



## Membership Dues Investment Schedule January 1, 2018 – December 31, 2018

	AOA Dues	SCOPA Dues	Annual Dues Payment	Biannual Payment	Quarterly Payment
<b>New Graduate</b> (Year of graduation and/or completion of residency program.)	Free	Free	Free	Free	Free
<b>First Year</b>	\$94.60	\$88.70	\$233.30	\$141.65	\$95.83
<b>Second Year</b>	\$189.20	\$177.40	\$416.60	\$233.30	\$141.65
<b>Third Year</b>	\$473.00	\$443.50	\$966.50	\$508.25	\$279.13
<b>Fourth Year</b>	\$709.50	\$665.25	\$1,424.75	\$737.38	\$393.69
<b>Fifth Year</b>	\$946.00	\$887.00	\$1,883.00	\$966.50	\$508.25

*\*Quarterly billing is January, April, July and October. Biannual billing is January and July.  
All one-time payments are due by March 15th. Please be sure that you are paying the correct amount.*

**Reminder, the SCOPA membership voted to be assessed \$100 each year for three years beginning in 2016 for the SCOPA office renovations, as well as \$50 in 2017 for Think About Your Eyes (TAYE). This schedule includes both special dues assessments. If paying quarterly or biannually, any payments after the first quarter will be \$50 less.**

Contributions or gifts to the SCOPA are not tax deductible as charitable contributions for income tax purposes. They may be tax deductible, however, as ordinary and necessary business expenses, subject to restrictions imposed as a result of association lobbying activities. The non-deductible portion of your 2018 SCOPA annual dues, the portion which is allocable to lobbying and political activities is 28 percent.

Contributions or gifts to the AOA are not tax deductible as charitable contributions for income tax purposes. However, they may be tax deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of association lobbying activities. The AOA estimates that the non-deductible portion of your AOA 2018 dues, the portion that is allocable to lobbying and political activities, is 13.50 percent.

**Associate members** of the SCOPA are optometrists licensed in, but not practicing in, South Carolina who are members of their state AOA affiliate or of the Armed Forces of Optometry (AFOS). Annual dues payment of \$150.