

DUES CYCLE DEADLINES

MICHIGAN REALTORS® DUES CYCLE

PURPOSE

State dues of each Realtor® member, Realtor® Associate, Institute Affiliate, and Affiliate members shall be paid annually in advance and shall be due by the close of business on March 15th of each year (or the following Monday if March 15th falls on a weekend day).

POLICY

Dues, fees, and assessments are non-refundable.

The Association shall assess a \$5 delinquent member penalty on Local Associations which have not submitted at least 95% of their current year annual dues, or requests for extension, by March 15 each year.

Dues payable for new Realtor® members should be remitted to Michigan Realtors® within 30 days of the member joining the association. The annual dues collected and remitted for new members should be prorated according to the dues proration schedule.

Article III Section 2 (j)

Dues payable to this Association by Local Associations resulting from the election of new Realtor® Members shall be computed from the first day of the month in which such new Members are notified of election and shall be prorated for the remainder of the year. Dues payable to this Association by Local Associations resulting from an increase in the number of Nonmembers employed by or affiliated as independent contractors with Realtor® Members shall be computed from the first day of the quarter in which such Nonmembers are reported to the Local Association and shall be prorated for the remainder of the year.

Article III, Section 5, Dues Delinquency:

Should a Local Association be more than thirty (30) days delinquent in payment of dues or should the Association have reason to believe that a Local Association has failed to remit the proper dues amount, such Local Association and its leadership may be required to appear before the Association's Finance Committee for the purpose of addressing the alleged delinquency. In the event the delinquency is not resolved, the Finance Committee may recommend to the Association that the Local Association and its leadership be required to show cause as to why the Board of Directors should not take disciplinary action against such Local Association, which discipline may include revocation of the Local Association's charter. A Local Association shall be considered delinquent if the amount remitted is less than or equal to 94% of the association's liability, calculated under this Article.

PROCEDURE

Ecommerce Set-up and Proration Schedule:

Ecommerce has been updated with the amounts from the current dues cycle. A copy of the proration schedule is available on the MRAEC website.

Ecommerce Electronic Transfer Instructions:

When remitting your dues via electronic transfer through ecommerce please type the remittance amount in the following format:

Year Month (member total @ total price each member has paid for the specific month)

Ex: 2026 February New Members (25@243.50)

Dues Rates and Partial Payments:

Annually, Michigan Realtors® presents the Finance & Audit Committee with a budget and dues proposal for their consideration and recommendation to the Board of Directors. The Michigan Realtors® Board of Directors then considers and approves a budget and dues rate for the following year. Once these steps are complete, Michigan Realtors® prepares a dues proration schedule, provided in a communication, notifying all local associations of the dues rate for the following year.

All Realtor® members with active, primary status should pay state and national dues at the local association of their choice. A Realtor® member shall either pay full annual renewal dues or prorated dues (including all new member fees) as provided in the dues proration schedule. An annual renewing Realtor® member shall pay the local association for the full annual renewal by December 31 of the preceding year, to avoid having a lapse in their dues payments. A Realtor® member shall pay prorated dues upfront for the remaining months (including the new member fees) in the first year of joining. New member dues should be remitted (in full for the remaining months of the current year) to the state and national within 30 days of their joining the association. Members who have joined in a previous year and their membership dues have lapsed for greater than 90 days, shall be treated as new members (for dues proration purposes) paying dues according to the dues proration schedule, (including **all** new member fees). Renewing members who are late in paying their dues or transfer to another local, and their payment has not lapsed for more than 90 days, shall pay the full annual renewal amount (no proration).

2026 RPAC DEDUCTIBILITY LANGUAGE

PURPOSE

This section provides an overview of the information that must appear on your members online invoices or their printed copies.

POLICY

There are at least two disclaimers you must include on your annual member invoices. One is for RPAC, required by the Federal Election Committee. If you are including a PAC

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item on your invoice, you must include the PAC disclaimer (see below). The other disclaimer you must include is information on dues deductibility, the Internal Revenue Code (IRC) Section 162 disallows tax deductions for lobbying expenditures. Therefore, if any portion of the member's dues are used for lobbying, the member must be told the percent/amount of dues that cannot be deducted on their income tax return as it is used for lobbying.

PROCEDURE

RPAC, above the line:

RPAC solicitations should be listed "above the line" and included in the grand total on the invoice (versus as a memo charge under a subtotal.) Also, please remember to display the charge as "2025 RPAC Investment*" (with an asterisk as the dues information and disclosure language will have an asterisk that refers to it.) Use 2025 if you will be remitting the RPAC investment during the 2025 year. Use 2026 if you will be remitting the dues to Michigan Realtors® in 2026.

For those of you printing your own invoices, the following specific language must be included on your 2026 dues billing statement for the nondeductible portion of dues and RPAC contribution requests. If you requested dues stock from the Michigan Realtors®, this language will already be pre-printed on the dues stock:

The following specific language must be included on your 2026 dues billing statements for the nondeductible portion of dues and RPAC contribution requests:

Payments made for dues are not deductible as charitable contributions for federal income tax purposes; however, payments made for dues may be deductible as ordinary and necessary business expenses subject to non-deductible restrictions on lobbying and political activities. The Michigan Realtors® estimates that 100% of your 2026 state dues are deductible for business purposes. The deductible portion of your NAR dues can be found on <https://www.nar.realtor/membership/dues-information>.

**RPAC contributions are voluntary and used for political purposes. Contributions are not limited to the suggested amount. Contributions are not deductible as charitable donations for Federal income tax purposes. You may refuse to contribute without reprisal or otherwise impacting your membership rights. For individuals investing \$1,000.00 or greater, up to 30% of this total investment may be forwarded to the National Association of Realtors® RPAC. All amounts forwarded to the National Association of Realtors® RPAC are charged against the applicable contribution limits under 52 U.S.C. 30116.*

Nothing herein shall be construed as a solicitation of contributions from non-members. A copy of the federal report, filed by National RPAC with the Federal Election Commission, is available for purchase from the Federal Election Commission, Washington D.C. 20463. State reports are filed with the Michigan Secretary of State, Elections Division, Lansing, Michigan. RPAC 2 may, however, receive unsolicited contributions from non-members. Contributions from a corporation or others who may not legally be solicited for RPAC, may make contributions to RPAC 2 (the Realtors® ballot issue committee). (Edited)