

STEP-BY-STEP HONORARIUM GUIDE – INDIGENOUS ELDERS AND KNOWLEDGE HOLDERS

The University of Guelph recognizes the importance of providing honoraria to First Nations, Métis and Inuit Elders and Knowledge Holders as a gesture of reciprocity for their roles in knowledge sharing, cultural teaching, support or advisement and ceremony.

SCOPE:

- This guide covers honoraria for First Nations, Métis and Inuit Elders and Knowledge Holders only. In this instance, an honorarium is a monetary offering made to an individual as a thank you for their time and knowledge.
- This guide is not intended to be used for repetitive payments, part-time employment or independent contractor relationships. For more information please see the [Employee vs Contracted services guidelines](#) or contact Human Resources for more information.
- This guide cannot be used for U of G employees (faculty, staff or student staff). Honorarium requests for employees must be submitted to Payroll using a Data form, along with supporting documentation, in accordance with the [Payroll Schedule Deadlines](#).

STEP ONE: DETERMINE THE METHOD OF PAYMENT

- Cultural protocol may require the honoraria to be given prior to the start or directly following an event but in other circumstances it may be acceptable to distribute after the fact. The event coordinator should speak with the Elder or Knowledge Holder directly to determine their cultural protocol.
- Ensure that there is sufficient lead-time for Payment Services to process the request. Typically, 7 working days.

Cheque

- Cheque is the most secure payment method and is recommended when making higher dollar payments.

Cash/Cash equivalent (e.g. gift card)

- In some cases, it may be appropriate for the honorarium to be presented in cash at the event, or when the name of the Elder or Knowledge Holder is unknown in advance of the event. Additional security risks and responsibilities are associated with holding cash for disbursement so consider whether presenting cash is necessary. The faculty/staff member requesting the honoraria will be issued a cash advance in their name, which they are responsible for safeguarding and for subsequently providing the details on the clearing form (“Expense Claim”).

STEP TWO: DETERMINE THE APPROPRIATE FORM TO USE/PROCESS TO FOLLOW

Cheque

If the honorarium can be presented by cheque and the name of the Elder or Knowledge Holder is known at least 7 days prior to the event, complete "[Payment Request-Indigenous Elders and Knowledge Holders](#)" form.

When the form is received by Payment Services, they will use the default payment method (e.g. cheque) on file for the Elder or Knowledge Holder if it is available. If the preferred method is a cheque, please include any special handling instructions (e.g. to be picked up by department prior to the event) on the request form.

Cash/Cash equivalent (e.g. gift card)

Submit the "Travel advance" form to request a cash advance if needed and provide at least 7 days of lead time to give Payment Services to process the payment. Afterwards, use an "Expense Claim" form to clear the advance.

STEP THREE: DETERMINE THE APPLICABLE PERSONAL INFORMATION TO COLLECT FOR TAX REPORTING PURPOSES

The Canada Revenue Agency requires that the University make a reasonable effort to collect relevant information in order to issue T4As for income tax filing purposes when accumulated payments to an individual are above \$500 per calendar year. AT4A will be issued for the amount of the honorarium.

The University practices their best efforts to obtain the name, address, and social insurance number when a single payment is above \$500 or expected accumulated payments are above \$500 per calendar year.

An exception is that an honorarium is not taxable if the service is being provided on a reserve by First Nations Status individuals. Both of these criteria must be true. In these cases, the Status number should be collected in lieu of a SIN.

Collect the following information for honoraria presented by cash or cheque:

Event Location	T4A required	Payee Information to be Collected
Off reserve	Yes	Name, SIN, Address, Amount
On reserve (For non-Status payee)	Yes	Name, SIN, Address, Amount
On reserve (For Status payee)	No	Name, Status number, Address, Amount

Recognizing the sensitivity of collecting SIN/Status number, please see Appendix A: A decision tree when SIN/Status number is required to be collected from the Elder or Knowledge Holder.

When the honorarium is presented in cash/cash equivalent (e.g. gift card), the signature of the Elder or Knowledge Holder confirming receipt must be collected.

STEP FOUR: SUBMIT THE COMPLETED FORM WITH THE APPROPRIATE PERSONAL INFORMATION TO PAYMENT SERVICES

Ensure that the information is submitted to Payment Services at least 7 working days before the honoraria are required. If disbursing cash/cash equivalent (e.g. gift card), the advance must be cleared within 30 days of the event using the “Expense claim” form.

If less than 7 working days’ notice, cash/cash equivalent (e.g. gift card) honoraria must be arranged personally and then reimbursed using the “Expense Claim” form. Due to additional risk and responsibly, this is not the preferred method.

STEP FIVE: PAYMENT CANCELLATION

Contact Payment Services to coordinate the cancellation of any payment made.

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT [PAYMENT SERVICES](#) at acctspay@uoguelph.ca

Appendix A: A decision tree when SIN/Status number is required to be collected from the Elder or Knowledge Holder

