CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

REGULATION 11-1

DUES AND FEES

Adopted by the Council under the *Chartered Professional Accountants of Ontario Act, 2017* and the By-law on September 21, 2018, effective as of November 19, 2018 and amended on November 1, 2026.

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REGULATION 11-1
DUES AND FEES

Application

This Regulation sets out requirements for Members, Students, and Firms to pay Dues, and provides information on the payment of Fees.

Definitions

1. In this Regulation, words have the same meaning as they do in the Act and the By-law, and for the purpose of this Regulation:

    1.1 [Deleted];

    1.2 "Fees" means the fees set and charged by CPA Ontario to any person for the processing of an application, providing a service, or any administrative matter, but does not include any Dues;

    1.3 "Recognized Professional Accounting Body" has the same meaning as in Regulation 7-2;

    1.4 "Related Business or Practice" has the same meaning as in Regulation 10-1; and

    1.5 "Schedule of Dues" means the schedule of all Dues, including their description, amount, dates owing, and late payment amounts, as approved by the Council from time to time.

General Obligation

2. Every Member, Student, and Firm shall pay Dues to CPA Ontario as required by the By-law and this Regulation by the dates and in the amounts set out in the Schedule of Dues.

    2.1 For purposes of Dues payable by Members, Students and Firms in 2020, the President and Chief Executive Officer may extend any one or more of the dates set out in the Schedule of Dues by up to 90 days, as may be deemed appropriate in each case.

3. The Dues shall include all applicable taxes.

Membership Dues

4. Every Member shall pay the following Dues:

4.1 annual dues;

4.2 [Deleted];

4.3 any special purpose assessment levied by the Council;

4.4 any amount assessed for the failure to pay any Dues or complete any obligation or declaration within the time required; and

4.5 a practice inspection due for an inspection of the Member, if any.

5. The Registrar shall suspend a Member for the failure to pay any Dues as required.

Student Dues

6. Every Student shall pay the following Dues:

6.1 annual dues; and

6.2 any amount assessed for the failure to pay any Dues or complete any obligation or declaration within the time required.

7. The Registrar shall suspend a Student for the failure to pay any Dues as required.

Firm Dues

8. Every Firm engaged in the Practice of Public Accounting or Providing Accounting Services to the Public shall pay the following Dues:

8.1 an annual practitioner due for each Member residing or practising in Ontario, who, as of the date set by the Registrar:

8.1.1 is a proprietor, partner, shareholder, or employee of the Firm; or

8.1.2 engages in the Practice of Public Accounting or Providing Accounting Services to the Public through the Firm; or

8.1.3 otherwise receives any income, excluding pension or retirement investment income, from the Firm, including, for the 2018/19 Dues year for annual practitioner dues, through the engagement by or employment with a Related Business or Practice,

provided that only one practitioner due shall be payable for a Member annually;

8.2 a practice inspection due for an inspection of the Firm, if any; and

8.3 any amount assessed for the failure to pay any Dues or complete any obligation or declaration within the time required.

Exemptions – Annual Membership Dues

9. The following Members shall be exempt from the payment of the annual dues:

9.1 Members who, on April 1 of the year the Due is due, are 65 or more years of age, and who have been granted retired member status in another Provincial Body or a Recognized Professional Accounting Body, and have been a Member In Good Standing for at least one year.

9.2 Members who, on April 1 of the year the Due is due, are 55 or more years of age and whose:

9.2.1 gross income from all employment, director's fees, and net income from self-employment (excluding employment insurance, pension income, investment income, support payments, and disability income) is not greater than CDN$25,000; and

9.2.2 age and the total number of years of continuous membership in good standing in CPA Ontario and one or more Provincial Bodies or a Recognized Professional Accounting Body equals or exceeds the sum 70.

9.3 Members who have retired member status in another Provincial Body or a Recognized Professional Accounting Body and who have been a Member in Good Standing for 15 continuous years.

9.4 Members who have been granted retired member status with CPA Ontario before July 2, 2014.

9.5 Life Members.

Additional Exemption for Life Members

10. In addition to the exemption in section 9, every Life Member shall be exempt from the payment of any special purpose assessment levied by the Council.

Reductions of Member Dues

11. The annual dues of a Member for a particular year shall be reduced to 50% of the amount set out in the Schedule of Dues for that year if CPA Ontario receives a Member's application to resign before June 30 in any given year, and the Member is permitted to resign.

12. The Registrar:

12.1 may upon a Member's declaration of meeting the applicable criteria set out in Appendix A, reduce the annual dues of the Member for the current year:

12.1.1 to zero, in the case of:

12.1.1.1 financial hardship, provided the Member has previously received no more than two reductions by reason of financial hardship;

12.1.1.2 humanitarian, community, or religious volunteer service;

12.1.1.3 religious employment;

12.1.1.4 medical circumstances; or

12.1.1.5 full time enrollment in a PhD accounting program; and

12.1.2 to 50% of the amount set out in the Schedule of Dues in the case of:

12.1.2.1 full time university attendance; or

12.1.2.2 parental or family care leave; and

12.2 may, in circumstances other than those referred to in section 12.1, reduce a Member's payment of any Dues in extraordinary circumstances where there is a demonstrated inability to pay.

Deferral of Student Dues

13. The Registrar may defer a Student's payment of any Dues or portion of Dues in extraordinary circumstances as set out in Appendix B.

Documentation

Retention

14. Every Member shall retain documents, records, and other evidence of meeting the criteria for any reduction or exemption from Dues satisfactory to CPA Ontario, for the previous three years.

Production

15. A Member shall, upon request, produce any document, record, declaration, evidence, or other item relating to any reduction or exemption from Dues.

Compliance Audit

16. The Registrar shall select Members to be audited for compliance with this Regulation.

17. The Registrar shall advise Members selected for audit of the information, documents, and materials required from the Member and the format in which the information, documents, and materials are to be provided.

18. A Member shall comply with the requirements of the notice provided under section 17 within 30 Days of the date of that notice.

19. The Registrar shall review the information, documents, and materials provided under section 18, and may:

    19.1 require the Member to provide further information, documents, and materials relating to, or in support of, the information, documents, and materials provided by the Member;

    19.2 require the Member to pay Dues in the amount set by the Registrar, not exceeding the amounts in the Schedule of Dues;

    19.3 take no further action; or

    19.4 suspend the Member.

Fees

20. All Fees charged by CPA Ontario shall be posted in a publicly accessible location on its website.

21. CPA Ontario shall periodically review all Fees and may amend any Fee to satisfy itself the Fee remains reasonable relative to the cost to CPA Ontario, including the following without duplication:

    21.1 the direct cost;

    21.2 the amount charged or set by a third party;

    21.3 development and marketing costs; and

    21.4 CPA Ontario’s costs of overhead and operations.

22. Any Fees not received by the due date set by CPA Ontario may result in a late payment fee and/or CPA Ontario’s refusal to:

    22.1 accept an application;

22.2 provide enrollment in a course or program, continue enrollment in a course or program, or accept the completion of a course or program or a component of a course or program; and/or

22.3 provide goods or services.

23. CPA Ontario may retain all or a portion of a Fee paid, in accordance with its policies, in circumstances in which the purpose for which the Fee is paid is not complete by reason of action or inaction of the person paying the Fee, or on whose behalf the Fee is paid.

SCHEDULE OF DUES

Dues listed are in Canadian dollars and do not include applicable taxes

Member Dues

Due	Description	Amount	Due date	Date late due added	Date suspension will be imposed for non-payment
Annual Membership Due ("AMD") – Full	Regular amount for the annual due (section 4.1)	$820*	April 1	June 2	July 2
AMD – Other Provincial Body	Annual due amount for Members paying full membership dues to another Provincial Body	$410*	April 1	June 2	July 2
AMD – Prior year admission	Prior year admissions January 1 to March 31 for those who were previously Students	$205*	On admission	60 Days after due date	90 Days after due date
AMD – Current year admission	Current year admissions April 1 to September 30 for those who were previously Students	$410*	On admission	60 Days after due date	90 Days after due date
AMD – Current year admission	Current year admissions October 1 to December 31 for those who were previously Students	$410*	On admission	60 Days after due date	90 Days after due date
AMD – Current year admission	Current year admissions April 1 to September 30 for those who were not previously Students	$820*	On admission	60 Days after due date	90 Days after due date
AMD – Current year admission (Other Provincial Body)	Current year admission April 1 to September 30 if full dues paid in other Provincial Body	$410*	On admission	60 Days after due date	90 Days after due date
AMD – Current year admission	Current year admissions October 1 to March 31 for those who were not previously Students	$410*	On admission	60 Days after due date	90 Days after due date
AMD – Current year admission (Other Provincial Body)	Current year admissions October 1 to March 31 if full dues paid in other Provincial Body	$205*	On admission	60 Days after due date	90 Days after due date

Due	Description	Amount	Due date	Date late due added	Date suspension will be imposed for non-payment
AMD – Outside *Canada	Annual due for those Members residing outside Canada or Bermuda and not providing accounting services in Ontario	$410*	April 1	June 2	July 2

* CPA Ontario Dues for the 2025/2026 membership period, starting on April 1, 2025

Student Dues

Due	Description	Amount	Due date	Date late Due added	Date suspension will be imposed for non-payment
Annual Student Due ("ASD") – Full	Regular amount for the annual Student Due (section 6.1)	$785	January 1	March 1	April 1
ASD – Partial	Current year registrations July 1 to October 31	$395	On registration	N/A	N/A
ASD – Partial	Current year registrations November 1 to December 31	$785 (to be applied to next year ASD)	On registration	N/A	N/A
ASD – Undergraduate Student	Annual Student Due charged to Students who are currently enrolled full-time in their undergraduate program	$395	January 1	March 1	April 1
ASD – Undergraduate Student – Partial	Current year registrations November 1 to December 31	$395 (to be applied to next year ASD)	On registration	N/A	N/A

Firm Dues

Due	Description	Amount	Due date	Date late Due added	Date suspension will be imposed for non-payment
Annual practitioner due	Due assessed per Member (section 8.1)	$260	September 30	October 2	November 1
Practice inspection due	Amount charged to a Firm for a practice inspection (section 8.2)	$215/hour	Upon receipt of an invoice for the amount	30 Days after due date	60 Days after due date

Late Dues

Due	Description	Amount
Late Due ($500 or more)	Amount charged by CPA Ontario to a Member, Student, or Firm for the failure to pay any Due by its due date and the amount outstanding is equal to or greater than $500 (sections 4.4, 6.2 and 8.3)	$100
Late Due (under $500)	Amount charged by CPA Ontario to a Member, Student, or Firm for the failure to pay any Due by its due date and the amount outstanding is between $100 and $499 (sections 4.4, 6.2 and 8.3)	$45
Late Due (CPD)	Amount charged by CPA Ontario for failure to comply with the CPD obligation (section 9 of Regulation 7-2)	$25

APPENDIX A

REDUCTION OF MEMBER DUES

A Member may be granted a reduction of Dues, as set out below and in this Regulation.

Income and Equity Tests

The income test referred to below is based on Statistics Canada's *Low-Income Lines, 2010 to 2011 Table 2: Low Income Cut offs (1992 base) Before Tax*. The amount is adjusted annually and published on the CPA Ontario website.

The equity test is based on the Member's equity. If the Member shares equity with others, they must meet the equity test based on their share of the equity.

Financial Hardship/Unemployment

Available to a Member who declares that their projected business and employment gross earnings (excluding investments, pension, disability, employment insurance, etc.) for the current calendar year will be less than the income test amount and net equity is less than $200,000.

A financial hardship/unemployment reduction may only be granted a maximum of three times in a Member's lifetime.

The Member must provide, on request, proof of meeting the criteria for this reduction.

Humanitarian, Community, or Religious Volunteer Service

Available to a Member who declares that they have left full time employment for the purpose of volunteering with a humanitarian, community service, or religious organization, and whose gross income from all sources for the current calendar year will be less than the income test amount.

The Member must provide, on request, a letter from the organization confirming the Member is a volunteer, and any other proof of meeting the criteria for this reduction requested by CPA Ontario.

Religious Employment

Available to a Member who declares that they are employed full time in a religious service (e.g. clergy).

The Member must provide, on request, a letter from the organization confirming full time employment in the organization and any other proof of meeting the criteria for this reduction requested by CPA Ontario.

Medical Circumstances

Available to a Member who declares that they are unable to sustain employment due to illness or injury. As long as the criteria are met each year, there is no limit to the number of reductions granted to a Member.

The Member must provide, on request, a physician's letter confirming the diagnosis and that the Member is unable to sustain employment due to illness or injury and any other proof of meeting the criteria for this reduction requested by CPA Ontario.

Full Time University Enrollment in a PhD Accounting Program

Available to a Member who declares that they are enrolled in a full-time accounting PhD program at a recognized university for at least seven months in a single 12-month period. As long as the criteria are met each year, there is no limit to the number of reductions granted to a Member.

The Member must provide, on request, a letter from the university confirming full time enrollment in a program for at least seven months in a single 12-month period and any other proof of meeting the criteria for this reduction requested by CPA Ontario.

Full Time University Attendance

Available to a Member who declares that they are attending a recognized university on a full- time basis in any program offered by the university. So long as the criteria are met each year, there is no limit to the number of reductions granted to a Member. Where the dates of university attendance overlap with the dates marking the end of one CPA Ontario fiscal year and the beginning of the next, a Dues reduction will apply only to one year's annual dues.

The Member must provide, on request, a letter from the university confirming full time enrolment in a program for at least seven months in a single 12-month period and any other proof of meeting the criteria for this reduction requested by CPA Ontario.

Parenting/Family Care

Available to a Member who declares that they are leaving full time employment for the purpose of parenting or providing full time care to a family member if the Member's:

- net equity is less than $200,000;
- gross income from all sources (including employment insurance benefits, investments, etc.) is less than the income test amount; and
- full time care is being provided to a child who is six years of age or less as of April 1, or who is over six and has a disability or illness; or full-time care is being provided for a family member who is unable to care for themselves.

The Member must provide, on request, proof of meeting the criteria for this reduction.

A Member receiving a reduction of Dues may be subject to a compliance audit as set out in this Regulation.

APPENDIX B

DEFERRAL OF ANNUAL STUDENT DUES

A Student may be granted a deferral of annual dues, as set out below and in this Regulation.

Income Test

The income test referred to below is based on Statistics Canada's *Low-Income Lines, 2010 to 2011 Table 2: Low Income Cut-offs (1992 base) Before Tax*. The amount is adjusted annually and published on the CPA Ontario website.

Deferral

In exceptional circumstances, the Registrar may grant a deferral of a Student's annual dues.

The exceptional circumstances must result in a demonstrated inability to pay the annual dues for one of the following reasons:

1. Financial Hardship: if the Student's projected business and employment gross earnings for the current calendar year will be less than the income test amount; or

2. Medical Grounds: if the Student is unable to sustain employment during the current calendar year due to illness or injury.

The Student shall provide all the information, documents, and materials necessary to support the request to the Registrar. The Student shall obtain any of the information, documents, and materials, and produce it as requested by the Registrar.

Unless otherwise approved by the Registrar, any deferred annual dues shall be paid in three equal installments.

Payments shall be made on or before the Days specified by CPA Ontario and payment in full shall be made within the current calendar year.

A failure to pay any Due as specified shall result in the suspension of the Student's registration and, as provided in the By-law and Regulations, may result in Student's deregistration.