

**OHIO EDUCATION ASSOCIATION
FEDERAL INCOME TAX DEDUCTIBLE/NON-DEDUCTIBLE PORTION OF DUES
CALENDAR YEAR 2013**

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	\$703.33	\$49.55	\$653.78
Educator:	Half-Time Dues	OEA/Uniserv/NEA	\$408.50	\$29.17	\$379.33
Educator:	Quarter-Time Dues	OEA/Uniserv/NEA	\$260.83	\$18.93	\$241.90
Fair Share Fee Educator:	Full-Time Fees	OEA/Uniserv/NEA	\$688.67	\$48.16	\$640.51
Fair Share Fee Educator:	Half-Time Fees	OEA/Uniserv/NEA	\$393.83	\$27.78	\$366.05
Fair Share Fee Educator:	Quarter-Time Fees	OEA/Uniserv/NEA	\$246.17	\$17.54	\$228.63
ESP:	Full-Time Dues	OEA/Uniserv/NEA	\$408.83	\$28.47	\$380.36
ESP:	Half-Time Dues	OEA/Uniserv/NEA	\$257.33	\$18.23	\$239.10
ESP:	Quarter-Time Dues	OEA/Uniserv/NEA	\$180.58	\$13.11	\$167.47
*ESP:	Education Support Professional				
Fair Share Fee ESP:	Full-Time Fees	OEA/Uniserv/NEA	\$401.50	\$27.78	\$373.72
Fair Share Fee ESP:	Half-Time Fees	OEA/Uniserv/NEA	\$250.00	\$17.54	\$232.46
Fair Share Fee ESP:	Quarter-Time Fees	OEA/Uniserv/NEA	\$173.25	\$12.42	\$160.83
Student:		OEA/NEA	\$34.00	\$1.80	\$32.20
Retired Annual:		OEA/NEA	\$41.67	\$2.21	\$39.46
Retired Life: (Initial Year)		OEA/NEA	\$316.67	\$14.71	\$301.96

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 2013 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.