



**FINANCIAL HARDSHIP
NET LIQUID EQUITY WORKSHEET**

Use the worksheet below as a sample to help you complete your *Net Liquid Equity*¹ for your *Family Unit*² as at April 1, 2026. To be eligible for this dues reduction, your *Family Income* and *Net Liquid Equity* must be less than or equal to the set thresholds³ of your *Family Unit*. CPABC reserves the right to request proof of eligibility for a dues reduction. CPABC does not store any calculations to protect your privacy. If you have questions regarding this worksheet, please contact us at membershipdues@bccpa.ca.

Type of Account or Asset	Description	Account Balance	Type of Account or Asset	Description	Account Balance
Chequing Accounts		\$	Cash value of life insurance policy(s)		\$
Savings Accounts		\$	RRSPs, RRIFs, TFSAs		\$
Mutual funds, stocks and bonds		\$	Other		\$
			TOTAL net worth in local currency:		
My local currency is:			Foreign exchange rate at April 1, 2026:		
TOTAL NET WORTH:			CAD\$:		

For currency conversion, please use: <https://www.bankofcanada.ca/rates/exchange/currency-converter/>

¹ *Net Liquid Equity* includes cash, marketable securities and cash surrender value of insurance policies for the member's Family Unit. It would include investments in registered products such as RRSPs, RRIFs and TFSAs and equivalents, less related borrowings.

² *Family Unit* includes any persons who reside in the same household and who benefit from either the expenses incurred or income earned by the member, or who contribute to such expenses or earnings. A person who does not reside in the same household shall be considered as a member of the family unit if the person benefits from or contributes to the expenses incurred or income earned by the member

³ **2026/2027 Thresholds**

Family Unit of 1: \$38,400

Family Unit of 2: \$47,800

Family Unit of 3: \$58,700

Family Unit of 4: \$70,000

Family Unit of 5: \$80,900

Family Unit of 6: \$90,200

Family Unit of 7 or more: please contact CPABC at membershipdues@bccpa.ca

**PLEASE KEEP THIS WORKSHEET FOR YOUR RECORDS AND FOR VERIFICATION PURPOSES.
DO NOT SUBMIT THIS WORKSHEET UNLESS REQUESTED**

The information on this form is collected by CPABC under the authority of the CPA Act [SBC 2015] and the Freedom of Information and Protection of Privacy Act [RSBC 1996] for the purposes of assessing member dues reductions, administering and regulating your membership with CPABC, and providing, developing, evaluating and improving our programs, services and products. Should you have any questions about the collection of this information, please contact the Director, Membership - 800-555 West Hastings Street, Vancouver, BC or 604-872-7222.

