

<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>
Award	For non-employees an award is something granted to an individual who participates in and “wins” a competition that requires the recipient to display a level of skill or merit in order to win.	Third party or student who is NOT otherwise an employee of the University who is NOT ACTIVE in Workday	Workday	Hire a one-time payment user guide	Not taxed at source Reported on a T4A	60230 - Honorarium
		Third party or student who is NOT otherwise an employee of the University and is currently ACTIVE in Workday	Paper form	One Time Payment Request - Payment types on right hand side		
		Third party who is a non-resident of Canada and payment is in a currency other than Canadian dollars	Paper form	Foreign Fund Payment Request	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	
Faculty Research Consulting	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). Where payment is made to a faculty member's company, payment should be made through Finance.	Regular Faculty	Paper form	One Time Payment Request - Payment types on left hand side	Not taxed at source Reported on a T4A	50040 - Faculty Research Consulting

Fee for Service	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. Does not include payments for consulting work.	Third party who is NOT otherwise an employee of the University (whether active in Workday or not)	Paper form	One Time Payment Request - Payment types on right hand side	Not taxed at source Reported on a T4A	60140 - Contracted Services
	Reference the Independent Contractor guideline for more information regarding what does/does not constitute an employment relationship. University employees (staff, faculty) cannot be paid a fee for service. Reference: Independent Contractor Determinations Guideline	Third party who is a non-resident of Canada and payment is in a currency other than Canadian dollars	Paper form	Foreign Fund Payment Request	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	
Guest Lecturer/ Speaker	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).	Third party who is NOT otherwise an employee of the University who is NOT ACTIVE in Workday	Workday	Hire a one-time payment user guide	Not taxed at source Reported on a T4A	60140 - Contracted Services
		Third party who is NOT otherwise an employee of the University and is currently ACTIVE in Workday	Paper form	One Time Payment Request- Payment types on right hand side		
		Third party who is a non-resident of Canada and payment is in a currency other than Canadian dollars	Paper form	Foreign Fund Payment Request	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	

Guest Lecturer/ Speaker	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	One Time Payment Request - Payment types on left hand side	Taxable income Reported on a T4	60230 - Honorarium
Honorarium	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 NOT otherwise an employee of the University who is NOT ACTIVE in Workday.	Workday	Hire a one-time payment user guide	Not taxed at source Reported on a T4A	60230 - Honorarium
		Third party or student who is NOT otherwise an employee of the University and is currently ACTIVE in Workday	Paper form	One Time Payment Request - Payment types on right hand side		
		Third party who is a non-resident of Canada and payment is in a currency other than Canadian dollars	Paper form	Foreign Fund Payment Request	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. Reference: Honorariums Guideline	University employee (staff, faculty, casual)	Paper form	One Time Payment Request - Payment types on left hand side	Taxable income Reported on a T4	60230 - Honorarium

Research Participant Payment	Payment made to an individual for their participation as a subject 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. Reference: Remuneration to Research Participants	Third party or student who is NOT otherwise an employee of the University who is NOT ACTIVE in Workday	Workday	Hire a one-time payment user guide	Not taxed at source Reported on a T4A	60340 - Research Participant Payments
		Third party or student who is NOT otherwise an employee of the University and is currently ACTIVE in Workday	Paper form	One Time Payment Request - Payment types on right hand side		
		University employee (staff, faculty, casual)				
		Third party who is a non-resident of Canada and payment is in a currency other than Canadian dollars	Paper form	Foreign Fund Payment Request	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	
Reviewer/ Examiner/ Assessor	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 NOT otherwise an employee of the University who is NOT ACTIVE in Workday	Workday	Hire a one-time payment user guide	Not taxed at source Reported on a T4A	60230 - Honorarium
		Third party who is NOT otherwise an employee of the University and is currently ACTIVE in Workday	Paper form	Foreign Fund Payment Request	Not taxed at source Reported on a T4A	
		Third party who is a non-resident of Canada and payment is in a currency other than Canadian dollars	Paper form	Foreign Fund Payment Request	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	One Time Payment Request - Payment types on left hand side	Taxable income Reported on a T4	

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