



protecting academic quality

MESSAGE TO MEMBERS: February 28, 2011

Tax Tip for 2010

Dear colleagues:

Union dues can be deducted under miscellaneous itemized deductions on line 20 of Schedule A (Form 1040) as non-reimbursed employee expenses. However, members of labor unions may not deduct lobbying expenditures incurred by their organization. Consistent with past years, no more than 1% of United Academics' dues has been spent on lobbying activities.

This means that if you are a member of United Academics, 1% of the dues you paid in 2010 should NOT be claimed as a deductible employee business expense.

If you are not a member of United Academics but are included in either the full-time or part-time bargaining unit and pay the agency fee, the full amount of the agency fee is a deductible employee expense.

For more details, visit www.irs.gov or ask your tax advisor.

Jackie Weinstock,
UA Treasurer

*Emailed to members: February 28, 2011
Posted on the website: February 28, 2011*