

2021 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 component engage in lobbying.

Donations to the Foundation for Physical Therapy Research, Dimensions of Diversity Fund, and the Minority Scholarship Fund are recognized as charitable contributions for federal income tax purposes. APTA membership dues, World Confederation for Physical Therapy contributions, and PTPAC contributions are not tax deductible as charitable contributions.

- The nondeductible portion of your national dues is 12%.
- All section dues with the exception of the following are fully deductible.
 - Academy of Neurologic Physical Therapy: 3% of dues is not deductible.
 - Academy of Orthopaedic Physical Therapy: 1% of dues is not deductible.
 - Private Practice Section: 58% of dues is not deductible.

Component	% of Dues Not Deductible	Component	% of Dues Not Deductible
Alabama	100%	Montana	20%
Alaska	69%	Nebraska	23%
Arizona	40%	Nevada	92%
Arkansas	43%	New Hampshire	35%
California	20%	New Jersey	13%
Colorado	37%	New Mexico	33%
Connecticut	40%	New York	13%
Delaware	37%	North Carolina	30%
D.C.	0%	North Dakota	0%
Florida	14%	Ohio	31%
Georgia	23%	Oklahoma	38%
Hawaii	0%	Oregon	46%
Idaho	40%	Pennsylvania	7%
Illinois	19%	Rhode Island	30%
Indiana	22%	South Carolina	53%
Iowa	14%	South Dakota	21%
Kansas	20%	Tennessee	33%
Kentucky	53%	Texas	0%
Louisiana	33%	Utah	61%
Maine	64%	Vermont	100%
Maryland	21%	Virginia	37%
Massachusetts	31%	Washington	27%
Michigan	22%	West Virginia	47%
Minnesota	27%	Wisconsin	52%
Mississippi	36%	Wyoming	1%
Missouri	49%		

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