



2022 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, Minority Scholarship Fund, and Physical Therapy 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 10%.
- All section dues with the exception of the following are fully deductible.
 - Academy of Neurologic Physical Therapy: 2% of dues is not deductible.
 - Academy of Orthopaedic Physical Therapy: 2% of dues is not deductible.
 - Private Practice Section: 16% of dues is not deductible.

Component	% of Dues Not Deductible	Component	% of Dues Not Deductible	Component	% of Dues Not Deductible
Alabama	100%	Kentucky	53%	North Dakota	11%
Alaska	41%	Louisiana	33%	Ohio	21%
Arizona	22%	Maine	45%	Oklahoma	52%
Arkansas	63%	Maryland	21%	Oregon	42%
California	18%	Massachusetts	46%	Pennsylvania	5%
Colorado	53%	Michigan	60%	Rhode Island	84%
Connecticut	81%	Minnesota	26%	South Carolina	35%
Delaware	38%	Mississippi	42%	South Dakota	88%
D.C.	0%	Missouri	50%	Tennessee	32%
Florida	19%	Montana	53%	Texas	6%
Georgia	27%	Nebraska	24%	Utah	51%
Hawaii	0%	Nevada	38%	Vermont	85%
Idaho	0%	New Hampshire	31%	Virginia	21%
Illinois	14%	New Jersey	13%	Washington	26%
Indiana	28%	New Mexico	38%	West Virginia	43%
Iowa	23%	New York	11%	Wisconsin	38%
Kansas	66%	North Carolina	28%	Wyoming	1%

Last Updated: 1/6/2022

Contact: membershipdevelopment@apta.org