

# 2020 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 PT-PAC contributions are not tax deductible as charitable contributions.

- The nondeductible portion of your national dues is 22%.
- All section dues with the exception of the following are fully deductible.
  - Academy of Orthopaedic Physical Therapy: 4% of dues is not deductible.
  - Private Practice Section: 70% of dues is not deductible.

Component	% of Dues Not Deductible	Component	% of Dues Not Deductible
Alabama	96%	Montana	33%
Alaska	64%	Nebraska	23%
Arizona	18%	Nevada	67%
Arkansas	63%	New Hampshire	83%
California	21%	New Jersey	15%
Colorado	55%	New Mexico	63%
Connecticut	52%	New York	8%
Delaware	34%	North Carolina	20%
D.C.	0%	North Dakota	0%
Florida	15%	Ohio	16%
Georgia	22%	Oklahoma	46%
Hawaii	100%	Oregon	45%
Idaho	75%	Pennsylvania	10%
Illinois	18%	Rhode Island	65%
Indiana	22%	South Carolina	65%
Iowa	1%	South Dakota	42%
Kansas	66%	Tennessee	26%
Kentucky	48%	Texas	3%
Louisiana	36%	Utah	0%
Maine	11%	Vermont	51%
Maryland	20%	Virginia	29%
Massachusetts	44%	Washington	26%
Michigan	0%	West Virginia	38%
Minnesota	30%	Wisconsin	30%
Mississippi	35%	Wyoming	4%
Missouri	46%		

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