

Member Name: _____

CPA Alberta #: _____

Email: _____

Phone #: _____

Alberta CPAs may be eligible for a fee reduction if they do not anticipate being gainfully employed for the calendar year, such that active earnings from all types of employment or business will not exceed \$30,000. Note that fee reduction requests are not accepted after September 30.

Reductions are applied solely to membership fees. Alberta CPAs granted a reduction are still required to pay all other CPA Alberta fees, including late payment penalty, professional corporation, professional accounting firm, and other fees that relate to their circumstances and activities.

Requests for retroactive reductions to membership fees for prior years will not be considered. Additional information regarding the available fee reductions is on page 2.

MEMBER DECLARATION - Mark (X) only in ONE box below

Partial Fee Reduction (75%) - I declare that my active earnings from all types of employment or business will not exceed \$30,000 for the calendar year, due to the reason specified below.

Maternity / Parental leave

Retirement - *(full-time) but with active earnings*

Part-time employment

Short-term disability

Unemployment

Long-term disability - *(over 1 year or permanent) with active earnings*

Caregiver leave - *to care for a family member*

Educational leave *(full-time student)*

Medical leave *(temporary)*

Other: Please attach a letter explaining why you are requesting this fee reduction

Full Fee Reduction (100%) - I declare that I am permanently withdrawn from gainful employment such that active earnings from all types of employment or business are **nil** for the calendar year, due to the reason specified below.

Medical leave *(permanent)*

Long-term disability *(over 1 year or permanent)*

Retirement *(full-time)*

Other: Please attach a letter explaining why you are requesting this fee reduction

Please Note:

Alberta CPAs applying for a reduction will be required to provide proof of eligibility to CPA Alberta upon request. Members are required to contact CPA Alberta should their financial circumstances change such that they exceed active earnings criteria at any time during the calendar year.

SUBMIT to CPA Alberta office by email to finance@cpaalberta.ca or by mail:

Calgary Office

800, 444 -7 Avenue SW
Calgary, AB Canada T2P 0X8
T. 403.299.1300 Toll. 1.800.232.9406

Edmonton Office

1900, 10088 - 102 Avenue
Edmonton, AB Canada T5J 2Z1
T. 780.424.7391 Toll. 1.800.232.9406

Partial Fee Reduction (75%)

Active earnings (see below for information on what is or is not included) from all types of employment or business will not exceed \$30,000 for the calendar year.

Reduced active earnings may be a result of, but not limited to, unemployment, parental leave, leave to care for a family member, educational leave, temporary medical leave, long-term disability, or semi-retirement. A member might also be fully retired but have active earnings exceeding \$30,000 (in which case they would not be eligible for a fee reduction).

A member must apply for a partial fee reduction annually and eligibility is assessed by CPA Alberta on a yearly basis. A member will only be eligible to receive five (5) partial reductions of member fees under this section in his or her lifetime, starting membership year 2017/2018.

Full Fee Reduction (100%)

Member is permanently withdrawn from gainful employment such that active earnings (see below for information on what is or is not included) from all types of employment or business are nil for the calendar year.

Permanent withdrawal from gainful employment may be a result of, but not limited to, medical leave, long term disability (over 1 year or permanent), or full time retirement. Maternity leave or unemployment are considered temporary conditions and do not qualify for this fee reduction.

Note that this is a permanent reduction, and CPA Alberta must be contacted if the member returns to the workforce. If returning to the workforce, the member may qualify for the partial fee reduction.

Active earnings include:

- Both accounting and non-accounting related income
- Earnings from employment (includes bonus and vacation pay), business, professional corporations and directors fees
- Dividends paid in lieu of salary

Active earnings exclude:

- Employment insurance (EI) benefits
- Long term disability benefits
- Investment or pension income

It is important to remember that eligibility of fee reduction does not exempt an Alberta CPA from completing his or her CPD (Continuing Professional Development) requirement. Please refer to the CPA Alberta website at www.cpaalberta.ca for additional information about CPD requirements or contact CPA Alberta to speak to a member of the Member Registrations team.