

## ARCPA ANNUAL DUES SCHEDULE (EFFECTIVE OCTOBER 1, 2025)

CPA-Public Practice Partner / Shareholder / Individual Practitioner .....	\$345
CPA-Public Practice Employee .....	\$305
CPA-Non-Public Practice Organization .....	\$305
CPA-Educator / Non-CPA Educator (requires active participation within Society) .....	\$0
CPA-Educator (not actively participating in Society activities) .....	\$305
CPA-Non-State Resident (resides and works outside of State of Arkansas).....	\$165
CPA- Not Currently Working .....	\$150
CPA-Retired (not allowed for new applicants).....	\$100
CPA-Life .....	\$0
Non-CPA-Associate .....	\$135
Non-CPA-Educator (not actively participating in Society activities).....	\$135
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 - Not Currently Working** – A person that is retired but does not qualify for retired status, is currently unemployed, or has left the workforce temporarily.

**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.