



# 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%

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 Contact: [membershipdevelopment@apta.org](mailto:membershipdevelopment@apta.org)