

**NAEA**

› National Association  
of Enrolled Agents

# 2023 Bylaws Amendment Proposals

**Frequently  
Asked  
Questions**

# What bylaws changes are being proposed?

Eliminate the 30-hour CE requirement for membership

Eliminate the dual membership requirement with the state affiliates

Allow NAEA to establish chapters

# Why are these being presented as three separate votes?

**They are three separate and distinct issues.**

**None are predicated on the passing or rejection of the others.**

# Why would a member vote to eliminate the 30-hour requirement?

**\*\*All EA members will still be required to get their minimum CE to maintain their EA license.\*\***

- The task force of members saw this as a barrier to membership for aspiring and new EAs.
- There is no market awareness that NAEA members take additional CE.
- NAEA is not tracking this requirement.
- The CE requirement was established before there was a minimum CE requirement for licensing but was never adjusted after that requirement was put in place by the IRS.

# Why would a member vote to eliminate dual membership?

**So current and future members can have a choice about their membership.** We hope that members will still choose to join NAEA and their state affiliate, as there are valuable benefits to belonging to both. NAEA will continue to encourage EAs to join their state affiliate. But if dual membership is not required then it will be the member's decision.

**If dual membership is no longer required, would someone who is only a member of a state affiliate still get the benefits of NAEA membership?**

**No, NAEA member benefits will only be available to NAEA members.**

# Will there still be state affiliates?

**Yes, there will still be a relationship between the affiliates and NAEA, except for not requiring dual membership if that passes. Affiliates will have more flexibility in their membership requirements and the ability to manage their own membership recruitment and retention. An updated MOU between affiliates and NAEA is being developed now.**

The average tax professional works more than 50 hours a week, and their work has become less seasonal with extended tax deadlines, expansion of firm services beyond tax preparation, and increasing client responsibilities.

**This means that they have less time to dedicate to volunteering for their professional association.**

# Why would a member vote to approve the chapter model?

**Volunteer trends have changed dramatically in the last decade.**

Even before the pandemic, association members were stepping back from long-term volunteer commitments. This is not unique to NAEA; it's being driven by demographic, societal, and workforce changes. However, these trends significantly affect the tax profession.



# Why would a member vote to approve the chapter model?

Most affiliates rely on volunteers to manage and operate the affiliate. For many states, this model has become unsustainable. They are unable to fill leadership positions and fulfill financial obligations that are required by state law.

**In some cases, it's been the same group of leaders for many years that want to step down with no leadership pipeline in place to fill their roles.**

**The chapter model would transfer the operational and administrative responsibilities to NAEA.**

The NAEA team will work with chapter volunteers to plan events and support member engagement in their state.

# Can anyone form a chapter?

No, there will be minimum requirements to form a chapter and those details are being finalized. There will still only be one entity (either chapter or affiliate) allowed in a geographic area, however, if there is a need for there to be more than one chapter in a large state (where there is no affiliate), those requests would be considered on a case-by-case basis.

**No chapters will be formed in a state where an affiliate already exists.**

# How will a chapter be run?

There will be a leadership group and task-driven committees that will be assisted by a chapter administrator from the NAEA team to plan and execute chapter activities.

All registration, marketing, CE reporting, and logistical support would be managed by the NAEA team. The NAEA team and the chapter leadership will have an annual planning meeting to establish their calendar of activities and will work together to execute those activities throughout the year.

# What would an affiliate no longer have to do if it becomes a chapter?

If an affiliate becomes a chapter, then it would dissolve its corporate status. It would no longer need a board of directors, to file tax returns and track financials, and would not have to worry about keeping a website URL current and a website up to date.

They would not have to be a CE-approved provider or maintain Zoom and other licenses. They would no longer have to do membership recruitment and retention outreach.

# If an affiliate becomes a chapter, what happens to their funds?

**It is up to the affiliate what happens to their funds. For most affiliates, there is a provision in their bylaws that the board will vote to decide upon dissolution.**

**If the affiliate chooses to donate their money to NAEA, it will be a designated fund and the purpose of the money will be allocated for use by that affiliate. Event expenses and net profits from events and activities would be debited and credited to their designated funds. Chapters would also pay NAEA administrative fees for CE event support services.**

# What if an affiliate becomes a chapter and has no funds to transfer or runs out of funds?

Funds relative to the desired chapter activities could be requested and provided through the NAEA budget.

# How will a chapter track its funds?

Financial reports will be generated quarterly and shared with the chapter leadership. They can also be provided on demand as needed.

# How will a member join a chapter?

They will automatically be assigned to a chapter if there is a chapter in the location they reside. Members could also choose to belong to other chapters. There are no separate fees to be part of a chapter. All NAEA members are welcome to participate in any chapter activities.



# Why would a member belong to more than one chapter?

If a member works in one area but lives in another area, or they want to get involved in committees and leadership positions in a certain chapter. Chapter events will be available to all NAEA members, but leadership roles will be limited to members in that chapter.

# Will a chapter be able to continue to hold the events they currently offer?

NAEA will keep supporting the existing programs in the short term. Then over time work with the chapters that continue to see poor attendance to revise the program or plan other events that might generate more engagement and attract more new members and prospective members.

The goal is to create and support events and activities that provide value to members. Of course, everything is relative, and success will be defined differently in each chapter.

# When will members be able to vote on these bylaw amendments?

Each member will receive an email with a link to a unique ballot on Dec. 1, 2023.

**Members will have until Dec. 15 to submit their ballot.**

# When will the approved changes go into effect?

The elimination of the 30-hour CE requirement and the dual membership will go into effect in September 2024. Affiliates will be able to move to a chapter model starting in September 2024. That option will remain available to affiliates for an indeterminate time frame.

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**Have  
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Please email us at [membership@naea.org](mailto:membership@naea.org).