



# 2021 DUES WORKSHEET

**Definitions: Salaries and Benefits** should include all personnel salaries, wages, and benefits, including consultants' fees, part-time and temporary employees, of all affiliated exchange organizations including those for individuals who work on exchange programs and support activities such as marketing, communications, fundraising, training, IT, HR, legal and similar internal expenses that support exchanges. If your staff does not work on or support exchange programs, please enter 0 in question 1 and the level 11 dues amount in question 5. For separately identifiable divisions or subunits of organizations whose primary purpose is not exchange, dues should be assessed only on the exchange division.

**International Exchange-Related Activities** should include all activities related to individuals coming to or going from the United States for educational and cultural purposes, including academic programs, participant training, workplace-based training, cultural and artistic activities, and supporting activities related to such exchanges. External (direct) costs for programs, publications, events, and similar items should be excluded in question 1. Subtractions in question 2 should be made only on separately identifiable divisions or subunits of organizations whose purpose is not exchange. Examples of such programs include those exclusively supporting graduate degrees, legal services for non-exchange clients, and similar programs. Adding in the proportionate share of overhead in question 3 is only appropriate for an organization that has non-exchange programs and has made a subtraction. An organization that solely focuses on exchanges should not make any subtractions and should include its entire overhead in the worksheet under question 1.

**Organization Name** \_\_\_\_\_

1. **Salaries and Benefits:** Enter salaries and benefits for the last completed fiscal year. \$ \_\_\_\_\_

Source:  IRS Form 990  
 Completed Audit  
 Other: \_\_\_\_\_

Inclusive Dates of fiscal period: \_\_\_\_\_

2. **Subtractions:** Enter the amount of salaries and benefits to be excluded in calculating the dues base because they are not exchange-related as defined above. \$ \_\_\_\_\_

Brief description: \_\_\_\_\_

3. **Additions:** Enter additions such as the proportionate share of overhead salaries and benefits expenses attributable to exchange-related activities and consultant fees, etc., not included in Line 1. \$ \_\_\_\_\_

Brief description: \_\_\_\_\_

4. **Adjusted Salaries and Benefits total:** (Line 1 less line 2 plus line 3) \$ \_\_\_\_\_

5. **Dues:** Enter amount from column III below based on Adjusted Salaries and Benefits Total in Line 4. \$ \_\_\_\_\_

1	\$99,999 or less	\$1,000.00
2	\$100,000-\$299,999	\$3,672.00
3	\$300,000-\$499,999	\$5,100.00
4	\$500,000-\$749,999	\$9,282.00
5	\$750,000-\$999,999	\$10,710.00
6	\$1,000,000-\$1,499,999	\$13,872.00
7	\$1,500,000-\$1,999,999	\$16,932.00
8	\$2,000,000-\$2,999,999	\$19,992.00
9	\$3,000,000-\$4,499,999	\$24,072.00
10	\$4,500,000-\$6,999,999	\$28,356.00
11	\$7,000,000 or more	\$30,600.00