



*Strengthening BC's collective action on HIV,
hepatitis C, and harm reduction.*

POLICIES AND PROCEDURES CONCERNING PEER WORKERS

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POLICIES

- 1) The Pacific AIDS Network (PAN) strives to include a diversity of people with lived experience of HIV, HCV, and related communicable diseases and conditions, and to ensure meaningful opportunities for their involvement as leaders. PAN subscribes to the GIPA/MIPA and the *Nothing About Us, Without Us* Principles (see Appendix 1). This includes employing, contracting and engaging peers in paid or voluntary roles to further our organizational goals in terms of our research, evaluation, programs and operations.
- 2) At PAN, our working definition of peer is “a person with equal standing in a community who shares a common lived experience.”¹ Peers are the experts in their own experience and are leaders who provide important perspectives and a reality check. Peer engagement uses a community-based approach to decision making, as engaging the community in the process is far more likely to lead to effective and acceptable service delivery.
- 3) PAN is committed to ensuring fairness and parity across all positions and opportunities within our organization and to make sure that peers have all the information needed to understand the scope of the work and any related compensation, and to have been given the training and resources to succeed in fulfilling the tasks. When bringing on a new worker the standards should be the same for all “staff” regardless of status or lived experience.
- 4) PAN has four categories in which peers can be engaged in the organization’s work as:

Employees

Contractors

Volunteers receiving payment

Volunteers

PAN follows the following considerations when deciding a peer’s work category (above):

Employee versus contractor: In general, the presence of the following factors indicates an employee/employer relationship (rather than contractual): control of an individual’s hours and days of work; ownership of the tools an individual uses to do their work, such as computers; and how integral an individual’s role is within the organization. For more detailed definitions:

<http://www.hr.ubc.ca/administrators/managing-staff/independent-contractors-vs-employees>

https://www2.gov.bc.ca/assets/gov/employment-business-and-economic-development/employment-standards-workplace-safety/employment-standards/factsheets-pdfs/pdfs/employee_or_contractor.pdf

Volunteer versus contractor: The definition of a volunteer is as a person who works for an organization without being paid, a person who voluntarily offers himself or herself for a service or undertaking, or a person who performs a service willingly and without pay. The key and essential

¹ Ti L, Tzemis D, Buxton JA. Peer engagement in the context of policy and program development: A review of the literature Substance Abuse Treatment, Prevention, and Policy (2012) 7:47
<http://www.substanceabusepolicy.com/content/7/1/47>

element being: without pay. However, unofficially, the Canada Revenue Agency (CRA) recognizes that nominal payments (<\$500) are not subject to the usual tax rules (see Appendix 4). This leads to the next consideration.

Volunteer receiving payment under \$500: While token payments do not technically create an employment relationship, we have discovered that this practice has potential insurance ramifications for both PAN and the volunteer. Once a volunteer receives a payment, legally this enters into a “grey zone” where the CRA and insurance companies could suggest that the person was acting as an independent contractor (see Appendix 4). As a result, in order to protect both PAN and volunteers, PAN provides liability insurance/coverage for all persons who volunteer at PAN, as well as for peers who work as independent contractors, as well as for paid employees.

PROCEDURES:

1) Hiring a peer as an employee

Consistent with BC Employment Standards, an “employee” of PAN is a person who has a job description, works set hours, has a supervisor at PAN they report to regularly, is compensated at regularly specified time periods, has tools and supplies provided by PAN, can end employment at any time, and can be fired at the employer’s discretion.

a) **Compensation:**

- i) Remuneration for employees is set: according to the funding agreement/available resources, and in line with the job role (experience/qualifications and responsibilities/duties) (see Table 1 below).
- ii) Employees are paid hourly or on a pro-rated salary.
- iii) Mandatory deductions for CPP and EI will be taken off the paycheque and submitted to the CRA.
- iv) PAN will also make matching contributions for the CPP and EI, as described in the letter of offer.
- v) Employees are required to pay income tax unless the total income for the year from all employers and payers is less than the total claim amount on line 12 in the [TD1](#) and [TD1 BC](#). Income tax will be deducted from the paycheque.
- vi) A T4 will be issued at the end of each year, a copy of which is also submitted to the CRA.
- vii) If vacation is not being accrued month over month employees are entitled to 4% vacation pay, which will be paid on each paycheque.
- viii) PAN will cover the costs of Work Safe BC insurance premiums.
- ix) Employees are required to fill in monthly timesheets, and regularly report to their supervisor.
- x) Employees will be paid on the 15th and the last day of every month. PAN has an online payroll system. Payment of salary happens through direct deposit to a bank account (Telipay/RISE), which will require the employee to provide banking information or a void cheque to set up.

- xi) If a prospective employee is receiving long-term disability benefits, they will need to check in with their benefits provider (private insurance company, BC Benefits/provincial government/ CPP) to determine if they are able to make additional income without impacting benefits- prior to commencing work.
- b) **Expenses** - PAN will pay reasonable expenses, upon submission of receipts and with the prior approval of the employee's Director, as per PAN's Financial Policy and Procedures.
- c) **Liability insurance** – PAN maintains/has in place Comprehensive General Liability (CGL) insurance that covers all employees who work for PAN.
- d) **Required paperwork** – All employees are required to sign/complete, before starting work:
 - i) A letter of offer (detailing further the employment conditions) provided to you by your Supervisor, a PAN Director, or the Executive Director.
 - ii) A Criminal Record Check, including a Vulnerable Sector query, has been completed prior to commencing work (PAN will cover the cost of this check if original receipts are submitted).
 - iii) The following policies, agreements related to your employment:
 - (1) PAN Confidentiality Agreement;
 - (2) PAN Code of Ethics;
 - (3) PAN Code of Conduct; and
 - (4) PAN Research Integrity Policy.
- e) **Ownership of material and intellectual property**- Any intellectual property, such as trademarks, copyrights and patents, and/or any work created by employees while employed at PAN, are the property of PAN. Work refers to written, creative and/or media work.

2) Hiring a peer as a contractor

Contractors at PAN are people who are paid for a discrete piece of work over the course of a time-limited period. Examples of these types of position at PAN include Peer Researchers, Peer Consultants etc.)

Contractors work without detailed directions on procedure, work independently, are hired for a set period of time only, set their own hours (except in circumstances of a scheduled event or equivalent), report only as agreed upon, are paid on a per-job basis or in a lump sum, provide their own tools and supplies, are responsible for completing the job as agreed upon, and can only be fired if work falls short of expectations.

- a) **Compensation:**
 - i) Contract amounts are set in line with contract deliverables (see Table 1 below) and can be paid hourly or by completed task.
 - ii) PAN will process payments via Telpay/RISE (which will require the contractor to provide banking information or a void cheque to set up).
 - iii) In the interests of not creating unnecessary barriers, PAN has decided as a matter of policy to only issue T4A's for payments over \$500 in any calendar year.

- iv) If the prospective contractor is receiving long-term disability benefits they will need to check in with their provider (private insurance company, BC Benefits/provincial government/CPP) to determine if they are able to make additional income without impacting benefits – prior to commencing the contract.
- b) **Expenses** - PAN does not pay day-to-day office expenses as it is expected that the contractor incorporates these expenses into their overall compensation. Other expenses (e.g. travel expenses directly related to the project for which the contractor is providing service) may be negotiated in advance with the contractor, and detailed in the contract letter. Any agreed upon expenses must be submitted with receipts for payment.
- c) **Liability insurance** – Contractors should carry their own WCB insurance. Most independent contractors for PAN are also expected to purchase their own Comprehensive General Liability (CGL) insurance. However, as noted above in Policy 5, it is PAN’s practice to have in place CGL insurance for peers who have worked for PAN as this can represent a hardship or barrier.
- d) **Required paperwork** – All contractors are required to sign/complete, before starting work:
 - i) A contract letter written in collaboration with your key contact, a PAN Director, or the Executive Director.
 - ii) If the role involves working closely with community, clients, or PWLE, PAN requires that a Criminal Record Check, including a Vulnerable Sector query, has been completed prior to commencing work (PAN will cover the cost of this check if original receipts are submitted).
 - iii) The following policies, agreements that are related to your contract:
 - (1) PAN Confidentiality Agreement
 - (2) PAN Code of Ethics;
 - (3) PAN Code of Conduct; and
 - (4) PAN Research Integrity Policy.
- e) **Ownership of material and intellectual property** - Any intellectual property, such as trademarks, copyrights and patents, and/or any work created by employees while employed at PAN, are the property of PAN. Work refers to written, creative and/or media work.

3) Engaging a peer as a volunteer receiving payment

In most cases, this is someone who supports PAN’s work on a casual basis – for instance, sits on a Committee that meets regularly or a person who attends a one-off event. In order to start to level the playing field between individuals who receive salary and those who do not, we offer compensation for their participation.

However, in some cases, PAN may give an honorarium to people who participate as research/evaluation participants (i.e. complete a survey or interview). This is a small gesture to recognize their time and expertise, and should neither be connected to the task, nor agreed upon beforehand.

- a) **Compensation (or honorarium):**

- i) See *Table 1* (below):
 - (1) **Either** rates are set in line with job role and can be paid hourly or by completed task
 - (2) **Or** PAN gives an honorarium. An honorarium will be made in cash (first choice) or with a gift card (second choice) to research or evaluation participants. Participants will be paid whether or not they complete the research task (i.e. survey or interview).
 - ii) In addition to financial compensation, PAN might offer peers work experience, reference letters, and professional development opportunities including PAN events/workshops/conferences.
 - iii) In the interests of not creating unnecessary barriers, PAN has decided as a matter of policy to only issue T4As for payments paid over \$500 in any calendar year.
- b) **Expenses**
- i) **Either** PAN will pay reasonable expenses, upon submission of receipts and with the prior approval of the PAN employee to whom the volunteer directly reports.
 - ii) **Or**, for Research or Evaluation projects, PAN will pay reasonable expenses as laid out within the project protocols. These could include transportation or childcare expenses. Submission of receipts may be required.
- c) **Liability insurance** - Comprehensive General Liability (CGL) – PAN maintains/has in place CGL insurance for all persons who volunteer for PAN.
- d) **Required paperwork**
- i) All volunteers who have agreed to be part of a committee or regularly occurring meeting will be required to sign/complete the following before starting work (NOTE: this does not apply to peers participating in one-off meetings or events):
 - (1) A Volunteer Agreement written in collaboration with your key contact, a PAN Director, or the Executive Director.
 - (2) If the role involves working closely with community, clients, or PWLE, PAN requires that a Criminal Record Check, including a Vulnerable Sector query, has been completed prior to commencing work (PAN will cover the cost of this check if original receipts are submitted).
 - (3) The following policies, agreements related to your employment:
 - (a) PAN Confidentiality Agreement
 - (b) PAN Code of Ethics;
 - (c) PAN Code of Conduct; and,
 - (d) PAN Research Integrity Policy.
 - ii) **Either**, all volunteers, except Research or Evaluation Participants, will be required to sign/complete a receipt of payment form that is dated and witnessed before receiving their payment.
 - iii) **Or** Research or Evaluation Participants will be required to sign a receipt of honoraria form that is dated and witnessed before receiving their payment. This receipt will be kept separate and locked away from any research or evaluation data to protect the

confidentiality of participants. Potentially participants can sign with a pseudonym if they are concerned about their confidentiality.

- e) **Ownership of material and intellectual property** - Any intellectual property, such as trademarks, copyrights and patents, and/or any work created by employees while employed at PAN, are the property of PAN. Work refers to written, creative and/or media work.

4) Engaging a peer as a volunteer

A volunteer is someone who works for PAN without receiving any payment whatsoever - a person who voluntarily offers himself or herself for a service or undertaking, or a person who performs a service willingly and without pay.

- a) **Compensation** - Remuneration from PAN can include work experience, reference letters, and professional development opportunities including PAN events/ workshops/ conferences.
- b) **Expenses** - PAN will pay reasonable expenses, upon submission of receipts and with the prior approval of the PAN employee to whom the volunteer reports.
- c) **Liability insurance** - Comprehensive General Liability (CGL) – PAN maintains/has in place CGL insurance for all persons who volunteer at PAN.
- d) **Required paperwork**
 - i) A Volunteer Agreement written in collaboration with your key contact, a PAN Director, or the Executive Director.
 - ii) If the role involves working closely with community, clients, or PWLE, PAN requires that a Criminal Record Check, including a Vulnerable Sector query, has been completed prior to commencing work (PAN will cover the cost of this check if original receipts are submitted).
 - iii) Some/all of the following policies, agreements as pertinent to the role:
 - (1) PAN Confidentiality Agreement;
 - (2) PAN Code of Ethics;
 - (3) PAN Code of Conduct; and
 - (4) PAN Research Integrity Policy.

5) Peer compensation rates

PAN has set compensation rates for peer employees, contractors, and nominal payment rates for volunteers, with a view towards the BC landscape – including consultation with other CBR practitioners to compare compensation and support provided by similar studies, and recommendations created by the BC Centre for Disease Control (see Appendix 2) – as well as PAN's historic rates.

They are also set in light of our policies to compensate people for their time, recognize the value of their contribution and respect the GIPA/MIPA and NAUWU principles. Please note that rates can be subject to change, dependent on external funding resources.

Peer Role	Category	Compensation
Trainer/Facilitator (PLDI)	Employee	Amount set by Community Alliance guidelines/event
Training positions in CBR and Evaluation – <i>30-50% of the hours are allocated to capacity-building and skills development</i>	Employee	\$15-20/hr
Researcher, Evaluator, Coordinator, Knowledge Translator – <i>leading on tasks, needing less skills development and support etc.</i>	Employee or Contractor	\$20-30/hr
Consultant - <i>providing high-level expertise on projects</i>	Contractor	\$30-40/hr
Grant Application Contributor	Contractor	\$30-40/hr
Report/Document Author	Contractor	\$30-40/hr
Presenter (Webinar/Conference)	Contractor	Minimum \$40/event
Specialist (translator/ designer/ videographer etc.)	Contractor	Industry standard
Research team, Committee Member (Working, Steering, Advisory)	Volunteer w payment	\$25 (1-1.5hr meeting) \$40 (1.5-3hr meeting) \$50 (1/2 day meeting) \$80 (Full day meeting)
Survey Respondent / Interviewee	Volunteer w payment	\$20-50/survey – dependent on length and difficulty
General support (event set up, janitorial etc.)	Volunteer w payment	\$15-20/hr

Table 1 – Compensation Rates at PAN

6) Process of peer engagement

a) Organizational requirements

- i) Ensure adequate management and commit to mentor this person, provide skills, and support to take on paid roles within organization.
- ii) Ensure adequate tools and resources are available to the person.
- iii) Ensure there is leadership commitment to pay peers.
- iv) Ensure there are financial resources available to support equitable peer payment and decide on the number of peers to engage.
- v) Ensure that there is administrative support available so peer payment processes can be coordinated.
- vi) Ensure financial processes are in place so that peers can be paid in the way that best suits them. Cash payment must be an option for some qualifying volunteers, whereas Employees and Contractors will be paid by Telpay/RISE. ,

- (1) Staff are allotted \$300 in petty cash (for potentially expensing peer work). In some instances, cash payment is not an option. Personal safety and comfort should be considered.

b) Interview

- i) Discuss the role expectations and payment amount with the individual.
- ii) Discuss the minimum and maximum number of hours expected for the engagement with the individual.
- iii) Discuss with the individual how they would be paid and when
 - (1) Cash payment is an option for some qualifying volunteer roles
 - (2) Employees and Contractors will be paid by Telpay/RISE (i.e. direct deposit into one's bank account).
 - (a) Talk about Telpay/RISE process - Generally speaking it takes 1 week from the time that the Telpay/RISE approval is done, for the funds to hit someone's bank account.
 - (3) Ensure that the prospective contractor or volunteer is aware that if they are receiving financial compensation, it is their responsibility and legal duty to report it. We issue T4's and T4A's. Bank accounts may be monitored by private and government disability insurance providers.
- iv) Discuss any other costs that will be covered and how and when paid.
 - (1) If someone pays out of pocket, it is best for them to understand our process, including the need for original receipts for reimbursement (e.g. meals at conferences, or travel).
- v) Discuss what we could offer the individual to help them excel in this position.
 - (1) Explain that staff are here to support and find ways for peers to succeed in their positions – open communication is key.
 - (2) It is also important to peers to work with staff to identify any potential capacity building or skills development interests or opportunities.
 - (3) Ask the individual if there are any barriers to participation (e.g. childcare costs).
- vi) Do not assume that all peers are on a form of assistance (government benefits and/or private benefits) or that they do not have the information.
 - (1) Ask first, then openly provide the individual with information about the potential implications (i.e. start a potentially difficult topic): Give general understanding of government income or disability assistance and earnings (\$12,000 per year – [link](#)), private LTD benefits and stipulations/risks. If appropriate, discuss the implications of receiving an honorarium. Ask if the peer requires assistance navigating this process or tracking honoraria received.
 - (2) The Ministry of Social Development and Social Innovation considers one-off payments in cash or gift card for any purpose (i.e. research stipend, honorarium) as income. These "gifts" are considered either non-recurring or recurring. To determine if a gift is non-recurring both the frequency and source must be considered. Examples of a non-recurring gift are a one-time research stipend of \$50. A recurring gift would be receiving a \$50 research stipend on a weekly, monthly or quarterly basis. This is important for

PRAs who are receiving income or disability assistance, as nonrecurring gifts are exempt, while recurring gifts are not exempt and are treated as unearned income.

- (3) Offer to send a note to the ministry if transferred income for project expenses could be misconstrued as personal income (See Appendix 3).
- vii) Discuss tax implications and income reporting requirements for payments that exceed \$500 annually.
- viii) Discuss training needs and requirements for tools and resources.
- ix) MANAGERS OF VOLUNTEERS ONLY - If you take on volunteers you may be required to do a six-month check-in with the Ministry of Social Development and Social Innovation. It is possible that we may not be aware that PAN has been listed as a contact, so always check the name of the volunteer that has listed us as reference.

7) Resources and links

<http://www.bccdc.ca/health-professionals/clinical-resources/harm-reduction/peer-engagement-evaluation>

http://www.bccdc.ca/resource-gallery/Documents/Educational%20Materials/Epid/Other/peer_payment-guide_2018.pdf

<https://www.ncbi.nlm.nih.gov/pmc/articles/PMC5054577/#CR3>

<https://www.interiorhealth.ca/YourCare/HIVHealthOutreach/Pages/Peer-Toolkit.aspx>

APPENDIX 1: GIPA/MIPA and Nothing About Us Without Us

The Greater Involvement of People Living with HIV (GIPA) / Meaningful Involvement of People Living with HIV (MIPA)

The principles of Greater Involvement of People with HIV/AIDS and Meaningful Involvement of People with HIV/AIDS were built from a rich activist history based on the Denver Principles, which were developed in 1983. The Denver Principles stated:

We condemn attempts to label us as “victims,” a term which implies defeat, and we are only occasionally “patients,” a term which implies passivity, helplessness, and dependence upon the care of others. We are “People With AIDS.”

The Greater and Meaningful Involvement on People Living with HIV is a principle that “aims to realize the rights and responsibilities of people living with HIV, including their right to self-determination and participation in decision-making processes that affect their lives.”

The GIPA Principle was formalized at the 1994 Paris AIDS Summit and in 2001, 189 United Nations member countries endorsed the GIPA Principle as part of the Declaration of Commitment on HIV/AIDS. The 2006 Political Declaration on HIV/AIDS unanimously adopted by 192 Member States also advocated the greater involvement of people living with HIV.

For some, MIPA is a preferred term to GIPA because of the fact that people living with HIV are active and equal agents of change, not passive recipients of services.

“Nothing About Us Without Us” Principles

Nothing About Us Without Us principles are similar to the Denver Principles on which HIV activism was built: people with lived experience of a disease or social reality deserve a voice in decision-making about directions in policy and programming that affect them. The inclusion of people with lived experience gives real knowledge about the conditions that policy and programming seek to address, providing a human-rights and socially responsible perspective.

The *Nothing About Us Without Us* Manifesto: Greater, Meaningful Involvement of People Who Use Illegal Drugs was developed in response to decision-making that excluded, yet deeply impacted health and social impacts, of people who use drugs (PWUD). It reads in part:

Because we use illegal drugs, people and governments often deny us our rights and dignity. We have the same human rights as everyone else. We have the right to meaningfully participate in decision making on issues affecting us. We have the right to be able to make informed decisions about our health, including what we do or do not put into our bodies. We have unique expertise and experiences and have a vital role to play in defining the health, social, legal and research policies that affect us.

Other groups have embraced the *Nothing About Us Without Us* principles to different degrees. People with HCV, people with mental health challenges and others have stood up to say they too want a say in decision-making. The history of people with HIV demanding inclusion has become a social justice movement.

APPENDIX 2: BCCDC table of peer compensation 2018

TYPE OF WORK	RECOMMENDED	OTHER COSTS TO COVER
MEETING, DOCUMENT REVIEW OR OTHER ADVISORY ROLE	<p>\$25 per hour.</p> <p><i>Pay a full hour amount for engagements of this type that are less than one hour in duration.</i></p> <p><i>Agree upon a minimum and maximum number of hours required for the engagement in advance. Pay for the minimum agreed upon hours and any time over this.</i></p>	<p>Transportation costs</p> <p>Accommodation (if out-of-town)</p> <p>Meal per diems (if out-of-town)</p> <p>Child care (case-by-case basis)</p> <p>Three hours of travel time should be covered for peers who spend the day before or after a meeting travelling</p> <p>Any other expenses incurred related to the engagement (e.g. long distance charges).</p>
<p>PEER MEETING SUPPORT WORKER</p> <p>(This peer role is intended to provide other peers additional support during and outside meeting times.)</p>	<p>\$30/hr during meeting.</p> <p>\$100/day flat rate for 24-hour on-call peer support in addition to meeting honorarium.</p> <p><i>Agree upon a minimum and maximum number of hours required for the engagement in advance. Pay for the minimum agreed upon hours and any time over this.</i></p>	<p>Same as above.</p>
PRESENTATION/ FACILITATION	<p>\$50 per hour.</p> <p><i>Pay a full hour amount for engagements of this type that are less than one hour in duration.</i></p> <p><i>Agree upon a minimum and maximum number of hours required for the engagement in advance. Pay for the minimum agreed upon hours and any time over this.</i></p>	<p>Same as above.</p>
TASK-BASED WORK	<p>At least BC Living Wage when the task exceeds one hour in length.</p> <p>Vancouver Coastal Health has developed a comprehensive framework for health-related, task-based work. This may be adapted depending on context and location.</p> <p><i>Agree upon a minimum and maximum number of hours required for the engagement in advance. Pay for the minimum agreed upon hours and any time over this.</i></p>	<p>Any other expenses incurred related to the engagement (e.g. long distance charges)</p>
EMPLOYMENT OR CONTRACT	<p>As per organizational employment or contracting standards at market rate comparable to non-peer roles with applicable benefits.</p>	<p>As per organizational employment/ contracting standards at market rate comparable to non-peer roles.</p>

APPENDIX 3: Example letter to Ministry to clarify income use

February 23, 2017

To Whom It May Concern,

Re: ***** (Person's name)

The People Living with HIV Stigma Index is a unique research tool, implemented in more than fifty countries to date. It quantifies stigma and discrimination experienced by people living with HIV and its impact on their lives, in their workplaces and to their health. This study will interview over 175 – 200 persons living with HIV from across British Columbia, eligible participants will be asked to complete a questionnaire.

As part of our CBR model, questionnaires will be administered by various community members across BC. ***** is one such collaborator. ***** will be responsible for administering questionnaires in and around ***** (Location), and providing cash honoraria to study participants.

We would like to deposit (and/or email transfer/provide cash) for ***** as honoraria only, to provide to study participants only. This amount (\$300.00) will be sent to the individual on a regular (e.g. monthly) basis in various increments based on need. Please note that these funds are NOT personal income and will NOT be kept by ***** for personal use. They are provided to the individual for the sole purpose of distributing honoraria, child care, and bus fare, to study participants. As the Pacific AIDS Network is based in Vancouver, deposit (email transfer/Cash from the ASO) is the only option available to us, there is no alternative.

I am writing to you in order to explain our process, so that we can avoid jeopardizing *****'s disability benefits. Please feel free to contact me/us with any questions.

Sincerely,

Project Manager

Pacific AIDS Network
603 – 402 West Pender St.
Vancouver, BC V6B 1T6
Phone: 604.569.1998
Fax: 604.558.1162
E: ***@pacificaidnetwork.org

APPENDIX 4: Payments to peers (compensation or honorarium)

An honorarium:

- is defined as a thank you gesture of nominal value for voluntary services;
- is typically a payment made on a special or non-routine basis to an individual to recognize or acknowledge the contribution. It is a token of appreciation with a nominal value assigned to it and is not equivalent to a professional fee (see below);
- is not based on an agreed amount between the individual providing services and the person seeking services; and
- must not be based on a unit of measure such as hours volunteered. It must be a flat nominal amount and must not appear as compensation for work performed.

Otherwise it is a payment for services (compensation). If payment is agreed upon, this constitutes a contractual business service agreement and will involve invoicing and related business taxes or will be other employment income if performed by an employee.

The agreement to be a volunteer should be in writing prior to the service being performed with no reference or mention of payment. If expenses are to be incurred the agreement must discuss method of reimbursement as a separate item (expense reimbursement with receipts or invoice).

The Ministry of Social Development and Social Innovation perspective:

The Ministry of Social Development and Social Innovation considers one-off payments in cash or gift card for any purpose (i.e. research stipend, honorarium) as income. These “gifts” are considered either non-recurring or recurring. To determine if a gift is non-recurring both the frequency and source must be considered. Examples of a non-recurring gift are a one-time research stipend of \$50. A recurring gift would be receiving a \$50 research stipend on a weekly, monthly or quarterly basis. This is important for peers who are receiving income or disability assistance, as nonrecurring gifts are exempt, while recurring gifts are not exempt and are treated as unearned income.

CRA Perspective:

1. Unofficially CRA recognizes that nominal payments (<\$500) are not subject to the usual tax rules:
 - Token payments of nominal sums (<\$500) are not reflective of work performed and are not an incentive or compensation therefore no income need be reported or taxes deducted
 - In one year if sum of token payments exceed \$500 they become taxable.
2. Officially from a CRA perspective any services provided either one time or cumulative over a calendar year with payment >\$500 are considered as Business income or Salary income.
 - In this case an Honorarium is:
 - Business income for external individuals - and is put on Box 28 of a T4A
 - Other Salary income for employees - and is put on Box 14 of the employee’s T4 - when volunteering for a role unrelated to their job but this is NOT recommended.

http://www.okanagan.bc.ca/Campus_and_Community/employees/employee-corporate-services/financial-services/Guidelines_and_Processes/Honoraria_Guidelines.html