



Subject	HONORARIA (formerly titled "9.02 Honoraria")
Procedure Section	3 Salary Administration
No.	3.08
Exempt Employment Policy References	
Collective Agreement References	
Forms & Other Reference Material	MyOkanagan > Employee > Forms > Finance > Honoraria Excel
Status of Approval	Approved 2-May-2013 Vicki Pannell

PREAMBLE:

An honoraria is defined as a token payment to an individual as appreciation for an incidental service being performed.

While an honorarium may be interpreted as a fee, the giving of it is voluntary. It should be regarded as a gift honouring the person who has provided a service to OC. As a gift, the intention of an honorarium is not to defray expenses nor is it a payment for services rendered. The giving of it and the amount are both discretionary. An honorarium is appropriately given to a person who has volunteered time and effort on behalf of OC and who is not otherwise being remunerated for the service provided.

The amount of an honorarium should not be geared to lost fees or wages, expenses, or other opportunity costs incurred by the service provider, but to the amount of recognition appropriate for the service provided.

Honoraria would normally be in the range of \$50.00 and in no case should exceed \$500.00 for any one occurrence.

In cases where the service is substantial or where there are significant expenses incurred by the person providing the service, or where the person providing it is seeking payment for the service rendered, payment should be under a Service Contract or by way of a part-time appointment consistent with the collective agreements and OC policy regarding contracts.

Other gifts and forms of recognition such as library privileges, and the like should be considered as they may be more appropriate means of providing meaningful thanks to the volunteer than a cash honorarium. Where relevant, group events, provided at minimal cost, for people who provide service to OC should also be considered where the strengthening of goodwill is essential to program delivery.

The above excludes any service that falls under the jurisdiction of any of the collective agreements.

PROCEDURE:

1. Completed "Honoraria - Authorization for Payment" form is to be submitted to the Finance Division for

verification and approval. The individuals Social Insurance number is required for all honoraria payments.

2. The Finance Division will enter the personal information into Banner and issue payment for all honorariums to individuals who are not employees of OC.
3. Honoraria - "Authorization for Payment" forms received for employees of OC will also be forwarded to Finance for payment and will be considered taxable income. A T4A will be issued by Finance at year end for all employees receiving honoraria payments.
4. Expense reimbursement claims associated with the honorarium service are to be submitted on an expense claim form or Non-Employee Reimbursement Agreement and forwarded directly to the Finance Division for reimbursement.
5. If cheques are required to be presented at time of service Finance will prepare the required cheques prior to the service being performed. All documentation must be received at the time of the request for the cheques and must be received by Finance one week in advance of the date required.
6. Minor payments to officials (student assistants) at athletic events shall not be processed by the Payroll Office. These payments will be processed by the Finance Division as requested by the Athletic Office.
7. Individuals who receive more than one honoraria payment with payments totalling more than \$500 in any one calendar year will receive a T4A, issued by the Finance Division, at the end of the year showing the income as taxable.