

NYSUT/NEAFT 2025-2026

Local Per Capita Worksheet

This worksheet is a tool for the Local Treasurer and/or Membership Chair to use for purposes of budgeting and calculating the per capita payroll deduction. Please visit nysut.org/dues for an excel version.

Membership Category	1 Full Dues \$37,000 and higher	1 & 2 Split Dues \$37,000 to Basic Teacher	7 & 2 3/4 Dues \$27,750 to \$36,999	2 1/2 Dues \$18,500 to \$27,749	5 1/4 Dues \$9,250 to \$18,499	8 1/8 Dues Under \$9,249
<i>NYSUT Per Capita PLUS NEAFT Per Caps</i>	\$ 402.00 + 245.16	\$ 402.00 +122.58	\$ 301.50 +122.58	\$ 201.00 +122.58	\$ 100.50 + 61.29	\$ 50.25 + 30.65
Equals TOTAL State and National ANNUAL Per Capita	\$647.16	\$524.58	\$424.08	\$323.58	\$161.79	\$80.90
<i>Plus Local ANNUAL per caps</i>	+ 147	+ 147	+ 147	+ 147	+ 147	+ 147
Equals TOTAL ANNUAL Per Capita	= 794.16	= 671.58	= 571.08	= 470.58	= 308.79	= 227.90

	↓	↓	↓	↓	↓	↓
Total Annual Per Capita	= 794.16	= 671.58	= 571.08	= 470.58	= 308.79	= 227.90
Divide by number of Pay Periods	÷ 18	÷ 18	÷ 18	÷ 18	÷ 18	÷ 18
Equals the payroll deduction amount for each membership category per paycheck (<i>Notify Employer</i>)	= 44.12 \$	= 37.31 \$	= 31.73 \$	= 26.14 \$	= 17.16 \$	= 12.66 \$
Multiply by the number of members in each category	X	X	X	X	X	X
Equals the total per pay period dues deduction required for each category	= \$	= \$	= \$	= \$	= \$	= \$
	(A)	(B)	(C)	(D)	(E)	(F)

Full Dues (A)	+	\$
Special Split 1 & 2 (B)	+	\$
Three-Quarter (C)	+	\$
Half (D)	+	\$
Quarter (E)	+	\$
Eighth (F)	+	\$
Total per capita deduction per pay period		\$