

POLICIES, GUIDELINES AND PROCEDURES

SUBJECT	N.E.P.N. CODE
PAYMENT OF HONORARIA FOR PRESENTATIONS AND PROVISIONS OF SERVICES BY EMPLOYEES	GCIF-2

I. POLICY

The Louis Riel School Division believes that:

- its employees have the potential to contribute valuable skills and knowledge to support ongoing training and professional development initiatives that build collegial capacity; and
- practices for awarding honoraria should strive for the equitable treatment of employees and the avoidance of conflicts of interest

Accordingly, the **GUIDELINES** and **PROCEDURES** outlined in this policy will determine the payment of honoraria to employees for services and/or activities occurring within and for the Division and its schools.

II. GUIDELINES

- A. For the purposes of this policy, “honoraria” are defined as cash payments, but exclude gifts such as school mementoes, art or other objects that represent tokens of appreciation. Payment in the form of cash equivalents such as gift cards or redeemable certificates is not permitted by the Division.
- B. Divisional employees shall not receive payment additional to their salaries (honoraria) for services rendered to the Louis Riel School Division that may reasonably be considered functions of their professional duties and/or responsibilities.
- C. With the exception of preparation for a professional development presentation to divisional colleagues, employees that assist colleagues in an activity requiring time beyond the regular hours of the school day, including but not limited to services such as clinician, accompanist, guest conductor, supervisor, chaperone, arranger or performer may apply the hours invested in the activity to extra-curricular leave, unless they receive honoraria per Guideline D.
- D. Honoraria may be provided to individuals not employed by the Division for the services specified in Guideline C, or to employees, subject to the proviso in Guideline E.

Adopted:	June 1, 2010	Legal References: Canada Revenue Agency – Gifts, awards, and long-service awards
Revised:	February 5, 2019	



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- E. Consistent with Canada Revenue Agency legislation, the Division must include any cash or cash equivalent payments to staff as taxable income of the employee and report this income to CRA under the following conditions:
- Employees receive payment or honoraria for providing a service if the service does not form part of their assigned duties (curricular and/or extra-curricular)
 - Employees receive payments for the activities outlined in Guideline C
- F. Teachers hired in a substitute capacity are eligible to receive honoraria beyond the divisionally-approved substitute salary if they participate in any activity to which the conditions of Guideline C apply.
- G. [Policy GCIF-1](#) **Compensation of Staff for Conducting Professional Development Presentations** provides guidelines for employees who present at, and receive remuneration for, events external to the Louis Riel School Division.

III. PROCEDURES

- A. The school Principal or immediate supervisor shall complete [Reimbursement Claim Form](#) and forward it to the attention of the Secretary-Treasurer, consistent with the policy **GUIDELINES**.

Reference:

Canada Revenue Agency – Gifts, awards, and long-service awards
<https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/benefits-allowances/gifts-awards-social-events/gifts-awards-long-service-awards.html>

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