

2022 KOA/AOA DUES SCHEDULE

The combined KOA/AOA/KOF 2022 Dues for a Full Membership is \$2,217.00

Contributions or gifts to the KOA/AOA 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 KOA estimates that the non-deductible portion of your KOA 2022 dues (the portion which is allocated to lobbying) is **12.00%**. The AOA estimates that the non-deductible portion of your AOA dues is **7.00%**.

- Newly Licensed Ascending Dues Scale

Calendar year of original licensure	No Dues Assessed
1 st full calendar year following original licensure:	10% of full dues..... \$ 221.70
2 nd full calendar year:	20% of full dues..... \$ 443.40
3 rd full calendar year:	50% of full dues..... \$1,108.50
4 th full calendar year:	75% of full dues..... \$1,662.75
5 th year and thereafter:	\$2,217.00

Partial Practice (24 hours per week-must certify in writing - Attached Form)	\$1,719.00
Partial Practice (16 hours or less per week-must certify in writing - Attached Form)	\$1,330.20

Educator Membership (50% Full Dues)	\$1,108.50
Retired Members age 55 or older by 01/01/22	\$ 722.50
Post Graduate (AOA Only)	\$ 35.00

Life Members – Practicing	\$1,245.00
Life Members – Partial Practice	\$ 747.50
Life Members – Retired	\$ 622.50
Life Members – Non-Practicing	\$ 00.00

<u>ASCENDING DUES SCALE</u>	<u>KOA-2022</u>	<u>AOA-2022</u>	<u>KOF-2022</u>	<u>TOTAL-2022</u>	<u>Lobby% Not Tax Deductible KOA</u>	<u>Lobby% Not Tax Deductible AOA</u>	<u>Total 2022 Business Tax Deductible Dues</u>	<u>KOF Charitable Tax Deduction</u>
YEAR LICENSED	\$0.00	\$0.00	\$0.00	\$0.00				
1ST FULL YEAR-10%	\$114.50	\$97.20	\$10.00	\$221.70	(\$13.74)	(\$6.80)	\$191.16	\$10.00
2ND YEAR-20%	\$229.00	\$194.40	\$20.00	\$443.40	(\$27.48)	(\$13.61)	\$382.31	\$20.00
3RD YEAR-50%	\$572.50	\$486.00	\$50.00	\$1,108.50	(\$68.70)	(\$34.02)	\$955.78	\$50.00
4TH YEAR-75%	\$858.75	\$729.00	\$75.00	\$1,662.75	(\$103.05)	(\$51.03)	\$1,433.67	\$75.00
FULL DUES	\$1,145.00	\$972.00	\$100.00	\$2,217.00	(\$137.40)	(\$68.04)	\$1,911.56	\$100.00
<u>EDUCATOR DUES</u>								
50% Full Dues	\$572.50	\$486.00	\$50.00	\$1,108.50	(\$68.70)	(\$34.02)	\$955.78	\$50.00
<u>PARTIAL PRACTICE</u>								
2 DAYS OR LESS (16 HRS WK)	\$687.00	\$583.20	\$60.00	\$1,330.20	(\$82.44)	(\$40.82)	\$1,146.94	\$60.00
3 DAYS OR LESS (24 HRS WK)	\$687.00	\$972.00	\$60.00	\$1,719.00	(\$82.44)	(\$68.04)	\$1,508.52	\$60.00
<u>RETIRED MEMBERS</u>								
RETIRED WITH AOA BENEFITS > 55 Yrs Old	\$572.50	\$100.00	\$50.00	\$722.50	(\$68.70)	(\$7.00)	\$596.80	\$50.00
<u>LIFE MEMBER</u> Practicing	\$1,145.00		\$100.00	\$1,245.00	(\$137.40)		\$1,007.60	\$100.00
<u>LIFE MEMBER</u> Partial Practice	\$687.00		\$60.00	\$747.00	(\$82.44.)		\$604.56	\$60.00
<u>LIFE MEMBER</u> Retired	\$572.50		\$50.00	\$622.50	(\$68.70)		\$503.80	\$50.00
<u>LIFE MEMBER</u> Non-Practicing	\$0.00	\$0.00	\$0.00	\$0.00				
<u>ASSOCIATE</u>	\$200.00		\$0.00	\$200.00	(\$24.00)		\$176.00	

Certified Statement of Partial Practice

For Calendar Year: 2022

DOCTOR'S FULL NAME:

HOURS PER WEEK:

For calculation purposes, one day is equal to eight (8.0) hours in Optometric Compensation

- More than 2 days, but no more than 3 days (twenty-four hours) weekly.
- Work 16 hours or less per week.

Name of Practice:

Address of the Practice:

Schedule of Days & Hours:

Signature:

Date:
