There is no paper form. It must be filed every year by the 15th day of the 5th month after the fiscal year ends. For example,

for the year ending Dec. 31, 2023, the Form 990-N must be electronically filed by May 15, 2024. There are no extensions available for Form 990-N.

- ii. Form 990 or Form 990-EZ – All state councils and separately incorporated chapters with gross receipts of more than \$50,000 must file Form 990 or 990-EZ. Consult with your CPA firm as to which form is appropriate for your state council/chapter. The deadline is the same as for Form 990-N, the 15th day of the 5th month after the fiscal year ends.

Extensions: Form 990 filing receipts and copies of filings must be submitted annually to ENA Component Relations by Sept. 15. **If applying for an extension, state councils and separately incorporated chapters must plan accordingly to ensure that the IRS Form 990 or 990-EZ is filed prior to Sept. 15.**

- iii. Form 990-T – All state councils and separately incorporated chapters which have gross income of \$1,000 or more from business unrelated to the organization's exempt purpose must file a 990-T. This is an additional requirement, regardless of what Form 990 the organization files and is an exception to the rule that non-profit organizations do not pay federal income tax.

All non-profit organizations with gross unrelated business income of \$1,000 or more are liable for unrelated business income tax, or UBIT. An activity is an unrelated business activity if it meets three requirements: (1) it is a trade or business; and (2) it is regularly carried out; and (3) it is not substantially related to the furtherance of the exempt purpose of the organization.

One of the common sources of unrelated business income is advertising revenue, such as paid advertising in newsletters and meeting or symposium programs. Certain unrelated business income is specifically exempt from UBIT. In this category is interest, dividends, certain other investment income and exhibit fees from a trade show. The IRS Code also allows certain related expenses to be deducted from the reported income. If the state council or chapter has unrelated business income, ENA recommends engaging a CPA firm to prepare the 990-T.

3. STATE FILING REQUIREMENTS

State councils and separately incorporated chapters may have state and local filing requirements in addition to the federal requirements.

A. Retention of corporate status:

Incorporation is a state function. **There is no more important state requirement than ensuring that your corporation remains in good standing in its state of incorporation.** Having a corporation is what protects state and chapter leaders from personal liability should there be a claim against the state council or chapter.

In most states, corporations must file an annual report in order to remain in good standing. This is not the same as the ENA annual report, it is administered by your state. In some states the report must be filed annually. Other states may have biennial filing requirements. The filing may be submitted to your state's secretary of state's office, department of corporations or similar entity in your state of incorporation. Your attorney can provide direction for the filing requirements in your state. There is usually a filing fee required with the form. Failure to file the report in a timely manner can lead to loss of good standing status and eventual dissolution of the corporation.

B. Required annual state information returns:

Many states regulate public charities such as 501(c)(3) nonprofit organizations. The public charities office is not necessarily the same office that has the corporate report filing requirement. For example, the Illinois Secretary of State's Office regulates corporations and the Office of the Illinois Attorney General regulates charities.

Often the public charities office requires 501(c)(3) organizations to file a state Form 990 or other report, regardless of the organization's size. There may also be an audit requirement for some organizations.

It is recommended that the state council or separately incorporated chapter review information on your state's government website to determine what requirements apply to your state or chapter. A local law firm who specializes in non-profit law is another recommended resource.

C. Determine any local requirements:

Determine if there are any local licenses or filings that may be required by the city or town in which the state council headquarters are located.

D. Required sales tax returns:

If your state or chapter sells items such as sweatshirts, magnets, pins or other similar merchandise on a regular basis, it may have to charge sales tax and therefore will be subject to state sales tax filing requirements.

E. Sales Tax Exemptions:

Some states exempt certain non-profit organizations from paying state sales tax on their purchases. Others may exempt non-profit organizations from certain state or local taxes on hotel and food and beverage. A non-profit organization must apply to the state for a determination of eligibility and a state exempt sales tax number.

CHAPTER 9 – LEGISLATIVE ISSUES

State and local legislative issues affecting emergency care and emergency nursing practice should be monitored, and each state council and chapter should maintain a legislative network, such as an EN411 representative for each member of Congress within the state). This falls under the role of the Government Affairs Committee.

ENA distributes the monthly Washington Update newsletter, which covering legislative issues related to emergency nursing and care, to all ENA members.

CHAPTER 10 – PROFESSIONAL NURSING PRACTICE

It is the responsibility of the state council and chapter to monitor and address professional issues related to emergency care on the state and local level. The state council and chapter should regularly monitor multiple sources of information on professional issues, as well as regular dissemination of materials to its members. State councils and chapters should establish an ongoing Nursing Practice or Professional Issues Committee on the state and local level.

1. PROFESSIONAL LIAISONS

An attempt shall be made to maintain a liaison with state or local professional organizations and agencies such as:

- A. State boards of nursing
- B. State nursing associations and state offices of specialty nursing organizations
- C. American College of Emergency Physicians
- D. Emergency medical services

CHAPTER 11– COMMUNICATION WITH MEMBERS

Each state council and chapter has the responsibility to provide communications updates and information to its membership. Communications should contain information regarding meetings, events and professional activities of the state council and chapters.

1. ENA BRAND CENTER

The ENA Brand Center is an online resource area for state and chapter leaders and includes templates, logos and guidelines. It can be accessed through the State and Chapter Leaders area on the ENA website.

2. MEMBERSHIP LISTS

ENA provides membership list access to the state councils and chapters electronically. State councils and chapters must adhere to the License Agreement and guidelines established for membership list usage and email protocol. Guidelines are found in the ENA Brand Center. The License Agreement is located upon entering the reports electronically.

3. MICROSOFT 365 /OUTLOOK

ENA provides Microsoft 365 and Outlook email accounts for each officer position – president, president-elect, secretary, treasurer and immediate past president). Each state council will have five officer Microsoft 365 accounts and one account for the state council to support effective communication with members, partners, vendors and the public. These email addresses are designed to transition from one person to the next as new leaders are elected, thereby preventing loss of data or information during leadership transitions. State council officers are required to access and utilize their officer email accounts during their term in office. ENA will process the transition of account access annually.

CHAPTER 12 – MEMBERSHIP

Each state council and chapter should strive to increase membership through local recruitment efforts and participation in ENA's various membership drives. Membership recruitment materials are available from ENA.

1. MEMBER RECRUITMENT

- A. Formal contact must be made with new members to ensure their integration into state council, chapter and local informal groups. Ongoing retention efforts are needed to encourage membership renewal.
- B. Before communicating with your state council or chapter members, review the following guidelines and protocol located in the ENA Brand Center:
 - i. Membership List Usage and Guidelines
 - ii. Email Usage and Protocol
 - iii. Social Media Guidelines
 - iv. State/Chapter Portal Instructions

2. MENTORING

- A. The process of mentoring is essential to the future of the state councils and chapters. Mentoring and succession planning is expected for new or incoming officers, committee chairpersons and others representatives. Doing so strengthens the state council and chapters and contributes to their growth and endurance.

CHAPTER 13– MEETINGS AND EDUCATIONAL PROGRAMS

1. MEETINGS

- A. Each state council and chapter has the responsibility to conduct at least one annual business meeting annually, or as outlined in the State Council Bylaws. They may be conducted in person or virtually as determined by the state council.
- B. Meeting dates and locations should be determined at the beginning of the year. Advance notification of meetings should be given to all members of the state council or chapter. Meeting locations and times should be varied to allow a majority of members the opportunity to attend.
- C. Council and chapter officers should use previous agendas and meeting minutes to prepare the upcoming agenda in order to maintain consistency and to avoid overlooking outstanding issues. There are sample templates for agendas, minutes, and meeting guidelines in the ENA Brand Center.

2. EDUCATIONAL PROGRAMS

- A. Each state council must provide a minimum of 6 contact hours of emergency nursing education annually, either at state council meetings, conferences or events sponsored by the state council in conjunction with its chapters or other health care entities. ENA is accredited as an approver of continuing nursing education by the American Nurses Credentialing Center's Commission on Accreditation. For information on obtaining contact hours, contact ENA's Education Department at ENAU@ena.org.
 - a. Chapters in three-tiered states are subject to the educational policies and requirements set by their state council.

CHAPTER 14 – GENERAL ASSEMBLY DELEGATION

Refer to *General Assembly Standing Rules of Procedure*

CHAPTER 15 – STRATEGIC PLANNING

Strategic planning is similar to creating a “care plan” for your state council or chapter. It is a best practice to have a minimum of a three- to five-year strategic plan that is revisited and updated as needed annually. Every plan should have both short-term and long-term goals. It is recommended that state officers reference ENA’s overall strategic plan to identify opportunities to support broader association initiatives within the state organization. It is also recommended that the project leader for strategic planning be the president-elect since that is the individual that will be overseeing the implementation during the next year. All state council or chapter members may participate. A recommended strategic plan template and guidelines are in the ENA Brand Center.