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Committee Honoraria and Expense Claim Form

Name _____ AMA # _____

Honoraria and expenses will automatically be paid to you personally unless a Professional Corporation (PC) Designation Form is on file. (See next page of this form for more information.)

GST registration number (if applicable) _____

Committee name: _____

Date of meetings: _____

Senior Alberta Medical Association staff member with whom you liaise or who is present at the meeting:

Expenses incurred: (please attach receipts):

Air Bus Other (specify) _____ \$ _____

Car mileage (return) _____ @ \$0.59/km \$ _____

Car rental \$ _____

Taxi Parking \$ _____

Meals \$ _____

Hotel accommodation (number of nights) _____ \$ _____

Other expenses (specify) _____ \$ _____

Total expenses incurred \$ _____

Honoraria (select one) *Honoraria Amount*

Meeting plus travel time of five hours or less ____ (specify number of hours)

Meeting plus travel time of more than five hours (per diem honoraria will be paid)

Multi-day meeting, e.g., Representative Forum (specify meeting plus travel time

for each day). Day 1 _____ Day 2 _____ \$ _____

Claim #

Total expenses and honoraria paid (for administrative use only) \$ _____

Signature of claimant

Date

Approved by



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Honoraria Rates effective October 1, 2024

	<u>Hourly rate</u>	<u>Per diem</u>
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

How is my honoraria calculated?

- If your meeting plus travel time is five hours or less, you will be paid the hourly rate.
- If your meeting plus travel time is greater than five hours, you will be paid the per diem honoraria rate.

Do I need to attach expense receipts?

Yes, receipts must be attached for expenses to be reimbursed.

What if I would like my payment to go to my professional corporation?

The Canada Revenue Agency is not prepared to provide a formal ruling; however, 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).

If you want your payments to go to your PC, you'll need to complete a PC Designation Form. Once you've completed a PC Designation form, all honoraria and expenses will be paid to your PC.

Will I receive a T4 or T4A?

All honoraria paid to you personally will be reported annually on a T4A. Income paid to your PC will not be reported; however, you are still required to report the income on your corporate tax return.

Under the Income Tax Act, honoraria paid for board work must be paid to an individual.

Honoraria payments for board work will have appropriate tax and Canada Pension Plan (CPP) deductions withheld and will be reported annually on a T4.

A Social Insurance Number will be required to process your T4 and/or T4A.

Does GST get added to my honoraria if I'm registered for GST?

Yes, if you've registered for GST you will need to complete a GST Registration Form. Once the form has been completed, GST will be automatically added to your honoraria payments.

Who do I contact if I need forms or have more questions?

The complete AMA Honoraria and Expense Guide along with the Professional Corporation Designation and GST Registration forms can be found on the website at www.albertadoctors.org/leaders-partners/governance/honoraria-and-expenses. Member login required. You can also contact LeeAnne Brodie, Accounting Administrator 780.970.6203 or LeeAnne.brodie@albertadoctors.org.