



P E N N S Y L V A N I A
s o c i e t y o f
A N E S T H E S I O L O G I S T S

For federal income tax purposes, Section 13222 of the Omnibus Budget Reconciliation Act of 1993 generally requires tax-exempt organizations to report to their members the nondeductible portion of dues related to an organization's lobbying and political activities.

PSA annually calculates the proportion of PSA dues that members must eliminate as lobbying expenses on their Medicare cost reports. For the fiscal year ended December 31, 2018, lobbying expenses were 19% of membership dues.