

POLICY STATEMENT

Policy Name	Student Honoraria		
Policy #	1212	Category	Student Services
Policy Sponsor	Associate Vice-President, Student Services	Previous Revision Date	December 14, 2011
Policy Approved by	President & CEO	Issue or Revision Date	June 4, 2020
Procedures Approved by	Provost and Vice-President, Academic	Review Date	June 2025

See the related **PROCEDURES**.

PURPOSE

This policy is intended to provide guidance for the payment of student honoraria.

SCOPE

This policy applies to honoraria provided to students in recognition of service on Saskatchewan Polytechnic-wide committees. It does not apply to travel reimbursements to students, which are covered by Policy 411 Travel, Hospitality and Other Expenses.

GUIDING PRINCIPLES

- Saskatchewan Polytechnic recognizes when students agree to serve on Saskatchewan
 Polytechnic-wide committees and events that a nominal payment should be given to acknowledge
 the time away from studies and other commitments.
- 2. Honoraria are not intended as salaries or as full compensation of lost income. They are meant as token payments to indicate appreciation of public service, but are considered taxable income.

POLICY

- Saskatchewan Polytechnic will pay honoraria to students serving on Saskatchewan Polytechnicwide committees and to students authorized to represent Saskatchewan Polytechnic at events who are not receiving remuneration or a stipend from another Saskatchewan Polytechnic source for the service.
- 2. Honoraria are considered taxable income by the Canada Revenue Agency if they exceed a \$500.00 threshold in a year.
- 3. Students are responsible for reporting any taxable income on their tax return.
- 4. Honorarium amounts are not negotiated and do not change depending on the hours of service.

DEFINITIONS

Honoraria are thank you payments of nominal value made to an individual for voluntary services for which fees are not legally or traditionally required.

RELATED POLICIES/DOCUMENTS

Policy 411 Travel, Hospitality and Other Expenses