

## OIA Dues Deductibility

| Year | Percentage |
|------|------------|
| 2024 | 94%        |
| 2023 | 93%        |
| 2022 | 92%        |
| 2021 | 94%        |
| 2020 | 91%        |
| 2019 | 92%        |
| 2018 | 93%        |

Membership Dues are not deductible as a charitable contribution but may be deductible as an ordinary and necessary business expense. To the extent that OIA and IIABA engages in lobbying, the portion of the membership dues that relate to lobbying expenses are not deductible as an ordinary and necessary business expense. This law was enacted in 1993, effective January 1, 1994 [Section 13222 of the Omnibus Reconciliation Act of 1993 (OBRA 1993)].