

## How does PTA/PTSA work with Art Services from Outside Contact:

The PTA/PTSA loves to support learning experiences and wants to help in any way we can; we understand that there is an outside contact that a lot of schools use and really want to continue providing the STEAM connection to our students.

### How do we handle these situations as PTA's:

**Solution A.** Schools can pay for these services; the outside contact needs to provide the school with a W-9 form. This is the district requirement to be a district approved independent contract.

**Solution B.** PTA's can pay for the outside contacts services, but the outside contact still needs to provide a W-9 form if the amount is over \$600. The PTA must file a Form 1099-NEC with the IRS if it pays \$600 or more during the calendar year to any unincorporated business or person for services rendered. There are penalties/fines for failing to properly file this form.

**Solution C.** If the school doesn't have the budget to pay these services, the school needs to work with the PTA. If there's an existing line item on the PTA current budget showing as art enrichment or student enrichment, PTA can write a check to school and ask school to provide the invoice to show how the money is spent. If there's no line item on the current PTA budget, the school needs to write a special funding request (Grant request) to request certain art enrichment or student enrichment and submit it to the PTA. The PTA board needs to vote on the special funding request. If it's passed, the PTA will pay the school the check and expect an invoice from the school. **Eventually, the school will use Solution A. to handle these professional services.**

The W-9 form ensures that income is reported to the IRS. This is a legal requirement for any person who earns over \$600 from a single entity. Here is a link to that form:

<https://www.irs.gov/pub/irs-pdf/fw9.pdf>

To ask the outside contact to fill in the W-9 form does NOT mean that the person needs to be a registered business. **The contact does NOT need to register with the WA Dept. of Revenue or Secretary of State.** They ONLY need to provide her SSN on a W-9 form that gets submitted to the IRS.

You may run into similar situations as these that don't involve the world of STEAM, but you still need to handle this situation similarly. If you are ever unsure about what to do, please reach out to your Council VP, whether it be on the Elementary or Secondary level. We are always happy to help.

**Per the district's recommendation, if these professional services happen during the school day, it's recommended to follow Solution A or Solution C because there's**

**potential that it should be handled by the school instead, so liability, risks, and insurance are considered.**

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**Council Vice Presidents contact information:**

South Elementary Schools ([vp-el-south@issaquahptsa.org](mailto:vp-el-south@issaquahptsa.org)): Apollo, Briarwood, Clark, Cougar Ridge, Issaquah Valley, Maple Hills, Newcastle, Sunset

North Elementary Schools ([vp-el-north@issaquahptsa.org](mailto:vp-el-north@issaquahptsa.org)): Cascade Ridge, Cedar Trails, Challenger, Creekside, Discovery, Endeavour, Grand Ridge, Sunny Hills

Middle and High Schools ([vp-secondaryschools@issaquahptsa.org](mailto:vp-secondaryschools@issaquahptsa.org)): All Issaquah Middle and High Schools PTA/PTSA