

Fresno Teachers Association  
Income Tax Deductions  
**2007 FULL Calendar Year**

Covering dues or fees paid January 2007 through December 2007

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

**MEMBERSHIP DUES**

FTA:	14.02	x 7	+	14.02	x 3	=	140.20
CTA:	61.10	x 7	+	62.10	x 3	=	614.00
NEA:	14.50	x 7	+	15.30	x 3	=	147.40
							Total
							\$901.60

**AGENCY SERVICE FEES**

FTA:	12.62	x 7	+	12.62	x 3	=	126.20
CTA:	54.99	x 7	+	55.89	x 3	=	552.60
NEA:	13.05	x 7	+	13.77	x 3	=	132.66
							Total
							\$811.46

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

**MEMBERSHIP DUES**

FTA:	7.01	x 7	+	7.01	x 3	=	70.10
CTA:	30.55	x 7	+	31.05	x 3	=	307.00
NEA:	7.60	x 7	+	8.15	x 3	=	77.65
							Total
							\$454.75

**AGENCY SERVICE FEES**

FTA:	6.31	x 7	+	6.31	x 3	=	63.10
CTA:	27.50	x 7	+	27.95	x 3	=	276.35
NEA:	6.84	x 7	+	7.34	x 3	=	69.90
							Total
							\$409.35

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

**MEMBERSHIP DUES**

FTA:	7.01	x 7	+	7.01	x 3	=	70.10
CTA:	30.55	x 7	+	31.05	x 3	=	307.00
NEA:	14.50	x 7	+	15.30	x 3	=	147.40
							Total
							\$524.50

**AGENCY SERVICE FEES**

FTA:	6.31	x 7	+	6.31	x 3	=	63.10
CTA:	27.50	x 7	+	27.95	x 3	=	276.35
NEA:	13.05	x 7	+	13.77	x 3	=	132.66
							Total
							\$472.11

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

**MEMBERSHIP DUES**

FTA:	3.50	x 7	+	3.50	x 3	=	35.00
CTA:	15.28	x 7	+	15.53	x 3	=	153.55
NEA:	4.17	x 7	+	4.60	x 3	=	42.99
							Total
							\$231.54

**AGENCY SERVICE FEES**

FTA:	3.15	x 7	+	3.15	x 3	=	31.50
CTA:	13.75	x 7	+	13.98	x 3	=	138.19
NEA:	3.76	x 7	+	4.14	x 3	=	38.74
							Total
							\$208.43

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

**MEMBERSHIP DUES**

FTA:	3.50	x 7	+	3.50	x 3	=	35.00
CTA:	15.28	x 7	+	15.53	x 3	=	153.55
NEA:	7.60	x 7	+	8.15	x 3	=	77.65
							Total
							\$266.20

**AGENCY SERVICE FEES**

FTA:	3.15	x 7	+	3.15	x 3	=	31.50
CTA:	13.75	x 7	+	13.98	x 3	=	138.19
NEA:	6.86	x 7	+	7.34	x 3	=	70.04
							Total
							\$239.73

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

**MEMBERSHIP DUES**

FTA:	3.50	x 7	+	3.50	x 3	=	35.00
CTA:	6.11	x 7	+	6.21	x 3	=	61.40
NEA:	4.18	x 7	+	4.60	x 3	=	43.06
							Total
							\$139.46

**AGENCY SERVICE FEES**

FTA:	3.15	x 7	+	3.15	x 3	=	31.50
CTA:	5.50	x 7	+	5.59	x 3	=	55.27
NEA:	3.76	x 7	+	4.14	x 3	=	38.74
							Total
							\$125.51

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

**MEMBERSHIP DUES**

FTA:	3.25	x 7	+	3.25	x 3	=	32.50
CTA:	61.10	x 7	+	6.21	x 3	=	446.33
NEA:	14.50	x 7	+	15.30	x 3	=	147.40
							Total
							\$626.23

Computations shown above are for seven months (January-July) at 2006-07 membership dues or agency service fee rates and th months (October-December) at 2007-2008 membership dues or agency service fee rates. No dues or agency service fees w collected during August or Septembe