

Fresno Teachers Association
Income Tax Deductions
2006 FULL Calendar Year

Covering dues or fees paid January 2006 through December 2006

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

MEMBERSHIP DUES

FTA:	13.56 x 7 + 14.02 x 3 =	136.98
CTA:	60.30 x 7 + 61.10 x 3 =	605.40
NEA:	14.00 x 7 + 14.50 x 3 =	141.50
	Total	\$883.88

AGENCY SERVICE FEES

FTA:	12.20 x 7 + 12.62 x 3 =	123.26
CTA:	54.27 x 7 + 54.99 x 3 =	544.86
NEA:	12.60 x 7 + 13.05 x 3 =	127.35
	Total	\$795.47

CATEGORY 2A: If your teaching assignment is greater than 33-1/3%, but not more than 50%

MEMBERSHIP DUES

FTA:	6.78 x 7 + 7.01 x 3 =	68.49
CTA:	30.15 x 7 + 30.55 x 3 =	302.70
NEA:	7.30 x 7 + 7.60 x 3 =	73.90
	Total	\$445.09

AGENCY SERVICE FEES

FTA:	6.10 x 7 + 6.31 x 3 =	61.63
CTA:	27.14 x 7 + 27.50 x 3 =	272.48
NEA:	6.57 x 7 + 6.84 x 3 =	66.51
	Total	\$400.62

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

MEMBERSHIP DUES

FTA:	6.78 x 7 + 7.01 x 3 =	68.49
CTA:	30.15 x 7 + 30.55 x 3 =	302.70
NEA:	14.00 x 7 + 14.50 x 3 =	141.50
	Total	\$512.69

AGENCY SERVICE FEES

FTA:	6.10 x 7 + 6.31 x 3 =	61.63
CTA:	27.14 x 7 + 27.50 x 3 =	272.48
NEA:	12.60 x 7 + 13.05 x 3 =	127.35
	Total	\$461.46

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

MEMBERSHIP DUES

FTA:	3.39 x 7 + 3.50 x 3 =	34.23
CTA:	15.07 x 7 + 15.28 x 3 =	151.33
NEA:	3.98 x 7 + 4.17 x 3 =	40.37
	Total	\$225.93

AGENCY SERVICE FEES

FTA:	3.05 x 7 + 3.15 x 3 =	30.80
CTA:	13.57 x 7 + 13.75 x 3 =	136.24
NEA:	3.58 x 7 + 3.76 x 3 =	36.34
	Total	\$203.38

CATEGORY 3B: If your teaching assignment is 25% but not more than 33-1/3%

MEMBERSHIP DUES

FTA:	3.39 x 7 + 3.50 x 3 =	34.23
CTA:	15.08 x 7 + 15.28 x 3 =	151.40
NEA:	7.30 x 7 + 7.60 x 3 =	73.90
	Total	\$259.53

AGENCY SERVICE FEES

FTA:	3.05 x 7 + 3.15 x 3 =	30.80
CTA:	13.57 x 7 + 13.75 x 3 =	136.24
NEA:	6.57 x 7 + 6.86 x 3 =	66.57
	Total	\$233.61

CATEGORY 4: For hourly employees less than 60%

MEMBERSHIP DUES

FTA:	3.39 x 7 + 3.50 x 3 =	34.23
CTA:	6.03 x 7 + 6.11 x 3 =	60.54
NEA:	3.98 x 7 + 4.18 x 3 =	40.40
	Total	\$135.17

AGENCY SERVICE FEES

FTA:	3.05 x 7 + 3.15 x 3 =	30.80
CTA:	5.43 x 7 + 5.50 x 3 =	54.51
NEA:	3.58 x 7 + 3.76 x 3 =	36.34
	Total	\$121.65

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

MEMBERSHIP DUES

FTA:	3.14 x 7 + 3.25 x 3 =	31.73
CTA:	60.30 x 7 + 61.10 x 3 =	605.40
NEA:	14.00 x 7 + 14.50 x 3 =	141.50
	Total	\$778.63

Computations shown above are for seven months (January-July) at 2005-06 membership dues or agency service fee rates and th months (October-December) at 2006-2007 membership dues or agency service fee rates. No dues or agency service fees w collected during August or Septembe

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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 figure: