

Policy Name:	HONORARIA	 <b>coast mountain college</b>
Approved By:	President's Council	
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Policy Holder:	VP, Corporate Services	
Policy Number:	ADM-001	
Category:	Administration	

## HONORARIA

### 1.00 PURPOSE

As an educational institution, the College invites guest speakers and presenters to classrooms, meetings and other college related events. Where deemed appropriate, an honorarium is presented as a sign of appreciation. This policy outlines the appropriate criteria for recognition of services and the related reporting criteria. The scope of this policy excludes compensation for the Board of Governors.

### 2.00 DEFINITIONS

2.01 **Honorarium:** a token of appreciation (small gift or payment) given to an individual for services rendered in a volunteer capacity where a contract and/or invoicing is not required.

### 3.00 POLICY STATEMENTS

3.01 A non-employee acting in a volunteer capacity to the College may receive a monetary and/or non-monetary honorarium.

3.02 Employees of the College (as confirmed by HR) may only receive non-monetary gifts.

3.03 The services provided are not the result of a contract and/or an invoice.

3.04 The College encourages giving non-monetary tokens of appreciation that are aligned with the College brand and nature of the services rendered.

3.05 The College understands there are services where a monetary honorarium is more appropriate.

- 3.06 All monetary honoraria must be pre-approved by the appropriate Associate Dean, Dean or Director responsible for the function. Final authorization for payment is required from a Vice President.
- 3.07 All non-monetary gifts exceeding \$100.00 must be pre-approved by the appropriate Associate Dean, Dean or Director. Final authorization for reimbursement is required from a Vice President.
- 3.08 The College adheres to Canada Revenue Agency (CRA) tax guidelines for honorariums.
- 3.09 Where applicable, the recipient will be required to provide personal information to the College for taxation purposes.

#### 4.00 PROCESSES

- ADM-001 Addendum 1 - Honoraria Procedures
- ADM-001 Addendum 2 - Honoraria Payment Request Form