Administrative Procedure 528

Honoraria

Background

From time to time individuals provide services in a volunteer capacity or for services where the payment of fees is not traditionally required or expected. This could include such services as recognition for non-professional guest speakers or lecturers and/or as a gesture of goodwill and appreciation. Also, this could include a token payment for other unique, incidental and infrequent services.

Honoraria will be paid in the form of cheque or direct deposit as identified in this procedure.

Definitions

Fee for Service: refers to a payment for a service that is required. Examples of fees for services include, but are not limited to, professional services, cultural performances, educational seminars, etc.

Honorarium (plural honoraria): refers to a voluntary payment made to an individual or employee that does not represent a full compensation for time and effort expended. It may also be a payment for which a fee is not traditionally or normally charged.

Procedures

1. The criteria for an honorarium includes:

    1.1 That an honorarium will only be nominal;
    1.2 That an honorarium will only be made to an individual for voluntary services for which fees are not legally or traditionally required;
    1.3 That an honorarium is not reflective of the value of the work done;
    1.4 That an honorarium will only be made on a one-time or non-routine basis to an individual as a “thank-you”.

2. Appropriate consideration for an honorarium may include:

    2.1 An honorarium to an Elder, to Knowledge Keepers or to Cultural Advisors, in consideration of the following Indigenous principles:
        2.1.1 Honorariums and gift-giving are honored traditions founded on the principles of reciprocity: when you take, something must be given in return. Once the Elder has completed or fulfilled the request, an honorarium or gift should be given to express gratitude and appreciation;
        2.1.2 Elder Gifts may be provided under the discretion of the school;
        2.1.3 Elders provide lifelong learning and teachings and will be recognized appropriately.

2.2 An honorarium as a “thank-you” or gesture of goodwill and appreciation, to a non-professional; guest speaker or lecturer;
2.3 An honorarium for an individual for conducting a seminar or workshop;
2.4 An honorarium for a guest speaker at an educational event, outreach event or other similar function;
2.5 An honorarium to a volunteer.

3. Honoraria will not be provided where the sponsoring employee is obtaining the services of a professional speaker or consultant who performs the requested service for a living, as these individuals will be considered self-employed and therefore receive a fee for service or consulting payment.

4. Honoraria require the approval of the appropriate signing authority of the issuing school or department.

5. Honoraria paid to employees must be nominal and must be for services provided outside the individual’s regular responsibilities.

6. The provision of honoraria will consider:

   6.1 An honorarium may be provided to a maximum of $500. Any large amount will require authorization from the Associate Superintendent, Business & Finance.
   6.2 An Honorarium Request Form will be submitted to the Finance Department, eight (8) days prior to the payment being required with the following necessary items:
      6.2.1 The recipient’s relevant payment information, including name and mailing address;
      6.2.2 The rationale for payment, and
      6.2.3 Any other documentation as deemed prudent.

7. All relevant and applicable legal and reporting requirements will be followed when providing honoraria.

8. Honoraria taxation will be considered as follows:
   8.1 In Canada, honoraria are considered taxable income under the Income Tax Act and will be reported on a T4A.
   8.2 A T4A is required to be issued to a non-employee if the total of all honoraria payments in the calendar year exceeds $500.

Form: 528-1 – Honorarium Request