

<i>Payment Type</i>	<i>Description</i>	<i>Recipient</i>	<i>Method of Payment</i>	<i>Form to Use/ Instructions</i>	<i>Tax Treatment</i>	<i>Unit 4 GL account</i>
<b>Award</b>	For <b>non-employees</b> an award is something granted to an individual who participates in and “wins” a competition that requires the recipient to display a <b>level of skill or merit</b> in order to win.	Third party or student who is <b>NOT</b> otherwise an employee of the University who is <b>NOT ACTIVE</b> in Workday	Workday	<a href="#">Hire a one-time payment user guide</a>	Not taxed at source Reported on a T4A	60230 - Honorarium
		Third party or student who is <b>NOT</b> otherwise an employee of the University and is <b>currently ACTIVE</b> in Workday	Paper form	<a href="#">One Time Payment Request - Payment types on right hand side</a>		
		Third party who is a <b>non-resident of Canada</b> and payment is in a currency <b>other than Canadian dollars</b>	Paper form	<a href="#">Foreign Fund Payment Request</a>	Income tax deducted and reported on T4A-NR if attended Canada (unless waiver provided)  Not taxed at source and no reporting required if individual did not attend Canada	
<b>Faculty Research Consulting</b>	<p>Payments where the University has entered into a research contract with a third party and a portion of the contract fee paid to the University is allocated by the third party for payments to faculty researchers (i.e. the PI or co-applicant).</p> <p>Where payment is made to a faculty member's company, payment should be made through Finance.</p> <p><u>ALL</u> faculty research consulting payments must be approved by the Office of Research prior to payment.</p>	Regular Faculty	Paper form	<a href="#">One Time Payment Request - Payment types on left hand side</a>	Not taxed at source Reported on a T4A	50040 - Faculty Research Consulting

<b>Fee for Service</b>	<p>Payment to a self-employed individual for non-employment services provided (examples include photography, musical/artistic performances). The relationship is not on-going, payment is to the individual, rather than to a company, and they are not registered for HST. The dollar value to be paid is minimal (i.e. under \$3,000). An invoice must be submitted with the form.</p> <p>Does not include payments for consulting work.</p> <p>Reference the Independent Contractor guideline for more information regarding what does/does not constitute an employment relationship.</p> <p>University employees (staff, faculty) cannot be paid a fee for service.</p> <p><a href="#">Reference: Independent Contractor Determinations Guideline</a></p>	Third party who is <b>NOT</b> otherwise an employee of the University (whether active in Workday or not)	Paper form	<a href="#">One Time Payment Request - Payment types on right hand side</a>	Not taxed at source Reported on a T4A	60140 - Contracted Services
		Third party who is a <b>non-resident of Canada</b> and payment is in a currency <b>other than Canadian dollars</b>	Paper form	<a href="#">Foreign Fund Payment Request</a>	Income tax deducted (unless waiver provided) and reported on T4A-NR if work performed in Canada  Not taxed at source and no reporting required if work performed outside of Canada	
<b>Guest Lecturer/ Speaker</b>	<p>Payment to a person with expertise in a particular field to give one or a few lectures/presentations for the University. The individual has no appointment with the University and is engaged for their expertise on a particular topic (rather than as a substitute for a regular instructor). The individual has no on-going responsibility to the participants (e.g. grading).</p>	Third party who is <b>NOT</b> otherwise an employee of the University who is <b>NOT ACTIVE</b> in Workday	Workday	<a href="#">Hire a one-time payment user guide</a>	Not taxed at source Reported on a T4A	60140 - Contracted Services
		Third party who is <b>NOT</b> otherwise an employee of the University and is <b>currently ACTIVE</b> in Workday	Paper form	<a href="#">One Time Payment Request- Payment types on right hand side</a>		
		Third party who is a <b>non-resident of Canada</b> and payment is in a currency <b>other than Canadian dollars</b>	Paper form	<a href="#">Foreign Fund Payment Request</a>	Income tax deducted (unless waiver provided) and reported on T4A-NR if work performed in Canada  Not taxed at source and no reporting required if work performed outside of Canada	

<b>Guest Lecturer/ Speaker</b>	Payment to an existing University employee to give one or a few lectures/presentations that are not part of the employees' regular job or appointment. The employee is engaged for their expertise on the topic (rather than as a substitute for a regular instructor/presenter). The employee has no on-going responsibility to the participants (e.g. grading).	University employee (staff, faculty)	Paper form	<a href="#">One Time Payment Request - Payment types on left hand side</a>	Taxable income Reported on a T4	60230 - Honorarium
<b>Honorarium</b>	Made to an individual for voluntary services for which fees are not legally or traditionally required. The amount paid is not reflective of the value of the work performed.  These payments are made on a one-time or non-routine basis as a "thank you". Payment is nominal and must be under \$500.00 in a calendar year.	Third party or student who is <b>NOT</b> otherwise an employee of the University who is <b>NOT ACTIVE</b> in Workday.	Workday	<a href="#">Hire a one-time payment user guide</a>	Not taxed at source Reported on a T4A	60230 - Honorarium
		Third party or student who is <b>NOT</b> otherwise an employee of the University and is <b>currently ACTIVE</b> in Workday	Paper form	<a href="#">One Time Payment Request - Payment types on right hand side</a>		
		Third party who is a <b>non-resident of Canada</b> and payment is in a currency <b>other than Canadian dollars</b>	Paper form	<a href="#">Foreign Fund Payment Request</a>	Income tax deducted (unless waiver provided) and reported on T4A-NR if attended Canada  Not taxed at source and no reporting required if individual did not attend Canada	
	For faculty and staff, honorariums are taxable but not included in calculating pensionable earnings for UW pension purposes. It is not appropriate to provide honorariums to employees to "thank" them for doing tasks within their regular work hours that are part of the job for which they receive their regular salary.  <a href="#">Reference: Honorariums Guideline</a>	University employee (staff, faculty, casual)	Paper form	<a href="#">One Time Payment Request - Payment types on left hand side</a>	Taxable income Reported on a T4	60230 - Honorarium

<p><b>Living Allowance</b> (One-time payment or payment for up to 2 consecutive months)</p>	<p>Payment intended to cover travel, meals and accommodations for visitors to the University.</p> <p>Living allowances should not be combined with reimbursement of travel, meal and accommodation expenses through Finance, as the allowance is meant to cover these costs on a daily basis. A living allowance should also not be combined with a salary.</p>	<p>Third Party (Visiting Scholar / Professor / Researcher)</p>	<p>Paper form</p>	<p><a href="#">One Time Payment Request - Payment types on right hand side</a></p>	<p>Taxable income Reported on a T4</p>	<p>60670 - Living Allowance - Non employee</p>
<p><b>Living Allowance</b> (Monthly recurring payment for 3 months or longer)</p>	<p>Living allowances are NOT stipends.</p> <p>A recommended monthly rate is set by DFATD for international students.</p> <p><a href="#">Reference: Global Affairs Canada (Development) Students: Living Allowances</a></p>	<p>Third party who is a <b>non-resident of Canada</b> and payment is in a currency <b>other than Canadian dollars</b></p>	<p>Paper form</p>	<p><a href="#">Foreign Fund Payment Request</a></p>	<p>Income tax deducted (unless waiver provided) Reported on T4A-NR</p>	
<p><b>Prize</b></p>	<p>Payment to an individual who "wins" a lottery (<b>random draw/contest</b>) where the outcome is based on chance and does not require the recipient to display a level of skill or merit.</p> <p>Where the participants of a draw/contest are primarily employees, any prize received by an employee would be considered taxable income.</p>	<p>Third party or student who is <b>NOT</b> otherwise an employee of the University who is <b>NOT ACTIVE</b> in Workday</p>	<p>Workday</p>	<p><a href="#">Hire a one-time payment user guide</a></p>	<p>Not taxed at source No year-end reporting</p>	<p>60230 - Honorarium</p>
		<p>Third party or student who is <b>NOT</b> otherwise an employee of the University and is <b>currently ACTIVE</b> in Workday</p>	<p>Paper form</p>	<p><a href="#">One Time Payment Request - Payment types on right hand side</a></p>		
		<p>Third party who is a <b>non-resident of Canada</b> and payment is in a currency <b>other than Canadian dollars</b></p>	<p>Paper form</p>	<p><a href="#">Foreign Fund Payment Request</a></p>	<p>Not taxed at source No year-end reporting</p>	
		<p>University employee (staff, faculty, casual), draw/contest open to wider audience and employees made up only a small portion of the participants</p>	<p>Paper form</p>	<p><a href="#">One Time Payment Request - Payment types on right hand side</a></p>	<p>Not taxed at source No year-end reporting</p>	
<p>University employee (staff, faculty, casual), draw/contest participants were entirely/primarily university employees</p>	<p>Paper form</p>	<p><a href="#">One Time Payment Request - Payment types on left hand side</a></p>	<p>Taxable income Reported on a T4</p>			

<b>Research Participant Payment</b>	Payment made to an individual for their participation as a <b>subject</b> in a research study. Only payments of \$300 or more (cumulative) per participant are to be made through payroll. Payments under \$300 (cumulative) are made in cash. An exception may be made where extenuating circumstances make it difficult to provide the payment in cash.  <a href="#">Reference: Remuneration to Research Participants</a>	Third party or student who is <b>NOT</b> otherwise an employee of the University who is <b>NOT ACTIVE</b> in Workday	Workday	<a href="#">Hire a one-time payment user guide</a>	Not taxed at source Reported on a T4A	60340 - Research Participant Payments
		Third party or student who is <b>NOT</b> otherwise an employee of the University and is <b>currently ACTIVE</b> in Workday	Paper form	<a href="#">One Time Payment Request - Payment types on right hand side</a>		
		University employee (staff, faculty, casual)				
		Third party who is a <b>non-resident of Canada</b> and payment is in a currency <b>other than Canadian dollars</b>	Paper form	<a href="#">Foreign Fund Payment Request</a>	Income tax deducted and reported on T4A-NR if attended Canada (unless waiver provided)  Not taxed at source and no reporting required if individual did not attend Canada	
<b>Reviewer/ Examiner/ Assessor</b>	Payment to an individual for their participation in the regular review of academic programs; or to an individual who is an expert in their field who is involved in evaluating a Master's or Doctoral Thesis, or similar activities that require review or assessment.	Third party who is <b>NOT</b> otherwise an employee of the University who is <b>NOT ACTIVE</b> in Workday	Workday	<a href="#">Hire a one-time payment user guide</a>	Not taxed at source Reported on a T4A	60230 - Honorarium
		Third party who is <b>NOT</b> otherwise an employee of the University and is <b>currently ACTIVE</b> in Workday	Paper form	<a href="#">Foreign Fund Payment Request</a>	Not taxed at source Reported on a T4A	
		Third party who is a <b>non-resident of Canada</b> and payment is in a currency <b>other than Canadian dollars</b>	Paper form	<a href="#">Foreign Fund Payment Request</a>	Income tax deducted and reported on T4A-NR if attended Canada (unless waiver provided)  Not taxed at source and no reporting required if individual did not attend Canada	
	Payment to employees is only appropriate where the tasks performed are outside of the employees' regular work hours and are not part of the job for which they receive their regular salary.	University employee (staff, faculty)	Paper form	<a href="#">One Time Payment Request - Payment types on left hand side</a>	Taxable income Reported on a T4	

<b>Royalties</b>	Payment made to the legal owner of a property, patent, copyrighted work or franchise for its use.	Third party who is <b>NOT</b> otherwise an employee of the University (whether active in Workday or not)	Paper form	<a href="#">One Time Payment Request - Payment types on right hand side</a>	Not taxed at source Reported on a T5	60440 - Licenses/ Royalties Expense
		University employee (staff, faculty)				
		Third party who is a <b>non-resident of Canada</b> and payment is in a currency <b>other than Canadian dollars</b>	Paper form	<a href="#">Foreign Fund Payment Request</a>	Income tax deducted (unless waiver provided) Reported on NR4	