

## **New membership Fees and Other Services**

## This change will officially take effect starting 1 January 2025

### 1. Application Fee

The application fee is payable to the KICPAA and must accompany this application. The application fee is not refundable.

		Application Fee	
No.	Legal Entity Membership Category	Riel	
		Local	Foreign
1	Application for Active Firm Member	623,000	623,000

		Application Fee
No.	Legal Entity Membership Category	Riel
		Local
1	Application for Affiliate Member	415,000
2	Application for Associate Member	623,000

		Application Fee		
No. Individual Membership Category			Riel	
		Local	Foreign	
1	Active Member	415,000	415,000	
2	Affiliate Member	415,000	415,000	
3	Associate Member	208,000	208,000	
4	Student Member	21,000	21,000	

#### 2. Annual Membership Fee

The annual membership fee is due upon approval of your membership by the registration committee.

		Annual Membership Fee Riel	
No.	Legal Entity Membership Category		
		Local	Foreign
1	Member firm employing 01-10 employees	3,113,000	6,225,000
2	Member firm employing 11-30 employees	6,225,000	12,450,000
3	Member firm employing 31-60 employees	10,375,000	16,600,000
4	Member firm employing more than 60 employees	14,525,000	20,750,000

		Annual Membership Fee	
No.	Legal Entity Membership Category	Riel	
		Local	Foreign
1	Active Member	623,000	1,245,000
2	Affiliate Member	415,000	830,000
3	Associate Member	208,000	415,000
4	Student Member	42,000	42,000



# 3. Upgrading Fee

	Individual Membership Category	Upgrading Fee Riel	
No.			
		Local	Foreign
1	Additional Payment for upgrading from Student Member to Associate Member	166,000	374,000
2	Additional Payment for upgrading from Associate Member to Affiliate Member	208,000	415,000
3	Additional Payment for upgrading from Affiliate Member to Active Member	208,000	415,000

## 4. Other Fee

		ATQ Examination Fee	
No.	ATQ Program	Riel	
		Local	Foreign
1	ATQ Examination Fee	63,000	63,000

	Legal Entity/Individual Membership Category	Reissue Certificates Fee	
No.		Riel	
		Local	Foreign
1	Active Member	415,000	415,000
2	Affiliate Member	415,000	415,000
3	Associate Member	415,000	415,000