



Indigenous Elder / Participant Honoraria – T4A Reporting Guide (Staff & Faculty)

Purpose: Provide clear rules for when Queen's must issue a T4A for honoraria or recognition provided to Indigenous Elders/Participants, aligned with CRA guidance.

Scope: Applies to all units issuing cash, near-cash, or non-cash honoraria/recognition to non-employees. Employee amounts are reported on T4, not T4A.

Key Definitions

- **Cash:** physical currency, cheque, or direct deposit. Near-cash functions like cash (e.g., gift/prepaid cards). Non-cash are goods/items (e.g., blanket). (CRA: What is a benefit; cash vs near-cash vs non-cash).
- **On-Reserve Service:** Service performed on a reserve (including virtual delivery from a reserve), relevant to the Indian Act tax exemption.
- **Registered under the Indian Act:** Individual is registered or entitled to be registered.

When is a T4A Required?

Issue a T4A (box 048 – Fees for services) when ALL of the following are true:

1. The payment is for services (honoraria/participation).
2. The recipient is not an employee (non-employee).
3. The service is performed off-reserve or the recipient is not registered under the Indian Act.
4. The total annual payments to the recipient exceed \$500.

When is a T4A NOT Required?

Do NOT issue a T4A when any of the following apply:

- Recipient is an employee → report on T4, not T4A.
- Total annual payments are \$500 or less.
- Service is performed on-reserve AND the recipient is registered under the Indian Act (income is exempt).
- The item is a true gift/windfall (non-cash) not paid as remuneration for services.

Examples

Scenario	Outcome
Cash honorarium \$750, off-reserve, non-employee	T4A required (box 048)
Gift card \$600, off-reserve, non-employee	T4A required (near-cash is like cash)
Blanket (non-cash) given purely as cultural gift, no services	No T4A
Cash \$1,200, service performed on-reserve by individual registered under the Indian Act	No T4A (exempt)
Any amount to a Queen's employee	Report on T4, not T4A

Documentation & Processing Checklist

- Confirm service vs gift and record rationale (event agenda, request email).
- If issuing a T4A: collect recipient legal name, address, and SIN (T4A requires Box 012 – SIN).
- Track cumulative payments per recipient per calendar year to identify when the \$500 threshold is exceeded.
- For on-reserve services: record location and, where applicable, confirm registration under the Indian Act.

References

[T4A slip – Information for payers - Canada.ca](#)

[Indian Act Exemption for Employment Income Guidelines - Canada.ca](#)

[What is a taxable benefit - Canada.ca](#)