

Federal tax reform affects filing for 2018

The tax reform legislation passed by Congress in late December went into effect Jan. 1, 2018. But the new law won't affect what you pay in federal income taxes for 2017 by this year's April 15 deadline. Your accountant will figure your taxes as done in years past.



CONTINUE

KEEPING GOOD RECORDS.



The changes, which are numerous for large and small businesses, will come into play during 2018. Tax rates, credits, deductions, withholding, and other provisions of the new law will become apparent as the Internal Revenue Service releases information and as tax lawyers and accountants get updates in professional seminars.

The new law also affects provisions related to children and families, and therefore the information you might give the families you serve.

In the meantime, continue keeping good records. If you have questions or need advice, stay in touch with your accountant or consult a tax professional. ■

Making a volunteer agreement

Volunteers can be a great resource to any early care and education program. Volunteers may perform various duties in the classroom or behind the scenes in such areas as fundraising.

Great as they may be, volunteers and your program staff need to understand what is expected of each other. In addition, you need to protect children and families as well as your business. To do that, have your legal counsel draft a standard agreement that volunteers will sign.

Before engaging a volunteer, check your state's requirements for child care workers. All states, for example, require federal and state background checks on volunteers to be sure they have no criminal history and are not registered abusers or sex offenders. See "State by State Resources for Families," on the website of Child Care Aware, a national umbrella organization for child care resource and referral agencies, at <http://childcareaware.org/resources/map/>.

An agreement may include the following topics:

Name and contact information. Have prospective volunteers identify themselves by name and give address, phone, and emergency contact. If a person is younger than 18, a parent or guardian may be required to give permission for participation.

Duties. State the services the volunteer will perform and the schedule, if any. Stipulate that the volunteer must comply with all the regulations that apply to anyone working in your program. Affirm that the volunteer may end service at any time or if services are no longer needed.

Value. State your hopes for what the volunteer can expect to gain, such as training and experience in working with children and families.

Volunteer, not employee. Make it clear that volunteers are not employees and you are not obligated to them for compensation, benefits, or taxes.

You may, however, reimburse out-of-pocket expenses the volunteer incurs as part of performing duties, such as buying pipe cleaners for an art activity.

Liability. Check your medical and liability insurance for coverage of children, staff, and volunteers. Some organizations ask volunteers to waive claims for injury and liability that might occur as a result of participation.

Confidential information. Emphasize that information about children and families, such as health and behavior issues, must be kept confidential.

Program property. Require volunteers ending their service to return material property such as keys, laptops, toys, books, and other program items. Include non-physical property such as curriculum, mailing lists, marketing strategies, and software that might benefit your competitors.

Training. Offer training in basic health and safety practices, such as never shaking a baby, and guidance practices, such as no spanking.

Typically regular volunteers in early care and education programs must comply with the same standards that apply to paid staff members. In Texas, for example, there are exceptions for parents who accompany children on field trips. See www.dfps.state.tx.us/Child_Care/documents/Standards_and_Regulations/746_Centers.pdf for more detail.

To see sample volunteer agreements, see these websites:

- Texas Workforce Commission, www.twc.state.tx.us/news/efte/volunteer_agreement.htm
- Justice Connect: Not-for-profit Law of Australia at www.nfplaw.org.au/sites/default/files/media/Sample_Volunteer_Agreement_1.pdf ■

Why join a professional association?

Professional associations are just that: associations of professionals in a given career field.

Early childhood educators may join one or more professional associations, such as those below. Some, like NAEYC, have local and state chapters.

- National Association for the Education of Young Children (NAEYC)
- Zero to Three
- National Association for Family Child Care (NAFCC)
- Association for Childhood Education International
- National Black Child Development Institute
- Council for Exceptional Children
- Military Child Education Coalition
- National Head Start Association

Membership in an association has many advantages

- Continuing education through seminars and conferences, which helps you maintain required job qualifications and keep up with trends in the field.
- Networking with other professionals who can offer support, information, and connections in the community. An association can also be an avenue for making new friends.
- Leadership opportunities that arise through chairing meetings, serving on committees, and performing officer duties. These opportunities can enhance personal and professional growth, help overcome fear of public speaking, refine thinking and organizational skills, and help you grow in self-confidence.
- Mentoring younger professionals, which allows you to share your knowledge and experience. It's a way of giving back to the profession.
- Public service by getting involved in the association's community projects, which might include assisting schools and nonprofits in various ways.

- Information on the profession via the association's websites, newsletters, books, and conferences.
- Job opportunities compiled and updated by the association. This can be especially helpful to college students and younger staff in addition to established professionals.
- Updates on how legislation and other policy making can affect the field. Strength in numbers can be important when advocating on behalf of children and families.
- Inspiration to help you continue working toward personal and professional goals. Almost everyone runs out of steam on the job from time to time, so belonging to an association can serve as a fountain of energy.
- Code of ethics to remind you of the right thing to do as a professional as you work with children and families.
- Opportunities to publish and win awards.
- Prestige. Membership can look good on your resume.

Membership has disadvantages as well

- Cost of annual dues as well as an initial application fee. Depending on how active you choose to be, you may pay fees for local, state, and national conference as well as occasional luncheons and workshops, not to mention travel. These costs can quickly add up if you join more than one association. You're lucky if your employer covers any of the costs.
- Time. Association events can eat up your time and pull you away from family and job duties. Reading email messages and publications also take time, either when they come in or after they pile up. You'll be interested in some topics but not in others.

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- Stress. Constant communication urging you to join a committee, recruit new members, donate to a project, take a stand on an issue, or participate in a survey can feel burdensome. You may disagree with an issue or lack the time and energy to study it, and end up feeling pressured.

In the end, you will choose whether or not to join an association based on your goals and values. Talking to colleagues about what they like or don't like about their memberships can be helpful in making a decision. ■