



**Effective Date: February 2023**

**Signature:** *Wanleci Silveriochua*

**Review Date: February 2026**

**New Policy**  **X**

**Revision:** Partial  Complete

**Applies To:** Board of Directors and Public Members

**Purpose** To provide guidelines for consistent application when offering honorarium payments to an individual who volunteers to sit on RNANT/NU Board and legislated Committees.

### Policy:

The policy applies to public members appointed to the Board and Committees. A public member as defined in the Nursing Professions Act (SNWT 2003) member of the public " means a person resident in the Northwest Territories who is not and never has been registered under this Act and who is not a member of a health profession regulated by an enactment of a province or territory" .

An **honorarium** is an ex-gratia payment made to a person for services provided in a volunteer capacity to recognize and acknowledge the contributions of gratuitous service to the Association.

It does not represent full compensation for time and effort expended. An honorarium is not based on an agreement or contract, does not require invoicing and does not attract taxes such as GST. Canada Revenue Agency (CRA) regulations state that all honorarium payments are considered taxable income under the Income Tax Act of Canada and subject to a T4A slip being issued as the end of February following the applicable tax year end.

### Payment Process

1. An Honorarium Expense Claim form must be completed and signed by the honoree and submitted to the Executive Assistant for approval by the Executive Director within 30 days following the completion of services provided. and may not be paid if submitted after 90 days.

### 2. RNANT/NU Honorarium Expense Rate

Description	Rate
Board Public Members or Legislated Committee Members	
Up to and including four hours in a day	200.00
Over four hours and up to and including eight hours in a day	400.00
Board Public Member or Legislated Committee Members in the role of Committee Chair	
Up to and including four hours in a day	225.00
Over four hours and up to and including eight hours in a day	425.00



**Conditions and Exceptions:**

1. Public Representative must be present for the Board of Directors meeting/event to receive payment.
2. Public Representatives must be publicly appointed to the position for a minimum of 30 days before receiving honorarium.
3. Travel and business expenses are reimbursed in accordance with Policy P18 and are not subject to a T4A
4. An individual receiving normal pay from their employer to attend an Association meeting is not eligible for an honorarium.
5. Honoria are not to be used for Association employees or registrant committee volunteers.
6. Payments are made to the individual and not the individual's corporation.
7. Honorarium expense form submitted after 90 days will not be reimbursed.

**Authority and Accountability:**

This policy is issued under the authority of the RNANT/NU Board of Directors and as governed by the Northwest Territories Nursing Professions Act (SNWT 2003, c15), and the Nunavut Nursing Act (SNWT [NU] 1998, c 38 s 4).

The Board of Directors has the authority to remove, revise, and update this policy at the discretion of the Board of Directors.

**History:** This policy was approved February 2023