Dues Deductibility for the SC Nurses Association
Calendar Year 2019

Total Dues:
- Full: $283
- Reduced: $141.50
- Special: $70.75

Breakdown:
- ANA Portion: $146
- SCNA Portion: $137
- 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 of 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.