



MINNESOTA ASSOCIATION OF PROFESSIONAL EMPLOYEES

LOCAL OFFICER STIPEND AND APPROVED MEMBER STIPEND FORM

MUST HAVE PRIOR APPROVAL BY A VOTE OF LOCAL MEMBERSHIP OR GOVERNING ENTITY

Name

Stipends must be calculated based on a number of hours and a rate of pay.

Street Address - Check here [] if new

of hours =

City, State, Zip Code

Rate of pay =

Daytime Phone (including area code)

Stipend (# of hours x rate of pay) =

Period covered by stipend (e.g. Jan. - June 2026)

Local or Governing Entity Name

Check one
IRS Form W-4 is attached
IRS Form W-4 is on file at MAPE

Policy Summary:

Stipends are paid out on a 6 month basis (January to June / July to December) OR yearly basis (January to December). Each member may receive a stipend approved by the local or governing entity.

The maximum amount for calendar year 2026 is \$2,293.

This amount will be adjusted each year based on the calculation in the policy.

I hereby certify that this is a correct statement of my Lost Time expenses as claimed and that this request meets the requirements stated in the Stipend and Recognition Policy. All expenses are subject to audit and verification can be requested. Stipends are considered taxable income and are subject to withholding taxes including up to .44 percent of your pay for Minnesota Paid Leave starting in 2026.

Approved by: Local Treasurer or Governing Entity Chair

SIGNATURE Must be signed for payment Date

Local Officer (if over \$500)

Statewide Treasurer/Statewide Officer

OFFICE USE ONLY

Department Code

Date Paid

Check Number

Amount \$

Stipend and Recognition Policy

Original Date of Policy: 3/21/2014

Delegate Assembly Revision Dates: 9/20/2025

Board of Directors Revision Dates: 11/21/2014, 2/17/2017, 5/19/2023, 9/20/2024

Summary: This policy outlines what is allowable in regards to stipends and recognition for MAPE members.

Stipends

Only local officers and dues paying members who are approved by a majority vote of the relevant governing entity at the local, regional, or statewide level of MAPE are allowed to receive a stipend to account for the use of personal time and incidentals that come with the position of being a local officer or specific volunteer activities approved by a majority of the members of the relevant governing entity on a case-by-case basis.

Each local officer and approved dues paying member may receive a stipend equivalent to up to 52 times the average hourly wage of MAPE-represented employees per calendar year (such as 2 hours at \$20 per hour per month) to offset incidental expenses. The average hourly wage of MAPE-represented employees is calculated using the first six months of the previous MAPE fiscal year. Stipends must be processed as payroll and need to be determined using a number of hours and rate of pay. Stipends are considered taxable income and are subject to withholding taxes.

Each local has the authority by vote of their membership to determine the amount of the stipend their local officers and local-approved dues paying members may receive, and each governing entity within MAPE has the authority by majority vote to determine the amount of the stipend they issue to volunteers.

Stipends shall be paid out on a yearly or 6 month timeline as decided by the local officer team or governing entity. Stipends for local officers shall be prorated for time served as a local officer if their stipends are not based on specific periods of time spent performing local officer tasks. Stipends will be claimed using the Local Officer Stipend and Approved Member Stipend form and submitted to MAPE's Financial Specialist.

Those who receive a stipend based on specific periods of time spent performing local officer tasks or specific volunteer activities may not receive lost time or individual meal reimbursements based on the same period of time spent performing the same tasks or activities. A governing entity may choose not to provide stipends. If a governing entity does provide stipends, they may set their own stipend limit below the maximum limit provided in this policy.

Recognitions

Recognition for members is allowed. Recognitions are intended to reward members for specific actions (e.g. service award or drawing for local meeting attendance). Recognition should not be cash or cash equivalent such as VISA cash cards. Examples of allowable recognition would be MAPE apparel/items, retailer gift card (gas, restaurant, grocery, etc.), not to exceed \$100/6 months or a group meal. General distribution of local funds to members is not permitted.