

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 non member assessment fee. 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

| | Local (NCCBOR) | State (DAR) | National (NAR) | Sentrilock (Mandatory) | App fee NCCBOR | App fee DAR | Total |
|-----------|---------------------------|------------------------|---------------------------|-----------------------------------|---------------------------|------------------------|----------------|
| January | 220.00 | 200.00 | 201.00 | 185.00 | 250.00 | 125.00 | 1181.00 |
| February | 201.67 | 183.33 | 188.00 | 169.58 | 250.00 | 125.00 | 1117.58 |
| March | 183.33 | 166.67 | 175.00 | 154.17 | 250.00 | 125.00 | 1054.17 |
| | | | | | | | |
| April | 165.00 | 150.00 | 162.00 | 138.75 | 250.00 | 125.00 | 990.75 |
| May | 146.67 | 133.33 | 149.00 | 123.33 | 250.00 | 125.00 | 927.33 |
| June | 128.33 | 116.67 | 136.00 | 107.92 | 250.00 | 125.00 | 863.92 |
| | | | | | | | |
| July | 110.00 | 100.00 | 123.00 | 92.50 | 250.00 | 125.00 | 800.50 |
| August | 91.67 | 83.33 | 110.00 | 77.08 | 250.00 | 125.00 | 737.08 |
| September | 73.33 | 66.67 | 97.00 | 61.67 | 250.00 | 125.00 | 673.67 |
| | | | | | | | |
| October | 55.00 | 50.00 | 84.00 | 46.25 | 250.00 | 125.00 | 610.25 |
| November | 36.70 | 33.30 | 71.00 | 30.83 | 250.00 | 125.00 | 546.83 |
| December | 18.37 | 16.63 | 58.00 | 15.42 | 250.00 | 125.00 | 483.42 |

2026 DUES DEDUCTIBILITY STATEMENTS

- **NAR DUES DEDUCTIBILITY**

The National Association of REALTORS® dues are \$156 per member for 2026. This amount is billed to all active REALTOR® and REALTOR® Associate members through their primary local association and is due and owing to NAR by Jan. 1. Brokers are also assessed NAR dues times the number of non-member salespersons, if any, in their office. National dues are pro-rated monthly for new members based on the join date. This proration only applies in the calendar year the member joins NAR. Thereafter, full year dues

are due and owing by January 1. The waiver of NAR dues for REALTORS® and their spouses called up from reserves to active-duty deployment approved for the 2004 dues after the 9/11/01 tragedies, has been extended to cover dues for 2026. Please note that this does not apply to career military. The Special Assessment for the Consumer Advertising Campaign (formerly known as Public Awareness Campaign) is \$45 for 2026. The assessment is billed to all active REALTOR® and REALTOR® Associate members through their primary local association and is due and owing to NAR by Jan. 1. This assessment is not pro-rated. New members will owe the full amount when joining NAR. The Consumer Advertising Campaign special assessment is not charged to Institute Affiliate members, nor is it charged for non-members salespersons. It is also not charged for National REALTOR® Emeritus.

- **DAR DUES DEDUCTIBILITY**

For 2026, with dues at \$200 per member, the Delaware Association of REALTORS® (DAR) computes 7 percent or \$14.00 to be nondeductible for the member's income tax purposes due to DAR lobbying efforts. In addition, contributions (including member dues) to DAR are not tax deductible as charitable contributions. However, they may be tax deductible under other provisions of the Internal Revenue Code.

- **LOCAL ASSOCIATION NCCBOR DUES DEDUCTIBILITY**

For 2026, with dues at \$220 per member, the LOCAL ASSOCIATION computes percent .06% or \$13.20 to be nondeductible for the member's income tax purposes due to NCCBOR lobbying efforts. In addition, contributions (including member dues) to NCCBOR are not tax deductible as charitable contributions. However, they may be tax deductible under other provisions of the Internal Revenue Code.

- **RPAC Contributions**

Contributions are not deductible for income tax purposes. Contributions to RPAC are voluntary and are used for political purposes. You may refuse to contribute without reprisal and the National Association of REALTORS® or any of its state associations or local boards will not favor or disfavor any member because of the amount contributed. 70% of each contribution is used by your state PAC to support state and local political candidates. Until your state PAC reaches its RPAC goal, 30% is sent to National RPAC to support federal candidates and is charged against your limits under 2 U.S.C. 441a; after the state PAC reaches its RPAC goal it may elect to retain your entire contribution for use in supporting state and local candidates.