CPABC Member Dues Schedule 2025-2026

			CPABC		CPA Canada	
Member Categories		Dues	GST	Dues	GST/HST	
Deemed Residen	t member who resides in BC, or in another province but is not a	a member of that pro	vince, and			
Prime	pays CPA Canada dues through CPABC	\$655.00	\$32.75	\$400.00	\$20.00 ¹	\$1,107.75
Non-Prime	pays CPA Canada dues through another province*	\$655.00	\$32.75	-	-	\$687.75
Non-Resident me	mber who resides in Canada or Bermuda, pays resident dues to	another Canadian pro	vince, and			
Prime	pays CPA Canada dues through CPABC	\$225.00	\$11.25	\$400.00	\$20.00 ¹	\$656.25
Non-Prime	pays CPA Canada dues through another province*	\$225.00	\$11.25	-	-	\$236.25
Non-Resident me	ember who resides outside Canada and Bermuda, and					
Prime	pays CPA Canada dues through CPABC	\$225.00	\$11.25	\$325.00	\$48.75 ¹	\$610.00
Non-Prime	pays CPA Canada dues through another province*	\$225.00	\$11.25	-	-	\$236.25

^{*}Provincial CPA Body that is also a CPA Canada Organization Member. Effective December 20, 2024, CPA Ontario and CPA Quebec are no longer CPA Canada Organization Members.

Reductions / Exemptions

Please log into Online Services to declare your eligibility for a reduction or exemption of your 2025-2026 membership dues.

Retired Member - You may be eligible for an exemption from 2025-2026 member dues if your age at April 1, 2025 is at least 55 *and* your Active Income² for the 2025 calendar year will be less than \$37,600. You must declare your eligibility for this exemption annually.

Long Term Member - If you are 70 years of age or have been a member for 40 years or more at April 1, 2025, you will automatically receive an exemption from 2025-2026 member dues under the Long Term Member category.

Reduced Fee - You may be eligible for a 50% reduction of your membership dues if your Active Income² for the 2024 calendar year was below \$37,600.

Pays 50% of provincial and CPA Canada dues \$327.50 \$16.38 \$200.00 \$10.00¹ \$553.38

Financial Hardship - If you are experiencing financial hardship, you may be eligible for an exemption from 2025-2026 member dues based on your family income for the 2024 calendar year and family Net Liquid Equity³ at April 1, 2025. 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 "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.
- ³ "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 or exemption, assessment of additional dues and fees, and/or referral to the Investigations Committee.

NOTE: The deadline to apply for a 2025/2026 member dues reduction is March 31, 2026. Requests for retroactive reductions to membership dues for prior years will not be reviewed or granted.