

Tax Deductions

The MDA recommends keeping a copy of this section for accounting purposes.

FOR FEDERAL INCOME TAXES: Dues payments and contributions ARE NOT deductible as charitable contributions for federal income tax purposes to the extent that payments are not made to 501(c)(3) organizations. Under U.S. tax law, only that portion of an association member's dues not attributable to lobbying activities is deductible as an ordinary and necessary business expense. **For 2024, 7.2% of ADA dues and 3% of MDA dues is allocable to lobbying activities and, therefore, non-deductible as a business expense.** Donations to the MDA Foundation and MDA Dental Well Being Foundation, both 501(c)(3) organizations, ARE tax deductible as charitable contributions.

Membership Terms

WHEN YOU RENEW YOUR MEMBERSHIP, YOU PLEDGE TO:

- **Adhere to the ADA Principles of Ethics and Code of Professional Conduct.** Go to ada.org/about/principles/code-of-ethics to access a copy of the Code for your review.

WHEN YOU RENEW YOUR MEMBERSHIP, YOU AUTOMATICALLY OPT-IN TO:

- **Receive phone text and email communications from the MDA.** Your cell phone number and email will be added communication platforms. Each service provides an opt-out. Update your preferred cell phone and email at ada.org/myada.
- **Allow MDA permission to use your image in photographs, videos or other digital media in any and all of its publications (print or digital), without payment or other consideration.** The MDA takes photos/videos at its events for education and promotion purposes. This permission is for consideration of such. To opt out, contact the MDA at info@modental.org.

Payment Options

DUES SHOULD BE PAID IN FULL BY JANUARY 1, 2024, OR AN INSTALLMENT OR AUTO RENEW PLAN SHOULD BE ESTABLISHED BY THIS DATE. Dues and any voluntary contributions may be paid in one total sum via a check or credit card payment, or members may split payments through an installment or auto renew plan. If dues have not been paid in full, or a payment plan has not been established as of March 31, 2024, members will discontinue receiving tripartite membership benefits. If installment or auto renew plan payments are cancelled before dues are paid in full for the current year, membership will be cancelled and all benefits will cease. *There are no additional fees for any payment methods.*

Annual membership dues can be paid by returning this completed dues statement with payment information provided or online at **MODENTAL.ORG**. Click JOIN/RENEW from the home page, login with your ADA number and password, and proceed as directed.

Check Payments: Make check payable to the MDA.

Credit Card Payments: MasterCard, VISA and Discover cards are accepted by the MDA. *The MDA does not accept American Express.* Bank debit cards will process as a credit card payment because a PIN is not available.

Installment Payment Plan: This plan allows you to make 2, 4 or 6 monthly payments with your credit card payment (checks are not accepted). Your total payment (combined mandatory dues and voluntary contributions) will be divided by the number of payments selected. The first payment of the installment plan will start when dues are submitted for payment.

Auto Renew Payment Plan: This plan allows your dues to be renewed automatically and paid with a credit card payment each year. The auto renew plan will give the option of being a one-time, annual payment or a 12-month payment plan that the MDA will process continuously from year to year until a member requests the auto renew/payment to stop. Members may update a credit card number or expiration date online or by calling the MDA. To cancel automated credit card charges, members **MUST** contact the MDA by phone. If the 12-month plan is selected, any monthly past-due payments will be processed automatically to catch up to the current month. For both auto renew and installment payment plans, MDA will process payments on the 10th of each month. The first payment begins December 10, 2023.

Related to auto renew and voluntary contributions (for which giving options are included with annual dues), the auto renew will continue to include the previous year's contribution amounts (e.g., if you give \$50 to MODentPAC in the previous dues year, the auto renew option will continue to charge that same voluntary contribution in subsequent years). If a member wants to change a voluntary contribution for any subsequent membership year, they must contact the MDA.

**For all membership and dues related questions, contact Stacey Hemmel
Email: stacey@modentalmail.org — Call: 800-688-1907 or 573-634-3436, Extension 109**