



<b>POLICY NAME</b>	<b>GUEST LECTURER AND SPEAKER REMUNERATION POLICY</b>
<b>Revision</b>	V4.1
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<b>Effective Date</b>	August 26, 2022

## **PURPOSE AND SCOPE**

When a guest lecturer or invited speaker to the University is offered payment, such payment must be processed according to this Policy.

Payments by the University to individuals for guest lectures and speaking engagements, whether for a fee or as a token of appreciation, must be processed in compliance with the respective taxation requirements and legislations. The University bases the following policy and procedures on the Income Tax Guide issued by CAUBO for Canadian universities and colleges.

Refer to the Procedures for details regarding the implementation and interpretation of the following policies.

## DEFINITIONS

**A GUEST LECTURER/SPEAKER REMUNERATION** is a pre-established or token amount paid to a person with expertise in a particular field to give one or a few lectures for the University. The payee has no appointment with the University and is engaged for his or her expertise on a particular topic (rather than as a substitute for a regular instructor). A guest lecturer/speaker has no ongoing responsibility to the participants (e.g. grading).

The term **HONORARIA** was generically used in the past to describe these types of payments and other contributions towards a specific activity. This term shall no longer be used and will be replaced by **GUEST LECTURER/SPEAKER REMUNERATION** to describe payments received by these individuals.

**RELATED TRAVEL EXPENSES** incurred by the guest lecturer/speaker may be paid by the University. This may take the form of direct reimbursements for out-of-pocket expenses, or amounts paid to a third party (e.g. hotel or travel agency) on behalf of the guest lecturer/speaker.

## POLICY

### P1. to P4.

- P1.1.** Guest lecturer/speaker fees paid to a University employee are processed via Payroll and is considered employment income (included in T4 Statement of Remuneration).
- P2.** Guest lecturer/speaker fees paid to a non-employee who is a resident of Canada are processed via Payroll and will be reported on Form T4A as other income.
- P2.1.** Any reasonable reimbursement of travel expenses incurred by the guest lecturer/speaker is processed in adherence to the [Travel and Other Expenses Policy & Procedures](#).
- P3.** Guest lecturer/speaker fees paid to a non-employee who is not a resident of Canada, and who travelled to Canada, must be processed via Payroll and will be reported on Form T4A-NR (Statement of Fees, Commissions or Other Amounts Paid to Non-Residents for Services Rendered in Canada).
- P3.1.** Any reimbursement of travel expenses incurred by or on behalf of the guest lecturer/speaker is processed in adherence to the [Travel and Other Expenses Policy & guidelines](#). All reimbursement amounts (either paid directly by non-resident or to a third party on behalf of the non-resident) will also be included on Form T4A-NR under 'travel expenses.'
- P3.2.** Non-residents are subject to withholding tax on all such fees received. To apply for a reduced amount of withholding tax, the individual must complete [Regulation 105 Waiver Application](#). Non-residents must apply for an individual tax number (ITN) by completing [Form T1261](#) (exception: person has previously obtained a SIN or ITN).
- P4.** Guest lecturer/speaker fees paid to a non-employee who is not a resident of Canada, and who did not travel to Canada, must be processed via an Expense Report. Expenses of this nature should be recorded to the Professional Fees account code 700046.

## PROCEDURES

### PR1. Administrative Responsibility

**P1.1.** The administration and overview of Workday is under the responsibility of Human Resources. As such, any related inquiries should be directed to the Human Resources Shared Services Unit at (514) 398-4747, or via the [Academic & Administrative HR Service Portal](#).

Any dispute will be resolved by the Centre of Expertise, Payroll.

**PR1.2.** The administration of the Travel and Other Expenses Policy is under the responsibility of Expense Payment Services – Travel Desk (Transactions Services) in Financial Services. As such, related inquiries should be directed to the [FIS Service Desk Portal](#) (Travel option).

Any dispute will be resolved by the Associate Director, Transaction Services

### PR2. Administrative System

**PR2.1.** Workday is the obligatory tool used to pay guest lecturer/speaker fees.

**PR2.2.** All requests for expense reimbursements must be submitted using the Advances and Expense Report menu which is accessible via the Minerva Employee and the Minerva Finance (Fund) Administration menu. It is important to remember that the Travel Desk cannot act on an electronic submission until the signed form and receipts are received.

### PR3. Administrative Process

**PR3.1.** The process for paying a guest lecturer/speaker fee is outlined below, based on the status of the guest lecturer/speaker and their relationship to the University.

Is the guest lecturer/speaker a University employee?	Is the guest lecturer/speaker a Canadian resident?	Travelled to Canada	To process guest lecturer/speaker fee	To process reimbursement of related travel expenses	Refers to Policy # listed above
Yes	n/a	n/a	Via Workday	n/a	P1.
No	Yes	n/a	Via Workday	Via Advances and Expense Report menu in Minerva as a Request for Reimbursement in accordance with the <a href="#">Travel and Other Expenses Policy</a> .	P2.
No	No	Yes	<p><b><i>If the guest lecturer/speaker travelled to Canada:</i></b></p> <p>Via Workday</p> <p><b>Special requirements:</b> Non-Residents must apply for an individual tax number (ITN) by completing <a href="#">Form T1261</a> (exception: person has</p>	<p><b><i>If the guest lecturer/speaker travelled to Canada:</i></b></p> <p>Via Advances and Expense Report menu in Minerva as a Request for Reimbursement in accordance with the <a href="#">Travel and Other Expenses Policy</a>.</p>	P3.

Is the guest lecturer/speaker a University employee?	Is the guest lecturer/speaker a Canadian resident?	Travelled to Canada	To process guest lecturer/speaker fee	To process reimbursement of related travel expenses	Refers to Policy # listed above
			<p>previously obtained a SIN or ITN).</p> <p>To apply for a reduced amount of withholding tax, the individual must complete <a href="#">Regulation 105 Waiver Application</a> (include a photo ID (e.g. copy of valid passport or driver's license)).</p>		
No	No	No	Via Expense Report	n/a	P4.

**PR3.2.** To substantiate the guest lecturer/speaker fee, include any written invitation or agreement with the individual, or a copy of the poster or pamphlet relating to the speaking engagement.