



## Schedule of 2019 Dues Deductibility

Changes in the tax laws incorporated in the 1993 deficit reduction legislation prohibit the deduction of expenses incurred for lobbying. Therefore, only that portion of your ADA and CDA dues not used for lobbying may be deducted from your income taxes.

If you are paying your 2019 dues by December 31, 2018, the ADA estimates that 7.0% of your ADA dues are not deductible. The CDA estimates that 4.47% of CDA dues are not deductible. 100% of component society dues are deductible.

The following chart of dues is designed to assist you in preparing your income tax statements.

Dues Category	ADA Dues	Non-Deductible Portion	CDA Dues	Non-Deductible Portion
Full Active	\$554.00	\$38.78	\$479.00	\$21.41
Half Year	\$277.00	\$19.39	\$240.00	\$10.73
Graduate Student	\$30.00	\$2.10	\$30.00	\$6.34
Retired	\$139.00	\$9.73	\$120.00	\$6.36
Quarter Year	\$0.00	\$0.00	\$0.00	\$0.00
1 <sup>st</sup> Year After Graduation	\$0.00	\$0.00	\$0.00	\$0.00
2 <sup>nd</sup> Year After Graduation	\$139.00	\$9.73	\$120.00	\$6.36
3 <sup>rd</sup> Year After Graduation	\$277.00	\$19.39	\$240.00	\$10.73
4 <sup>th</sup> Year After Graduation	\$416.00	\$29.12	\$359.00	\$16.05
Active Life	\$416.00	\$29.12	\$240.00	\$10.73
Active Life 2014			\$359.00	\$16.05
75% Waiver	\$139.00	\$9.73	\$120.00	\$6.36
50% Waiver	\$277.00	\$19.39	\$240.00	\$10.73

Under federal tax law only that portion of an association's member dues **not** attributable to lobbying activities remains deductible as an ordinary and necessary business expense. CODPAC and ADPAC contributions are voluntary. CDA dues also include a \$6 Small Donor Committee contribution for each dues-paying member. Contributions to the CODPAC, Small Donor Committee and ADPAC are not deductible as charitable contributions for Federal Income Tax purposes. No one will be favored or disadvantaged based upon amounts of, or failure to make a contribution.