

Dues Deductibility for the SC Nurses Association  
Calendar Year 2017

	Full	Reduced	Special
Total Dues:	\$283	\$141.50	\$70.75
Breakdown:			
ANA Portion	\$146	\$73	\$36.50
SCNA Portion	\$137	\$68.50	\$34.25
SCNA Only	\$187		
ANA Only	\$191		

**Full Membership**

- ANA Portion of dues that is non-deductible is 18.59% for a figure of \$27.14 of your full ANA dues of \$146.00.
- SCNA Portion of dues that is non-deductible is 14.5% for a figure of \$19.87 your full SCNA dues of \$137.00.
- Therefore, a total of **\$48.44** is non-deductible of your total dues payment of \$283.00.

**Reduced Membership**

- ANA Portion of dues that is non-deductible is 18.59% for a figure of \$13.57 of your full ANA dues of \$73.00.
- SCNA Portion of dues that is non-deductible is 14.5% for a figure of \$9.93 of your full SCNA dues of \$68.50.
- Therefore, a total of **\$24.22** is non-deductible of your total dues payment of \$141.50.

**Special Membership**

- ANA Portion of dues that is non-deductible is 18.59% for a figure of \$6.78 of your full ANA dues of \$36.50.
- SCNA Portion of dues that is non-deductible is 14.5% for a figure of \$4.97 of your full SCNA dues of \$34.25.
- Therefore, a total of **\$12.11** is non-deductible of your total dues payment of \$70.75.

**SCNA Only Membership**

- SCNA dues that are non-deductible is 14.5% for a figure of **\$27.11** of your SCNA Only dues of \$187.

**ANA Only Membership**

- ANA dues that are non-deductible is 18.59% for a figure of **\$35.50** of your ANA Only dues of \$191.

Please check with your accountant as to whether in your individual case any of your SCNA dues fee is deductible for business/professional expenses as this varies widely.

This information is published each year in the South Carolina Nurse or you can call 803-252-4781.

Thank you for your continued support of your profession through your professional organization.