

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 gross active earnings from all types of employment or business will not exceed \$40,000. 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 gross active earnings from all types of employment or business will not exceed \$40,000 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Full Fee Reduction (100%) - I declare that I am permanently withdrawn from gainful employment such that active earnings from all types of employment or business are **nil** for the calendar year, due to the reason specified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%)

Gross active earnings (see below for information on what is or is not included) from all types of employment or business will not exceed \$40,000 for the calendar year.

Reduced gross 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 gross active earnings exceeding \$40,000 (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 2018 (excluding 2020 and 2022 due to COVID-19). For extenuating circumstances related to continued financial hardship, further requests for partial reductions of member fees in excess of five (5) will be subject to review by the CPA Alberta.

Full Fee Reduction (100%)

Member is permanently withdrawn from gainful employment such that gross 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 with no intention to actively pursue further employment opportunities. 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.

Gross Active Earnings - Include all earnings from employment, business, real estate rentals, professional corporations and directors' fees from both accounting and non-accounting related sources.

Examples of income included in Gross Active Earnings:

- *Employment Income*
- *Business income: Gross income reported on a T2125 - Statement of Business or Professional Activities, including line 5A from partnership income from a T5013 slip;*
- *Rental income: Gross rental income reported on Rental Income line of the T1*

Examples of income not included in Gross Active Earnings:

- *Employment insurance (EI) benefits: Reported on a T4E slip;*
- *Long term disability benefits: Reported in Box 40 of a T4 slip;*
- *Eligible and non-eligible retiring allowances: Reported in boxes 66-69 of a T4 slip;*
- *Pension income: Reported on lines 11500 and 11600 of the T1 and box 16 of a T4RSP slip;*
- *Investment income: Dividend income (not derived from active practice from a member through a professional corporation), interest and other investment income reported on line 12100 and taxable capital gains reported on line 12700 of the T1.*

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.