

**2026 MEMBERSHIP DUES
FOR AGENTS OR
APPRAISERS WHO ARE NOT THE RESPONSIBLE MEMBER FOR THE OFFICE**

The Application Fee is a one-time fee UNLESS you have been inactive with the association for more than 18 months, you don't complete the Orientation within the required 3 months, or if you are ever terminated for non-payment on account. If Orientation is not completed or you are terminated by ECAR, then you forfeit the Application fee you paid and must pay a new Application fee plus any other fees/dues owed to ECAR to reinstate your membership.

The Florida REALTORS® Processing Fee is a one-time fee UNLESS you do not pay your dues renewal on time next year – Florida REALTORS® will drop your membership, and you will be required to repay the fee to reinstate your membership.

The 2023 dues include a \$45 mandatory assessment by NAR to fund a Nationwide Public Awareness Campaign and a \$30 mandatory assessment by Florida REALTORS® for the Issue Advocacy Fund. These assessments are required and not prorated.

Dues payments to the EMERALD ASSOCIATION OF REALTORS®, INC. are not tax deductible as charitable contributions; however, they may be deductible as ordinary business expenses.

Membership fees/dues are non-refundable.

Example for brand new members: ECAR can only process your application in the month you are paying for. If you join in the month of February, then you will pay the February dues. This pays your membership from February until the end of this year. Membership dues will not be prorated if you held REALTOR® membership during the preceding calendar year.

Local – ECAR

FR - Florida REALTORS®

NAR – National Association of REALTORS®



FloridaRealtors®

The Voice for Real Estate® in Florida

2026 Dues Billing Disclosures

To comply with applicable tax rules and regulations and to comply with USPS second class postage permit requirements for *Florida Realtor®* and *NAR's Realtor® magazines*, it is necessary for Associations/Boards to include the following disclosures on **2026 Member Dues Billings**.

1. With state dues at \$176 per member, *Florida Realtors®* computes **29% or \$43** to be nondeductible for the member's income tax purposes due to Florida Realtors® lobbying efforts. Please note that \$30 assessment is a mandatory, non-pro-ratable fee for the advocacy fund.
2. With dues at \$156 per member, *National Association of Realtors®* computes **35% or \$55** to be nondeductible for the member's income tax purposes due to NAR lobbying efforts. Note, the entire \$45 Consumer Advertising Campaign special assessment qualifies as fully deductible.
3. Contributions to RPAC are not deductible for federal income tax purposes. Contributions are voluntary and are used for political purposes. The amounts indicated are merely guidelines and you may contribute more or less than the suggested amounts. The National Association of REALTORS® and its state and local associations will not favor or disadvantage any member because of the amount contributed or the decision not to contribute. You may refuse to contribute without reprisal. 70% of each contribution is allocated to your state or local PAC efforts to support state and local political candidates; 30% is sent to National RPAC to support federal candidates and is charged against your limits under 52 U.S.C. 30116. 30% Contributions received from corporate entities shall be forwarded to the National Association of Realtors Political Advocacy Fund.
4. Dues include a \$5.00 allocation to *Florida Realtor® Magazine* and a \$0.61 allocation to *NAR's Realtor® Magazine*.
5. Payments to the Association/Board of Realtors® are not deductible as charitable contributions. Such payments may, however, be deductible as ordinary and necessary business expenses.