



2011 Tax Information for JEA Members

Each year the question is asked, "How much of my JEA membership dues can I deduct from my taxes?"

Due to a change UEA made in 2005 to its tax status, member dues can be deducted, subject to the 2% Limit.

Generally, membership dues can be deducted as Unreimbursed Employee Expenses on Schedule A (Form 1040), line 21, or Schedule A (Form 1040NR), line 9.

It is always best to check with your tax consultant or the IRS.

Membership dues deductions for 2011 were:

Full-time: \$58.00 *

Part-time: \$14.00 *

