

	Annual Member Declaration	Annual Exemption Form	Annual Dues	Verifiable Continuing Professional Development Requirements
No Exemption	Required	Not applicable	Required	Minimum 10 hours verifiable CPD per year; 60 hours minimum verifiable CPD required over the rolling 3-year cycle.
Permanent Non-Practice Status (retirement)	Required	Required up until age 70. After age 70, annual exemption form is not required if the member qualified for the exemption the prior year and has declared no intention or commencing practice or other professional activities.	Full exemption from fees	Full exemption. Should a member return to practice, the minimum verifiable requirement for the rolling 3-year cycle is reduced from 60 to 50 hours after one year non-practice; CPD plan after 2 years or more of non-practice.
Permanent Non-Practice Status (medical)	Required	Not required if member submits a note from a doctor indicating that they are unable to work due to medical reasons indefinitely.	Full exemption from fees	Full exemption. Should a member return to practice, the minimum verifiable requirement for the rolling 3-year cycle is reduced from 60 to 50 hours for a one year period of non-practice; CPD Plan after 2 or more years.
Permanent Non-Practice Status – Unpaid Volunteer	Required	Required. Must not be performing professional accounting but may be ‘practicing’ otherwise.	Full exemption from fees	No exemption from CPD
Temporary Non-Practice Status	Required	Required	Partial exemption from fees	Full exemption. Should a member return to practice, the minimum verifiable requirement for the rolling 3-year cycle is reduced from 60 to 50 hours. 2 years or more non-practice requires CPD Plan.
Temporary Non-Practice Status Medical	Required	Required. Member must submit with a note from the doctor indicating that they are expected to be off work for a 12 month period.	Partial exemption from fees	Exemption from the annual requirement in the year of the exemption approval. Upon return to work, the minimum verifiable requirement for the rolling 3-year cycle is reduced from 60 to 50 hours. 2 years or more – CPD Plan required.
Special Circumstances	Required	Must submit email explaining rationale for request; may be required to support request with additional income verification	Partial exemption from fees. May be 50% or 100% exemption, but CPA Canada fees are not waived.	Normally no waiver of CPD requirements; depending upon circumstances. Such an exemption from CPD would require Registration Committee Approval.