

**SUSSEX COUNTY
ASSOCIATION OF REALTORS®
2021 NEW MEMBER MONTHLY PRO-RATED DUES**

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Application Fee*	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
SCAR Dues	185.00	185.00	185.00	138.75	138.75	138.75	92.50	92.50	92.50	46.25	46.25	46.25
NJAR Dues	135.00	135.00	135.00	101.25	101.25	101.25	67.50	67.50	67.50	33.75	33.75	33.75
NJAR Leg Action*	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
NAR Dues	150.00	137.50	125.00	112.50	100.00	87.50	75.00	62.50	50.00	37.50	25.00	12.50
NAR Public Awareness	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
RPAC Fair Share**	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
Total Payable to SCAR	585.00	572.50	560.00	467.50	455.00	442.50	350.00	337.50	325.00	232.50	220.00	207.50

SCAR®, NJR®, NAR® dues are unchanged.

Secondary Members \$75 New Office Registration Fee* \$300 Association Transfer Fee* \$50

*Indicates one-time fee

In accordance with SCAR's By-Laws, new licensees with REALTOR® Offices must be registered with SCAR as either members or non-members within 30 days from the date of the license hanging in that office. This is the responsibility of the Designated REALTOR® of the office.

2020 and 2021 NAR Special Assessment

The Special Assessment for the Consumer Advertising Campaign (formerly known as Public Awareness Campaign) is \$35 for 2020 and 2021. The assessment is billed to all active REALTOR® and REALTOR® Associate members through their primary local association and is due and owing to NAR by Jan. 1. This assessment is not pro-rated. New members will owe the full \$35 when joining NAR. The Consumer Advertising Campaign special assessment is not charged to Institute Affiliate members, nor is it charged for non-members salespersons. It is also not charged for National REALTOR® Emeritus.

Nondeductible Dues

Compliance with the Tax Reform Act of 1993, as amended by the Tax Cuts and Jobs Act of 2017, requires that the portion of dues attributable to lobbying and political activities at the Local, State and Federal levels of government be considered nondeductible for income tax purposes. This nondeductible portion must be disclosed to members on their dues invoice each year.

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For **2020**, with dues at \$150 per member, NAR computes 38 percent or \$57 to be nondeductible for the member's income tax purposes due to NAR lobbying efforts. Please note that the entire \$35 Consumer Advertising Campaign special assessment qualifies as fully deductible. For **2021**, with dues at \$150 per member, NAR computes 38 percent or \$57 to be nondeductible for the member's income tax purposes due to NAR lobbying efforts. Please note that the entire \$35 Consumer Advertising Campaign special assessment qualifies as fully deductible.

In addition, contributions (including member dues) to NAR are not tax deductible as charitable contributions. However, they may be tax deductible under other provisions of the Internal Revenue Code.

Remember, for those of you who may combine both the dues for 2020 and 2021 (\$150) and Consumer Advertising assessment (\$35) into one line on your dues, you need to make sure your members know that the non-deductibility percentage applies only to the \$150, not to \$185. The \$35 is fully deductible.

Also for new members, because their National dues are prorated, for 2020 and for 2021 the 38% should be applied to the prorated amount.

***Contributions to RPAC are not deductible for federal income tax purposes. Contributions are voluntary and are used for political purposes. The amounts indicated are merely guidelines and you may contribute more or less than the suggested amounts provided your contribution is within applicable contribution limits. The National Association of REALTORS® and its state and local associations will not favor or disadvantage any member because of the amount contributed or a decision not to contribute. You may refuse to contribute without reprisal. Unless otherwise required by applicable law, any request for the refund of a contribution must be made within two business days of the date on which you authorize RPAC to charge you for said contribution. Your contribution is split between National RPAC and the State PAC in your state. Contact your State Association or PAC for information about the percentages of your contribution provided to National RPAC and to the State PAC. The National RPAC portion is used to support federal candidates and is charged against your limits under 52 U.S.C. 30116.*