



## ALBERTA NATIVE PLANT COUNCIL HONORARIUM POLICY

Accepted February 28 2006

### POLICY

**The maximum amount that may be considered for an honorarium is \$500.**

### PURPOSE

An honorarium is a **small token** of recognition to an individual **volunteering** a service. It is not a payment to compensate individuals for their time or expense, but only a **small token** to show the ANPC's appreciation. If the payment is to significantly compensate individuals for their time and expense, then it does not qualify as an honorarium. Significant compensation is either a payment to an employee or a payment to a contractor, and this requires a contract to be developed between ANPC and the employee or contractor.

Where the amount of the honorarium is more than a token, it can be interpreted by Canada Customs and Revenue Agency as unreported wages. Use of honoraria outside of the very specific situations set out above may be construed by Canada Customs and Revenue Agency as the ANPC assisting an individual in tax avoidance. This leaves the ANPC, and potentially those initiating the request, open to significant fines.

### GUIDELINES

1. As a general rule, no member of the ANPC board or of its various committees shall receive payment for work that is a regular part of their duties as members of a volunteer group.
2. The Board may identify a project that it wishes to see accomplished but that goes beyond the scope of the normal volunteer activities due to the complex or time-consuming nature of the task. When such a situation arises, an honorarium may be offered to the individual who has agreed to take on the project. This is done in recognition of the time and skills required to complete such a task.

3. If the intent is to compensate individuals for the time and work spent on a project, the Board will handle the the payment as a contract.

4. The decision to pay an honorarium to or to enter into a contract with any ANPC member must be in compliance with Article 15 of the ANPC bylaws, which state:

“Unless authorized at any meeting and after notice of same shall have been given, no officer or member of the association shall receive any remuneration for his services.”

5. The proposal to pay an honorarium for a specific task must be outlined in a motion and voted on by the ANPC Board. Such a vote may occur at the regular board meeting, or may be carried out through the email voting protocol as outlined in the ANPC manual. A vote by email can be considered equivalent to a vote taken at a meeting.

6. Notification of all honoraria paid by ANPC should be published regularly in IRIS.

7. Whenever possible, a project identified by the Board as discussed in Guideline No. 2 or 3, above, will be posted on the ANPC website for a minimum of 10 days, prior to initiating the project.