

REALTOR® Membership – Conditions and Obligations*

REALTOR® membership is billed on an annual basis, and dues payments include membership in the local, state and National Association of REALTORS®.

All active licensees within a REALTOR® brokerage are billed annually for association dues until their license is released by that office. A licensee who transfers to a non-member (non-REALTOR®) office immediately terminates his/her individual REALTOR® membership. Annual dues are non-refundable.

A REALTOR® brokerage membership requires that all licensees within the office pay annual association dues. If a licensee in a member office elects not to join or elects not to pay dues, then the REALTOR® Designated Broker is billed for and obligated to pay that licensee's dues. Non-payment of dues for any licensee in an office may result in the suspension or termination of REALTOR® membership for that office and inactivating the membership status of all licensees within that office.

If you have a concern about payment of your REALTOR® membership, please discuss this with your designated broker.

*The term REALTOR® is a federally registered collective membership mark which identifies a real estate professional who is a member of the National Association and subscribes to its strict Code of Ethics. The National Association's Trademark Rules are available at: www.realtor.org/mmm

2024 REALTOR® New Member Dues Proration Schedule

Refer to the month your license became active in a member firm to find your membership dues.

| Month | SKCR | WR | NAR | APP FEE | TOTAL |
|--------------|-------------|-----------|------------|----------------|---------------|
| January | 199.00 | 294.00 | 201.00 | 100.00 | 794.00 |
| February | 199.00 | 272.42 | 188.00 | 100.00 | 759.42 |
| March | 199.00 | 250.83 | 175.00 | 100.00 | 724.83 |
| | | | | | |
| April | 149.25 | 229.25 | 162.00 | 100.00 | 640.50 |
| May | 149.25 | 207.67 | 149.00 | 100.00 | 605.92 |
| June | 149.25 | 186.08 | 136.00 | 100.00 | 571.33 |
| | | | | | |
| July | 99.50 | 164.50 | 123.00 | 100.00 | 487.00 |
| August | 99.50 | 142.92 | 110.00 | 100.00 | 452.42 |
| September | 99.50 | 121.33 | 97.00 | 100.00 | 417.83 |
| | | | | | |
| October | 49.75 | 99.75 | 84.00 | 100.00 | 333.50 |
| November | 49.75 | 78.17 | 71.00 | 100.00 | 298.92 |
| December | 49.75 | 56.58 | 58.00 | 100.00 | 264.33 |

Income Tax Deductibility of your REALTOR® dues:

NAR portion - \$45.00 and 66% of the balance of the prorated dues amount is deductible.

WR portion - \$35.00 is not deductible. 79% of the balance of the prorated dues amount is deductible. Compliance with the Tax Reform Act of 1993, as amended by the Tax Cuts and Jobs Act of 2017, requires that the portion of dues attributable to lobbying and political activities at the Local, State and Federal levels of government be considered nondeductible for income tax purposes. \$89.00 of your Washington Realtors dues and \$51.00 of your National Association of Realtors dues are not deductible for federal income tax purposes. \$35.00 of your Washington State dues will be deposited into the Washington REALTOR Political Action Committee (Washington State RPAC) as a contribution on your behalf, if you would prefer that the \$35 go to issue advocacy purposes instead you may send us an email at issuesfund@warealtor.org and the required \$35.00 will be directed to our non-PAC state issues fund.