

## Comparing PTA with PTO

All parent groups offer programs and projects to support student, parent and school needs. While non-PTA groups focus only on local school and student needs, the PTA vision provides for local needs, trains and supports local, state, and national leaders and **advocates** for children, students, parents, and schools nationwide. Everything is included in the price of membership (paid by individuals) and the yearly insurance premium paid by each PTA.

### PTA

**Dues** – local PTA dues determined by the local PTA; forward *per capita* (per member) portion to other levels of PTA (i.e., \$4.75 per capita, state, national, district, council); retain remainder at local level

**Nonprofit Incorporation** – no fee - local PTAs do not need to incorporate as they are automatically included under the umbrella of the California State PTA.

**501(c)3 Tax Exempt Status** – all PTAs automatically granted IRS 501(c)3 status and state tax exempt status as a constituent of the state organization; state organization applies for Employer Identification Number (EIN)

**Bylaws** – fill-in electronic format provided by California State PTA. Reviewed regularly by State PTA legal counsel; revised as directed by counsel to meet current IRS and state nonprofit regulations and corporation codes.

**Insurance Coverage** – low group rates negotiated by California State PTA for all local PTAs. Comprehensive coverage includes: **Bonding, Liability, Directors and Officers, and Workers Compensation Insurance.** Premium for local PTAs averages about **\$200** annually.

**Resources** – no charge to PTA leaders and members. Includes national and state resources and training manuals, informational updates, newsletters, magazines, resource CDs, membership management system, national and state websites providing program, forms, and publication downloads and links to allied agency sites (agencies with whom PTA partners to benefit children and families). Group rate fee-based online financial system available.

**Advocacy** – organized national and state advocacy on child/family-related issues – health, parent involvement, safety, community concerns, education and funding issues. Legislation alerts, annual Legislation Conference - advocacy training, issue discussions, meeting elected officials

**Training** – annual conventions (national and state): online registration, reasonable all-inclusive fees: workshops, general sessions, keynote speakers and presenters, program and vendor exhibits. Officer trainings available from District and Council PTAs.

**Oversight** – biannual audits required; audits, financial reports, tax returns and annual budgets must be submitted for review to Council, District, and State PTAs

### PTO

**Dues** – determined by the group; all dues retained by group

**Nonprofit Incorporation** – group pays fees and must file individually to become incorporated nonprofit entity.

**501(c)3 Tax Exempt Status** – each group must individually file and pay fees for IRS 501(c)3 nonprofit status and state tax exempt status; must apply for Employer Identification Number (EIN)

**Bylaws** – each group writes own, must research and include applicable IRS and state nonprofit corporation codes and regulations each year

**Insurance Coverage** – must negotiate own policy and purchase; cost will be more for same coverage.

**Resources** – must search for and purchase

**Advocacy** – no organized advocacy

**Training** – must purchase resources, software, videos and information

**Oversight** – no oversight beyond PTO board