



AMERICAN OPTOMETRIC ASSOCIATION

FOR INFORMATION

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Subject: AOA dues assessment & lobbying tax deductibility

From: James P. DeVleming, O.D.

To: Affiliate Presidents, Presidents-Elect, Secretaries, Treasurers, Executive Directors and Membership Staff

Distribution: AOA BOT, AOA Staff

Dues Rate Effective Jan. 1, 2020:

On Oct. 5, 2019, the Board of Trustees approved the annual budget for the 2020 fiscal year. Included is a 1.25% (\$12) dues increase, which, when combined with the annual optometry awareness and public affairs campaign special assessment of \$85, slightly increases the annual per member dues obligation in 2020 to \$972 (vs. \$960 in 2019).

Through the board's relentless focus on the future, visionary strategic planning, sound fiscal governance and full adherence to the highest accounting and operational standards, the AOA continues to be an increasingly powerful and effective force in the national dialog shaping the future of health care. Successes of particular note include the Think About Your Eyes national advertising campaign based entirely on delivering optometry's message of annual eye exams to the public (generating 8 million eyes exams and counting); the Future Practice Initiative (supporting modernization of state practice acts), proactive health policy advocacy at the national level (prompting the government-directed recall of Opternative/Visibly's remote vision test); and the launch of the AOA's 2020 media and public awareness campaign to promote visits to AOA member doctors (in partnership already with nearly two dozen leading employers).

In addition to effectively and efficiently serving the needs of its member doctors and students and supporting the advancement of the profession and practice of optometry through programs

and initiatives organized under its four organizational pillars of public awareness, professional development and education, practice tools and advocacy, the AOA competed for and earned nationwide recognition among peer organizations for excellence in member communications and recruitment efforts. The 2020 budget, including the modest 1.25% (\$12) dues increase, will safeguard the strength and reach of the organization during a year of historic opportunity to engage the public and to make eye health and vision care an even greater priority for America's families.

The Dues Accounting Procedure Manual and applications will be updated for the 2020 membership year to reflect this increase in dues. The manual will be released under a separate email later this fall.

Lobbying Tax Deductibility:

The portion of membership dues paid to a tax-exempt organization allocated to lobbying and political activity are not deductible as business expenses under IRC Section 162(e). IRC Section 6033(e) requires certain tax-exempt organizations, including the AOA, to inform their members what portion of their membership dues are not deductible as a business expense because they relate to the organization's lobbying and political expenditures. Notification must be made when the organization assesses dues or when the member pays the dues. The AOA estimates the nondeductible portion of the calendar year 2020 dues assessment is 7.5%.

Notification could read as follows:

Contributions or gifts to the American Optometric Association 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 American Optometric Association estimates that the non-deductible portion of your AOA 2020 dues, the portion that is allocable to lobbying and political activities, is 7.5%.

American Optometric Association
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