

Dues Deductibility for the SC Nurses Association
Calendar Year 2019

	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 15.48% for a figure of \$22.60 of your full ANA dues of \$146.00.
- SCNA Portion of dues that is non-deductible is 11.12% for a figure of \$15.23 your full SCNA dues of \$137.00.
- Therefore, a total of **\$37.84** is non-deductible of your total dues payment of \$283.00.

Reduced Membership

- ANA Portion of dues that is non-deductible is 15.48% for a figure of \$11.30 of your full ANA dues of \$73.00.
- SCNA Portion of dues that is non-deductible is 11.12% for a figure of \$7.61 of your full SCNA dues of \$68.50.
- Therefore, a total of **\$18.92** is non-deductible of your total dues payment of \$141.50.

Special Membership

- ANA Portion of dues that is non-deductible is 15.48% for a figure of \$5.65 of your full ANA dues of \$36.50.
- SCNA Portion of dues that is non-deductible is 11.12% for a figure of \$3.81 of your full SCNA dues of \$34.25.
- Therefore, a total of **\$9.46** is non-deductible of your total dues payment of \$70.75.

SCNA Only Membership

- SCNA dues that are non-deductible is 11.12% for a figure of **\$20.79** of your SCNA Only dues of \$187.

ANA Only Membership

- ANA dues that are non-deductible is 18.59% for a figure of **\$59.57** 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.