



Non-Employee Honorarium Payment Policy

Final Approval Body: *Click or tap here to enter text.*

Senior Administrative Position with Responsibility for Policy: Vice-Principal (Finance and Administration)

Date Initially Approved: *Click or tap to enter a date.*

Date of Last Revision, if applicable: *Click or tap to enter a date.*

PURPOSE OF POLICY

The purpose of this policy is to define what constitutes an honorarium for non-employees, provide guidelines and set out terms and conditions that govern the consistent processing of non-employee honorarium payments at the university in accordance with Canada Revenue Agency regulations.

To process honorariums to Queen's employees, please see [Payroll Services' Additional/One-Time Payment Request Form](#).

DEFINITIONS

"acquire" is Queen's University's cloud-based e-procurement system.

"Canada Revenue Agency" ("CRA") is the agency responsible for administering the tax laws for the Government of Canada.

"Honorarium" is a payment made on a special or non-routine basis to recognize or acknowledge the contributions of gratuitous services to the University.

"University Representative" is the staff member at Queen's seeking services rendered from an individual

POLICY STATEMENT

An honorarium is not intended as compensation for services that would otherwise be paid for as employment or under a contractual arrangement and should not have an accompanying invoice from the payee.

The university expects university representatives and non-employee honorarium recipients to act

with prudence and professionalism. Queen's University's Strategic Procurement Services may take action for non-adherence to the Non-Employee Honorarium Policy and Procedure, such as rejecting a payment request that does not meet the honorarium policy/procedure outlined standards.

Tax slips reporting total amounts paid will be issued to individuals who receive honorarium payments in excess of \$500 in a calendar year.

SCOPE OF PROPOSED POLICY/PROCEDURE

This policy applies to all Queen's University employees, students and affiliated entities governed by Queen's policies.

ELIGIBILITY FOR A PAYMENT TO BE CONSIDERED AN HONORARIUM UNDER THIS POLICY

- **Occasional and Non-Recurring:** Honorariums are intended for one-time or infrequent services; they should not be used for ongoing roles or repeated tasks. They are to be made on a non-routine or ad-hoc basis to an individual as a "thank you".
- **Non-Contractual:** Honorariums are paid without the expectation of a negotiated or enforceable contract. Payments are not reflective of the value of the work done and must not appear as compensation for work done.
- **Payment values:** Payments are nominal in nature.
- **Typical Honorarium Recipients Include but may not be limited to:**
 - a. Guest speaker or lecturer as a gesture of goodwill or appreciation
 - b. External party for a special classroom lecture or short series of such lectures
 - c. Individual conducting a seminar or workshop
 - d. Guest speaker at an educational event or other similar function
 - e. Guest speaker participating at outreach events
 - f. Payment to a volunteer for assistance for setup or supporting activities at special events
 - g. Payment to students participating in a specific university project, committee or initiative for a short period of time

RESPONSIBILITIES

Strategic Procurement Services is responsible to:

- Oversee and support the non-employee honorarium payment process.
- Evaluate the effectiveness of the process.
- Liaise with the university representatives in compliance with the Non-Employee Honorarium Payment Policy and Procedure documents.

University Representative seeking services rendered are responsible to:

- Understand and comply with the Non-Employee Honorarium Payment Policy and Procedure.
- Understand what does and does not constitute an honorarium and seek clarity when there is uncertainty.

- Liaise with honorarium recipient(s) to ensure all required information is provided in a timely fashion in support of the payment.

Honorarium Recipients are responsible to:

- Liaise with university representatives to ensure all required information is provided to support efficient and effective processing.
- Reporting all honorariums on their personal income tax return.

Department Head or Designate are responsible to:

- Provide required approvals in support of ensuring efficient and effective processing of honorarium payments utilizing departmental funds.

Financial Services is responsible to:

- Issue tax slips to individuals receiving honorarium payments in excess of \$500 in a calendar year.

Related Policies, Procedures, Guidelines: Non-Employee Honorarium Payment Procedure

Policies Superseded by this Policy: *Click or tap here to enter text.*

Responsible Officer (senior administrator ultimately responsible): **Director, Strategic Procurement Services**

Contact: Nicki Mundell, Senior Manager eProcurement, Strategic Procurement Services

Date for Next Review (five years from initial approval): 10/1/30