

REGULATIONS PERTAINING TO FELLOWSHIP DUES AND FEES

1. ANNUAL DUES

- a. Payable on the 31st of January
 - b. 2021 Dues (to be paid in U.S. dollars):
 - i. U.S. Fellows and Fellows in U.S. Territories and Possessions \$659
 - ii. Canadian Fellows \$469
 - iii. Dues for Fellows from countries other than the U.S. and Canada are based on the World Bank income categories for each country:

High and Upper middle income countries	\$224
Low and middle income countries	\$112
Low income countries	\$55
 - iv. Fellows in Approved residency training programs 50% reduction
 - v. US Fellows serving in the military 50% reduction
 - c. Dues are not charged for Fellows who:
 - i. Have paid dues through and including the year of their 70th
 - ii. Are bona fide missionaries
 - d. Contributions to the Annual Fund qualify as charitable contributions. Payment of dues may be deductible as a business expense, but is not deductible as a charitable contribution for Federal income tax purposes. Consult your tax advisor.
 - e. 4% of annual membership dues are used for lobbying activity and are not tax deductible
- ### 2. FELLOWSHIP IS SUBJECT TO TERMINATION IF DUES ARE OUTSTANDING FOR ONE OR MORE YEARS

Are you wondering why your dues payment should be made payable to the **American College of Surgeons Professional Association (ACSPA)** rather than the American College of Surgeons? ACSPA, the College's 501(c) (6) tax-exempt affiliate, was created in 2001 to provide more flexibility so that the College can offer a broader range of activities and services to benefit the surgical profession and its patients, including an expanded legislative action program. The establishment of this corporation requires that dues be paid to ACSPA, which, in turn, finances the activities of the College. Further information about ACSPA and its relationship to the College can be viewed on the ACSPA website at www.facs.org/advocacy/participate/acspa/about.