# Acknowledgment of Receipt of Remuneration < $500
# and
# Self-Declaration of Income

**Section A: To be completed by a University of Waterloo Representative**

University of Waterloo Representative's Name: _____

Department: _____

Purpose/Activity: _____
_____
_____
_____

**Section B: To be completed by the Recipient**

In acknowledgment of my involvement in the activity mentioned above, I acknowledge that I have received $ _____ from the University of Waterloo on _____(MM/DD/YYYY).

I further acknowledge that:

- this payment is below the $500 threshold required by the Canada Revenue Agency (CRA) for the issuance of a tax slip (T4A, T4-NR), AND
- that it is my responsibility to report the amount received for income tax purposes, if required.

*The University of Waterloo recommends consulting with a tax professional to determine your tax obligations.*

Recipient's Name: _____

Recipient's Signature: _____

Date: _____

**Section C: To be completed by the Witness**

Witness' Name: _____

Witness' Signature: _____

Date: _____

This form will be retained by the University of Waterloo for record-keeping purposes and to substantiate the distribution of funds. It serves as an official document to ensure transparency and accountability in the allocation of our financial resources. The University will maintain this document in accordance with our Document Retention Policies and relevant regulations.

Form revision: April 11, 2025

UNIVERSITY OF WATERLOO

# Instruction Page

**Purpose of this form:**

Our standard business practice does not include issuing small dollar payments to individuals. However, we recognize that, on occasion, such payments may be necessary for business purposes where an invoice is not provided. This form is used to acknowledge the receipt of remuneration from the University of Waterloo to an individual for amounts less than $500 CAD. By signing this form, you acknowledge proof of payment and no tax slip will be issued to you for this payment. This form ensures proper documentation for financial transactions, including those related to research participant payments, payments to Indigenous community members, and other small-scale remunerations to non-employees. It is vital for record-keeping, transparency, and accountability, particularly when distributing University funds in collaboration with external parties.

**Key Guidelines:**

- Amount: The remuneration amount must be less than $500 CAD. If the total payment exceeds this amount, this form may not be used. Payments to an individual greater than or equal to $500 must be processed by Human Resources.
- Documentation: Section B of the form must be completed and signed by the recipient of the payment. It should include details such as the payment amount and the date the payment was made.
- Retention: This form will be retained by the University for record-keeping purposes and to substantiate the distribution of funds.

**When to use this form:**
The Acknowledgment of Receipt of Remuneration form may be used in the following cases:

**1. Research Participant Remuneration:**
- When paying research participants for their involvement in a study, such as for completing surveys, interviews, or any other research-related activities.
- This form documents the amount paid and confirms that the participant has received the agreed-upon remuneration.

**2. Payments to Indigenous Community Members:**
- When providing financial compensation to Indigenous community members for participation in consultations, discussions, research or other community engagement activities.

**3. Other Small Remuneration:**
- This form may be used for other small payments to non-employees for payments under $500 on an exception basis only.

**When NOT to use this form**
This form is **NOT** appropriate for the following situations:

**1. Payments to individuals greater than or equal to $500 CAD**

**2. Honorarium**
An honorarium is typically a payment made as a token of appreciation for someone's services. These are often not considered remuneration for services rendered but rather as a gesture of gratitude. Honoraria are generally considered separate from remuneration and should be documented using the established Honorarium process.

**3. Gifts**
This form should not be used for gifts given as tokens of appreciation or goodwill, even if the value is under $500. Gifts are not considered remuneration and should follow the established Gifts and Gift Card Procedure.

**4. Payments to Employees.** These must be processed by Human Resources.

**5. Other One-time payments processed by Human Resources.** One-time or infrequent non-employment payments for existing employees, or for third parties who are already active in Workday for whom a one-time payment hire cannot be initiated must use the One-Time-Payment form located on the Human Resources website.

By using this form correctly, you help ensure the University's financial practices are well-documented and compliant with necessary CRA regulations. If you have any questions or are unsure about whether to use this form, please contact Finance via the Finance Jira Portal for further guidance.