

## ARCPA ANNUAL DUES SCHEDULE (EFFECTIVE APRIL 3, 2023)

CPA-Public Practice Partner / Shareholder / Individual Practitioner .....	\$335
CPA-Public Practice Employee .....	\$295
CPA-Non-Public Practice Organization .....	\$295
CPA-Educator / Non-CPA Educator (requires active participation within Society) .....	\$0
CPA-Educator (not actively participating in Society activities) .....	\$295
CPA-Non-State Resident (resides and works outside of State of Arkansas).....	\$160
CPA-Unemployed Indefinitely (left workforce by choice).....	\$295
CPA-Unemployed Temporarily (allowed for up to one year) .....	\$125
CPA-Retired (not allowed for new applicants).....	\$100
CPA-Life.....	\$0
Non-CPA-Associate .....	\$130
Non-CPA-Educator (not actively participating in Society activities).....	\$130
Non-CPA-Student.....	\$0

## ARCPA DUES DEFINITIONS

**CPA - Public Practice Partner / Shareholder / Individual Practitioner** – Public practice partner, shareholder or individual practitioner.

**CPA - Public Practice Employee** – Serving as an employee in Public Practice.

**CPA - Non-Public Practice Organization** – Serving as an employee in Industry, Government & Commerce, or Legal.

**CPA - Educator / Non-CPA Educator** – Professor of Arkansas college or university, who agrees to participate in at least three Society activities per year. Dues for this classification will be waived annually.

**CPA - Non-State Resident** – Employed and resides outside of the State of Arkansas.

**CPA - Unemployed Indefinitely** – Member has voluntarily left the work force indefinitely and does not qualify for retired member status.

**CPA - Unemployed Temporarily** – Member is temporarily unemployed for up to one year and is actively seeking new employment.

**CPA - Retired** – Must have been a regular member for at least three years preceding retirement application, be retired from primary profession, be at least 60 years of age or older, or be totally disabled and eligible to receive social security benefits, and be in good standing with the Society at the time of retirement.

**CPA - Life** – Must have had a consecutive ARCPA Membership of 40+ years and be determined by the Board to have ceased to be in active practice or employment because of health or age and have had the standing of life membership conferred by the Board.

**Non-CPA - Associate / Non-CPA Educator** – A person who has passed the CPA Exam, but has not met the one-year experience requirement; or a person who has graduated and is sitting for the CPA Exam; or a professional staff employee who is engaged in an accounting capacity; or a non-CPA Educator of an Arkansas college or university.

**Non-CPA - Student** – Any person, who is enrolled either full- or part-time at a recognized college or university and has an interest in accounting, may make application in writing to become a student member, and will remain eligible as a student member until graduation. There are no annual dues or application fees for Student memberships.