



Date of Approval	March 16, 2022
Date of Future Review	Annually
Approval for Policy Statement	Council
Authority for Associated Procedures and Guidelines	Executive Director/Registrar

Honorarium and Expense Policy

1. Introduction

The Council of the College of Acupuncturists of Alberta (the College) sets the honorarium and expense claim rates.

2. Purpose

The purpose of this policy is to provide guidelines for the payment of honoraria and expenses for volunteer contributions to the work of the College of Acupuncturists of Alberta (the College).

This policy provides a method for the College to recognize volunteer service to the College through the payment of an honoraria and the reimbursement of expenses.

3. Definitions

Employee: means a person engaged by the College to perform a service in accordance with an employment agreement.

Honorarium: An honorarium is an ex-gratia payment made to a person who is not an employee of the College for their service in a volunteer capacity, or for services for which fees are not traditionally or legally required. It does not represent full compensation for time and effort expended. An honorarium is meant to recognize or to acknowledge the contribution of gratuitous services to the College.

4. Policy

Principles

- 4.1 Honoraria and expense reimbursement are taxable income regardless of amount. In compliance with reporting requirements established by the Canada Revenue Agency, the College will issue a T4A in February for the preceding calendar year to any individual who receives honoraria and expense reimbursement in that year. Source deductions (Canada Pension Plan and income tax) will be withheld at source on honoraria paid to all Council and committee members as required by Canada Revenue Agency.
- 4.2 Council and committee member honoraria and expense claims must be submitted through the *Honorarium and Non-Employee Expense Claim* form available on the College's website or by contacting the College's office.
- 4.3 Claims must clearly identify the name of claimant, mailing address for the claimant, Council or committee meeting or purpose for the meeting, date and location of the meeting, social insurance number for the claimant, time or effort being recognized, and amount being claimed.

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- 4.4 Public members of Council and College committees appointed by Order in Council shall be provided honoraria at the amount that is the difference between the Council-approved rate and the current Committee Remuneration Order, OC 466/2007 Schedule 1, Part B as amended.
- 4.5 To facilitate processing, honorarium and expense claims should be submitted to the accounting department within thirty (30) days following completion of the services provided and may not be paid if submitted after ninety (90) days. Reimbursement for claims over the ninety (90) day limit will require approval of the Executive Director/Registrar.
- 4.6 Claims must be dated and signed by the claimant and approved by the appropriate signing authority (the President or Vice-President for Council members and the Executive Director/ Registrar for all other claimants).
- 4.7 If the payment is to significantly compensate an individual for their time and expense, it does not qualify as an honorarium. An honorarium is not based on an agreed amount between the individual providing services and the College representative seeking services. If payment is agreed upon, this constitutes a contractual agreement and will involve invoicing, taxes, and related factors.
- 4.8 Honoraria are not to be used for College employees.
- 4.9 Honoraria are not used as a direct reimbursement of travel costs. If a person is submitting receipts for reimbursement or a claim for mileage or meal per diems, the costs will be recorded as travel expenses.
- 4.10 Honoraria are payable for attendance at formal meetings, required training, hearings, and appeals only, as shown on the minutes. Time spent preparing for meetings, hearings and appeals, and reviewing agendas or files is reimbursed at the rates specified in this policy. Additional preparation time for Council meetings, hearings, and appeals may be paid, but this would be by exception, at the call of the President in advance of the meeting.
- 4.11 An individual receiving normal pay from their employer to attend a College meeting is not eligible for an honorarium.
- 4.12 Meetings held virtually via teleconference or video conference (e.g., Teams, Zoom) may be claimed at the same rate as an in-person meeting.

Honorarium rates – 2022-2023

Description	Rate
Council or committee members	
• up to and including four (4) hours in any day	\$200
• over four (4) hours and up to and including eight (8) hours in any day	\$400
• preparation time	\$125
Council or committee chairs	
• up to and including four (4) hours in any day	\$225
• over four (4) hours and up to and including eight (8) hours in any day	\$425

Honoraria Principles

- 4.13 The administration of registration examination is considered an independent project. Examiners and support staff will be paid as an independent contractor at the rate approved by the Executive Director/Registrar.

- 4.14 When a Council or committee member attends a meeting or other functions on behalf of the College and honorarium is provided by a third party, the Council or committee member may claim for the difference if the honorarium provided by the third party is lower than the College rates.

Expense Principles

- 4.15 Original or scanned receipts from hotels, restaurants, etc., and credit card slips must be submitted with expense claim forms.
- 4.16 For a one-day meeting out of town, every effort to conduct the business within one working day, without overnight stay, is appreciated. Actual overnight expenses (to cover hotel, meal, and reasonable incidentals) will be reimbursed when supported by original receipts to a normal maximum of \$310.00 per night (in Edmonton or Calgary) before any taxes, unless prior approval is obtained from the Executive Director/Registrar to exceed the maximum.
- 4.17 For staff attending an out-of-town approved conference or professional development course, overnight stays at the conference hotel rate are acceptable.
- 4.18 Non-allowable expenses include, but are not limited to, valet parking, dry cleaning services, alcoholic beverages, and movie rental.
- 4.19 Mileage is paid for private vehicle travel, in lieu of vehicle operating expenses such as fuel and maintenance expenses, based on the Automobile Allowance Rates as determined annually by the Canada Revenue Agency. Automobile Allowance Rates are not taxable to the claimant and calculations are based on supporting documentation of kilometers driven. Automobile Allowance Rates for 2022 are: \$0.61 per km for the first 5,000 km driven in the year, and \$0.55 per km thereafter.
- 4.20 Accident claims (including deductibles), repairs, and traffic violations are not reimbursable.
- 4.21 Mileage is not normally paid for travel within the claimant's home community, with the following exceptions: the College will reimburse claimants for the use of their personal vehicle at the effective mileage rate for College-required business within their home community (excluding claimants' commute to and from the CAA office).
- 4.22 The College will reimburse claimants for the use of their personal vehicle at the effective mileage rate when travelling from their home to the local airport in lieu of taking a taxi.
- 4.23 Reasonable expenses will be paid for taxis, car rentals, parking, and other business expenses with supporting receipts.

5. Authority

This policy is established by the Council of the College under the authority of Article 36.5 of the College bylaws.

6. Scope

This policy applies to the College Council and College committees. The expense reimbursement provisions also apply to College employees.

7. Related Policies and Procedures

Relevant sections of other governance documents:

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- **G.1041** Honorarium and Non-Employee Expense Claim Form

Relevant sections of:

- **CAA Bylaw:** Article 36.5 on Costs and Expenses: “The College shall reimburse travel expenses and such other costs and expenses for all members of Council, members of committees and College staff [employees] in accordance with policies made by Council.”
- **CAA Code of Professional Conduct:** [content]
- **Acupuncturist Profession Regulation:** [content]

8. Version History

Date	Notes
March 16, 2022	Policy Updated and new format