

Honorarium

An honorarium is a thank you or gesture of appreciation. Honoraria can be assigned to a guest speaker or lecturer, an individual conducting a seminar or workshop, volunteers or those providing assistance for special events or activities.

An honorarium cannot be assigned if the person's job it is to provide this service. Carleton employees (including TAs and RAs) do not receive honoraria. In most cases, efforts should be made to recognize students' volunteering contributions through their co-curricular record. If you wish to pay them for their work, this should be completed as a payroll profile rather than as an honoraria. The School will use petty cash to buy some \$10 gift cards for use in situations where a token of appreciation for a student's contribution is appropriate.

Honoraria are not issued for "Payment for Services" and cannot be given at the request of the speaker/lecturer/etc. The intent is for the individual to provide the service with zero expectation of payment.

Below are the steps to request an honorarium:

1. Approval from the Director is required for all honoraria. You must receive approval from the Director in advance of making a commitment to an individual and in advance of the event. In order to seek this approval, please send an email to the Director with details noted (date, amount, person's name and reason for request).
2. Honoraria are normally \$50.00; If you would like a different amount, this must be discussed with the Director.
3. In order to ensure that the expense can be processed in a timely fashion, the honorarium form must be completed and submitted prior to event. In the case of virtual events – processing of the request will not start until the event has taken place. Please [fill in the form](#) and email it to the School Administrator along with the approval email from the Director.
4. In accordance with the CRA guidelines, Accounts Payable is required to make a request for the individual's Social Insurance Number (SIN). The individual will be issued a T4A for the payment, and when they file their tax return for the year, any taxes owing on the amount paid will be assessed by the CRA. The School will NOT collect the SIN, but instead indicate to the individual how to submit this information.