Dues Deductibility for the SC Nurses Association
Calendar Year 2021

<table>
<thead>
<tr>
<th></th>
<th>Full</th>
<th>Reduced</th>
<th>Special</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Dues</td>
<td>$283</td>
<td>$141.50</td>
<td>$70.75</td>
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</tbody>
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Breakdown:
- **ANA Portion**
  - Full: $146
  - Reduced: $73
  - Special: $36.50
- **SCNA Portion**
  - Full: $137
  - Reduced: $68.50
  - Special: $34.25
- **SCNA Only**
  - Full: $187

**Full Membership**
- ANA Portion of dues that is non-deductible is 17.97% for a figure of $26.24 of your full ANA dues of $146.00.
- SCNA Portion of dues that is non-deductible is 12.75% for a figure of $17.47 your full SCNA dues of $137.00.
- Therefore, a total of $43.71 is non-deductible of your total dues payment of $283.00.

**Reduced Membership**
- ANA Portion of dues that is non-deductible is 17.97% for a figure of $13.11 of your full ANA dues of $73.00.
- SCNA Portion of dues that is non-deductible is 12.75% for a figure of $8.73 of your full SCNA dues of $68.50.
- Therefore, a total of $21.85 is non-deductible of your total dues payment of $141.50.

**Special Membership**
- ANA Portion of dues that is non-deductible is 17.97% for a figure of $6.56 of your full ANA dues of $36.50.
- SCNA Portion of dues that is non-deductible is 12.75% for a figure of $4.37 of your full SCNA dues of $34.25.
- Therefore, a total of $10.93 is non-deductible of your total dues payment of $70.75.

**SCNA Only Membership**
- SCNA dues that are non-deductible is 12.75% for a figure of $23.84 of your SCNA Only dues of $187.

**ANA Only Membership**
- ANA dues that are non-deductible is 17.97% for a figure of $34.32 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.