



## AP 6-601 – HONORARIA

Honoraria – means payment of money or anything of value to individuals for an appearance, presentation, performance, workshop, scholarship, award or other service provided to the school division. Typically, these individuals are not staff members' however; on occasion we pay honoraria to staff members.

Scholarships/Bursaries/Awards – Are to be processed through the Accounting Branch. Information should be provided directly to Accounting.

All honoraria payments will continue to be processed through Central Office, Payroll Branch and information for tax purposes collected accordingly. Canada Revenue Agency requires T4As – Statement of Retirement, Annuity and Other Income be issued when the cumulative amount of honoraria paid to an individual in a calendar year reaches \$500.

The lone exception to this is honoraria payments to K-12 students. Students provide a variety of services in the school division for which they receive nominal compensation. Students may be compensated for such things as babysitting services or refereeing sports events. Recognizing that it is highly unlikely that any one student will be compensated cumulatively more than \$500 per annum for such services; these payments made to students are not required to be processed at Central Office. These payments can be made from school-based funds (petty cash) and capturing SIN numbers is not required.

Reimbursement of Expenses versus Honoraria – Schools may, as a gesture of appreciation, make a token payment to a volunteer to help offset actual costs they have incurred in acting in their volunteer capacity. For example, a gas fill to cover transportation for a ski trip. In these instances, the school must obtain receipts to support the payment. These payments will be considered to be reimbursement of expenses as opposed to an honorarium and the "Reimbursement of Expenses: form should be completed.

Individuals with a GST Number and a Business Number will be treated as a business and should submit a Reimbursement for Expenses form to Accounting.

### PROCEDURES

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1. All Honoraria requests are to be submitted to Payroll in a timely manner on the "Honoraria Form"
  - 1.1. Honoraria for those considered not to be in an employer/employee relationship will be paid through Accounts Payable. Cheque runs are processed semi-monthly.
  - 1.2. Honoraria for **employees on the Regular or Casual Payroll** will be **processed on the first available pay run**.

Revised: February, 2009



# HONORARIUM

**PLEASE COMPLETE AND SUBMIT TO PAYROLL FOR PAYMENT**

CHEQUE PAYABLE TO: \_\_\_\_\_  
(Claimant)

ADDRESS: \_\_\_\_\_

SIN #: \_\_\_\_\_ BIRTH DATE: \_\_\_\_\_

EVENT: \_\_\_\_\_

DATES: \_\_\_\_\_ HOURS WORKED: \_\_\_\_\_

**TOTAL AMOUNT PAYABLE:** ..... \$

Budget Account Number: \_\_\_\_\_

Signature of Claimant: \_\_\_\_\_

Approved By: \_\_\_\_\_

**Approving Signature must be from the individual who has signing authority for the above budget**

Date: \_\_\_\_\_

**Please Note: All sections must be completed in order for payment to be processed.**