

## ***Notice Regarding Deductibility of 2025 Dues***

Dues payment and contributions are not deductible as charitable contributions for federal income tax purposes to the extent that payments are not made to 501(c)(3) organizations. United States taxpayers please note:

Under tax law, only the portion of a member's dues not attributable to lobbying activities is deductible as a business expense. For 2025, **7.2% of ADA dues** and **21.4% of MDA dues** are allocable to lobbying activities, and therefore non-deductible as a business expense. For a full dues-paying member, the total amount of \$190.00 of your dues would **not** be **deductible** (\$41.00 = ADA, \$149.00 = MDA).

Members who pay reduced dues (i.e. retired members, active life members and recent graduates) should use the same percentages to calculate the portion of their dues which is not deductible. The chart below will assist you.

### ***2025 Dues (rounded to the nearest dollar)***

If you pay:	*Non-deductible portion of ADA dues:	* <b>Non-deductible portion of MDA dues:</b>	<b>Total non-deductible</b>
Full Active (Type 1) Active Life Member (Type L)	\$41.00	\$149.00	\$190.00
1 <sup>st</sup> Time Active (Type 2) Reinstated after July 1 2nd year out of Dental school (Type C) Active Incentive (Type I) 50% Temporary waiver (Type Y)	\$21.00	\$74.00	\$95.00
Retired Member (Type 7)	\$10.00	\$37.00	\$47.00

*"In renewing my membership, I pledge to adhere to the ADA Principles of Ethics and Code of Professional Conduct"*

### **ATTENTION MULTI-DOCTOR PRACTICES:**

If multiple doctors are paying their dues on one check/credit card and some are making a contribution to PAC and others are not, please send PAC contributions on a separate check/credit card. Thank you.

**If you have any questions, please contact the MDA Office at (207) 622-7900.**