

2011 Dues Deductions		Jan-July 2011	Oct-Dec 2011	Total
1.0 FTE	OEA	371.70	161.70	533.40
	NEA	116.20	53.40	169.60
	EEA	127.05	54.45	181.50
				\$884.50
.51 FTE to .99 FTE	OEA	205.80	89.40	295.20
	NEA	116.20	53.40	169.60
	EEA	127.05	54.45	181.50
				\$646.30
.5 FTE	OEA	205.80	89.40	295.20
	NEA	61.60	29.70	91.30
	EEA	63.56	27.24	90.80
				\$477.30
		Jan-June 2011	Sept-Dec 2011	
EAST	OEA	19.53/mo	19.75/mo	
	NEA	5.47/mo	6.64/mo	
	EEA	5.03/mo	5.03/mo	
		\$30.03/mo. worked	\$31.42/mo. worked	

As an OEA member, you may be able to deduct all of your OEA, NEA and EEA Local dues on your 2011 income tax return. The deduction must meet the IRS limitations on miscellaneous itemized deductions. So, dues would be deductible when all "Miscellaneous" itemized deductions exceed 2% of adjusted gross income. To claim union dues as a deduction you must use the long Form 1040. Union dues are reported on line 21 of Schedule A (Form 1040) – Itemized Deductions.

Members should look at their final paystub in 2011 to find their annual union dues paid. If you make voluntary contributions to OEA-PIE, NEA-FCPE, or EEA-PAC, you will need to subtract your annual donation from your final 2011 dues amount listed on your final paystub.

If your district provides a very detailed Form W-2, it will be broken out there. Or members can also use the table above to determine their dues amount paid according to FTE and months worked.

Contributions to OEA-PIE and EEA-PAC are eligible for an Oregon state tax credit of up to \$50 per individual return or \$100 per joint return. OEA will mail tax receipts for PIE contributions at the end of January.

In addition, there is a \$250 per person Educator Expenses deduction for K-12 educators, which can be found on line 23 of Form 1040 and line 16 of Form 1040A. Each form refers to specific instructions that explain the qualification for the deduction. The simplest tax return, Form 1040EZ, does not provide for this deduction. If you have qualifying expenses, be sure to use one of the other forms to file your 2011 taxes.

While OEA does not provide tax advice to members, you can find more information on the official IRS website: www.irs.gov or consult your tax advisor.