

# Mount Baker Foundation Board Diversity Stipends

Administered by Whatcom Family & Community Network

## Frequently Asked Questions: 2023 Guidelines in place as of 01.01.2023

Question	Answer
What is the goal of this pilot project?	Mount Baker Foundation and WFCN aim to increase the unduplicated number of individuals with diverse backgrounds serving in <b>leadership/board governance positions</b> within the non-profit sector in Whatcom County.
What is the timeframe of this pilot project?	It will be evaluated annually.
Does the individual have to be an officially elected director of a board or governing body, as required by law for a 501 (c) 3 type non-profit, according to the IRS?	Yes, with limited exceptions. Exceptions are non-director committee or advisory members <b>officially assigned to serve on required committees of the board</b> , as outlined in organizational by-laws, and <b>who consistently attend meetings</b> . This recognizes that these types of committee members, while not bearing the legal responsibilities of governance, may be cultivating the leadership skills to step into governance in the near future.
Can the following volunteers claim these stipends?	
Official Directors of the Board	Yes. This is the primary beneficiary type.
Non-director advisors officially assigned to required standing committees of the board, as outlined by organizational by-law.	Yes, but only when these individuals are serving officially on standing committees and demonstrate commitment through consistent attendance. We recognize that these individuals may be training for board governance roles in the near future.
Non- directors, acting as advisors or volunteers serving occasionally,	No. Not at this time. We value volunteerism. This project is aimed at

sporadically, or in one-time events or meetings?	increasing diversity in board governance leadership.
Can people under the age of 18 claim these stipends?	Yes, if they serve as 1) a director on an official board as described above or 2) a non-director serving on a standing board committee, as outlined above.
Does the organization have to have an active state and federal non-profit status?	Yes. Stipends support 501 (c) 3 organizations, who are also current on their annual state reporting and registration. The organization must be in good standing with the WA Secretary of State and the IRS.
Does the organization have to be based in Whatcom County?	Yes.
Does the organization have to serve only Whatcom County?	No, but Whatcom County should be a service area receiving significant benefit from the services.
What if I live in and represent in part Whatcom County but the organization, I serve mostly has a state level focus, but does encompass minimal services to Whatcom County?	These situations will be taken into consideration and must be approved in advance. Please email <a href="mailto:info@wfcn.org">info@wfcn.org</a> for a discussion prior to application.
Are the meeting stipends ONLY for official board and committee meetings or can I claim a stipend for another required board effort like a meeting with a financial planner, or a one-on-one meeting with the director, or a meeting to recruit a new board member? What are the limits of the kinds of meetings for which I can request a stipend?	Any <b>official board director</b> , conducting official business of the board, who must attend any type of meeting for <b>an hour or more</b> may be eligible for a stipend as long as documentation, such as <b>meeting minutes/notes with attendance verification is provided.</b>
Is there a limit of number of meetings that an individual can request a stipend for in a 12-month period?	In a 12-month period, an individual regardless of how many boards upon which they serve, may receive a <b>maximum of \$2,500 in meeting stipends.</b> There are not maximums for mileage or childcare reimbursements.

Do I have to provide a W9?	Yes. A submission of a <b>W-9 is required</b> at minimum, <b>every three years</b> or if information, such as address changes.
How do I submit my W-9?	The preferred method for W-9 submission is online via WFCN’s website. Click <a href="#">here</a> to access the form. The program we use to receive your W9 online is secure and WFCN's email is encrypted as we download and share between the staff who need to view for processing You can also email a completed W-9 to <a href="mailto:info@wfcn.org">info@wfcn.org</a> or mail 2303 Moore St., Bellingham, WA 98229. Sorry, WFCN does not have a fax number.
Will this be considered income for tax reasons?	Yes. However, you will only receive a 1099 tax form if your payments total \$600 or more in a single calendar year. The 1099s will be submitted and issued by January 31 of the calendar year following stipends received. (i.e. stipends payments issued from Jan 1-Dec 31, 2023 will be reported for the 2023 year, by Jan 31, 2024.)
Will the non-profit organization served have to claim these payments on their 990 process?	Yes. Each organization should speak to their CPA or accountant about the impact of these stipends.
How will I receive payment?	<p>Your request will be processed and a check will be issued in the month following your submission regardless of day of submission. The check is issued by Key Bank from Whatcom Family &amp; Community Network. Look for a small, perforated envelope that says “payment enclosed”. It can look like junk mail, so please be vigilant.</p> <div data-bbox="836 1591 1214 1879" data-label="Image"> </div> <div data-bbox="1235 1608 1419 1780" data-label="Text"> <p>Be on the lookout for this type of envelope.</p> </div>

Can I submit a request for a stipend retroactively?	Yes. Forms and required documentation for stipends or reimbursement must be submitted by January 31 for the previous calendar year.
Will my stipend remain confidential?	No. We had wished this could be confidential. However, IRS rules state that organizations disclose this information in their annual IRS form 990 filing. The 990 may list your name and the amount you were paid as a director. 990s are public documents.
How should I calculate my mileage?	Please ONLY put the number of miles driven. WFCN will calculate the reimbursement using the current IRS mileage reimbursement rate.
Do I need documentation or proof of childcare?	No. Not at this time.
If I have questions about submitting or receiving my application, who should I contact?	WFCN administers the program. Please contact <a href="mailto:info@wfcn.org">info@wfcn.org</a> or call 360-738-1196 ext. 100