

## 2026/2027 CPABC MEMBERSHIP DUES SCHEDULE

MEMBER OF CPABC	DUES	GST	TOTAL
Residing in Canada or Bermuda <i>as at April 1, 2026</i>	955.00	47.75	1,002.75
Residing outside of Canada or Bermuda <i>as at April 1, 2026</i>	510.00	25.50	535.50

MEMBER OF CPABC and ANOTHER PROVINCIAL TERRITORIAL CPA BODY (PTB)	DUES	GST	TOTAL
Residing in BC <i>as at April 1, 2026</i>	955.00	47.75	1,002.75
Residing outside of BC <i>as at April 1, 2026</i> <b>and</b> paying full dues to other PTB	235.00	11.75	246.75

MEMBER WITH REDUCED INCOME	DUES	GST	TOTAL
If <b>Active Income</b> for the 2025 calendar year is less than <b>\$38,400</b>	477.50	23.88	501.38

## MEMBERSHIP DUES REDUCTIONS & EXEMPTIONS

Members who meet certain criteria may declare eligibility for a reduction or exemption of their 2026/2027 membership dues through [Online Services](#). Please visit our website for more information on the [Membership Dues Process](#) and requirements for the [Annual Membership Dues Reduction & Exemption Categories](#) below:

CATEGORY	CRITERIA FOR MEMBERSHIP DUES REDUCTION or EXEMPTION
Non-Resident Other PTB	You may be eligible for a reduction of your 2026/2027 membership dues if: <ul style="list-style-type: none"> <li>You reside outside of BC,</li> <li>You are a member of another Provincial Territorial CPA Body, <b>and</b></li> <li>You pay full dues to the other Provincial Territorial CPA Body.</li> </ul>
Non-Resident International	You may be eligible for a reduction of your 2026/2027 membership dues if: <ul style="list-style-type: none"> <li>You were residing outside of Canada or Bermuda as at April 1, 2026</li> </ul>

Reduced Income	You may be eligible for a reduction of your 2026/2027 membership dues if: <ul style="list-style-type: none"> <li>Your <b>Active Income</b> for the <b>2025</b> calendar year is less than <b>\$38,400</b></li> </ul>
Financial Hardship	You may be eligible for an exemption from your 2026/2027 membership dues if the following are each less than the 2025 <b>Financial Hardship Threshold</b> : <ul style="list-style-type: none"> <li>Your <b>Family Unit Income</b> for the 2025 calendar year <b>and</b></li> <li>Your <b>Family Unit Net Liquid Equity</b> as at April 1, 2026</li> </ul>

Retired Member	You may be eligible for an exemption from your 2026/2027 membership dues if: <ul style="list-style-type: none"> <li>You are retired,</li> <li>You were 55 years of age or older on April 1, 2026, <b>and</b></li> <li>Your <b>Active Income</b> for <b>2026</b> is expected to be less than <b>\$38,400</b></li> </ul>
Long-Term Member	You are eligible for an automatic exemption from your 2026/2027 membership dues if: <ul style="list-style-type: none"> <li>You were 70 years of age or older on April 1, 2026 <b>or</b></li> <li>You have been a member for 40 years or more on April 1, 2026</li> </ul>

**Deadline to declare for a dues reduction or exemption for the 2026/2027 membership year is March 31, 2027.**

CPABC reserves the right to request proof of eligibility at a later date. Failure to respond or provide satisfactory evidence of eligibility when requested may result in a denial of the dues reduction or exemption declared, an assessment of full membership dues or additional fees, and/or a referral to CPABC's Investigation Committee.

SEE FOLLOWING PAGE FOR DEFINITIONS

## **DEFINITIONS:**

### **Active Income**

Active Income includes accounting and non-accounting income from employment, director's fees, and net income from self-employment. Active Income does not include EI, pension income, investment income, support payments, or disability income. All other sources of income shall be considered "active."

### **Active Income Threshold**

Active Income Threshold is based on the Superintendent of Bankruptcy's Surplus Income Threshold for the calendar year preceding the applicable membership year, adjusted upwards by 20% for a single person, indexed annually.

### **Family Unit Income**

Family Unit Income for the member's Family Unit is the aggregate income from all sources including EI, other government assistance, pension income, investment income, support payments, and disability income for all persons in the member's Family Unit.

Family Unit is defined to include the applicant, any persons who reside in the same household and who benefit from either the expenses incurred, or income earned by the applicant, 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 applicant.

### **Family Unit Net Liquid Equity**

Family Unit Net Liquid Equity refers to cash, marketable securities, and cash surrender value of insurance policies held by any person in the member's Family Unit, including investments in registered products such as RRSPs, RRIFs and TFSA's and equivalents, less related borrowings.

### **Financial Hardship Threshold**

Financial Hardship Threshold is based on the Superintendent of Bankruptcy's Surplus Income Threshold for the calendar year preceding the applicable membership year, adjusted upwards by 20% for the applicable Family Unit, indexed annually.