



2026 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 Leadership Pathways Grant, Access and Opportunity 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 19%.
- All academy and section dues except for the following may be fully deductible:
 - Academy of Neurologic Physical Therapy: 3% of dues is not deductible.
 - APTA Orthopedics: 27% of dues is not deductible.

| Chapter | % of Dues Not Deductible | Chapter | % of Dues Not Deductible | Chapter | % of Dues Not Deductible |
|----------------------|--------------------------|----------------|--------------------------|----------------|--------------------------|
| Alabama | 64% | Kentucky | 35% | North Dakota | 3% |
| Alaska | 42% | Louisiana | 41% | Ohio | 45% |
| Arizona | 37% | Maine | 62% | Oklahoma | 44% |
| Arkansas | 42% | Maryland | 24% | Oregon | 70% |
| California | 20% | Massachusetts | 22% | Pennsylvania | 2% |
| Colorado | 62% | Michigan | 24% | Rhode Island | 4% |
| Connecticut | 59% | Minnesota | 15% | South Carolina | 40% |
| Delaware | 75% | Mississippi | 66% | South Dakota | 96% |
| District of Columbia | 0% | Missouri | 70% | Tennessee | 34% |
| Florida | 13% | Montana | 100% | Texas | 17% |
| Georgia | 23% | Nebraska | 23% | Utah | 48% |
| Hawaii | 3% | Nevada | 7% | Vermont | 77% |
| Idaho | 45% | New Hampshire | 72% | Virginia | 34% |
| Illinois | 14% | New Jersey | 13% | Washington | 22% |
| Indiana | 27% | New Mexico | 29% | West Virginia | 34% |
| Iowa | 24% | New York | 12% | Wisconsin | 41% |
| Kansas | 86% | North Carolina | 27% | Wyoming | 7% |

Last Updated: 1/13/2026

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