

## **STATEMENT OF POLICY:**

### **Membership Classifications - Rights and Privileges of Membership - Membership Dues**

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The Council shall determine by policy the classes of membership and the qualifications, rights and privileges afforded to each member classification, the membership application process, membership termination process and disciplinary suspension and termination of membership. The Council shall determine the dues paid by each membership class and may set different levels of dues within a membership class.

#### **Membership Classes:**

The membership of this corporation shall consist of eleven (11) classes, namely:

1. Organization Membership
2. CPA Members
3. Business and Accounting Educator Members (*complimentary*)
4. Retired Members
5. Lifetime Members (*complimentary*)
6. Accounting and Finance Professional Members
7. Student Members (*complimentary*)
8. CPA Candidate Members
9. Honorary Members (*complimentary*)
10. Firm Administrator/Office Manager Members (*complimentary*)
11. Professional Affiliate Members

#### **Organization Membership**

An Organization Membership belongs to the Organization and employees of the organization are eligible for membership through the Organization.

The FICPA reserves the right to reject any Organization membership.

#### **Qualifications for Membership**

- Any business, company or firm that has a presence in Florida and has 50 or more employees.

#### **Rights and Privileges of Membership:**

- All CPA and non-CPA accounting and finance employees of the Organization are eligible to serve on general committees and task forces, including Chair or Vice Chair positions, and are eligible for chapter membership and are eligible to serve as a chapter officer or chapter board member.
- Any employee of the Organization who is a licensed Certified Public Accountant of any state or territory of the United States or the District of Columbia and who either works or resides in Florida shall be a voting member and is eligible to serve on Council and standing committees.
- Non-CPA accounting and finance employees of the Organization who neither work nor reside in the state of Florida shall be Non-Voting members and are not eligible to serve on Council or standing committees.

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#### **Member Dues:**

- For the purpose of establishing dues levels this classification of membership has two (2) sub-classification of membership, namely:
  1. Flat fee for the first 50 members
  2. Additional fee for each additional member over 50 members

#### **CPA Members:**

##### **Qualifications for Membership:**

- Any individual who is a licensed Certified Public Accountant of any state or territory of the United States or the District of Columbia.

##### **Rights and Privileges of Membership:**

- Voting membership if either work or reside in Florida. Eligible to serve on Council, standing committees, general committees, and task forces, including Chair or Vice Chair positions. Eligible for chapter membership and eligible to serve as a chapter officer or chapter board member.
- Non-Voting membership if neither work nor reside in the state of Florida. Eligible to serve on general committees and task forces, including Chair or Vice Chair positions. Eligible for chapter membership and eligible to serve as a chapter officer or chapter board member.

#### **Member Dues:**

- For the purpose of establishing dues levels this classification of membership has two (2) sub-classification of membership, namely:
  1. CPA Certified 5 years or more
  2. CPA Certified less than 5 years

#### **Business and Accounting Educator Members:**

##### **Qualifications for Membership:**

- An adjunct or full-time business, data analytics, accounting, or finance professor at a Florida college or university. The educator agrees to promote the FICPA student and elevation to CPA Candidate membership and announce upcoming FICPA student events and available career resources, along with FICPA Scholarship Foundation opportunities, to their students.

An adjunct professor does not qualify for this category if jointly working as a CPA or accounting and finance professional.

##### **Rights and Privileges of Membership:**

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- Voting membership if a licensed Certified Public Accountant of any state or territory of the United States or the District of Columbia and either work or reside in Florida.
- Eligible to serve on Council and standing committees if a Voting member.
- Eligible to serve on general committees and task forces, including Chair or Vice Chair positions.
- Eligible for chapter membership and eligible to serve as a chapter officer or chapter board member.

#### **Member Dues:**

- This classification of membership does not have sub-classifications of membership.

#### **Retired Members:**

##### **Qualifications for Membership:**

- Any individual who is fifty-five (55) years or older, has retired from the accounting profession, and either is a Certified Public Accountant licensed in any state or territory of the United States or the District of Columbia or was so licensed at any time during the past ten (10) years. Such person affirms that they do not prepare tax returns, perform compilations, perform accounting or auditing work, prepare reviews, or provide MAS services for a fee in excess of 500 hours in a twelve (12) month period. There is not a restriction of hours worked on a volunteer basis.

##### **Rights and Privileges of Membership:**

- Voting membership if either work or reside in Florida.
- Eligible to serve on Council, standing committees if a Voting member.
- Eligible to serve on general committees and task forces, including Chair or Vice Chair positions.
- Eligible for chapter membership and eligible to serve as a chapter officer or chapter board member.

#### **Member Dues:**

- This classification of membership does not have sub-classifications of membership

#### **Lifetime Members:**

##### **Qualifications for Membership:**

- Any individual who is a licensed Certified Public Accountant of any state or territory of the United States or District of Columbia who has been a member in good standing of the Florida Institute of Certified Public Accountants for at least 40 consecutive years.

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- Effective July 1, 2020, the Lifetime Category is discontinued. Existing Lifetime members will continue to maintain their lifetime status and the rights and privileges throughout the remainder of their membership.

#### **Rights and Privileges of Membership:**

- Voting membership if either work or reside in Florida.
- Eligible to serve on Council, standing committees if a Voting member.
- Eligible to serve on general committees and task forces, including Chair or Vice Chair positions.
- Eligible for chapter membership and eligible to serve as chapter officer or chapter board member.

#### **Member Dues:**

- This classification of membership does not have sub-classifications of membership.

### **Accounting and Finance Professional Members:**

#### **Qualifications for Membership:**

- Open to industry-related non-CPA professionals working in a professional accounting or finance position, who are not approved to sit for the CPA exam or Eligible for Exam by the DBPR in Florida, and does not qualify for another category of membership.

#### **Rights and Privileges of Membership:**

- Non-Voting membership.
- Not eligible to serve on Council or standing committees.
- Eligible to serve on general committees and task forces, including Chair or Vice Chair positions.
- Eligible for chapter membership and eligible to serve as chapter officer or chapter board member.

#### **Member Dues:**

- This classification of membership does not have sub-classifications of membership.

### **Student Members:**

#### **Qualifications for Membership:**

- An undergraduate student attending a college or university majoring in accounting, finance, data analytics, or a business-related field of study and does not qualify for another category of membership.
- A maximum of 5 years in this category.

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- Non-Voting membership.
- Not eligible for committee service.
- Not eligible to hold a leadership position: committee chair, FICPA Council or standing committee member.
- Eligible for chapter membership.
- Not eligible to serve as chapter officer or chapter board member.

#### **Member Dues:**

- This classification of membership does not have sub-classifications of membership.

#### **CPA Candidate Members:**

##### **Qualifications for Membership:**

- A college graduate with a degree in accounting or finance that is currently listed with the Florida Board of Accountancy as 'Eligible for Exam' or CPA 'Application in Process' and does not qualify for another category of membership.
- A maximum of 3 years in this category.

##### **Rights and Privileges of Membership:**

- Non-Voting membership.
- Not eligible for general committee or task force service.
- Eligible for chapter membership.
- Not Eligible to hold a leadership position: committee chair, FICPA Council or standing committee member.
- Not eligible to serve as chapter officer or chapter board member.

#### **Member Dues:**

- This classification of membership does not have sub-classifications of membership.

#### **Honorary Members:**

##### **Qualifications for Membership:**

- Any individual who is not a Certified Public Accountant or Public Accountant and has shown an active interest in the objectives of the FICPA shall be eligible for election as an Honorary member.
- Honorary members shall be elected only upon the written recommendation and endorsement of at least ten (10) Voting members of the corporation filed with the Secretary-Treasurer of the corporation and approved by the affirmative vote of at least two-thirds (2/3) of the members of the Council present at any meeting thereof. Honorary members shall not be required to pay any initiation fees, special assessments, or dues.

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#### **Rights and Privileges of Membership:**

- Non-Voting membership.
- Not eligible for committee service.
- Eligible for chapter membership and eligible to serve as chapter officer or chapter board member.
- Not Eligible to hold a leadership position: committee chair, FICPA Council or standing committee member.

#### **Member Dues:**

- This classification of membership does not have sub-classifications of membership.

#### **Firm Administrator/Office Manager Members:**

#### **Qualifications for Membership:**

- An individual who is designated as a firm administrator or office manager for an entity and said individual does not hold a certificate as a CPA and does not otherwise qualify for a different category of membership. The entity must employ at least one active FICPA CPA voting member.

#### **Rights and Privileges of Membership:**

- Non-Voting membership.
- Not eligible to serve on general committees and task forces.
- Eligible for chapter membership and eligible to serve as chapter officer or chapter board member.
- Not Eligible to hold a leadership position: committee chair, FICPA Council or standing committee member.

#### **Member Dues:**

- This classification of membership does not have sub-classifications of membership.

#### **Professional Affiliate Member:**

The FICPA reserves the right to reject a Professional Affiliate Membership.

#### **Qualifications for Membership:**

- Not a licensed CPA, does not qualify for Organization Membership or any other membership categories.
- Reserved for individuals working for organizations that provide services or products to/for accounting and finance professionals. Such individual may not offer any tax or other accounting services to the public. In addition, an eligible Professional Affiliate must provide a letter of recommendation from a Florida Licensed CPA who is a current FICPA member in good standing.
- Professional Affiliate members may only designate themselves as Professional Affiliate members of the Florida Institute of CPAs. The

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Professional Affiliate members must act in accordance with the code of conduct and adhere to all other membership requirements.

#### **Rights and Privileges of Membership:**

- Non-Voting membership. Eligible for chapter membership.
- Not Eligible to hold a leadership position: committee chair, FICPA Council or standing committee member, chapter officer, or chapter board member.

#### **Member Dues:**

- This classification of membership does not have sub-classifications of membership.

#### **Past Presidents/Chair Membership:**

Effective December 10, 2009, the Council established a policy that extends to individuals who have served as President or Chair of the Florida Institute of Certified Public Accountants' governing body, without regard to licensure status, membership in the Florida Institute of Certified Public Accountants with rights and privileges of membership as prescribed in the Bylaws of the Florida Institute of Certified Public Accountant or by its Council.

#### **Dues Reduction and Hardship Request:**

##### **Policies and Guidelines**

The Board of Directors established a policy for a member in good standing to request a dues reduction when temporarily unemployed or facing a declared hardship (i.e. medical, Acts of Nature, etc.), with the following guidelines.

- Requests for the status must be submitted in writing to the Board of Directors or their designee for approval.
- The program became effective July 1, 1993 and cannot be applied retroactively to previous periods of membership.
- It is extended to any individual who is a Certified Public Accountant who has been a FICPA member in good standing for at least three consecutive years.
- Annual dues rates for the unemployed and hardships endured by members will be evaluated on a case-by-case basis after submission and during the dues approval process. In the following dues renewal period, each applicant will receive a statement for the agreed upon amount of their dues category. At that time, members must re-submit a written request for the inactive status.

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- Unemployed: Member is unemployed for a minimum of 6 months. Consideration is limited to 3 years.
- Medical leave: Member's disabilities prevent him/her to be gainfully employed. Consideration is limited to 3 years.
- Family leave: Member leaves workforce to care for a family member and does not work more than 500 hours per year in the practice of public accounting or other employment. Consideration is limited to 3 years.
- Childcare leave: Member leaves workforce to care for their children until the child meets a threshold of 6 years of age.
- School leave: Member returns to school to further their accounting education with the intent to use this education upon their return to the accounting profession. Attendance at law school does not qualify for school leave. Consideration is limited to 2 years.
- Inactive Status consideration is limited to a maximum of five years in any combination of the above criteria.
- Requests regarding other unique circumstances may be submitted in writing to the Board of Directors or their designee.

#### **Rights and Privileges of Membership:**

- Based on category of membership

#### **Approval:**

<i>Approved:</i>	<i>November 9, 2010</i>	<i>F&amp;OA Committee</i>
<i>Approved:</i>	<i>November 10, 2010</i>	<i>Executive Committee</i>
<i>Approved:</i>	<i>December 9, 2010</i>	<i>Council</i>
<i>Approved:</i>	<i>December 7, 2011</i>	<i>Executive Committee</i>
<i>Approved:</i>	<i>December 8, 2011</i>	<i>Council</i>
<i>Approved:</i>	<i>February 13, 2012</i>	<i>Executive Committee</i>
<i>Approved:</i>	<i>February 16, 2012</i>	<i>Council</i>
<i>Approved:</i>	<i>February 27, 2015</i>	<i>Executive Committee</i>
<i>Approved:</i>	<i>March 27, 2015</i>	<i>Council</i>
<i>Approved:</i>	<i>May 26, 2016</i>	<i>Council</i>
<i>Approved:</i>	<i>July 12, 2016</i>	<i>Council</i>
<i>Approved:</i>	<i>April 14, 2018</i>	<i>Council</i>
<i>Approved:</i>	<i>June 11, 2020</i>	<i>Council</i>
<i>Approved</i>	<i>February 25, 2022</i>	<i>Council</i>