

To: Local Presidents
Local Treasurers

From: Bill Lavezzi, NEOEA Executive Director

Date: January 25, 2016

Subject: Deductible Portion of NEOEA Dues

About this time, you are receiving a memo from OEA regarding the portion of the OEA/UniServ/NEA dues that is tax-deductible. For your convenience, we have printed that information on the back of this memo. We anticipate some inquiries from members about the portion of NEOEA dues that is tax-deductible.

Potential tax deductibility is calculated each year based on the organization's IRS Form 990. Based on NEOEA's Form 990 for the fiscal year running from September 1, 2014, to August 31, 2015, none of the NEOEA dues for that tax year is excluded from deductibility as a lobbying expense, meaning that it should all qualify as a professional expense.

During that period, the "active" (full-time teacher or equivalent) NEOEA dues amount as authorized in NEOEA's Bylaws was \$29.00.

The amounts actually charged for various categories of members were as follow:

- Full-time "active" (teacher or equivalent), \$29.00;
- Full-time ESP, \$15.00;
- Half-time or less "active" (teacher or equivalent), \$15.00;
- Half-time or less ESP, \$8.00.

We will be sending this information electronically to local association treasurers for whom we have active email addresses. If your association treasurer does not receive this information by email, please let us know so that we can update our records.



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**OHIO EDUCATION ASSOCIATION
FEDERAL INCOME TAX DEDUCTIBLE/NON-DEDUCTIBLE PORTION OF DUES
CALENDAR YEAR 2015**

If you itemize, you should be aware that the amount of your Association membership dues spent on lobbying is *not deductible* on your federal tax return. For your reference the deductible portion is listed below.

			Total Dues	Non-Deductible Dues	Deductible Dues
Educator:	Full-Time Dues	OEA/Uniserv/NEA	\$686.67	\$34.25	\$652.42
Educator:	Half-Time Dues	OEA/Uniserv/NEA	\$393.00	\$19.73	\$373.27
Educator:	Quarter-Time Dues	OEA/Uniserv/NEA	\$246.08	\$12.44	\$233.64
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Fair Share Fee Educator:	Full-Time Fees	OEA/Uniserv/NEA	\$686.67	\$34.25	\$652.42
Fair Share Fee Educator:	Half-Time Fees	OEA/Uniserv/NEA	\$393.00	\$19.73	\$373.27
Fair Share Fee Educator:	Quarter-Time Fees	OEA/Uniserv/NEA	\$246.08	\$12.44	\$233.64
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ESP:	Full-Time Dues	OEA/Uniserv/NEA	\$400.50	\$19.73	\$380.77
ESP:	Half-Time Dues	OEA/Uniserv/NEA	\$249.83	\$12.44	\$237.39
ESP:	Quarter-Time Dues	OEA/Uniserv/NEA	\$175.00	\$8.83	\$166.17
*ESP:	Education Support Professional				
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Fair Share Fee ESP:	Full-Time Fees	OEA/Uniserv/NEA	\$400.50	\$19.73	\$380.77
Fair Share Fee ESP:	Half-Time Fees	OEA/Uniserv/NEA	\$249.83	\$12.44	\$237.39
Fair Share Fee ESP:	Quarter-Time Fees	OEA/Uniserv/NEA	\$175.00	\$8.83	\$166.17
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Student:		OEA/NEA	\$34.00	\$1.29	\$32.71
Retired Annual:		OEA/NEA	\$45.00	\$1.02	\$43.98
Retired Life: (Initial Year)		OEA/NEA	\$350.00	\$6.81	\$343.19

The full amount of NEA dues is deductible.

If you plan to take a deduction for your **Local Association or OEA District dues**, you will need to get that figure from the appropriate organization's President or Treasurer before filing your 2015 tax return. It will not be necessary for Students or Retired members to contact a local or an OEA District since they do not belong to a particular local or an OEA District.

Association (Union) dues qualify as a miscellaneous deduction, the total of which must equal at least two percent (2%) of Adjusted Gross Income to be deductible.