



*protecting academic quality*

## **Contract Tips from United Academics: Tax Tip**

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Union dues can be deducted under miscellaneous itemized deductions on line 20 of Schedule A (Form 1040) as non-reimbursed employee expenses. However, members of labor unions may not deduct lobbying expenditures incurred by their organization. According to the most recent agency-fee audit, United Academics spent 1.4% of dues paid on lobbying activities; this means that if you are a UA member, 1.4% of the dues you paid in 2008 should not be claimed as a deductible employee business expense. If you are not a member of United Academics but are included in either the full time or part time bargaining unit and pay the agency fee, the full amount of the agency fee is a deductible employee expense. For more details, visit [www.irs.gov](http://www.irs.gov) or ask your tax advisor.