



2010-2011 Membership Fees

	<u>ICANL</u>	<u>CICA</u>	<u>HST</u>	<u>TOTAL</u>
Prime – Resident in NL & LB Non Public Practice	\$640.00 (1)	\$460.00	\$143.00	\$1,243.00
Prime – Resident in NL & LB Public Practice	765.00 (1)	460.00	159.25	1,384.25
Prime Non-resident*	295.00	460.00	98.15	853.15
Non Prime	640.00 (1)		83.20	723.20
Non-Prime Non-Resident	295.00		38.35	333.35

Prime means CICA portion of fees are paid to ICANL. ICANL will remit to CICA on the member's behalf.

*This category applies to members who are resident in another Canadian province/territory or Bermuda and also hold non-prime membership in their residence jurisdiction.

**CICA portion of fees paid to another provincial/territorial institute or to the Bermuda institute.

***This category applies to members who are resident in another Canadian province/territory or Bermuda and pay resident prime membership fees in their residence jurisdiction.

(1) Includes \$50.00 Assessment for the CA Education Foundation.

Fee Payment Information

Due Date

Annual membership fees are due and payable:

- In full on or before May 1, 2010; or
- Quarterly, by way of pre-authorized debit on or before April 30, 2010, July 15, 2010, October 15, 2010 and January 15, 2011

Penalties for Late payment or Non-payment of Fees

A late payment penalty of 10% per month applies to all membership fee invoices not paid by July 2, 2010.

Members who have not paid their fees within three calendar months (by August 1, 2010) will be automatically suspended.

Any member who is suspended for non-payment of fees and whose fees remain unpaid sixty days after the date of suspension may be expelled from membership. Such a person may be readmitted on terms as determined by the Board.



Fee Waivers

The Board has approved a fee deferral/waiver policy with respect to members in certain defined circumstances, as follow:

- educational leave,
- family leave,
- financial hardship,
- medical waiver.

Applications will be held in confidence and in the case of family leave, medical leave and financial hardship, the member's name will not be disclosed to the Board. Applications will be processed by the Chief Executive Officer.

The Board will waive fees for a permanently **retired member** who on May 1, 2009:

- is 65 years old, or
- whose age plus years as a member in good standing with any provincial institute of Chartered Accountants totals at least 80. **In order to qualify for this early waiver of fees the following conditions apply:**
 - the member is not in regular gainful employment or self-employment
 - the member's income from all sources (with the exception of pension benefits, disability benefits or investment income) for the 2010 calendar year or for the member's fiscal year ending in 2010 is not more than \$10,382.

Further information and application forms are available at the CA Newfoundland and Labrador office or on our website at www.icanl.ca.

Completed fee waiver applications must be received at the CA Newfoundland and Labrador office by May 10, 2010.

Membership Fee 10-Year History

Year	CICA	% change	Non-Public Practice Fee	% change	Public Practice Fee
2001-02	395.00	0.0%	345.00*	0.0%	-
2002-03	395.00	0.0%	360.00**	4.3%	-
2003-04	410.00	3.8%	385.00*	6.9%	-
2004-05	425.00	3.7%	385.00	0.0%	-
2005-06	425.00	0.0%	390.00	1.3%	-
2006-07	425.00	0.0%	450.00	15.4%	-
2007-08	445.00	4.7%	450.00	0.0%	-
2008-09	445.00	0.0%	525.00	16.7%	125.00
2009-10	460.00	3.4%	625.00***	19.0%	125.00
2010-11	460.00	0.0	640.00***	2.4%	125.00

*includes \$25 assessment of CA Education Foundation

**includes \$40 special assessment for new ASCA program

*** includes \$50 assessment of CA Education Foundation