



Fresno Teachers Association  
Income Tax Deductions  
2014 FULL Calendar Year

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

**MEMBERSHIP DUES**

FTA:	15.15	x 7	+	15.57	x 3	=	152.76
CTA:	64.40	x 7	+	64.10	x 3	=	643.10
NEA:	18.20	x 7	+	18.30	x 3	=	182.30
				Total			\$978.16

**AGENCY SERVICE FEES**

FTA:	15.15	x 7	+	15.57	x 3	=	152.76
CTA:	64.40	x 7	+	64.10	x 3	=	643.10
NEA:	18.20	x 7	+	18.30	x 3	=	182.30
				Total			\$978.16

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

**MEMBERSHIP DUES**

FTA:	7.58	x 7	+	7.78	x 3	=	76.40
CTA:	33.20	x 7	+	33.05	x 3	=	331.55
NEA:	10.25	x 7	+	10.30	x 3	=	102.65
				Total			\$510.60

**AGENCY SERVICE FEES**

FTA:	7.58	x 7	+	7.78	x 3	=	76.40
CTA:	33.20	x 7	+	33.05	x 3	=	331.55
NEA:	10.25	x 7	+	10.30	x 3	=	102.65
				Total			\$510.60

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

**MEMBERSHIP DUES**

FTA:	7.58	x 7	+	7.78	x 3	=	76.40
CTA:	33.20	x 7	+	33.05	x 3	=	331.55
NEA:	18.20	x 7	+	18.30	x 3	=	182.30
				Total			\$590.25

**AGENCY SERVICE FEES**

FTA:	7.58	x 7	+	7.78	x 3	=	76.40
CTA:	33.20	x 7	+	33.05	x 3	=	331.55
NEA:	18.20	x 7	+	18.30	x 3	=	182.30
				Total			\$590.25

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

**MEMBERSHIP DUES**

FTA:	3.79	x 7	+	3.89	x 3	=	38.20
CTA:	17.60	x 7	+	17.53	x 3	=	175.79
NEA:	6.30	x 7	+	6.32	x 3	=	63.06
				Total			\$277.05

**AGENCY SERVICE FEES**

FTA:	3.79	x 7	+	3.89	x 3	=	38.20
CTA:	17.60	x 7	+	17.53	x 3	=	175.79
NEA:	6.30	x 7	+	6.32	x 3	=	63.06
				Total			\$277.05

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

**MEMBERSHIP DUES**

FTA:	3.79	x 7	+	3.89	x 3	=	38.20
CTA:	17.60	x 7	+	17.53	x 3	=	175.79
NEA:	10.25	x 7	+	10.30	x 3	=	102.65
				Total			\$316.64

**AGENCY SERVICE FEES**

FTA:	3.79	x 7	+	3.89	x 3	=	38.20
CTA:	17.60	x 7	+	17.53	x 3	=	175.79
NEA:	10.25	x 7	+	10.30	x 3	=	102.65
				Total			\$316.64

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

**MEMBERSHIP DUES**

FTA:	3.79	x 7	+	3.89	x 3	=	38.20
CTA:	8.24	x 7	+	8.22	x 3	=	82.34
NEA:	6.30	x 7	+	6.32	x 3	=	63.06
				Total			\$183.60

**AGENCY SERVICE FEES**

FTA:	3.79	x 7	+	3.89	x 3	=	38.20
CTA:	8.24	x 7	+	8.22	x 3	=	82.34
NEA:	6.30	x 7	+	6.32	x 3	=	63.06
				Total			\$183.60

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

**MEMBERSHIP DUES**

FTA:	3.67	x 7	+	3.64	x 3	=	36.61
CTA:	64.40	x 7	+	64.10	x 3	=	643.10
NEA:	18.20	x 7	+	18.30	x 3	=	182.30
				Total			\$862.01

Computations shown above are for seven months (January-July) at 2013-2014 membership dues or agency service fee rates and three months (October-December) at 2014-2015 membership dues or agency service fees rates. No dues or agency service fees were collected during August or September

If you were not employed for the full year it is necessary for you to make appropriate modifications to the above figures.