

Communicating Across Generations

Most organizations have a wide variety in ages of stakeholders: from young interns to mature retirees. The age-diverse population causes some unique challenges in communication. While it is important to not stereotype anyone, it is helpful to understand communication styles of different generations. Here's a comparison of the primary differences in our generations, though most people find they can relate to a number of these:

Comparison of Differences					
Formative experiences	Maturists (Silent generation) (pre-1945) Wartime rationing Rock'n roll Nuclear families Defined gender roles - particularly for women 	Baby boomers (1945-1960) Cold War "Swinging Sixties" Moon landings Youth culture Woodstock Family-oriented 	Generation X (1961-1980) Fall of Berlin Wall Live Aid Early mobile technology Divorce rates rise 	Generation Y (Millennials) (1981-1995) 9/11 terrorist attacks Social media Invasion of Iraq Reality TV Google Earth 	Generation Z (born after 1995) Economic downturn Global warming Mobile devices Cloud computing Wiki-leaks 
US population us Census Bureau	32 million	75 million	66 million	79 million	74 million
% in workforce Pew Research Center	2%	25%	33%	35%	5%
Hours online per day	< 1	3	4	5	10
Signature product	Automobile	Television	Personal computer	Tablet/smartphone	Google glass; 3-D printing
Motivation	Honest pay for honest work	Peer recognition; good compensation benefits	Work-life balance; flexible schedules; recognition	Purpose driven; work and play are intertwined	Security and money; structure; transparency
Work ethic	Conformists; extremely loyal	Ambitious, loyal, work-centric and cynical	Like to work independently with minimal supervision	Collaborative; team oriented	Competitive; want to be judged by their own merits; more entrepreneurial
Communication media	Formal letter	Telephone	E-mail and text messages	Text or social media	Hand-held communication devices

The first step in understanding each other is to know what formative experiences have shaped the values of each generation. World War II was a significant event in our history and the resulting strong, nuclear family was the ideal. Maturists (aka: the Greatest Generation or the Silent Generation) trusted their government and leaders and were extremely loyal. Gen-Z-ers, having experienced global warming and wiki-leaks tend to mistrust their government and want structure, transparency and security in the workplace.

The next step is to be aware that there ARE different forms of communication. For example, Maturists prefer face-to-face communication, while Generation Y (aka: Millenials) prefers texts. Baby Boomers like to pick up the phone and call someone, while Gen X-ers would rather email. If you only communicate through one primary communication media, you may be missing opportunities to connect to others.

Lastly, be sure to respect that values are different between generations in the workplace. Be careful not to too quickly judge other's work ethics. Millenials may tend to move from one job to the next in a team-oriented way, while Baby Boomers may tend to view this movement as incompetence or lack of work ethic.

Whether the people you are communicating with are donors, board members, co-workers or the general public, knowing these differences will allow us all to respect differing values and learn from each other.

Employee Reimbursements



With the new 2018 Tax Cuts and Jobs Act (Tax Act), employers may find they can no longer provide certain common reimbursements to their employees tax-free. Transactions for travel, transportation, meals and entertainment, tools, equipment, supplies, club dues and home office expenses may no longer be allowed as tax-free reimbursements to the employee.

To avoid this, most organizations are establishing a written "Accountable Plan" in their Employee Manual which will allow the reimbursements to be excluded from the employees' gross income. To qualify for this exclusion, the arrangement must include ALL of the following:

1. The expenses must have a **business connection**, that is, they must have been paid or incurred while performing services as an employee.
2. The employee must **adequately account to the employer** for these expenses within a reasonable time. You must require employees to provide you with detailed information on these expenses, including date, time, place, amount, and business purpose for the expense.

3. You must require the employee *to return excess reimbursements* within a reasonable and specific period of time, depending on the circumstances.

If all three of these requirements are not met, the plan is determined by the IRS not to be accountable, and any expenses reimbursed to the employee by your business are taxable to the employee.

It is also important to note that this section is about employee reimbursements only. It does not effect the excise tax on transportation benefits requirement we discuss in our [June, 2018 newsletter](#).

To read more about how to set up an accountable plan for reimbursing employees, click [HERE](#).

Congratulations, Doug Brownlow!



Jones & Associates PLLC, CPAs is pleased to announce the continued growth of our firm with the promotion of Doug Brownlow, CPA, to partner. Doug joined the Jones & Associates team in 2016 and has over 10 years of experience working with nonprofit organizations. More recently, Doug has played an increasingly critical role in the leadership team here at J&A as part of the succession plan for the firm.

Doug graduated from Western Washington University with a degree in accounting and finance. He is a member of the American Institute of Certified Public Accountants and a participating member of the Not-For-Profit Committee of the Washington Society of CPAs. Doug is originally from California but has been in Seattle long enough to know he would never want to leave. He enjoys exercising and following the local Seattle sports scene. Additionally, he and his wife Taylor have been season ticket holders at the 5th Avenue Theater since 2012 and enjoy attending several shows each year.

J&A Learning Opportunities

Financial Leadership Webinar

Financial leadership means guiding a nonprofit organization to sustainability. Financial management, on the other hand, is the collecting of financial data, production of financial reports, and solution of near-term financial issues. We will focus on leadership's role in sustaining sound financial health within the organization, including financial anticipation, commitment, conflict resolution and communication using dynamic tools to effectively lead your organization towards a strong financial infrastructure and culture.

This live webinar is Thursday, **August 23, 2018** from 10am-noon and qualifies for 2 hours of CPE. Remember, even if you cannot attend a live webinar session, each registrant will receive a copy of the video recording of the session and class materials to use at your convenience, though CPE is only allowed during the live webcast. To register for this interesting and informative webinar, [enroll HERE](#).

Don't forget to check out the catalog of all the great listings, including past recordings and the remaining webinar in our 2017/2018 Nonprofit Learning Series [HERE](#).

Save the Date! Revenue Recognition Seminar Coming in September...

Do you know how the new revenue recognition standards will affect your nonprofit organization? In this 2-hour live in-person seminar, you will learn how to apply two new generally accepted accounting principle (GAAP) standards: FASB ASU 2014-09, Revenue from Contracts with Customers (Topic 606) and FASB ASU 2018-08, Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. You will learn the steps to record revenue from customers as well as the differences between contribution vs exchange transaction, conditional vs unconditional and promise or intentions. Because these are new changes to GAAP, they may significantly change how you word future contracts and record grants and other revenue. The standards are effective next year for most organizations, so don't wait until the last minute to learn the new rules!

The live seminar is Friday, **September 21, 2018** from 9am-11am at the University of Washington Center for Urban Horticulture and seating is very limited. To register for this informative and important in-person seminar, [enroll HERE](#).



Should you have any questions about the content of anything in this newsletter, please contact us.

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