



Fresno Teachers Association
Income Tax Deductions
2022 FULL Calendar Year
Covering dues or fees paid January 2022 through December

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

MEMBERSHIP DUES

FTA:	35.26	x 7	+	35.26	x 3	=	352.60
CTA:	75.30	x 7	+	76.80	x 3	=	757.50
NEA:	20.20	x 7	+	20.40	x 3	=	202.60
				Total			\$1,312.70

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:	38.65	x 7	+	39.40	x 3	=	388.75
NEA:	11.25	x 7	+	11.35	x 3	=	112.80
				Total			\$677.85

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

MEMBERSHIP DUES

FTA:	17.63	x 7	+	17.63	x 3	=	176.30
CTA:	38.65	x 7	+	39.40	x 3	=	388.75
NEA:	20.20	x 7	+	20.40	x 3	=	202.60
				Total			\$767.65

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

MEMBERSHIP DUES

FTA:	8.81	x 7	+	8.81	x 3	=	88.10
CTA:	20.33	x 7	+	20.70	x 3	=	204.41
NEA:	6.80	x 7	+	6.85	x 3	=	68.15
				Total			\$360.66

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:	20.33	x 7	+	20.70	x 3	=	204.41
NEA:	11.25	x 7	+	11.35	x 3	=	112.80
				Total			\$405.31

CATEGORY 4: For hourly employees less than 60%

MEMBERSHIP DUES

FTA:	8.81	x 7	+	8.81	x 3	=	88.10
CTA:	9.33	x 7	+	9.48	x 3	=	93.75
NEA:	6.80	x 7	+	6.85	x 3	=	68.15
				Total			\$250.00

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:	75.30	x 7	+	76.80	x 3	=	757.50
NEA:	20.20	x 7	+	20.40	x 3	=	202.60
				Total			\$1,045.70

Computations shown above are for seven months (January-July) at 2021-2022 membership dues and three months (October-December) at 2022-2023 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.