

Review the annual subscription rates and membership categorization

Presented by the Finance Committee (FIC)

SUMMARY

This paper reviews the membership subscription fees and membership categorisation for 2026/27, based on the IMF's International Financial Statistics and the World Bank's Development Indicators, respectively.

1. INTRODUCTION

- 1.1 Application of the inflation factor preserves the monetary value of our subscription. At the same time, the annual recategorization of membership ensures that member associations are properly placed based on the World Bank income classification, ensuring a fair determination of the subscription amount. Additionally, the IAM allows member associations to voluntarily upgrade their category as contained in the By-laws para on finance.
- 1.2 The inflation factor is determined using the last full year's average inflation rate for advanced economies as published in the International Financial Statistics (IFS) by the International Monetary Fund (IMF).
- 1.3 The average inflation factor for the full year 2024 published by the IMF will apply to categories 1 and 2, as contained in the Bye-laws 3.1.7. This will serve as the subscription fee for the financial year 2026/27.
- 1.4 The membership categories are derived each year from the classification of countries by income as published by the World Bank Development Report. However, an MA may voluntarily upgrade to a higher category. The terms and references are outlined in the IAM 2025.
- 1.5 IFATCA membership classification is based on the World Bank income level categories and is defined as follows: Category 1 MA (high-income countries), Category 2 MA (upper-middle and lower-middle-income countries), and Category 3 MA (lower-income countries).

2. DISCUSSION

- 2.1. The annual subscription rate for Member Associations in Category 1, Category 2, is determined by applying each year an inflation factor to the relevant subscription rate; and for Member Associations in Category 3 by applying the inflation factor every second year for invoices produced in even-numbered years.
- 2.2. The inflation factor shall be derived from the most recent full-year average inflation rate for Advanced Economies as published by the International Monetary Fund (IMF).
https://www.imf.org/external/datamapper/PCPIPCH@WEO/WEO_WORLD/ADVEC/EU/DA

2.3. The table below presents inflation factors reported by the IMF on their website. It displays past and projected inflation rates for selected years, including recorded data for 2021 to 2024 and projections up to 2026.

IFATCA ANNUAL CONFERENCE	Jamaica	Singapore	Abu Dhabi	Romania	Projection	Projection
Year	2023	2024	2025	2026	2027	2028
Inflation rate, average consumer prices (Annual percent change)						
Advanced economies	3.1	7.3	4.6	2.6	2.5	2.2
Emerging and Developing Asia	2.3	3.9	2.4	1.9	1.3	2.1
European Union	2.9	9.3	6.3	2.6	2.4	2.2
World	4.7	8.7	6.7	5.8	4.2	3.7

2.4. The IAM Bylaws (Section 3.1.7) specifies that, regardless of the actual average inflation rate, the inflation factor applied each year shall not exceed 5.0%. (Buenos Aires 03. A.5, Abu Dhabi 25. A.4)

2.5. The rate for Consumer Prices for Advanced Economies for 2024 is 2.6%. This becomes the basis for the 2026/27 subscription adjustment. Therefore, shall apply to all Category 1 and 2 members and Category 3 membership subscription.

2.6. Three New memberships were obtained during 2025 IFATCA Abu Dhabi Annual Conference. They were Category 2: Congo Brazzaville (70), Suriname (39) and Category 3: Chad (35).

3. CONCLUSION

3.1. The inflation factor applied to the subscription rate for all membership categories for 2026/2027 is 2.6%. The table below shows the new subscription rates for inclusion in the IFATCA Administrative Manual.

3.2. The Maximum subscription fee to be paid by an MA is \$36,543.20 as shown below.

2025/2026 (Abu Dhabi)	2026/2027 (Romania)
\$35,617.16	\$36,543.20 (2.6%)

3.3. Category Membership

IFATCA Category	Scale	2022/23	2023/24	2024/25	2025/26	2026/27
Category 1	First 300 members	20.61	21.12	21.65	22.19	22.77
	Next 300 members	18.92	19.4	19.89	20.39	20.92
	Next 400 members	17.28	17.71	18.15	18.6	19.10
	Above 1,000 members	16.25	16.65	17.06	17.49	17.95
Category 2	All	12.12	12.42	12.73	13.05	13.40
Category 3	All	7.29	7.29	7.47	7.47	7.66

3.4. As prescribed in the IFATCA Administrative Manual, part 2 by-laws on finance paragraph 3.2.1 will be updated accordingly. An acceptance of the budget for 2026/27 by Directors at the conference will signify acceptance of the new 2026/27 subscription rates. (Geneva 01.A.13)

4. RECOMMENDATIONS

4.1. This paper is recommended as information.

5. REFERENCES

5.1 IFATCA Administration Manual 2025

5.2 International Monetary Fund, World Economic Output, Nov 2025
https://www.imf.org/external/datamapper/PCPIPCH@WEO/WEO_WORLD/ADVEC/EU/DA