

LISTSERVS FOR DISTRIBUTION: Acadadmin (Deans/Chairs/Directors); FIS Users; POPS Submitters

February 13, 2009

SUBJECT: 'Guest Lecturer & Speaker Remuneration' guidelines

Dear colleagues,

Please be advised of the newly published guideline for [Guest Lecturer & Speaker Remuneration](#). The treatment and processing of these payments are consistent with the Income Tax Guide issued by Canadian Association of University Business Officers (CAUBO).

The significant changes therein include the following:

- 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.
- All payments to guest lecturers and guest speakers must be processed via Payroll (using POPS). Payroll payment methods vary depending on whether the recipient is a McGill employee or not.
- Additional processes exist for non-employees who are also non-Canadian residents.
- Any related reimbursement of travel expenses incurred by (or on behalf of) a non-resident guest lecture/speaker is now identified in the Minerva Expense Report menu as 'non-resident'. These amounts will be included in form T4A-NR under 'travel expenses.'

As we recognize that certain agreements may already be in place for the current semester, this policy will only take effect June 1, 2009. Early adoption, wherever possible, is strongly encouraged.

Any inquiries regarding this document may be directed to:

- Human Resources Shared Services Unit at (514) 398-4747, or email pops.hr@mcgill.ca if related to POPS or Payroll;
- Travel Desk Customer Service Call Centre by email to TravelDeskHelp.acct@mcgill.ca if related to expense reports.

Sincerely,

Albert Caponi, C.A.
Assistant Vice-Principal (Financial Services)

Lynne. B. Gervais
Associate Vice-Principal (Human Resources)