



## 2019 Affiliate Membership Dues

	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>
<b>Local Dues</b>	180.00	165.00	150.00	135.00	120.00	105.00
<b>GAR</b>	98.00	89.63	81.67	73.50	65.33	57.17
<b>RPAC*</b>	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>
<b>Total Dues</b>	303.00	278.63	256.67	233.50	210.33	187.17
Less RPAC	(278.00)	(254.63)	(231.67)	(208.50)	(185.33)	(162.17)
	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
<b>Local Dues</b>	90.00	75.00	60.00	45.00	30.00	15.00
<b>GAR</b>	49.00	40.83	32.67	24.50	16.33	8.17
<b>RPAC*</b>	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>
<b>Total Dues</b>	164.00	140.83	117.67	94.50	71.33	48.17
Less RPAC	(139.00)	(115.83)	(92.67)	(69.50)	(46.33)	(23.17)

### NOT DEDUCTIBLE FOR INCOME TAXES. 2019 GAR DUES BILLING/ESTIMATED LOBBYING EXPENSE DEDUCTION ALLOWANCE:

The portion of dues paid that is spent to lobby the State and Federal governments is not deductible for income tax purposes and the IRS requires that all dues statements disclose this information. GAR has estimated that \$10.41 (10.62%) is the nondeductible portion of 2019 GAR dues. The disclosure must include the words "NOT DEDUCTIBLE FOR INCOME TAX" and must be on the invoice in the same size type as other information. Omitting this required disclosure could result in liability for a proxy tax. RPAC Disclaimer: Contributions to RPAC are voluntary and are used for political purposes. You may refuse to contribute without reprisal and the National Association of REALTORS® or any of its state associations or local boards will not favor or disfavor any member because of the amount contributed. 70% of each contribution is used by your state PAC to support state and local political candidates. Until your state PAC reaches its RPAC goal 30% is sent to National RPAC to support federal candidates and is charged against your limits under 2 U.S.C. 441a; after the state PAC reaches its RPAC goal it may elect to retain your entire contribution for use in supporting state and local candidates. **2018 and 2019 National Dues** The NATIONAL ASSOCIATION OF REALTORS® dues are \$120 per member for 2018 and \$150 per member 2019. This amount is billed to all active REALTOR® and REALTOR® Associate members through their primary local association and is due and owing to NAR by Jan. 1. Brokers are also assessed NAR dues times the number of non-member salespersons, if any, in their office. National dues are pro-rated monthly for new members based on the join date. This proration only applies in the calendar year the member joins NAR. Thereafter, full year dues are due and owing by January 1. The waiver of NAR dues for REALTORS® and their spouses called up from reserves to active duty deployment approved for the 2002 dues after the 9/11/01 tragedies, has been extended to cover dues for 2019. Please note that this does not apply to career military. **2018 and 2019 NAR Special Assessment** The Special Assessment for the Consumer Advertising Campaign (formerly known as Public Awareness Campaign) is \$35 for 2018 and 2019. The assessment is billed to all active REALTOR® and REALTOR® Associate members through their primary local association and is due and owing to NAR by Jan. 1. This assessment is not pro-rated. New members will owe the full \$35 when joining NAR. The Consumer Advertising Campaign special assessment is not charged to Institute Affiliate members, nor is it charged for non-members salespersons. It is also not charged for National REALTOR® Emeritus. **Nondeductible Dues** Compliance with the Tax Reform Act of 1993 requires that the portion of dues attributable to lobbying and political activities at the State and Federal levels of government be considered nondeductible for income tax purposes. This nondeductible portion must be disclosed to members on their dues invoice each year. For **2018**, with dues at \$120 per member, NAR computes 43 percent or \$52 to be nondeductible for the member's income tax purposes due to NAR lobbying efforts. Please note that the entire \$35 Consumer Advertising Campaign special assessment qualifies as fully deductible. For **2019**, with dues at \$150 per member, NAR computes 38 percent or \$57 to be nondeductible for the member's income tax purposes due to NAR lobbying efforts. Please note that the entire \$35 Consumer Advertising Campaign special assessment qualifies as fully deductible. In addition, contributions (including member dues) to NAR are not tax deductible as charitable contributions. However, they may be tax deductible under other provisions of the Internal Revenue Code. Remember, for those of you who may combine both the dues for 2019 (\$150) and Consumer Advertising assessment (\$35) into one line on your dues, you need to make sure your members know that the non-deductibility percentage applies only to the \$150, not to \$185. The \$35 is fully deductible. Also for new members, because their National dues are prorated, for 2018 the 43% should be applied to the prorated amount and for 2019 the 38% should be applied to the prorated amount.