

Fresno Teachers Association
Income Tax Deductions
2008 FULL Calendar Year

Covering dues or fees paid January 2008 through December 2008

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

MEMBERSHIP DUES

FTA:	14.79	x 7	+	15.16	x 3	=	149.01
CTA:	62.10	x 7	+	59.90	x 3	=	614.40
NEA:	15.30	x 7	+	15.80	x 3	=	154.50
				Total			\$917.91

AGENCY SERVICE FEES

FTA:	13.31	x 7	+	13.64	x 3	=	134.09
CTA:	55.89	x 7	+	53.91	x 3	=	552.96
NEA:	13.77	x 7	+	14.22	x 3	=	139.05
				Total			\$826.10

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

MEMBERSHIP DUES

FTA:	7.40	x 7	+	7.58	x 3	=	74.54
CTA:	31.05	x 7	+	30.95	x 3	=	310.20
NEA:	8.15	x 7	+	8.40	x 3	=	82.25
				Total			\$466.99

AGENCY SERVICE FEES

FTA:	6.65	x 7	+	6.82	x 3	=	67.01
CTA:	27.95	x 7	+	27.56	x 3	=	278.33
NEA:	7.34	x 7	+	7.56	x 3	=	74.06
				Total			\$419.40

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

MEMBERSHIP DUES

FTA:	7.40	x 7	+	7.58	x 3	=	74.54
CTA:	31.05	x 7	+	30.95	x 3	=	310.20
NEA:	15.30	x 7	+	15.80	x 3	=	154.50
				Total			\$539.24

AGENCY SERVICE FEES

FTA:	6.65	x 7	+	6.82	x 3	=	67.01
CTA:	27.95	x 7	+	27.56	x 3	=	278.33
NEA:	13.77	x 7	+	14.22	x 3	=	139.05
				Total			\$484.39

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

MEMBERSHIP DUES

FTA:	3.70	x 7	+	3.79	x 3	=	37.27
CTA:	15.53	x 7	+	16.48	x 3	=	158.15
NEA:	4.60	x 7	+	4.73	x 3	=	46.39
				Total			\$241.81

AGENCY SERVICE FEES

FTA:	3.33	x 7	+	3.41	x 3	=	33.54
CTA:	13.98	x 7	+	14.83	x 3	=	142.35
NEA:	4.14	x 7	+	4.25	x 3	=	41.73
				Total			\$217.62

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

MEMBERSHIP DUES

FTA:	3.70	x 7	+	3.79	x 3	=	37.27
CTA:	15.53	x 7	+	16.48	x 3	=	158.15
NEA:	8.15	x 7	+	8.40	x 3	=	82.25
				Total			\$277.67

AGENCY SERVICE FEES

FTA:	3.33	x 7	+	3.41	x 3	=	33.54
CTA:	13.98	x 7	+	14.83	x 3	=	142.35
NEA:	7.34	x 7	+	7.56	x 3	=	74.06
				Total			\$249.95

CATEGORY 4: For hourly employees less than 60%

MEMBERSHIP DUES

FTA:	3.70	x 7	+	3.79	x 3	=	37.27
CTA:	6.21	x 7	+	7.79	x 3	=	66.84
NEA:	4.60	x 7	+	4.73	x 3	=	46.39
				Total			\$150.50

AGENCY SERVICE FEES

FTA:	3.33	x 7	+	3.41	x 3	=	33.54
CTA:	5.59	x 7	+	7.01	x 3	=	60.16
NEA:	4.14	x 7	+	4.25	x 3	=	41.73
				Total			\$135.43

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

MEMBERSHIP DUES

FTA:	3.45	x 7	+	3.54	x 3	=	34.77
CTA:	62.10	x 7	+	59.90	x 3	=	614.40
NEA:	15.30	x 7	+	15.80	x 3	=	154.50
				Total			\$803.67

Computations shown above are for seven months (January-July) at 2007-08 membership dues or agency service fee rates and th months (October-December) at 2008-2009 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: