



# College of Veterinarians of British Columbia

## *HONORARIUM POLICY*

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### **Purpose and Scope**

The purpose of this policy is to provide the framework and guidelines for consistent application when offering honorarium payments to individuals who volunteer to serve on CVBC Council and Committees. This policy does not apply to contractors or employees who provide services to the College.

### **Policy**

An honorarium is an ex gratia payment made to a person for services provided in a volunteer capacity to recognize and acknowledge the contribution of gratuitous services to the College.

An honorarium is not based on an agreement or contract, does not require invoicing and does not attract taxes such as GST and PST.

Canada Revenue Agency (CRA) regulations state that all honorarium payments are considered taxable income under the Income Tax Act of Canada and subject to a T4A<sup>i, ii</sup> slip being issued at the end of February following the applicable calendar year end.

### **Payment Process**

Honorarium payment amounts are subject to the policies set and reviewed from time to time by the Council of the College.

In order to process an honorarium payment, an Honorarium Expense Claim form must be completed and signed by the honoree and then submitted to Accounting for approval within **30 days** following completion of the services provided may not be paid if submitted **after 90 days**.

Payments are usually processed within 15 working days from the date claims are approved, payable to the individual who volunteered the service (not to the individual's corporation).

### **Forms**

The form referred to in this policy can be obtained by contacting the accounting department at [accounting@cvbc.ca](mailto:accounting@cvbc.ca)

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<sup>i</sup> Travel and business expenses are reimbursed in accordance with the College's Travel & Business Expense Policy and are not subject to a T4A.

<sup>ii</sup> For non-resident honorees, Regulation 105 of the Income Tax Act requires the College to deduct and withhold a 15% tax unless waiver application form R-105 is completed by the honoree and approved by the CRA. The application should be sent to the CRA at least 30 days prior to the start of the honoree's services in Canada, or 30 days before the first payment to the applicant for those services. Please contact the accounting department to inquire about the CRA waiver application procedure. A T4A-NR slip will be issued by the end of February following the applicable calendar year.