

School District No. 22 (Vernon)

PROCEDURE

Please file in By-Laws, Policy & Procedure Manual

No. PR 2.20.0

Adopted: Dec 19, 2012
Amended:

Honorarium

Honorarium Payment Procedures:

The first determination regarding the honorarium is if it should be considered taxable or not.

Non taxable honorariums are submitted to Accounts Payable and include:

a) Payments to Students

Students, if they meet **all** of the following circumstances, can be paid through accounts payable.

- a) Under the age of 18,
- b) Payments in calendar year are \$500 or less,
- c) Activities are unrelated to instruction or supervision of students (i.e. helping to move a teachers classroom)

b) Speakers from outside of the District

Speakers or workshop leaders from outside of the District who offer services to a number of organizations, the content is developed by the speaker and a fee is set by the speaker (as evidenced by a fee for service invoice by the speaker)

c) Cultural or Artistic performances

d) Lifeguards

e) Elders of the Okanagan Indian Band or other Indian Bands

Taxable honorariums considered taxable are submitted to Payroll and include:

1. All payments made to employees – no exceptions.
2. Contracted employees, please refer to contract agreement policy.
3. Payments to resource people

If resource people are hired to provide direct services to students, they are usually supervised by school district staff, and any curriculum provided reviewed and approved. In this situation they are to be considered contract employees and must be paid through payroll. Please refer to the contract agreement policy for more detailed information.

1) PROCEDURE:

In order to process an Honorarium payment, the following “Honorarium Claim Form” must be completed and signed by all parties. Please be prepared to provide the following information:

- a. Name of honoree/speaker/individual
- b. The mailing address for the cheque, if necessary
- c. Honoree’s institution or organization
- d. Purpose of honorarium
- e. Date of engagement (dd/mm/year)
- f. Time or effort being recognized
- g. Amount offered (include travel allowances, expected reimbursements, if applicable, on a separate line)
- h. Signatures of Requestor and Expenditure Officer
- i. Account and cost centre to be charged

FORMS

The form referred to in this policy can be accessed on the public drive in a folder labeled Accounting, entitled Honorarium Claim Form, and is copied below.

HONORARIUM CLAIM FORM

Complete this form for honorarium and/or honorarium-related travel expenses

1. HONORARIUM RECIPIENT:

Name: _____

Mailing Address: _____

Honoree's Institution or Organization _____

Contact Information: Telephone

_____ Email _____

2. BRIEF DESCRIPTION OF SERVICE AND LOCATION OF HONORARIUM EVENT or PURPOSE:

3. DATE(S) OF HONORARIUM EVENT: _____

4. PAYMENT: Cash ___ Gift ___ Gift Card ___ (If gift or card, reimbursable

to: _____)

Honorarium Amount (Maximum \$500): _____

(Provide breakdown of time and effort being recognized. If payment is in the form of a gift or gift card, please attach receipts)

Travel Expenses (Receipts Required): _____

TOTAL PAYMENT: _____

5. APPROVAL (Once the form is completed and signed, forward to the Financial Services Department Accounts Payable for processing)

Requestor: _____ **Date:** _____

Secretary Treas. Or Designate: _____ **Date:** _____

Account to be charged: _____