

NYSUT/NEAFT

2026-2027

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 \$38,000 and higher	1 & 2 Split Dues \$38,000 to Basic Teacher	7 & 2 3/4 Dues \$28,500 to \$37,999	2 1/2 Dues \$19,000 to \$28,499	5 1/4 Dues \$9,500 to \$18,999	8 1/8 Dues Under \$9,500
NYSUT Per Capita PLUS NEAFT Per Caps	\$ 410.00 + 248.16	\$ 410.00 +124.08	\$ 307.50 +124.08	\$ 205.00 +124.08	\$ 102.50 + 62.04	\$ 51.25 + 31.02
Equals TOTAL State and National ANNUAL Per Capita	\$658.16	\$534.08	\$431.58	\$329.08	\$164.54	\$82.27
Plus Local ANNUAL per caps	+ 147	+ 147	+ 147	+ 147	+ 147	+ 147
Equals TOTAL ANNUAL Per Capita	= 805.16	= 681.08	= 578.58	= 476.08	= 311.54	= 229.27
	↓	↓	↓	↓	↓	↓
Total Annual Per Capita	= 805.16	= 681.08	= 578.58	= 476.08	= 311.54	= 229.27
Divide by number of Pay Periods	÷ 18	÷ 18	÷ 18	÷ 18	÷ 18	÷ 18
Equals the payroll deduction amount for each membership category per paycheck (Notify Employer)	= 44.73	= 37.84	= 32.14	= 26.45	= 17.31	= 12.74
	\$	\$	\$	\$	\$	\$
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	\$	