



## Membership Dues Investment Schedule January 1, 2020 – December 31, 2020

	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>	\$97.20	\$88.70	\$235.90	\$142.95	\$96.48
<b>Second Year</b>	\$194.40	\$177.40	\$421.80	\$235.90	\$142.95
<b>Third Year</b>	\$486.00	\$443.50	\$979.50	\$514.75	\$282.38
<b>Fourth Year</b>	\$729.00	\$665.25	\$1,444.25	\$747.13	\$398.56
<b>Fifth Year</b>	\$972.00	\$887.00	\$1,909.00	\$979.50	\$514.75

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

This dues schedule includes both the \$100 special dues assessment (included in the ascending dues schedule) and the \$50 TAYE Annual Membership fee (**added to annual, quarterly and biannual amount on this schedule**). **The TAYE membership is only included in the first quarterly payment and biannual payment. All quarterly payments and the second biannual payment following will be \$50 less (ex: \$514.75, will owe \$464.75 for the following three quarters, etc.)**

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 2020 SCOPA annual dues, the portion which is allocable to lobbying and political activities is 27 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 2020 dues, the portion that is allocable to lobbying and political activities, is 7.5 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 \$200.