

MEMO

Attachment A



Date: September 11, 2020
To: Board of Directors
From: Victoria Nilles, Chair
Subject: Consent Agenda

You are asked to approve the following items on the consent agenda at the September board meeting. Anytime a board member has a question, wants to discuss an item or disagrees with a recommendation, she/he may request that the item be removed from the consent agenda. Without question or argument, the board chair will remove the item from the consent agenda and add it to the meeting agenda for discussion.

1. The minutes of the June 2020 Board meeting (Attachment B).
2. The appointment of Corinne Hemesath as Board Development Committee Chair for the 2020-2021 year. According to the Bylaws (Article VI, Section 1C), "Members of the board shall include the Chair of the Board Development Committee, ex-officio without vote, if not otherwise a member of the Board.
3. Approval of the 401(k) Fiduciary Committee Charter (Attachment C). As a reminder, committee members are Bill Schretter, Roni Luckenbill, Linda Odenbeck, Cheryl Engel, and Kristyn Harmon.
4. Approval of the board resolution to change the way in which we pay unemployment taxes (Attachment D). Effective January 1, 2021, we will join the Unemployment Services Trust (UST). UST is a vehicle for 501(c)3 organizations to fund unemployment compensation. It will allow Girl Scouts of Western Ohio the opportunity to transition from paying state unemployment taxes to be a reimbursing employer. As an alternative to paying state unemployment taxes (approximately 1.5% of payroll), we will make quarterly payments to the trust. UST will set an annual contribution for Girl Scouts of Western Ohio, which will include reserves for expected claims and an administrative fee. All contributions into our account are invested and the return on the investment is allocated back to us. Refer to Attachment E for the agreement.

The trust will only reimburse the state for claims incurred by Girl Scouts of Western Ohio. We will be avoiding overpayment into the state tax system and experience an anticipated savings of \$10,000 annually (based on past 5 years of our claims history). UST offers an interactive platform to manage our unemployment claims, unemployment claims administration assistance, representation at local hearings, auditing of charges, and outplacement services for employees and their family members.

