

## CPABC Member Dues Schedule 2023-2024

Member Categories	CPABC		CPA Canada		TOTAL	
	Dues	GST	Dues	GST/HST		
Deemed Resident member who resides in BC, or in another province but is not a member of that province, and						
<i>Prime</i>	pays CPA Canada dues through the CPABC	\$600.00	\$30.00	\$400.00	\$20.00 <sup>1</sup>	\$1,050.00
<i>Non-Prime</i>	pays CPA Canada dues through another province	\$600.00	\$30.00	-	-	\$630.00
Non-Resident member who resides in Canada or Bermuda, pays resident dues to another Canadian province, and						
<i>Prime</i>	pays CPA Canada dues through the CPABC	\$210.00	\$10.50	\$400.00	\$20.00 <sup>1</sup>	\$640.50
<i>Non-Prime</i>	pays CPA Canada dues through another province	\$210.00	\$10.50	-	-	\$220.50
Non-Resident member who resides outside Canada and Bermuda, and						
<i>Prime</i>	pays CPA Canada dues through the CPABC	\$210.00	\$10.50	\$325.00	\$48.75	\$594.25
<i>Non-Prime</i>	pays CPA Canada dues through another province	\$210.00	\$10.50	-	-	\$220.50

### Reductions/Waivers

Please log into [Online Services](#) to declare your eligibility for a fee reduction/waiver.

**Retired Member** - You may qualify for this dues reduction if your age at April 1, 2023 is at least 55 AND your Active Income<sup>2</sup> for the 2023 calendar year will be less than \$32,500. You must declare your eligibility for this dues reduction annually. Dues for this category are 100% waived.

**Long Term Member** - If you are 70 years of age or have been a member for 40 years or more at April 1, 2023 you will have received the Long Term Member waiver automatically. Dues for this category are 100% waived.

**Reduced Fee** - You may qualify for a reduction in your membership dues if your Active Income<sup>2</sup> for the 2022 calendar year was below \$32,500.

Pays 50% of provincial and CPA Canada dues	\$300.00	\$15.00	\$200.00	\$10.00 <sup>1</sup>	\$525.00
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**Financial Hardship** - If you are experiencing financial hardship, you may qualify for a 100% fee waiver. This waiver category is based on your family income for the 2022 calendar year and family net liquid equity<sup>3</sup> at April 1, 2023. To determine if you are eligible, please log into the Online Services>Fees, Receipts & Donation area of our website.

<sup>1</sup> This tax amount applies to members in BC only. GST/HST on CPA Canada fees for members with mailing addresses outside BC are computed based on the applicable GST/HST rate in their area as per Canada Revenue Agency.

<sup>2</sup> "Active Income", for the Retired and Reduced Fee categories, includes accounting and non-accounting income from employment, director's fees, and net income from self-employment for the calendar year. Active Income does not include EI, pension income, investment income, support payments, or disability income. All other sources of income shall be considered "active". Income is based on individual earnings, not family earnings.

<sup>3</sup> "Net Liquid Equity" refers to cash, marketable securities, and cash surrender value of insurance policies held by the member (or if held by the member with others, the member's share), including investments in registered products such as RRSPs, RRIFs and TFSAs and equivalents, less related borrowings.

**CPABC reserves the right to request proof of eligibility for a dues reduction.** Failure to provide satisfactory proof of eligibility when requested may result in the denial of a dues reduction, assessment of additional dues and fees, and/or referral to the Investigations Committee.

NOTE: The deadline to apply for a 2023/2024 member dues reduction is March 31, 2024. Requests for retroactive reductions to membership dues for prior years will not be reviewed or granted.