



Fresno Teachers Association  
Income Tax Deductions  
**2023 FULL Calendar Year**

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

**MEMBERSHIP DUES**

	Jan	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total
<b>FTA:</b>	35.26	40.03	40.03	40.03	40.03	40.03	40.03	0.00	0.00	40.04	40.04	43.44	398.96
<b>CTA:</b>	76.80	76.80	76.80	76.80	76.80	76.80	76.80	0.00	0.00	78.60	78.60	78.60	773.40
<b>NEA:</b>	20.40	20.40	20.40	20.40	20.40	20.40	20.40	0.00	0.00	20.80	20.80	20.80	205.20
													<b>1,377.56</b>

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

**MEMBERSHIP DUES**

	Jan	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total
<b>FTA:</b>	17.63	20.01	20.01	20.01	20.01	20.01	20.01	0.00	0.00	20.02	20.02	21.72	199.45
<b>CTA:</b>	39.40	39.40	39.40	39.40	39.40	39.40	39.40	0.00	0.00	40.30	40.30	40.30	396.70
<b>NEA:</b>	11.35	11.35	11.35	11.35	11.35	11.35	11.35	0.00	0.00	11.55	11.55	11.55	114.10
													<b>710.25</b>

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

**MEMBERSHIP DUES**

	Jan	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total
<b>FTA:</b>	17.63	20.01	20.01	20.01	20.01	20.01	20.01	0.00	0.00	20.02	20.02	21.72	199.45
<b>CTA:</b>	39.40	39.40	39.40	39.40	39.40	39.40	39.40	0.00	0.00	40.30	40.30	40.30	396.70
<b>NEA:</b>	20.40	20.40	20.40	20.40	20.40	20.40	20.40	0.00	0.00	20.80	20.80	20.80	205.20
													<b>801.35</b>

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

**MEMBERSHIP DUES**

	Jan	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total
<b>FTA:</b>	8.81	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0.00	10.01	10.01	10.86	99.69
<b>CTA:</b>	20.70	20.70	20.70	20.70	20.70	20.70	20.70	0.00	0.00	21.15	21.15	21.15	208.35
<b>NEA:</b>	6.85	6.85	6.85	6.85	6.85	6.85	6.85	0.00	0.00	6.95	6.95	6.95	68.80
													<b>376.84</b>

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

**MEMBERSHIP DUES**

	Jan	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total
<b>FTA:</b>	8.81	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0.00	10.01	10.01	10.86	99.69
<b>CTA:</b>	20.70	20.70	20.70	20.70	20.70	20.70	20.70	0.00	0.00	21.15	21.15	21.15	208.35
<b>NEA:</b>	11.35	11.35	11.35	11.35	11.35	11.35	11.35	0.00	0.00	11.55	11.55	11.55	114.10
													<b>422.14</b>

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

**MEMBERSHIP DUES**

	Jan	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total
<b>FTA:</b>	8.81	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0.00	10.01	10.01	10.86	99.69
<b>CTA:</b>	9.48	9.48	9.48	9.48	9.48	9.48	9.48	0.00	0.00	9.66	9.66	9.66	95.34
<b>NEA:</b>	6.85	6.85	6.85	6.85	6.85	6.85	6.85	0.00	0.00	6.95	6.95	6.95	68.80
													<b>263.83</b>

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