

CPABC Member Dues Schedule 2020-2021

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	\$550.00	\$27.50	\$400.00	\$20.00 ¹	\$997.50
<i>Non-Prime</i>	pays CPA Canada dues through another province	\$550.00	\$27.50	-	-	\$577.50
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	\$190.00	\$9.50	\$400.00	\$20.00 ¹	\$619.50
<i>Non-Prime</i>	pays CPA Canada dues through another province	\$190.00	\$9.50	-	-	\$199.50
Non-Resident member who resides outside Canada and Bermuda, and						
<i>Prime</i>	pays CPA Canada dues through the CPABC	\$190.00	\$9.50	\$325.00	\$48.75	\$573.25
<i>Non-Prime</i>	pays CPA Canada dues through another province	\$190.00	\$9.50	-	-	\$199.50

Reductions/Waivers

Retired Member² - You may qualify for this dues reduction if your age at April 1, 2020 is at least 55 AND your annual 2019 active income³ was less than \$30,500. You must declare your eligibility for this dues reduction annually. If this is the first time you are applying for this waiver, or you are re-applying because you did not qualify in the preceding year(s), please apply for the Retired dues reduction in the Online Services>Fees, Receipts & Donation area of our website. 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, 2020 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 annual 2019 active income³ is below \$30,500

Pays 50% of provincial and CPA Canada dues	\$275.00	\$13.75	\$200.00	\$10.00 ¹	\$498.75
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Financial Hardship - You may qualify for a waiver of your annual membership dues due to financial hardship. This waiver category is based on your annual 2019 family income and current financial status at April 1, 2020. Family income for this reduction category is defined as the aggregate income from all sources including EI, pension income, investment income, support payments and disability income for all persons in the member's Family Unit. To determine if you are eligible, please log into the Online Services>Fees, Receipts & Donation area of our website.

¹ **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.

² Applications received without the required supporting documentation cannot be processed.

³ "Active Income" 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. Income threshold is adjusted annually. CPABC reserves the right to request proof of eligibility for a dues reduction.

NOTE: The deadline to apply for a dues reduction is March 31, 2021. Requests for retroactive reductions to membership dues for prior years will not be reviewed or granted.