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# Guide for Honoraria and Expense Allowances

Effective October 1, 2024

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This guide applies to all standing and ad hoc committees, and formally constituted working and focus groups.

Committee members eligible for honoraria and reimbursement of expenses must submit a Committee Honoraria and Expense Claim Form with all required receipts. This form is to be forwarded to the AMA Finance Department for processing.

Any questions relating to honoraria or expense claims should be directed to Lee Anne Brodie at 780-970-6203 or [leeanne.brodie@albertadoctors.org](mailto:leeanne.brodie@albertadoctors.org).

Honoraria rates include a voluntary component and are intended to offset overhead. Rates do not reflect the market value of work performed and are not to be used by other organizations to establish rates for physicians' committee work. The Guidelines to Billing Uninsured Services recommends more appropriate rates when physicians sit on external committees or working groups.

## Honoraria

Position	Hourly Rate	Per diem
Board	\$182.00	\$1,456.00
Committee Chair	\$167.75	\$1,342.00
Regular Rate	\$145.75	\$1,166.00
Student/Resident	\$72.75	\$582.00
Non-member/Public Representative	\$43.75	\$350.00

- Claims must be submitted within 90 days of the date of the meeting.
- Members serving on multiple committees will be paid the applicable rate for their role on each committee. (e.g. may receive the regular rate for one committee and the Chair rate for another).
- Honoraria is calculated on the basis of time away from home or practice on AMA business. The hourly honoraria rate is applied where meeting plus travel time is five hours or less. The per diem rate is applied where meeting plus travel time is greater than five hours. (preparation time is not included for this calculation).
- If members are required to travel the day prior or following the meeting (e.g. flights are not available on the meeting day) then honoraria will be paid at the applicable rate (e.g. 2 hours of travel would be paid at the hourly rate, if more than 5 hours of travel is required then the per diem rate is paid).
- Honoraria for teleconference calls and virtual meetings are paid automatically; no expense claim is required.
- Claims for meeting honoraria will be honored when a scheduled meeting has been cancelled, provided the cancellation was beyond the member's control and ability to mitigate financial loss. Similarly, where actual meeting time is less than the scheduled meeting time, scheduled meeting time is used.
- Although Canada Revenue Agency (CRA) is not prepared to provide a formal ruling and based on discussions with them, it has been determined that, with the exception of payments for board work, honoraria payments are not considered income from an office and can be paid to either an individual or a professional corporation (PC). Because CRA will not provide a formal ruling, some risk exists and you are advised to discuss with your accountant the most appropriate approach for you.

- Physicians wishing to have payments made to their PCs must complete a Professional Corporation Designation Form. Please contact the AMA Membership and Benefits Administrator (see above) at the AMA to obtain the appropriate form. Once the form is completed, all payments including honoraria and expense reimbursements will be made to the designated PC. A Social Insurance Number is required to process the appropriate CRA information slip for personal or board work honoraria payments.
- Physicians are reminded that honoraria payments are considered taxable income for GST purposes. If your income from taxable supplies in any consecutive 12-month period is greater than \$30,000, you are required to register for GST. (Most physician services are not taxable supplies and in most cases GST will not affect the physician.) Where physicians are registered, GST will be added to the established honoraria rates. Recognizing that GST is a complex issue, we recommend that you check with your accountant to confirm whether GST will affect you.
- To have GST added, physicians should complete a GST Registration Designation Form. Please contact the administrator (see above) at the AMA to obtain the appropriate form.

### **Preparation Time**

Unless the Chair determines that no preparation time is required for a meeting, all committee members will be eligible to receive honoraria for preparation time as follows:

- 1 hour of honoraria for meetings of less than 5 hours.
- 2 hours of honoraria for meetings of 5 hours or greater.
- 2 hours of honoraria for multiday meetings.

### **Reimbursement of expenses**

Personalized receipts are required for the reimbursement of all expenses. Expenses are reimbursed to the physician personally unless a professional corporation designation form has been completed.

### **Caregiving Expenses**

Physicians who incur caregiving expenses for dependents as a result of their participation on AMA committees will be reimbursed for those costs up to \$120 per day.

### **Overnight Expenses**

- Physicians traveling on AMA business will be reimbursed for all reasonable accommodation costs. When a meeting is held in a hotel, the negotiated convention rate of that hotel will be reimbursed for that meeting. Members who patronize other hotels are expected to take advantage of the preferred AMA rates that have been negotiated.
- Reasonable meal expenses will be reimbursed if meals are not provided during the meeting or event. As a guideline, the maximum amount which would be considered reasonable in most circumstances is \$25 for breakfast, \$40 for lunch and \$75 for dinner.
- Personal incidentals such as mini bar, movies and personal calls are the responsibility of the member and will not be reimbursed.
- Overnight expenses will be eligible for reimbursement when travel arrangements for the meeting require an overnight stay. Physicians living within 100 km of the meeting venue will only be reimbursed overnight expenses in exceptional circumstances.

### Automobile expenses

- Local and out-of-town mileage for AMA business will be reimbursed at \$.59/km and covers all vehicle costs, including fuel, insurance, wear and tear, etc.
- Reasonable expenses will be reimbursed for taxis, car rental, parking and other business expenses. Receipts must be attached to the claim to be reimbursed.
- The AMA requests you share cabs or rental cars, when possible, with other members when traveling to and from the airport.
- Please note that parking tickets are not eligible for reimbursement.
- When traveling by car, expenses may only be claimed up to the amount that would have been reimbursed had the member traveled by regular economy fare.

### Air travel expenses

- Physicians traveling on AMA business are expected to book their air travel at the lowest fares available. Receipts must be attached to the claim to be reimbursed.

### Insurance

- The association has a travel accident insurance policy for those traveling on business for the AMA. The policy provides up to \$250,000 of accidental death and dismemberment benefit and a weekly accident indemnity benefit of \$200, payable for up to three years. Some exclusions may apply. This coverage is for those under the age of 75.
- To reduce the high cost of insurance protection on vehicles that physicians lease from car rental companies while on AMA business, we have made it possible for you to decline the collision damage waiver offered by rental companies. The following conditions must be met to ensure the physicians renting vehicles on behalf of the AMA have the proper liability and physical damage coverage when renting vehicles:
- Vehicles must be rented in the name of the Alberta Medical Association for coverage to apply (e.g., Dr. John Smith, Alberta Medical Association).
- The duration of the rental must be less than 30 days.
- Vehicles must be of the private passenger type - should not exceed \$50,000 in value.
- If more than one AMA person is using the vehicle, use two names as the principal drivers to ensure they are both covered by the owners' liability coverage.
- If available, purchase the additional coverage for tires and windshields (approximately \$4 per day).

### Social events

- For attendance at dinners, e.g., hosted by the College of Physicians and Surgeons of Alberta, political events, etc., only expenses are reimbursed.

### Other expenses

- Special circumstances may be considered on an individual basis and all requests should be forwarded to the chief financial officer.

### Specific situations

- Where a special situation arises, e.g., CMA General Council, a memo will be included with the invitation outlining the honoraria, travel, accommodation and related expenses that will be covered for that meeting.