

Membership Dues Investment Schedule January 1, 2024 – December 31, 2024

	AOA Dues	SCOPA Dues	Annual Dues Payment	Biannual Payment	Quarterly Payment
New Graduate (Year of graduation and/or completion of residency program.)	Free	Free	Free	Free	Free
First Year	\$97.20	\$88.70	\$185.90	\$92.95	\$46.48
Second Year	\$194.40	\$177.40	\$371.80	\$185.90	\$92.95
Third Year	\$486.00	\$443.50	\$929.50	\$464.75	\$232.38
Fourth Year	\$729.00	\$665.25	\$1,394.25	\$697.13	\$348.56
Fifth Year	\$972.00	\$887.00	\$1,859.00	\$929.50	\$464.75

Members who request invoices will receive their first electronic invoice on the 15th of January. Mailed invoices are sent the next month as a reminder. SCOPA will not mail an invoice if payment has been made. If paying quarterly, you will receive invoices electronically on the 15th of January, April, July and October; biannually, you will receive invoices electronically on the 15th of January and July. All annual payments are due by March 15th. Members set up with automatic credit card payments will not receive the electronic and mailed invoices. To avoid receiving suspension letters from the AOA, please make sure to submit the correct payment by the due dates.

This dues schedule includes the \$100 special dues assessment (included in the ascending dues schedule).

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.

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 2024 SCOPA annual dues, the portion which is allocable to lobbying and political activities is 29 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 2024 dues, the portion that is allocable to lobbying and political activities, is 11 percent.

Click on the "Pay Membership Dues" link on front page of <u>www.sceyedoctors.com</u> to make a payment at any time.

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