

OREGON
EMPLOYER COUNCIL

ACCOUNTING
MANUAL





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An annual review of the manual should be conducted.

CHAPTER ONE

Introduction

Nonprofit status is a tax designation, not a business plan. Nonprofits exist to accomplish a specific purpose and resources should be expended accordingly.

The organization's resources are normally provided by fundraising, individuals or groups with an interest in the purpose.

Section 501(c)(6) associations may receive contributions, however no tax deductions are allowed for contributions. A business deduction is allowed for services such as meeting costs, education and training, etc.

Exchange transactions – both parties receive goods or services of commensurate value. Attendance at conferences and seminars are exchange transactions, as are sponsorship programs and relationships.

Distinguishing contributions from exchange transactions – taxpayers do not receive deductions for contributing to OEC, a 501(c)(6). Government grants – in most situations government grants are not treated as contributions for financial reporting.

Governance positions are held by volunteers serving limited terms. Those representing OEC should demonstrate honesty and integrity at all times in dealings with vendors, suppliers, customers, members and others.

It is important to have OEC's accounting systems and procedures documented. The documentation serves as a training manual for new treasurers, improves internal controls, and assists the members in learning about OEC's procedures and financial status.

In order to maintain tax-exempt status watch unrelated business activity and income, adhere to political activity rules and regulations, comply with antitrust rules and regulations, do not engage in criminal activity and stick to the mission of the organization.

CHAPTER TWO

Quick facts – tax ID, D&B number, fiscal year

The Oregon Employer Council, a nonprofit corporation, is registered as a Section **501(c)(6)** public benefit corporation.

The OEC fiscal year is from January 1 to December 31 of each year. Year-end reports are due no later than February 15 of each year. Quarterly reports are due within two weeks of the end of each quarter (more in the chapter titled **Reporting and Sample Forms**).

OEC tax I.D. number is **93 1069567**. All local councils and the state OEC share this number. This number is for your use, but all tax reporting is done by the corporation at the state level.

Dun & Bradstreet number – OEC has a D&B number for all local councils to use (similar to the shared use of our federal tax ID).

The D&B number is **168536808**.

Having a D&B number is a business option, however federal agencies and some private sector businesses require the number. The D-U-N-S number is a unique nine-digit identification sequence, which is a widely recognized standard for identifying businesses among thousands of companies, marketplaces and regulatory entities. Companies worldwide use it to link information about suppliers, customers and trading partners, providing a picture of the risk and opportunity in business relationships. It identifies, verifies, and inter-relates businesses to find new customers, reduce credit exposure, generate vendor savings, and prevent fraud.

Please have both numbers on file and inform your local treasurer.

All OEC chapters are incorporated as one entity. Financial statements and the year-end report include all the locations as one entity and all assets under OEC control and liabilities for which the organization has responsibility for settlement.

One large organization with many local chapters must have financial and administrative control over the entire organization. If name, mission or activities are shared in any way, legal liability rests with the parent organization for its chapters. Administrative control through policy and procedures should extend from this type of relationship.

CHAPTER THREE

Position descriptions for state and local treasurer, finance committee

TREASURER'S ROLE

- The state treasurer is responsible for all fiscal matters of the organization.
- The state treasurer presents the financial statements to the board, and proposes financial policies to the board for approval.
- Local councils are allowed to maintain their own set of books and manage their own finances as long as the policies and procedures of the state organization are followed, the local council is current in its reporting and remittance, and the local council is diligent and handling the funds in a legal and accepted manner.
- The local treasurer maintains the financial records of the local council.
- The state organization and the local councils all share the same tax ID number and D&B number, therefore all assets of the organization fall under one umbrella.
- The state treasurer shall have access to every account in the state. Local councils shall make sure that financial institution signature cards include the state treasurer.

FINANCE COMMITTEE'S ROLE

- A finance/audit committee is formed and the treasurer sits on that committee
- The committee conducts the state organization audit once per year
- The committee conducts random audits of local councils
- The committee keeps current the OEC accounting manual
- The committee oversees the microloan program (see chapter 10)

Oregon Employer Council State Treasurer

PRINTED NAME

RESPONSIBILITIES:

- Assists the OEC state executive board in directing the Oregon Employer Council in accordance with its bylaws.
- Receives and disburses funds as approved by the executive board.
- Maintains an accurate record of OEC assets, property, revenues and expenses.
- Prepares budgets and financial reports as required by the executive board.
- Prepares and presents a financial report at each quarterly board meeting and at the annual state meeting.
- Two-year term of office beginning January 1 after the biennial election.
- Attends executive board retreat, quarterly board meetings and annual state conference; some travel required.
- Coordinates the preparation of annual tax return and collects pertinent financial information from local councils.
- Assists local council treasurers with their role.
- Maintains/updates accounting manual and chairs finance committee, unless other arrangements are made.
- Disburses funds to local council(s) as required or needed on a timely basis.

This position requires an accounting background and knowledge of nonprofit financial reporting practices. It also requires a dedication and commitment to the Oregon Employer Council and its programs.

Time commitment may be as little as one hour per month to a maximum of 12 hours per month, depending on activities of the executive board.

If for any reason the state treasurer cannot attend meetings, another executive officer or advisor must be summoned to temporarily fill the position.

Term of office is from _____ to _____

OEC STATE TREASURER

DATE SIGNED

CHAPTER FOUR

Reporting and forms

Forms for reporting quarterly financial activity and year-end summaries are available electronically from the state treasurer and the state coordinator.

It is the local treasurer's responsibility to accurately and promptly submit reports to the state treasurer by the due date, using the current approved forms.

QUARTERLY REPORTS AND REMITTANCES

Local councils contribute to the overall financial health of the organization by contributing 10% net revenue each quarter to the state OEC treasury.

The remittance funds the activities of the state OEC. The total income from all chapters to the state OEC is four-to-eight thousand dollars a year. (The other major fundraiser for the state OEC is the annual conference.)

Chapters have access to services, supplies and belong to a larger voice with more influence on developments in the work force arena.

The contribution ensures the local council's inclusion and participation in the statewide organization, with these benefits:

- Resource library – a free lending library for employer members and staff
- Annual chairs retreat (no fee for local council business members)
- Awards and recognition
- Professional memberships: UWC (Strategic Services on Unemployment and Workers Compensation), MPI (Meeting Professionals International), SGMP (Society of Government Meeting Professionals), NASWA (National Association of State Workforce Agencies), and OSAM (Oregon Society of Association Management)
- Supplies for meetings, conference, events and speaker showcase
- HRCI - continuing education credits
- Annual executive board planning retreat (officers)
- Issues forum (no cost for local council members to attend)
- Chair pins
- Printing and postage not furnished by the Department
- Nonprofit registration fees and insurance
- Annual fee for CPA (IRS filing)
- Board meetings
- State conference seed money
- Promotional items/branding
- Occasional national meetings (send a delegate to represent the board)
- Officers travel expenses to local council meetings, when invited
- To date, credit card process is being subsidized

- Newsletter
- Brochures
- Nametents
- Letterhead
- Templates
- Mailing list assistance and tools
- Administration of microloan program
- Access to support and services from state OEC office (printing, postage, collaterals, conventional wisdom, history, archives, supplies, etc.)

Reporting Period	Months	Due
Quarter One	January, February, March	April 15
Quarter Two	April, May, June	July 15
Quarter Three	July, August, September	October 15
Quarter Four	October, November, December	January 15
Year-end	Previous calendar/fiscal year	February 15

- OEC operates on a cash accounting basis.
- Late financial reporting on local and state levels is indicative of breakdowns in internal controls.
- Grants – grants received by OEC are not subject to a uniform set of requirements and should be simply listed as revenue.
- Back-up should be retained by local council and be made available to finance/audit committee and/or state treasurer upon request.

OEC Quarterly Report

CASH ACCOUNTING METHOD

DATE SUBMITTED _____

Send report and remittance to:
Oregon Employer Council
PO Box 7661
Salem, OR 97303

Local council name _____

Contact (treasurer) _____

Phone _____

Email _____

Quarter ending date: **9/30** (due 10/15) **12/31** (due 1/15)
Check one only **3/31** (due 4/15) **6/30** (due 7/15)

Income this quarter _____

Expenses this quarter _____

Net income from all activities _____

net income x .10

10% remittance due to State OEC _____

(Send check, if above \$0.00)

SUBMITTED BY _____

PHONE _____

Report income when received and expenses when paid, regardless of when events occurred.

Speaker name, amount paid (attach W9 form): _____

List speaker fee separately from travel, printing and other expenses.

Please give a description of your council's activities this quarter. Include type of event(s), number of participants, partners involved, etc.

Year-end reports

OEC ANNUAL RECONCILIATION

Report Due by 2/15/____

Local Council Name _____

Report for Period 1/1/____ through 12/31/____

BEGINNING BALANCE

1 Cash on hand 1/1/____ (from bank statement 12/31/____)
Include checking, savings, CD's, etc. _____

INCOME BEFORE EXPENSES

2 Seminars _____
 3 Job fairs, special events _____
 4 Interest earned _____
 5 **TOTAL INCOME**
(add lines 2-4) - \$ _____

LOCAL COUNCIL EVENT EXPENSES

6 Speaker Fees _____
 7 Room Rental _____
 8 Equipment Rental _____
 9 Meals/Refreshments _____
 10 Advertising Expense _____
 Acct no _____ 11 Other _____
 Acct no _____ 12 Other _____
 Acct no _____ 13 Other _____
 14 10% remittance to state OEC _____
 15 **TOTAL EVENT EXPENSES**
(add lines 6-14) - \$ _____

EXPENSES YOUR COUNCIL INCURRED ATTENDING CONFERENCES

16 Registration Fees _____
 17 Travel/Miles _____
 18 Meals _____
 19 Lodging _____
 Acct no _____ 20 Other: _____
 Acct no _____ 21 Other: _____
 Acct no _____ 22 Other: _____
 23 **TOTAL CONFERENCE EXPENSES**
(add lines 16-22) - \$ _____

OPERATING EXPENSES

24 Office Supplies _____
 25 Postage/Shipping _____
 26 Bank Charges _____
 27 Gifts/Awards _____
 28 Scholarships _____
 29 Meeting Refreshments _____
 30 Publicity/Promotion/Advertising _____
 Acct no _____ 31 Other: _____
 Acct no _____ 32 Other: _____
 Acct no _____ 33 Other: _____
 34 **TOTAL OPERATING EXPENSES**
(add lines 24-33) - \$ _____

35	Total expenses	<i>Line 15 + line 23 + line 34</i>	- \$ _____
36	ENDING BALANCE	<i>Line 1 + Line 5 - line 35</i>	- \$ _____
37	BANK STATEMENT BALANCE 12/31/_____		_____
38	Discrepancy - explanation required	<i>Line 36 - Line 37</i>	- \$ _____

Treasurer Name (local council) _____

Phone # _____

Email _____

IRS form 1099 refers to a United States tax form used for, among other purposes, reporting payments made to independent contractors and other suppliers. <http://www.irs.gov/pub/irs-pdf/f1099msc.pdf>

Local council must report to the state treasurer the name(s) and tax ID numbers of every speaker together with the amounts paid to each speaker. Many of our local councils use the same speaker, and a 1099 must be completed by the state treasurer for the total amount paid out to these types of vendors. The state treasurer will then be able to issue 1099's at year-end.

The state treasurer will compile all payments to speakers/ vendors and comply with IRS requirements.

Form W9 – <http://www.irs.gov/pub/irs-pdf/fw9.pdf>. Be sure to obtain a W9 form from every individual, no matter how much your council paid for services, and turn in the completed form with each quarterly report.

Tax reporting – annual filing of tax return is the responsibility of the state treasurer. Local councils must meet deadlines when filing local council year-end report.

- In exchange for the benefit of not paying income taxes, OEC must agree to abide by certain rules and file form 990 on an annual basis.
- 501(c)(6) organizations with gross receipts between \$25,000 and \$250,000 may file form 990EZ.
- Form 990EZ is due the 15th day of the fifth month after the close of the tax year (May 15 for a calendar year entity).
- Local councils must submit year-end reports to the state treasurer no later than mid-February.
- Extensions must be avoided.
- Generally a 501(c)(6) organization provides only total expense information, not broken down, and also is not required to file Schedule A.
- Event-related expenses – includes goods or services associated with hosting an event in the organization's name.

CHAPTER FIVE

Maintaining records – best practices

Local councils should keep all OEC financial records in one place. You might consider using the method outlined below.

Keep all OEC records in a 3-ring binder (8.5 x 11) with front and back pouch. Binders are available from the OEC office.

Maintain a separate notebook for each year, unless your records are minimal, in which case you may put multiple years in the one notebook.

Divide the notebook into the following sections:

- **communications** – OEC rosters, memos from the treasurer, notices pertaining to fiscal matters, definition of the 10% remittance.
- **deposits** – copy of each deposit slip, copy of the checks, attach copy of the seminar/event flyer corresponding to the income.
- **checks** – keep copy of check with back-up, check stub or copy with back-up (highlight check # on that page). File all records in chronological order with most recent on top. Attach original receipt or paperwork.
- **statements** – original bank statements from financial institutions(s) in chronological order, most recent on top.
- **reports** – copies of your quarterly and year-end reports in chronological order. If you use a software program, keep copies here.
- **miscellaneous** – keep copies of all OEC financial records

Keep your checkbook in a secure location.

Using this simple accounting method will keep your records organized and together.

Only OEC volunteer members may be signers on accounts. Employment Department staff is not allowed to have access to OEC funds, and should not be on signature cards.

CHAPTER SIX

Banking and handling funds – receiving, recording and disbursements

INCOME

- Types of income – local councils may receive a portion of the cash income by mail or on-site at an event. When possible, a person not responsible for updating records or depositing cash should log the income.
- Checks – should be restrictively endorsed immediately.
- Posting transactions – Invoices should be presented to the treasurer and paid immediately. Invoice batches should be posted or reviewed by someone who is not entering the original invoice information.
- It is important to identify all sources of income and types of payment: event fees, exhibitor fees, sponsorships and grants, fund-raising activities, chapter remittances, cash or checks.
- A listing of all checks should be made and all checks should instantly be restrictively endorsed.
- Cash – incoming mail should be opened and a list of checks and cash should be made immediately. The list should be compared to the actual bank deposit, made by a separate individual.
- Deposits should be made daily. If not possible, keep funds secure.
- The checks should be given to another individual for deposit.
- If possible, another individual should compare the deposit to the record of checks received.
- If there are on-site transactions, they should be controlled: checks and cash should be recorded immediately and verified by a second person.

EXPENSES

- Checks should not be signed until invoices/documents have been reviewed for clerical accuracy and board approval. Funding requests and expenses should be approved by the council and appear in the local council's meeting minutes.
- Mark supporting documents "paid," with the date and check number on the invoice.
- Checks should be prenumbered and used in sequence.
- Voided checks should be defaced and kept in your binder, for auditing purposes
- Promptly review monthly bank statements and make timely bank statement reconciliations.
- Compare cancelled checks to accounting records.
- No checks should be signed in advance and access to blank checks should be restricted.
- Identify authorized signers and dollar levels.
- Two signatures are required on checks over \$2000; suggest \$500 at local level.

CHECKLIST OF COMMON CONTROLS

- Board should authorize the opening and closing of all accounts and determine who has the authority to make deposits and disbursements.
- OEC funds are handled by volunteer employer members, never Employment Department staff, except for receiving event registrations, which shall be logged in immediately, preferably under the supervision of two people.
- Cash controls – any adjustments to the accounts must be reviewed and approved by board members.
- Assets should be held in reputable institutions.
- All bank accounts should be approved by the state board. Unused accounts should be closed and assets transferred to OEC state treasury for safekeeping or absorption.
- Fund-raising activities should be approved by the state board
- Donations should be acknowledged promptly
- Donors names should be published, if desired.
- Records of all donations should be kept, including cash, in-kind gifts and donated services.
- Reconcile event revenue to expected revenue (# of attendees multiplied by the registration fee should approximate revenue collected). Report any discrepancies.
- Delinquent accounts will be followed up for collection.

CREDIT CARD PROGRAM

Oregon Employer Council accepts credit card payments using an on-line entry system, provided by the state OEC.

Usually, the OEC coordinator is the person who processes payments for council activities.

The state treasurer will reconcile the merchant account and issue disbursements to local councils on at least a quarterly basis.

CHAPTER SEVEN

Audits, controls, risk assessment and insurance

Boards that meet regularly, have concise agendas, accurate minutes and demand timely financial information help keep finances on track.

Fraud is defined as an intentional act that results in a material misstatement in financial statements or misappropriation of assets or inaccurate financial reporting. Fraud is most likely to occur when there is incentive (need), opportunity (absence of internal controls) and the ability to rationalize the conduct (entitlement).

BASIC NONPROFIT ACCOUNTING PRINCIPLES

- Internal control – a process designed to provide reasonable assurance regarding reliability of financial reporting, effectiveness and efficiency of operations, compliance with applicable laws and regulations.
- Internal control consists of control environment, risk assessment, control activities, information and communication, and monitoring.
- An effective control environment sets the tone for protection of assets and that proper financial reporting is taken seriously.

AUDIT NOTES

- The state OEC board has the right to randomly review local council financial records.
- Local and state OEC should have financial statements audited by an independent committee on a regular basis.
- When selecting a CPA firm or tax preparer, consider: reputation, experience, expertise, fees.
- Planning stage – keep documentation together (as much as possible in electronic format and in 3-ring binder, see chapter 5).
- Post-audit – deficiencies in control, suggestions for systems change and other findings will be shared with the local council.

RISK ASSESSMENT

- The board should establish and enforce a written code of conduct.
- Risk assessment – how board identifies and manages the risks to assets and proper financial reporting.
- The key to successful risk assessment is to be proactive when considering any changes to ensure the full impact is evaluated and the control activities can be modified as appropriate.
- Physical controls include access to data and computer files.
- An important concept of internal control is segregation of duties.
- No one individual shall have the ability to authorize or record transactions, or perform the control in place to monitor transactions.
- Develop an oversight process
- Internal controls for small associations: board oversight, treasurer involvement, bonding, physical safeguards, disaster recovery plan, annual audit.

Insurance – The state OEC board provides directors’ and officers’ insurance for board members. This coverage should not take the place of stringent financial controls.

Most OEC events are self-insured with coverage from the State of Oregon. If a certificate of insurance is requested by a venue or supplier, contact the risk management team at OED, or the state OEC office for assistance.

Event cancellation insurance, including special event liability, is available for those councils that feel they need it. Known as business interruption insurance (stop loss) in other industries, cancellation policies are valuable even when an event isn’t a complete wash. Claims can be filed for expenditures due to unforeseen circumstances. Whether councils should invest in cancellation insurance depends upon how important the event is financially and what kind of risk it is assuming.

CHAPTER NINE

Event Budgeting

To project income and expenses related to OEC projects.

- Event budgeting – provides formal process for goal-setting in strategic and financial planning
- Budgets provide concrete expectations and a framework to evaluate results
- Budgets provide mechanism for coordinating the different functions of an organization into a cohesive whole.
- Successful budget – clearly define goals and objectives (realistic and reasonable), provides historic data, defines responsibility
- If possible, use historical data; avoid unrealistic projections
- Consider industry trends

CHAPTER TEN

Microloan Program

PROGRAM OVERVIEW

The Oregon Employer Council microloan program can provide small loans up to half of the available funds in the microloan program account. Technical assistance to existing and start-up local councils and their projects is available. Interest and payback schedules are purposely flexible and lenient.

ELIGIBILITY

- Projects consistent with promoting the mission, best interest, goals and objectives of OEC and the greater community.
- Projects that assist emerging (new or reviving) councils will be given preference.

LOAN PARAMETERS

- Loan size – up to half of the available funds in the microloan account.
- Terms – to be determined upon approval.
- Interest – to be determined upon approval.
- Equity contribution may be required.
- There are no loan fees.
- Loan applicants agree to work within established OEC practices.

APPLICATION PROCESS

Submit business/project plan to OEC office: 875 Union St NE, Salem, OR, 97311

APPROVAL PROCESS

The finance committee will review and evaluate your plan and make a decision based on its viability. The committee will review the application and will award or deny the fund request within 30 days of receipt of the application.

TYPES OF LOANS

- Loans will be considered for any legitimate OEC purpose including: working capital, equipment, event seed, and start-up costs.
- Loans will not be considered for the sole purpose of debt repayment.

CREDIT REQUIREMENTS

Signed agreement to repay loan within terms.

QUESTIONS?

Contact the state OEC office: 503 947-1305.

Microloan Program Application

Complete this form
and return to:
Oregon Employer Council
875 Union St NE
Salem, OR 97311

COUNCIL INFORMATION

Name of entity requesting loan _____

Contact person(s) _____

Address, City, State, Zip _____

Telephone _____ Fax _____

E-mail _____

(503) 947-1305 phone
(503) 947-1309 fax
greg.e.ivers@state.or.us

LOAN INFORMATION

Loan amount requested \$ _____ Date needed _____

Requested term _____ Requested interest rate _____

Name (if different from above) _____

Business address (if different than above) _____

Loan will be used for what activity/plan? (use more space if needed) _____

Do you plan to contribute or use any other sources of funding for this project? _____

When do you plan to repay the loan? _____

AUTHORIZATION OF REQUEST

I understand that by signing this form I am requesting a microloan from the Oregon Employer Council. OEC may use the information provided in this application and any included exhibits to evaluate eligibility for an OEC microloan. I am aware that OEC may request additional information in order to make a decision regarding this request. I authorize OEC to make inquiries it deems necessary to verify the accuracy of the information provided in order to grant or deny this request.

SIGNATURE OF COUNCIL REPRESENTATIVE

DATE

Microloan Agreement

Complete this form
and return to:

Oregon Employer Council
875 Union St NE
Salem, OR 97311

(503) 947-1305 phone
(503) 947-1309 fax
greg.e.ivers@state.or.us

BORROWER INFORMATION

Name of local council _____

Contact person(s) _____

Address, City, State, Zip _____

Telephone _____ Fax _____

E-mail _____

LOAN INFORMATION

Loan amount granted \$ _____ Date to be repaid in full _____

Interest rate _____ Terms _____

Name (if different from above) _____

Business address (if different than above) _____

Loan will be used for what activity/plan? (use more space if needed) _____

Other sources of funding for this project? _____

AGREEMENT

I understand that, by signing this form, I am accepting and am responsible for a microloan from the Oregon Employer Council. I agree to repay the loan as indicated above.

SIGNATURE OF COUNCIL REPRESENTATIVE

DATE

SIGNATURE OF OEC EXECUTIVE BOARD

DATE

CHAPTER ELEVEN

OEC bylaws relating to finances

ARTICLE VII, FINANCIAL MATTERS

- 7.1 BUDGET:** The money spent by the executive board shall be disclosed through a budget, which will be published on a regular basis to the general membership.
- 7.2 FUNDING:** Funding for the executive board and statewide activities shall be funded by local council contributions. All revenue-generating activity for any purpose by or in association with a local council minus all receipted expenses associated with producing this activity is subject to the 10% net revenue calculation remitted to the state OEC.
- 7.3 REPORTING:** The accounting year for OEC shall be the fiscal year that runs January 1 through December 31. Incorporation requirements provide that an internal audit (local council reporting forms) must be performed within 120 days of the end of the fiscal year for the preceding year. The treasurer and two other OEC board members will review the books and reporting forms and present audit findings to the executive board. The president, treasurer and one other member of the executive board shall sign off on the audit report, which shall then be distributed to the general membership or presented at the annual state conference.
- 7.4 LOCAL COUNCIL RESPONSIBILITIES:** All financial expenditures shall be to support activities that further the purpose of Oregon Employer Council as outlined in the statement of purpose (Article III). For tax filing purposes, each local council shall prepare a report of its local council treasury information on a form provided by the state treasurer. This shall be forwarded to the OEC state treasurer within 30 days of the end of the fiscal year for the preceding year. This information will be compiled and given to a tax preparer to complete the necessary paperwork required for tax reporting purposes.
- 7.5 DISSOLUTION OF ASSETS:** Upon dissolution of this corporation, the remaining assets of OEC shall be distributed by the OEC Executive Board for similar purposes to any other organization(s) which could qualify for exemption under the provisions of the Internal Revenue Code as charitable, educational, scientific, or philanthropic.



oec

oregon employer council

(503) 947-1305
www.oec.org