



## MEMBERSHIP TYPES/DUES

### Public Practice

<b>Public Practice Executive</b> . . . . .	<b>\$499</b>
CPAs in public practice who are managing partners, partners, owners, principals or sole practitioners.	
<b>Public Practice Professional Staff (Licensed &gt; 5 years)</b> . . . . .	<b>\$399</b>
CPAs in public practice licensed more than five years not described in Executive membership type.	
<b>Public Practice Professional Staff (Licensed &lt; 5 years)</b> . . . . .	<b>\$329</b>
CPAs in public practice licensed less than five years not described in Executive membership type.	

### Business and Industry

<b>Business and Industry Executive</b> . . . . .	<b>\$499</b>
CPAs in business and industry who are presidents, vice presidents, directors, consultants, controllers, CEOs, COOs or CFOs.	
<b>Business and Industry Professional Staff (Licensed &gt; 5 years)</b> . . . . .	<b>\$399</b>
CPAs in business and industry licensed more than five years not described in Executive membership type.	
<b>Business and Industry Professional Staff (Licensed &lt; 5 years)</b> . . . . .	<b>\$329</b>
CPAs in business and industry licensed less than five years not described in Executive membership type.	

### Government

<b>Government (Licensed &gt; 5 years)</b> . . . . .	<b>\$399</b>
Government CPAs licensed more than five years.	
<b>Government (Licensed &lt; 5 years)</b> . . . . .	<b>\$329</b>
Government CPAs licensed less than five years.	

### Educators

<b>Educator</b> . . . . .	<b>FREE</b>
Must be employed full-time as a high school, college or university educator, administrator or guidance counselor. Part-time educators, administrators or guidance counselors are also eligible if not employed elsewhere.	

### CPAs Not Working

<b>Retired</b> . . . . .	<b>\$100</b>
<b>Temporarily Left Workforce</b> . . . . .	<b>\$100</b>
A CPA who is not working (i.e., in between jobs, caring for a dependent, etc.).	

### Non-CPAs

<b>Associate</b> . . . . .	<b>\$499</b>
Not a licensed CPA, does not qualify as a Student or Candidate and meets Associate eligibility requirements.	
<b>Firm Administrator Associate</b> . . . . .	<b>\$100</b>
Non-CPA, non-billable professional working as a firm administrator.	
<b>Candidate</b> . . . . .	<b>FREE*/\$50</b>
Any person who has a bachelor's degree, has never been licensed and is pursuing pathway to licensure via the California Board of Accountancy. <i>* First membership year for candidates is free. Membership in this category is limited to seven years. Any member who accrues seven years of candidate membership without becoming licensed transitions to an Associate member.</i>	

<b>Student (e-membership)</b> . . . . .	<b>FREE</b>
Any person who is a full-time or part-time student and has never been licensed as a CPA, nor achieved a bachelor's degree. <i>Graduate students pursuing CPA licensure fall under the Candidate membership category.</i>	

### Litigation Sections Membership Type/Dues

<b>Regular Member</b> . . . . .	<b>\$190</b>
All CalCPA CPA and Candidate members may apply for Litigation Sections regular membership.	
<b>Associate Member</b> . . . . .	<b>\$230</b>
Open to those professions that are complementary to the litigation and forensic accounting areas, including, but not limited to: attorneys, litigation consultants and members of the judiciary.	

## CalCPA Mission

To increase the value and promote the integrity of the CPA profession, contribute to the success of our members, and strengthen client, employer, public and government trust in CalCPA member advice, work products and opinions.

## Litigation Sections Mission

The Litigation Sections, as part of the California Society of CPAs, exists to provide an expanded forum to facilitate participation and the exchange and dissemination of ideas and resources, to identify relevant current events and trends, and to analyze technical issues and interpret applicable standards.

**Note:** The above rates reflect dues for the current membership year, May 1, 2011–April 30, 2012. Please check [www.calcpa.org/join](http://www.calcpa.org/join) to view current promotions. Please contact our customer services team if you need help determining your CalCPA membership type.

**Thank you for your membership in CalCPA.**

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