



Fresno Teachers Association  
Income Tax Deductions  
2021 FULL Calendar Year

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

**MEMBERSHIP DUES**

FTA:	35.26	x 7	+	35.26	x 3	=	352.60
CTA:	73.70	x 7	+	75.30	x 3	=	741.80
NEA:	20.00	x 7	+	20.20	x 3	=	200.60
				Total			<u>\$1,295.00</u>

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

**MEMBERSHIP DUES**

FTA:	17.63	x 7	+	17.63	x 3	=	176.30
CTA:	37.85	x 7	+	38.65	x 3	=	380.90
NEA:	11.15	x 7	+	11.25	x 3	=	111.80
				Total			<u>\$669.00</u>

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

**MEMBERSHIP DUES**

FTA:	17.63	x 7	+	17.63	x 3	=	176.30
CTA:	37.85	x 7	+	38.65	x 3	=	380.90
NEA:	20.00	x 7	+	20.20	x 3	=	200.60
				Total			<u>\$757.80</u>

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

**MEMBERSHIP DUES**

FTA:	8.81	x 7	+	8.81	x 3	=	88.10
CTA:	19.93	x 7	+	20.33	x 3	=	200.50
NEA:	6.75	x 7	+	6.80	x 3	=	67.65
				Total			<u>\$356.25</u>

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

**MEMBERSHIP DUES**

FTA:	8.81	x 7	+	8.81	x 3	=	88.10
CTA:	19.93	x 7	+	20.33	x 3	=	200.50
NEA:	11.15	x 7	+	11.25	x 3	=	111.80
				Total			<u>\$400.40</u>

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

**MEMBERSHIP DUES**

FTA:	8.81	x 7	+	8.81	x 3	=	88.10
CTA:	9.17	x 7	+	9.33	x 3	=	92.18
NEA:	6.75	x 7	+	6.80	x 3	=	67.65
				Total			<u>\$247.93</u>

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

**MEMBERSHIP DUES**

FTA:	8.56	x 7	+	8.56	x 3	=	85.60
CTA:	73.70	x 7	+	75.30	x 3	=	741.80
NEA:	20.00	x 7	+	20.20	x 3	=	200.60
				Total			<u>\$1,028.00</u>

**Computations shown above are for seven months (January-July) at 2020-2021 membership dues and three months (October-December) at 2021-2022 membership dues. No dues 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.**