



2025 Tax Information

APTA dues may be tax deductible as an ordinary and necessary business expense. See below for the portion of your national and component dues that is not deductible as an ordinary and necessary business expense to the extent that APTA and your chapter, academy, or section engage in lobbying.

Donations to the Foundation for Physical Therapy Research, Dimensions of Diversity Fund, Minority Scholarship Fund, and Physical Therapy Fund are recognized as charitable contributions for federal income tax purposes.

APTA membership dues, World Physiotherapy Fund contributions, and PTPAC contributions are not tax deductible as charitable contributions.

- The nondeductible portion of your national dues is 12%.
- All academy and section dues except for the following may be fully deductible:
 - Academy of Neurologic Physical Therapy: 4% of dues is not deductible.
 - Academy of Orthopaedic Physical Therapy: 13% of dues is not deductible.
 - Private Practice Section: 46% of dues is not deductible.

Chapter	% of Dues Not Deductible	Chapter	% of Dues Not Deductible	Chapter	% of Dues Not Deductible
Alabama	66%	Kentucky	54%	North Dakota	0%
Alaska	41%	Louisiana	33%	Ohio	45%
Arizona	35%	Maine	62%	Oklahoma	44%
Arkansas	42%	Maryland	24%	Oregon	55%
California	23%	Massachusetts	20%	Pennsylvania	13%
Colorado	45%	Michigan	24%	Rhode Island	0%
Connecticut	53%	Minnesota	31%	South Carolina	70%
Delaware	75%	Mississippi	48%	South Dakota	96%
District of Columbia	0%	Missouri	70%	Tennessee	34%
Florida	21%	Montana	100%	Texas	18%
Georgia	23%	Nebraska	23%	Utah	14%
Hawaii	3%	Nevada	96%	Vermont	60%
Idaho	45%	New Hampshire	54%	Virginia	39%
Illinois	15%	New Jersey	13%	Washington	22%
Indiana	29%	New Mexico	66%	West Virginia	34%
Iowa	2%	New York	13%	Wisconsin	36%
Kansas	69%	North Carolina	28%	Wyoming	11%

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