



2017 Dues & Tax Info for EEA Members

For 2017, only 62% of the total of NEA, OEA and Local association dues may be included as a miscellaneous itemized deduction on your 2017 tax returns. Note that this is a reduced percentage than in recent years.

However, as in the past, total miscellaneous itemized deductions must meet the IRS guideline more being more than 2% of your total gross income. This can be a difficult benchmark to meet

and be advantageous. Especially with the higher standard deductions that go into effect for 2017. For 2018, the deduction for miscellaneous itemized deductions has been eliminated.

The amount of the deduction for 2017 will be 62% of the actual NEA, OEA, and EEA dues paid in the calendar year 2017. The easiest way to find the amount of union dues you paid in 2017 is to either look on your W-2 form or your final paystub for the 2017 calendar year. We've also provided dues charts below for your convenience. Charts are based on your district, fte, number of months worked, and which months worked, if not all.

The tax deduction applies to dues paid in the calendar year 2017. This, of course, is made up from months in the 2017-18 and 2016-17 membership years.

In addition to dues, you may have elected to make voluntary contributions to OEA-PIE, NEA-FCPE, or EEA Local PAC. These contributions do not represent "Union Dues," they are considered voluntary political contributions and can be reported on your Oregon state tax form. Donations made to the OEA Foundation are charitable donations and can be reported as so on your Federal tax form.

OEA does not provide tax advice to members. Always consult your tax advisor. Your check stub and W-2 form are your proof of payment or receipt for dues deducted from your paycheck.

District: Eugene 4J				
Chapter: Eugene Certified				
FTE Level	Dues Fund	Jan – July 2017	Oct – Dec 2017	Totals
1.0 FTE	NEA	130.90	56.70	187.60
	OEA	418.60	182.10	619.73
	EEA	127.05	54.45	181.50
				\$977.50
.51 to .99 FTE	NEA	130.90	56.70	\$187.60
	OEA	231.00	99.00	\$330.00
	EEA	127.05	54.45	\$181.50
				\$699.10
.5 FTE	NEA	73.50	56.70	\$105.18
	OEA	231.00	99.00	\$221.00
	EEA	63.56	27.24	\$90.80
				\$416.98

The EEA/4J Collective Bargaining Agreement does not represent those assigned at less than half-time (.5 FTE)

District: Eugene 4J			
Chapter: EAST			
	Dues Fund	Jan – July 2017	Oct – Dec 2017
<i>*Dues are deducted per mo. worked 8 hours or more</i>	NEA	6.42/ mo.	6.47/mo.
	OEA	19.60/mo.	19.90/mo.
	EEA	4.53/mo.	4.53/mo.
<i>Maximum of 10 total monthly deductions</i>	# mos. wrkd. X	\$30.55 per mo. worked	\$30.90 per mo. worked

District: Bethel SD				
Chapter: Bethel Certified				
FTE Level	Dues Fund	Jan – Oct 2017	Nov –Dec 2017	Totals
1.0 FTE	NEA	130.90	56.70	187.60
	OEA	418.60	182.10	619.73
	EEA	127.05	54.45	181.50
				\$977.50
.51 to .99 FTE	NEA	130.90	56.70	\$187.60
	OEA	231.00	99.00	\$330.00
	EEA	127.05	54.45	\$181.50
				\$699.10
.5 FTE	NEA	73.50	56.70	\$105.18
	OEA	231.00	99.00	\$221.00
	EEA	63.56	27.24	\$90.80
				\$416.98
.26 to .49 FTE	NEA	87.50	17.68	105.18
	OEA	163.30	33.16	196.46
	EEA	75.70	15.10	90.80
				\$390.30
.25 or less FTE	NEA	87.50	17.68	66.46
	OEA	163.30	33.16	133.70
	EEA	75.70	15.10	90.80
				\$290.96

Total Dues X .62 =
Amount you can itemize