

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:

- 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); and
- 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.

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 Provincial CPA body*.

*References herein to “Provincial CPA Body” and “Province” include the CPA bodies and provinces in each of the ten Canadian provinces and CPA Yukon, CPA Northwest Territories/Nunavut and CPA Bermuda.

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Membership Fees

Regular Membership Fees

Regular members are assessed the full annual provincial and national CPA membership fees. Those who reside out of Canada are assessed full annual provincial fees and reduced national CPA membership fees.

Members may qualify for exempt or reduced 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.

i. 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;

ii. 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.

iii. 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 **Membership Fee Reduction/Exemption Request** included in the member registration renewal process. Member renewal forms become available in the CPA Manitoba [member portal](#) in March of each year.

Affiliate Membership Fees

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 Provincial CPA body. Such members may apply/renew annually for the Affiliate Member category for a fee of \$185.

Note - all membership fees are subject to applicable taxes.

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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 \$1,090 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 1999 (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 2014 (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 1999 (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 2014 (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

Questions

If you have any questions, contact era@cpamb.ca.

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