

# Community Honorarium Form

Form Date: \_\_\_\_\_

## A. Project Information

Name of project: \_\_\_\_\_ Date: \_\_\_\_\_

Cost Centre #: \_\_\_\_\_ Account Code: York Employee – 195000 Non-York – 195001

Activities conducted on or led by a company located on a reserve are tax exempt.  
Does this activity qualify for tax exemption? YES NO

## B. Recipient Information

First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_

Street Address: \_\_\_\_\_ City: \_\_\_\_\_ Province: \_\_\_\_\_

Postal Code: \_\_\_\_\_ Phone: \_\_\_\_\_ Email: \_\_\_\_\_

### NON-YORK EMPLOYEE

I will provide my SIN \_\_\_\_\_ I choose not to provide my SIN

I accept \$ \_\_\_\_\_ honorarium (token of appreciation) from York University for participating in the project and/or event.

*\* I understand that a T4A tax slip will not be issued to me by York University for honorariums \$500 or less, but I will be provided with a copy of this form should I require it for income tax purposes.\**

## C. Payment Options

Option 1: Cash or Gift Card.

Option 2: Cheque – Mail a cheque and a copy of this form to the address of the person above.

Option 3: Direct Deposit – Please attach a voice cheque.

For Option 1: Provide one copy of this form to the recipient and attach one copy to your expense report. Do not send to Accounts Payable.  
For Option 2 and 3: Submit the completed PDF form and the payment requisition form to Payroll to issue payment. Email to [hrhelp@yorku.ca](mailto:hrhelp@yorku.ca) or mail to Payroll & Records, 4747 Keele Street, Toronto, ON M3J 2N9

## D. Signatures

\_\_\_\_\_  
Recipient Name & Signature Date

\_\_\_\_\_  
Witness Name & Signature Date

\_\_\_\_\_  
Cost Centre Owner/Manager Name & Signature Date

\*\* The recipient signature could not be obtained \*\*

Tokens of appreciation and honorarium are taxable *unless they take place on reserve*. If the event is not taking place on reserve, the total non-taxable amount paid by York in a year must be \$500 or less, otherwise York is required by the Canada Revenue Agency (CRA) to issue a T4A slip.

## Community Honorarium Frequently Asked Questions

### **What is an honorarium and when is it used?**

An honorarium is a small payment up to \$500 made in recognition of voluntary participation in a program or activity to individuals who are not employees of York University. Honoraria should not be viewed as a payment for service. The payment is a flat nominal amount and must not appear as compensation for work performed.

Examples include guest lectures, ceremonies, a special classroom lecture or short series of such lectures, workshops, educational events etc.

### **How do I submit an honorarium payment for processing?**

Complete either the standard Honorarium Form or the Community Honorarium Form dependent on the nature of the honorarium payment. Both forms are found on YU Link and include instructions.

### **When can I use the Community Honorarium Form?**

You can use the Community Honorarium Form for any payments \$500 dollars or less to First Nations, Métis, and Inuit Individuals.

The standard Honorarium Form is to be used for all other honorarium payments.

### **Can a non-financial gift accompany an honorarium?**

In addition to honoraria, gifts of gratitude, including blankets and gift cards are customarily presented after the ceremony has been completed. Nonmonetary gifts can be in addition to honoraria if the total combined value is \$500 or less.

### **Can the Community Honorarium Form be used for cash payments at the event?**

Yes, in some cases, it may be appropriate to make a presentation of an honorarium in cash or gift card as an appreciation during a ceremony. Cultural protocol may also require the honoraria to be given prior to the start or directly following an event. In other circumstances cash is provided when the name of the payee may not be known in advance of the event.

The Community Honorarium Form can be used for eligible honorarium cash payments. If a cash advance is needed, this can be requested thru Concur, at a minimum 15 business days prior to the event. When completing the cash advance request in Concur, the cash advance name, should begin with Community Honorarium.

### **Are Attendant costs reimbursable?**

Traditional Knowledge Keepers invited to the campus may be accompanied by another person for help and support. Attendants, especially ceremonial assistants, may require compensation and reimbursement for travel related expenses. These costs are not reimbursed through the Community Honorarium Form but expensed thru concur. If an advance is needed for these costs, an advance can be requested through Concur.