

## Tax Deductions

It is recommended you keep 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 2023, 7.2% of ADA dues and 12% of MDA dues is allocable to lobbying activities and, therefore, nondeductible 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](http://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 text and email communications from the MDA.** The MDA automatically adds you to text and email communication platforms. Each service provides an opt-out. Your preferred mobile phone number and email can be updated at [ada.org/myada](http://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 and videos at its events to use for educational and promotion purposes. This permission is for consideration of such. To opt out, contact the MDA at [info@modental.org](mailto:info@modental.org).

## Payment Options

**DUES SHOULD BE PAID IN FULL, OR THROUGH AN INSTALLMENT OR AUTO RENEW PLAN, BOTH OF WHICH SHOULD BE ESTABLISHED BY JANUARY 1, 2023.** Dues and any voluntary contributions may be paid in one total sum via a check, ACH or credit card payment, or members may stagger 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, 2023, 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 or 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.

**ACH Payments:** An ACH (debit from bank checking account) is an electronic check that transfers funds from your bank account direct to the MDA bank account.

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

**Installment Payment Plan:** This plan allows you to make 2, 4, 6 or 8 monthly payments with your ACH or 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 number of payments will be adjusted automatically to process the final payment by October 31, 2023. 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 an ACH or credit card payment each year. The auto renew plan will give the option of being a once-per-year 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 are allowed to update/change their credit card, recognizing it will expire at some point, or if they wish to change to a different card for future charges. However, to cancel any automated credit card charge, members will need to contact the MDA. If the 12-month plan is selected, any monthly past-due payments will be processed automatically in order to catch up the member to be on the current month. Related to *voluntary contributions* (for which giving options are included with annual dues), the auto renew will continue to include the previous year's amounts given (e.g., if you give \$50 to MODentPAC in 2023, the auto renew option would 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 to ask for the change in amount.

For both auto renew and installment payment plans, MDA will process payments on the 10th of each month. The first payment begins December 10, 2022.

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