

<b>Policy Name:</b>	Honouraria Policy for Elders and Indigenous Knowledge Holders		
<b>Policy No:</b>	2.10.2019U	<b>Approval Authority:</b>	Vice-President, Finance & Administration
<b>Review Date:</b>	July 2027	<b>Responsible Executive:</b>	Vice-President, Finance & Administration
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### Policy Statement

An honorarium is a token of recognition to an individual providing a service for programming for Nipissing University. It is not a payment to compensate an individual for their time or expense, but only a gesture of respect and gratitude to show Nipissing University's appreciation.

### Reason for Policy

An honorarium is typically a small payment made on a special or non-routine basis to an individual who is NOT an employee of Nipissing University or is NOT functioning in the capacity of an employee of Nipissing University, in recognition of the contribution of services to the community. Examples include, but are not limited to, a payment to a non-professional guest speaker or lecturer as a "thank you" gesture of good will and appreciation, or a token payment for other unique, incidental and infrequent services not traditionally required on an on-going basis. This policy defines the circumstances under which a honorarium is paid. This policy is required in order to abide by Canada Revenue Agency (CRA) guidelines.

Nipissing University recognizes that Elders and Indigenous knowledge holders engage with Nipissing University in three ways:

1. To support Indigenous student success, primarily in and through the Office of Indigenous Initiatives' programs and services and through the Schulich School of Education's Indigenous Education programs. These engagements must be pre-approved through the Office of Indigenous Initiatives and/or the Office of the Dean, AVPRIGS, or Provost.
2. To support teaching and learning with Indigenous knowledge, including that which contributes to institutional Indigenization. These engagements must be pre-approved through the Offices of the Deans, AVPRIGS, or Provost.
3. To support research and graduate students. These engagements must be pre-approved through the Office of Research, Innovation and Graduate Studies.

## Guidelines

The rules and regulations for honoraria are stipulated by the Canada Revenue Agency. Nipissing University conforms to these rules and regulations whereby the Canada Revenue Agency requires that the University make a reasonable effort to collect relevant information in order to determine if T4As shall be issued for income tax filing purposes when accumulated payments to an individual are above \$500 per calendar year.

The University undertakes to obtain the name, address, and social insurance number when a single payment is above \$500 or expected accumulated payments are above \$500 per calendar year. Note, an honorarium is not taxable if the service being provided is on a reserve AND provided by First Nations Status individuals. Both of these criteria must be true. In these cases, the Status number should be collected in lieu of a SIN if possible.

1. In order to determine the financial relationship between the individual and Nipissing University (i.e., employee or contractor), all honoraria will be reviewed by Human Resources.
2. Honoraria rates for Elders and Indigenous knowledge holders are posted in *Appendix A – Service Type and Honorarium*.
3. In order to process an honorarium payment for Elders and Indigenous knowledge holders, the “Honoraria Request for Elders and Indigenous Knowledge Holders” requisition (Appendix B) must be used, and service type/associated honoraria amounts clearly identified.
4. All requests must be pre-approved by the appropriate office two weeks prior to the event.

## Appendix A – Service Type and Honorarium

Service Type	Half Day Rate (3.5hrs)	Full Day Rate (7hrs min)
<b>A. Oshkaabewis/Helper</b> <ul style="list-style-type: none"> <li>Support preparation and facilitation of a ceremony.</li> <li>Youth knowledge holder/student lead.</li> <li>Assist Elder/Knowledge Holder during an event or cultural workshop.</li> <li>Fire keeping – ignite and tend to sacred fire.</li> </ul>	\$100	\$200
<b>B. Advisory/Panel</b> <ul style="list-style-type: none"> <li>Enhance communication and support the growth of relationships at events/meetings.</li> <li>Fully participate in meetings.</li> <li>Small group or panel discussions.</li> </ul>	\$200	\$400
<b>C. Lead/Subject Matter Expert</b> <ul style="list-style-type: none"> <li>Practitioner of traditional ceremony.</li> <li>Share traditional teachings/knowledge.</li> <li>Lead cultural skills workshop.</li> <li>Lead class presentations (e.g. Indigenous cultural beliefs and practices; Treaty rights and responsibilities).</li> <li>Non-Professional guest speaker or lecturer</li> </ul>	\$300	\$500
<b>D. Supplementary Service(s)</b> <ul style="list-style-type: none"> <li>Introduction/Welcome</li> <li>Drum (single drum)</li> <li>Drum (group of 4 min)</li> </ul>	Opening \$100  Opening/Closing songs \$100 \$400	Opening & Closing \$200  ...and other songs throughout \$200 \$600
<b>E. Speaker Fees</b> <ul style="list-style-type: none"> <li>Professional speaking engagements beyond the classroom.</li> </ul> <b>Contract for Service</b> <ul style="list-style-type: none"> <li>In the case where an individual is performing regularized service, then a contract is required.</li> </ul>	<p><i>Elders/Knowledge Holders will have their own rates. Please inquire about those rates directly. A 'contract for services shall be outlined in a 'Contract for Services Agreement'.</i></p> <p><i>Recognizing that honoraria are for special and non-routine contributions, a contract is appropriate when an individual's contribution is regularized. Note: the University will be in a better position to determine the regularity of contribution, as an Elder or Indigenous Knowledge Holder may be contributing in multiple departments.</i></p>	



## Appendix B - Honorarium Request for Elders and Indigenous Knowledge Holders

Date of event: \_\_\_\_\_

Description or purpose of honorarium event:

Location of event: \_\_\_\_\_

(Include breakdown of time and effort being recognized to  
justify amount)

Honorarium requested by: \_\_\_\_\_

Faculty/Department: \_\_\_\_\_

☐ Mail Cheque

Date Required: \_\_\_\_\_ Cheque Payable To: \_\_\_\_\_ ☐ Pick-up by: \_\_\_\_\_

### Honorarium Recipient

Name: \_\_\_\_\_ Nipissing ID: \_\_\_\_\_

Mailing Address: \_\_\_\_\_ Email: \_\_\_\_\_

Date of Birth: \_\_\_\_\_ Telephone: \_\_\_\_\_ SIN#: \_\_\_\_\_ (If Honorarium  
exceeds \$500)

### Service Type and Honorarium

Please select all that apply. See 'Appendix A' for details.

<b>Service</b> <input type="checkbox"/> A. Oshkaabewis/Helper <input type="checkbox"/> B. Advisory/Panel <input type="checkbox"/> C. Lead/Subject Matter Expert <input type="checkbox"/> D. Supplementary Service(s) Specify: _____	<b>Honorarium Rate:</b> Honorarium Amount Per Day: _____  Total # of Days: _____	<b>Mileage</b> From: _____  To: _____  # of KMs: _____ @ \$0.55/km = \$ _____ Reimbursement for travel expenses will only be provided for travel in excess of 50km.
Total Honorarium: _____ GL Account#: _____		

**\*\*Requests must be submitted two weeks prior to event**

OFFICE USE ONLY	
(Once the form is completed and signed, forward to the Finance Department for processing)	
<b>APPROVAL</b> Approval of Dean/Office of Indigenous Initiatives/ Office of Graduate Studies and Research: _____	Approval of Human Resources: _____
Cost Centre/Object Code to be Charged: _____	Date Sent for Payment: _____
Budget Holder (Research): _____	Signature of Budget Holder: _____

## Appendix C – Elder/Knowledge Holder Cultural Guidelines

It is important to make time to have a respectful, open discussion about the scope of work and level of involvement by the Elder/Knowledge Holder. This should not be rushed, and compliance never assumed. Please be sure to schedule enough time for this discussion to ensure questions are answered and all parties informed.

When approaching an Elder or Knowledge Holder, please be mindful of the following:

- Before making the request, introduce yourself (i.e., name, heritage, place of origin, treaty land, professional role).
- It is important to have *semaa* (tobacco) with you when making the request. Whenever possible, engage in this discussion in the Sacred Space or any other space where smudging is permitted and offers minimal distraction. The Elder/Knowledge Holder may have some questions before accepting the *semaa*.
- Please be sure to reference a “service type” and share the associated honorarium amount *before* the tobacco is accepted. This ensures informed consent by the Elder/Knowledge Holder and provides them with space to share how they feel about the proposed honorarium/gift.
- Holding the *semaa* in your left hand (closest to your heart) make your request and hold your hand out. *Semaa* can also be used to thank someone, to show gratitude, acknowledgment, show appreciation and respect towards someone and the knowledge they possess.
- Do not assume agreement to the terms of service until the *semaa* has been accepted.