



Fresno Teachers Association  
Income Tax Deductions  
2024 FULL Calendar Year

Covering dues or fees paid January 2024 through December 2024

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

**MEMBERSHIP DUES**

|      |             |             |            |
|------|-------------|-------------|------------|
| FTA: | 43.44 x 7 + | 44.74 x 3 = | 438.30     |
| CTA: | 78.60 x 7 + | 81.60 x 3 = | 795.00     |
| NEA: | 20.80 x 7 + | 21.30 x 3 = | 209.50     |
|      |             | Total       | \$1,442.80 |

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

**MEMBERSHIP DUES**

|      |             |             |          |
|------|-------------|-------------|----------|
| FTA: | 21.72 x 7 + | 22.37 x 3 = | 219.15   |
| CTA: | 40.30 x 7 + | 41.80 x 3 = | 407.50   |
| NEA: | 11.55 x 7 + | 11.80 x 3 = | 116.25   |
|      |             | Total       | \$742.90 |

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

**MEMBERSHIP DUES**

|      |             |             |          |
|------|-------------|-------------|----------|
| FTA: | 21.72 x 7 + | 22.37 x 3 = | 219.15   |
| CTA: | 40.30 x 7 + | 41.80 x 3 = | 407.50   |
| NEA: | 20.80 x 7 + | 21.30 x 3 = | 209.50   |
|      |             | Total       | \$836.15 |

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

**MEMBERSHIP DUES**

|      |             |             |          |
|------|-------------|-------------|----------|
| FTA: | 10.86 x 7 + | 11.19 x 3 = | 109.59   |
| CTA: | 21.15 x 7 + | 21.90 x 3 = | 213.75   |
| NEA: | 6.95 x 7 +  | 7.08 x 3 =  | 69.89    |
|      |             | Total       | \$393.23 |

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

**MEMBERSHIP DUES**

|      |             |             |          |
|------|-------------|-------------|----------|
| FTA: | 10.86 x 7 + | 11.19 x 3 = | 109.59   |
| CTA: | 21.15 x 7 + | 21.90 x 3 = | 213.75   |
| NEA: | 11.55 x 7 + | 11.80 x 3 = | 116.25   |
|      |             | Total       | \$439.59 |

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

**MEMBERSHIP DUES**

|      |             |             |          |
|------|-------------|-------------|----------|
| FTA: | 10.86 x 7 + | 11.19 x 3 = | 109.59   |
| CTA: | 9.66 x 7 +  | 9.96 x 3 =  | 97.50    |
| NEA: | 6.95 x 7 +  | 7.08 x 3 =  | 69.89    |
|      |             | Total       | \$276.98 |

Computations shown above are for seven months (January-July) at 2023-2024 membership dues and three months (October-December) at 2024-2025 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.



Fresno Teachers Association  
Central Valley Education Foundation Income Tax Deductions  
**2024 FULL Calendar Year**  
Covering dues or fees paid January 2024 through December 2024

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

MEMBERSHIP DUES

|               |      |     |   |       |      |     |   |         |
|---------------|------|-----|---|-------|------|-----|---|---------|
| CVEF DONATION | 5.00 | x 7 | + |       | 5.00 | x 3 | = |         |
|               |      |     |   | Total |      |     |   | 50.00   |
|               |      |     |   |       |      |     |   | \$50.00 |

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

MEMBERSHIP DUES

|               |      |     |   |       |      |     |   |         |
|---------------|------|-----|---|-------|------|-----|---|---------|
| CVEF DONATION | 5.00 | x 7 | + |       | 5.00 | x 3 | = |         |
|               |      |     |   | Total |      |     |   | 50.00   |
|               |      |     |   |       |      |     |   | \$50.00 |

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

MEMBERSHIP DUES

|               |      |     |   |       |      |     |   |         |
|---------------|------|-----|---|-------|------|-----|---|---------|
| CVEF DONATION | 5.00 | x 7 | + |       | 5.00 | x 3 | = |         |
|               |      |     |   | Total |      |     |   | 50.00   |
|               |      |     |   |       |      |     |   | \$50.00 |

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

MEMBERSHIP DUES

|               |      |     |   |       |      |     |   |         |
|---------------|------|-----|---|-------|------|-----|---|---------|
| CVEF DONATION | 5.00 | x 7 | + |       | 5.00 | x 3 | = |         |
|               |      |     |   | Total |      |     |   | 50.00   |
|               |      |     |   |       |      |     |   | \$50.00 |

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

MEMBERSHIP DUES

|               |      |     |   |       |      |     |   |         |
|---------------|------|-----|---|-------|------|-----|---|---------|
| CVEF DONATION | 5.00 | x 7 | + |       | 5.00 | x 3 | = |         |
|               |      |     |   | Total |      |     |   | 50.00   |
|               |      |     |   |       |      |     |   | \$50.00 |

CATEGORY 4: For hourly employees less than 60%

MEMBERSHIP DUES

|               |      |     |   |       |      |     |   |         |
|---------------|------|-----|---|-------|------|-----|---|---------|
| CVEF DONATION | 5.00 | x 7 | + |       | 5.00 | x 3 | = |         |
|               |      |     |   | Total |      |     |   | 50.00   |
|               |      |     |   |       |      |     |   | \$50.00 |

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