

FRESNO TEACHERS ASSOCIATION  
INCOME TAX DEDUCTIONS  
**2005 FULL Calendar Year**

Covering dues or fees paid January 2005 through December 2005

**CATEGORY 1:** If your teaching assignment is 61-100%.

MEMBERSHIP DUES

FTA:  $13.56 \times 7 + 13.56 \times 3 = 135.60$   
CTA:  $53.30 \times 7 + 53.30 \times 3 = 516.90$   
NEA:  $13.70 \times 7 + 14.00 \times 3 = \underline{134.90}$   
Total  $\$787.40$

AGENCY SERVICE FEES

$12.20 \times 7 + 12.20 \times 3 = 122.00$   
 $47.97 \times 7 + 54.27 \times 3 = 465.21$   
 $12.33 \times 7 + 12.60 \times 3 = \underline{121.41}$   
Total  $\$708.62$

**CATEGORY 2A:** If your assignment is greater than 1/3, but not more than 50%.

MEMBERSHIP DUES

FTA:  $6.78 \times 7 + 6.78 \times 3 = 67.80$   
CTA:  $26.65 \times 7 + 30.15 \times 3 = 258.45$   
NEA:  $7.10 \times 7 + 7.30 \times 3 = \underline{69.95}$   
Total  $\$396.20$

AGENCY SERVICE FEES

$5.70 \times 7 + 6.10 \times 3 = 57.00$   
 $23.98 \times 7 + 27.14 \times 3 = 232.59$   
 $6.39 \times 7 + 6.57 \times 3 = \underline{62.92}$   
Total  $\$352.51$

**CATEGORY 2B:** If your assignment is 51-60%.

MEMBERSHIP DUES

FTA:  $6.78 \times 7 + 6.78 \times 3 = 67.80$   
CTA:  $26.65 \times 7 + 30.15 \times 3 = 258.45$   
NEA:  $13.70 \times 7 + 14.00 \times 3 = \underline{134.90}$   
Total  $\$461.15$

AGENCY SERVICE FEES

$5.70 \times 7 + 6.10 \times 3 = 57.00$   
 $23.98 \times 7 + 27.14 \times 3 = 232.59$   
 $12.33 \times 7 + 12.60 \times 3 = \underline{121.41}$   
Total  $\$411.00$

**CATEGORY 3A:** If your assignment is 25% or less.

MEMBERSHIP DUES

FTA:  $3.40 \times 7 + 3.40 \times 3 = 34.00$   
CTA:  $13.32 \times 7 + 15.08 \times 3 = 129.21$   
NEA:  $3.82 \times 7 + 3.97 \times 3 = \underline{37.50}$   
Total  $\$200.71$

AGENCY SERVICE FEES

$3.07 \times 7 + 3.07 \times 3 = 30.70$   
 $11.99 \times 7 + 13.57 \times 3 = 116.33$   
 $3.44 \times 7 + 3.58 \times 3 = \underline{33.77}$   
Total  $\$180.70$

**CATEGORY 3B:** If your assignment is 25% but not more than 1/3.

MEMBERSHIP DUES

FTA:  $3.39 \times 7 + 3.39 \times 3 = 33.90$   
CTA:  $13.32 \times 7 + 15.08 \times 3 = 129.21$   
NEA:  $7.10 \times 7 + 7.30 \times 3 = \underline{69.98}$   
Total  $\$233.09$

AGENCY SERVICE FEES

$3.07 \times 7 + 3.07 \times 3 = 30.70$   
 $11.99 \times 7 + 13.57 \times 3 = 116.33$   
 $6.39 \times 7 + 6.57 \times 3 = \underline{62.92}$   
Total  $\$209.95$

**CATEGORY 4:** For hourly employees less than 60%.

MEMBERSHIP DUES

FTA:  $3.39 \times 7 + 3.39 \times 3 = 33.90$   
CTA:  $5.33 \times 7 + 6.03 \times 3 = 51.69$   
NEA:  $3.83 \times 7 + 3.98 \times 3 = \underline{37.60}$   
Total  $\$123.19$

AGENCY SERVICE FEES

$3.06 \times 7 + 3.06 \times 3 = 30.60$   
 $4.80 \times 7 + 5.43 \times 3 = 46.53$   
 $3.44 \times 7 + 3.58 \times 3 = \underline{33.77}$   
Total  $\$110.90$

**CATEGORY 5 (ASSOCIATES):** Management personnel who were active members prior to assuming management position.

MEMBERSHIP DUES

FTA:  $3.14 \times 7 + 3.14 \times 3 = 31.40$   
CTA:  $53.30 \times 7 + 60.30 \times 3 = 516.90$   
NEA:  $13.70 \times 7 + 14.00 \times 3 = \underline{134.90}$   
Total  $\$683.20$

Computations shown above are for seven months (January-July) at 2004-05 membership dues or agency service fee rates and three months (October-December) at 2005-06 membership dues or agency service fee rates. No dues or agency service fees were collected during August or September.

If you were not employed for the full year, or if you are a life member of either FTA or NEA (or both), it is necessary for you to make appropriate modifications to the above figures.

