



## REALTORS® Association of South Central Wisconsin, Inc.

*The Voice for Real Estate™ in South Central Wisconsin Since 1914*

### 2024 New Member Affiliate Dues

Please Note: Membership is on an individual basis in which dues are charged annually and prorated quarterly.

*LOCAL & STATE MEMBERSHIP	RASCW (REALTORS® Association of South Central Wisconsin) & WRA (Wisconsin REALTORS® Association) Membership*					
DATE OF APPLICATION	RASCW Dues	WRA Dues	**RASCW HF (Voluntary)	**WRA WRF (Voluntary)	Total Without Voluntary	Total With Voluntary
January, February, March	\$225.00	\$406.00	\$15.00	\$20.00	\$631.00	\$666.00
April, May, June	\$168.75	\$317.00	\$15.00	\$20.00	\$485.75	\$520.75
July, August, September	\$112.50	\$228.00	\$15.00	\$20.00	\$340.50	\$375.50
October, November, December	\$56.25	\$139.00	\$15.00	\$20.00	\$195.25	\$230.25

*LOCAL MEMBERSHIP	RASCW (REALTORS® Association of South Central Wisconsin) Membership*			
DATE OF APPLICATION	RASCW Dues	**RASCW HF (Voluntary)	Total Without Voluntary	Total With Voluntary
January, February, March	\$225.00	\$15.00	\$225.00	\$240.00
April, May, June	\$168.75	\$15.00	\$168.75	\$183.75
July, August, September	\$112.50	\$15.00	\$112.50	\$127.50
October, November, December	\$56.25	\$15.00	\$56.25	\$71.25

\* When joining RASCW, at least one member of each company must also join the WRA as a state affiliate member. Additional members from the same company can choose to join RASCW only or join both RASCW & WRA.

The WRA Bylaws requires one State Affiliate Membership in the WRA from each industry-related company (including: banks, savings banks, credit unions, mortgage bankers, and other related lending institutions; abstract and title companies; attorneys; appraisers; builders and developers; management companies; and home inspectors) affiliated with a local Member Board. Other qualified persons may be Local Affiliates or both.

\*\* Please consider giving voluntary contributions with your dues.

- Both local and state affiliate members are asked to give a voluntary \$15 contribution to the **RASCW Housing Foundation**. The Foundation is a non-profit corporation dedicated to making homes affordable by providing low interest, deferred payment loans to qualified individuals to be used for the down payment and/or closing costs associated with the purchase of a home. Contributions to the Foundation are tax deductible as a charitable contribution.
- State affiliate members are also asked to give a \$20 voluntary contribution to the **Wisconsin REALTORS® Foundation (WRF)**. Contributions to the WRF are tax deductible as a charitable contribution.

#### Nondeductible Dues

- Individuals who belong to a not-for-profit Association may not deduct for income tax purposes the portion of their 2024 membership dues spent on federal, state, or local lobbying activities. Thus, the portion of the 2024 dues **not tax deductible** is: Affiliates belonging to Local (RASCW) and State (WRA): \$266.95 (joining 1st Quarter), \$206.20 (joining 2nd Quarter), \$145.45 (joining 3rd Quarter), \$84.70 (joining 4th Quarter). Affiliates belonging to Local (RASCW) only: \$15.95 (joining 1st Quarter), \$11.96 (joining 2nd Quarter), \$7.97 (joining 3rd Quarter), \$3.98 (joining 4th Quarter).
- Membership dues are not deductible as charitable contributions, but may be deductible as an ordinary and necessary business expense subject to restrictions imposed as a result of Association lobbying activities.