



NYS PTA GUIDANCE ON GRADE LEVEL AND HIGHEST GRADE LEVEL COMMITTEES

Grade Level Committees

A PTA unit may form grade level committees. A grade level committee should be in place for each grade. Each committee should have the same purpose and procedures that support the partnership between PTA and school. In lieu of a committee, a PTA unit can have an approved budget expense line for each grade. Funds allotted for these committees/budget lines should not be greater than funds budgeted for educational activities for all students and families, advocacy efforts, training, etc. Proper budgeting ensures your unit stays aligned with its tax-exempt status as 501(c)(3) non-profit association.

Grade level committees should:

- choose activities that are in line with the mission, vision, and purpose of PTA;
- provide educational opportunities for students;
- include all children in the grade;
- be accountable for all expenditures and stay within the approved budget; and
- submit vouchers and receipts for all expenditures to the treasurer within a reasonable time of the event in the current fiscal year.

All PTA events sponsored by your unit, even if it is a committee of the PTA running the event, should be considered carefully for risk. If the event does not have PLAY status on the AIM Playlist found in the 05-B Insurance Section, it is subject to a greater liability risk to the PTA. If you are unsure if this activity is covered, it is recommended to call AIM (800-876-4044) and be sure they understand you are inquiring from a NYS PTA unit as other state PTAs might have different rules.

Highest Grade Level Committees

Often a grade-level committee is formed specifically to recognize the highest grade level in a building. The celebration of the “graduating class” with such items as class t-shirts or post-graduation ceremony refreshments is acceptable and will not jeopardize your nonprofit status.

These guidelines are recommended for a PTA unit that decides to dedicate funds specifically to recognize the highest grade level:

- All funds should be used equally for all students in the grade level;
- Create a budget line and include in the unit budget; do not raise excessive funds;

- If fundraising is being done for the benefit of one grade level, it should be clearly stated as such on all information;
- No individual should make the decisions on the operations of the committee nor do grade reps control the decisions;
- Any planned activities must be included as part of the general budget that was approved by the association;
- Any grade level committee activities must be voted on by the Executive Board. Examples include plans for parties, yearbooks, post-prom activities and field/overnight trips;
- Funds should not be used for teacher wish list items, school beautification or commemorative gifts;
- All contracts are signed ONLY by the unit President; not the grade rep or committee chair(s);
- No deposits should be remitted to a vendor without prior approval of the President in conjunction with the Executive Committee;
- No deposit should be given without a signed contract;
- Always consult the NYS PTA Resource Guide Section 05-B Insurance prior to planning an event;
- NEVER set-up a separate grade level bank account using the PTA FEIN number; and
- NO alcohol or drugs during any events where students are involved or present. Please refer to this guidance on PTA and alcohol: <https://nyspta.org/wp-content/uploads/2021/09/NYS-PTA-Alcohol-Policy-FINAL.pdf>

Units are cautioned not to devote a majority of their activities and fundraising to benefit the highest grade level committee. Doing such could jeopardize your 501(c)(3) non-profit status as it benefits only a part of the student body and may not be directly in line with the mission and purposes of PTA. All funds raised for the highest grade level activities including those collected directly from the families are considered revenue for your PTA unit and must be included when filing your IRS 990 form. Any funds collected directly from families should be within the approved budget amounts and set at a reasonable amount.

If families want to benefit a subset of students by dedicating a majority of their fundraising efforts to provide activities that are not aligned with the purposes of PTA, then it is recommended that a separate group be formed outside of your PTA unit. That group would have to apply for its own FEIN, non-profit status, and insurance. That group should have its own bank account; no monies raised should be deposited in the PTA account. The unit's NYS sales tax exempt number and form should not be shared for use by the group.

Purposes of PTA

- to promote the welfare of children in their home, school and community
- to secure adequate laws for the care and protection of children
- to bring a closer relation between the home and school so that parents and teachers may cooperate intelligently in the
- to develop between educators and the general public such united efforts as will secure for all children the highest advantage in physical, mental, social, and spiritual education.