PITTSBURGH FEDERATION OF TEACHERS

- **TOTAL PFT DUES FOR 2007 CALENDAR YEAR** (immediately below)
- **STATE AND FEDERAL INCOME TAX RETURNS FOR 2007** (bottom of this page)

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PFT DUES PAID IN 2007

TOTAL ANNUAL PFT DUES FOR 2007

Calculate your total annual dues using the two amounts from below as follows:

ANNUAL DOLLAR AMOUNT + ANNUAL PERCENTAGE AMOUNT = TOTAL DUES FOR 2007

● ANNUAL DOLLAR AMOUNT DUES FOR 2007

Teachers and other professional members ------- **$ 752.40** (January through December 2007) + Dedicated Dues
Paraprofessional members ---------- **$ 364.00** (January through December 2007) + Dedicated Dues
Technical-clerical members ---------- **$ 544.60** (January through December 2007) + Dedicated Dues
Part-time or partial salary professional members- **$ 376.80** (January through December 2007) + Dedicated Dues
Adjunct teacher members (not full-time)---------- **$ 376.80** (January through December 2007) + Dedicated Dues
Pre-school level II teacher members ---------- **$ 564.80** (January through December 2007) + Dedicated Dues
Full-time Pittsburgh-Mt. Oliver IU#2 members -- **$ 737.40** (January through December 2007) + Dedicated Dues
Part-time Pittsburgh-Mt. Oliver IU#2 members -- **$ 368.80** (January through December 2007) + Dedicated Dues
One-on-one aides ---------- **$ 182.00** (January through December 2007) + Dedicated Dues
Day-to-day substitute members ---------- **1% of Earnings** (January - December 2007) + Dedicated Dues
Retired full members ---------- **$ 376.80** (January through December 2007) + Dedicated Dues
PFT Retiree Chapter members ---------- **$ 30.00** (January through December 2007)

● ANNUAL DEDICATED PERCENTAGE DUES FOR 2007

.09% (.0009) of total earnings from January through December 2007 = total dedicated PFT % dues for 2007. Check your December 2007 year-end pay stub for your total amount of dedicated dues. This amount is listed under the "After-Tax Deductions" section and titled "PFT Dedicated Dues Member."

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DUES NOTES

The above PFT membership dues amounts for teachers and other professional members, for IU#2 professional members, for paraprofessional members, for technical-clerical members, for adjunct teacher members, for pre-school level II teacher members, and for one-on-one aides are based on the PFT member having worked the full 2007 calendar year and having had the full PFT dues for the member's employee category deducted each of the ten school months. The total membership dues deducted are also listed on your year-end pay stub under the "After-Tax Deductions" section, and are listed below the "PFT Dedicated Dues Member" amount [titled Teacher/Prof Dues Member, Para Dues Member, etc.]

Note that the dues amount for retired full members does not apply to PFT Retiree Chapter members, whose annual dues are just $30.00/year.

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TAX DEDUCTIBILITY OF UNION DUES

STATE INCOME TAXES

PFT membership dues continue to be fully deductible on **State** income tax returns.

FEDERAL INCOME TAXES

Under the **Federal** Tax Reform Act of 1986, most miscellaneous deductions, including union dues, are subject on itemized **Federal** income tax returns to a 2% floor. This means that the only amount deductible, if any, is limited to the portion of these miscellaneous deductions which exceeds 2% of adjusted gross income.

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