UTAH PTA GUIDELINES ABOUT FUNDS SPENT ON TEACHER SUPPORT (20%)

Utah PTA
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PTA is Parents and Teachers working TOGETHER to carry out our mission: *To make every child's potential a reality by engaging and empowering families and communities to advocate for all children.* It is not "Parents supporting Teachers and Students." A PTA should be spending most of its budget on direct expenses that benefit children (i.e. PTA mission focused programs or events for children and families). Spending money to appreciate and support teachers IS within the realm of our mission; however, it would be considered an indirect expense (happy teachers = happy students).

Per the IRS, only an insignificant amount of the expenditures of a nonprofit organization may be spent on expenses not considered directly related to the mission. In this context the IRS would consider about 20% or less as insignificant. While Utah PTA has not put a dollar amount as a limit on teacher support expenses (teacher meals or teacher appreciation activities), we do follow the IRS guidance of the "insignificant" rule and apply the amount of no more than 20% of total annual actual expenditures as allowable for not directly mission related purposes. This applies to teacher support expenses, general and administrative expenses (bank fees, merchant fees, office expenses, etc.), and board/volunteer hospitality (meals, snacks, drinks, and related supplies). By point of information - board/volunteer hospitality expenses are further limited to only 5% of the entire annual actual expenditures (See Hospitality Guidelines below).