

Definitions

“*earned income*” is calculated as one of:

- All income earned in the current fees period; or
- All estimated anticipated income earned for the upcoming fees period.

Income includes:

- both accounting and non-accounting related income;
- income earned from employment (includes bonus and vacation pay), directors fees and consulting fees; and
- self-employment income (based on net income before taxes - not on gross billings).

Income excludes:

- employment insurance, pension income, investment income and disability income.

A committee established by the Board shall make final determinations whenever a dispute exists as to whether a member’s income falls within the CPA definition of earned income.

“*fees period*” is the twelve month fiscal period in respect of which annual membership fees are assessed and is currently from April 1 to March 31.

“*points*” is the result of adding a member’s age (as at April 1 of relevant fees period) to the number of years a member has maintained membership in good standing (commencing member’s original date of admission up to and as at April 1 of the relevant fees period) with any CPA Canada (or legacy) body.

“*RAMF*” is the regular annual membership fees, including both the national (CPA Canada) fees and provincial (CPA Manitoba) fees.

Regular Member

This category applies to all members who as at April 1 of a fees period:

- Reside in the Province of Manitoba; or
- Reside in another province or country and who do not hold a regular (or equivalent) membership with another CPA Canada body; and
- Have been admitted and maintained as a member in good standing in accordance with the CPA Manitoba Act and Bylaws (or respective legacy body Act and Bylaws).

Regular members are assessed the full annual provincial and national CPA membership fees unless they qualify for exempt, reduced or out-of-country fees as follows:

Exempt Membership Fees

Members may apply for *Exempt* member fees if they have attained either 80 points or age 65 and earned income is less than 10 times regular annual membership fees (RAMF). Thereafter, such members need not reapply annually but must advise CPA Manitoba of any change in relevant circumstances or contact information and may be subject to additional membership or administration fees if their membership category changes. Full retirement is an example of a situation where members may qualify for *Exempt* fees.

Reduced Membership Fees

Reduced fees (parts i, ii, & iii below) are available to members who qualify under certain “earned income” and “points” criteria as set out below and as illustrated in the Reduced Fees Calculation Chart*. To qualify, members must reapply annually to demonstrate they meet the criteria for a fee reduction for the relevant fee period. A member may also experience special circumstances that can result in fees relief, often in relation to a temporary leave from work.

- 50% Reduced Fees* - Members whose earned income is less than 35 times the amount of RAMF but more than 10 times RAMF may apply for reduction of 50% of RAMF for that fiscal year;
- 75% Reduced Fees* - Members whose earned income is less than 10 times RAMF may apply for reduction of 75% of RAMF for that fiscal year.
- Special Circumstances – Members who do not meet the criteria established for a reduced or exempt fee but who are experiencing other special circumstances they believe warrant fees relief, may apply to the Registration Committee for a fee reduction, waiver or other relief consideration.

To apply for *Exempt* or *Reduced* fees, members are to complete the [Exempt/Reduced Fees Application Form](#) as part of the annual renewal process. To access the member renewal forms, log into your [CPA Manitoba Portal](#) account.

Out-of-Country Membership Fees

Members whose permanent residence is outside of Canada will be assessed reduced provincial and national fees. The provincial fees reduction percentage will be aligned with the percentage reduction applied by CPA Canada to the national fees (approximately 15%). Out- of-Country members may also apply for exempt or reduced fees if they qualify for the earned income and/or points criteria listed in the Exempt|Reduced Fees above.

Affiliate Member

An Affiliate membership is available to members who, as at April 1 of a fees period, maintains Regular Member status or the equivalent in another CPA Canada body. Such members may apply annually for the Affiliate Member category for a fee of \$180.

All Membership fees are subject to applicable taxes.

*Reduced Fees Calculation Chart

	I. Earned Income <10X RAMF	II. Earned Income 10X – <35X RAMF	III. Earned Income > 35X RAMF
80 Points not attained	Pay 25% RAMF	Pay 50% RAMF	Pay 100% RAMF
80 Points or Age 65, whichever comes first	Exempt from RAMF		

Illustrative examples of Reduced Fees Calculations, using \$1,065 as regular annual member fees:

		Analysis	Conclusion
Example #1	Member A, 55 years old, member since 1995 (25 years), fully retired with \$0 earned income.	<ul style="list-style-type: none"> Earned income < 10 times RAMF, therefore column I in chart applies. Points calculation = 55+25= 80 points. Therefore 80 points attained. 	Member A is Exempt from RAMF
Example #2	Member B, 55 years old, member since 2000 (20 years), fully retired with \$0 earned income.	<ul style="list-style-type: none"> Earned income < 10 times RAMF, therefore column I in chart applies. Points Calculation = 55+20= 75 points. Therefore 80 points not attained. 	Member B pays 25% of RAMF
Example #3	Member C, 50 years old, member since 1995 (25 years), semi-retired with \$30,000 earned income.	<ul style="list-style-type: none"> Earned income > 10 times but < 35 times RAMF, therefore column II in chart applies. 	Member C pays 50% of RAMF
Example #4	Member D, 35 years old, member since 2010 (10 years), on a temporary leave and working part-time with \$8,000 anticipated earned income.	<ul style="list-style-type: none"> Earned income < 10 times RAMF, therefore column I in chart applies. Points Calculation = 35+10= 45 points. Therefore 80 points not attained. 	Member D pays 25% of RAMF
Example #5	Member E, 70 years old, member since 1995 (25 years) fully employed with \$100,000 earned income.	<ul style="list-style-type: none"> Earned income > 35 times RAMF, therefore column III in chart applies. 	Member E pays 100% of RAMF
Example #6	Member F, 65 years old, member since 2010 (10 years), semi-retired with \$8,000 earned income.	<ul style="list-style-type: none"> Earned income < 10 times RAMF, therefore column I in chart applies Points Calculation = 65+10= 75 points. Therefore 80 points not attained, however Member is 65 years old. 	Member F is Exempt from RAMF