

## 2019-2020 Fee Schedule

Type of Fee	CPA Saskatchewan	
<b><u>Member Fees</u></b>		
Initial Registration Fee		\$650.00
Primary		\$570.00
Affiliate		\$165.00
Re-instatement		\$325.00
Re-registration		\$650.00
<b><u>Member Exemption</u></b>		
Permanent Non-practice		\$0.00
Temporary Non-practice		\$165.00
Special Circumstance		Situational
<b><u>Candidate Fees</u></b>		
Legacy CMA Candidate		\$570.00
Legacy CGA Candidate		\$570.00
<b><u>Firm Registration</u></b>		
Flat Fee	<b>Initial</b>	<b>Renewal</b>
CPA Practice Leader	\$150.00	\$0.00
Employed CPA/CPA Contractor <sup>1</sup>	\$200.00	\$200.00
CPA Candidate	\$150.00	\$150.00
Affiliate Firm	\$125.00	\$125.00
	\$200.00	\$200.00
<b><u>Licensing</u></b>		
Member	\$250.00	\$200.00
Firm	\$100.00	\$ 75.00
<b>Practice Inspection Rate Per Hour</b>	\$175.00	n/a
<b>Professional Corporation</b>	\$150.00	\$ 75.00
<b><u>Late Fees</u></b>		
Late notification of changes to register		\$50.00
Late payment of fees		\$150.00
Late filing of declaration		\$150.00
Late submission of documentation		\$150.00
Non-compliance with the regulatory processes of the Institute		\$150.00
Practicing professional accounting prior to obtaining a licence		\$500.00

\* No registration or licence fees will be refunded or pro-rated.

\*\* GST is in addition to fees noted above.

1: Bylaw 13.2 requires that an individual who provides the practice of professional accounting and/or other regulated services shall register a firm. A CPA who provides services to or through a registered firm is exempt under Bylaw 14.3(b). A contractor that has their own firm is not required to appear on the roster of another firm. However, a contractor that provides services through another firm shall appear on the roster of the other firm.