



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 1 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