



REQUEST FOR HONORARIUM PAYMENT

Date of Event

Sponsoring faculty/lead instructor/staff member:

Description of Honorarium event or purpose:*

Honorarium Recipient

Payment*

Name*

Direct Deposit (new)

(Banking info included)

Banner #

Direct Deposit (existing)

(Banking info on file)

Cheque

Mailing Address
 N/A if info is already on file

Amount \$*

Accounting:*

Fund (6)	Org (3)	Acct (5)	Acty Code	Allocation %
<input type="text"/>				
<input type="text"/>				

Preparer

Approver

Finance Approval

* required field

Honorarium Guidelines

Definition:

An honorarium is typically a small payment made on a special or non-routine basis to an individual who is not an employee of the university, to recognize or to acknowledge the contribution of gratuitous services to the university.

“**Honorarium**” is not well defined by the Canada Revenue Agency (CRA). From a CRA perspective, payments for services made to an individual are either employment income or business income. The CRA does however support the notion of small payments that are not subject to the usual tax rules. The criteria for these payments include:

1. They are made to an individual for voluntary services for which fees are not required
2. They are not reflective of the value of the work done;
3. They are made on a one-time or non-routine basis to an individual as a “thank you”.
4. They are not an employee of the University

When to pay honorarium

1. An honorarium may be used as payment to:
 - i. a non-professional, as a “thank you” or gesture of goodwill and appreciation,
 - ii. a guest speaker or lecturer,
 - iii. an individual for conducting a seminar or workshop,
 - iv. a volunteer for assistance for set-up or supporting activities at special events;
 - v. an external examiner whose services are engaged on a one-time or very infrequent basis
2. Arrangements that involve a prior agreement for payment between an individual providing services and the University constitute a contractual arrangement. Such arrangements generally do not meet the definitions of an honorarium.
3. An honorarium is not appropriate if the University is obtaining the services of a professional speaker or consultant. In such cases the individual would be considered self-employed and should receive a fee for service or consulting payment.

Tax Treatment

1. For honorariums under \$500, no tax documents issues. Note: \$500 is a cumulative figure over the course of a calendar year.
2. Honorarium over \$500, the individual will be issued a T4A for the payment, and when they file their tax return for the year, any taxes owing on the amount paid will be assessed by the CRA. No taxes are assessed by the University on payment of the honorarium

These guideline do not apply to payments to research participants – in which case the specific Procedure on that topic should be applied.