

Policy Type: Section 6: Finance

Policy Reference: 6.6 Honoraria and Allowable Expenses

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Purpose

To provide guidelines on how an Elected Director, Academic Appointee, or Committee Appointee who prepares for and attends meetings or who incurs allowable expenses while conducting College business is paid an honorarium or reimbursed.

Application

This policy applies to:

- All Directors, who are ultimately responsible for financial oversight and risk management.
- All Academic Appointees and Committee Appointees, who may receive honoraria or reimbursements.
- The Finance and Audit Committee particularly, which also supports the Board by conducting detailed reviews of financial matters, providing recommendations, and overseeing specific financial policies.
- The Registrar & Chief Executive Officer (CEO), who is accountable to the Board for implementing financial decisions, maintaining effective financial controls, and reporting.

Definitions

- **Honoraria:** Token payments to Elected Directors, Academic Appointees, and Committee Appointees who provide services to the College for which a traditional fee or payment is not typically charged or expected. These payments are expressions of appreciation and goodwill for the voluntary services that these individuals provide to the College.
- **Allowable expenses:** Accommodations, meals, gratuities, travel, internet charges, and dependant care.

Policy

An Elected Director, Academic Appointee, or Committee Appointee who prepares for and attends meetings on College business is paid an honorarium.

An Elected Director, Academic Appointee, or Committee Appointee who incurs allowable expenses while conducting College business is reimbursed. The Director or Appointee is required to consider economy and necessity when incurring expenses.

Honorarium payments are always gratuitous. The decision to provide an honorarium should have no influence on an individual's decision to participate or volunteer their time. The party providing the payment has no legal obligation to make the payment, and the recipient has no legal right to the payment.

These payments are typically made to recognize or thank individuals for their contributions, particularly when traditional compensation is not expected or legally required. The policy aims to ensure fair and consistent practices while adhering to relevant regulations and ethical considerations.

Honoraria Claims Procedure

1. Elected Directors, Academic Appointees, and Committee Appointees submit their honoraria and reimbursement claims using the third-party online vendor platform provided by the College.
2. Honoraria may be claimed for attendance and preparation time. Preparation time is paid when Elected Directors, Academic Appointees, and Committee Appointees are required to review materials that the College distributes before the meeting.
3. The per diem amount of the Chair or Vice-Chair is payable only when they are acting in the capacity of Chair or Vice-Chair of the Board or as Chair of a statutory or standing committee for the meeting of the specific Committee or Board. All other participation is remunerated at the standard rate.
4. If the College cancels a full-day meeting without 48 hours' notice, Elected Directors, Academic Appointees, and Committee Appointees will be entitled to be reimbursed at half of the full-day attendance rate. If the College cancels a half-day meeting without 48 hours' notice, Elected Directors, Academic Appointees, and Committee Appointees will be entitled to be reimbursed at half of the half-day rate. Only Elected Directors, Academic Appointees, and Committee Appointees who are scheduled to attend and who request reimbursement receive it. Elected Directors, Academic Appointees, and Committee Appointees are permitted to submit a reimbursement claim for preparation time per the limits set out in this policy for their meeting.
5. The College pays \$60.00 per diem for on-site meetings or remote meetings that are scheduled for less than one hour. Preparation time is included in the attendance rate for meetings of less than one hour. When the duration of a meeting is one hour or more,

preparation time may be claimed in addition to the per diem. A one-hour meeting that is cancelled is not reimbursable.

6. The Finance and Audit Committee annually reviews per diem rates and this policy. The Board approves all changes to the per diem rates before they come into effect the following fiscal year, to allow for appropriate budgeting.
7. Elected Directors, Academic Appointees, and Committee Appointees can claim both preparation per diem and travel per diem on the same date.
8. All expense claims must be submitted before the end of the applicable fiscal year. The College encourages Elected Directors, Academic Appointees, and Committee Appointees to submit their expenses as soon as possible to assist the College with providing accurate tax records (for example, T4 and T4A slips) to Directors and Appointees.

Per Diems

The College offers up to three types of per diems:

- Attendance.
- Preparation time.
- Travel.

Each per diem is governed by unique conditions. Attendance and preparation per diems are payable per scheduled meeting except for meetings of less than one hour, as noted above. Multiple distinct meetings are permitted per calendar day; however, only one travel per diem is payable per trip into Toronto (see the specific condition for each per diem below).

Attendance

The attendance per diem is a fixed rate payable for scheduled on-site or remote work periods.

Three fixed rates are available:

- One-hour rate of \$60: Equal to or less than one hour.
- Half-day rate: Equal to or less than three hours and thirty minutes but more than one hour.
- Full-day rate: More than three hours and thirty minutes to a maximum per day of seven hours and thirty minutes.

If a meeting is scheduled for one hour but goes over the scheduled length, the College will pay Elected Directors, Academic Appointees, and Committee Appointees the half-day rate.

If a meeting is scheduled for half a day but goes over the scheduled length, the College will pay Elected Directors, Academic Appointees, and Committee Appointees the full-day rate.

If a meeting is scheduled for a full day but less time is required to complete the work, the College will pay Elected Directors, Academic Appointees, and Committee Appointees the full-day rate.



Preparation Time

All preparation time is based on a fixed hourly rate.

Board, Executive, subcommittee, and working group meetings: Elected Directors, Academic Appointees, and Committee Appointees can claim a maximum of two hours of preparation time for Board, Executive, subcommittee, and working group meetings.

When an exceptionally large volume of reading material is distributed, the meeting Chair will advise Elected Directors, Academic Appointees, and Committee Appointees if the maximum allowance for preparation time will be increased. This is left to the Chair's discretion.

Discipline Committee; Fitness to Practise Committee; Inquiries, Complaints and Reports Committee; Registration Committee; Quality Assurance Committee; and decision writing meetings: Preparation time is not to exceed the meeting's maximum scheduled length unless the Chair approves.

Travel

When travel equal to or in excess of 250 kilometres is required, Elected Directors, Academic Appointees, and Committee Appointees are advised to travel the day before the meeting and claim the travel per diem. Same-day travel of less than 250 kilometres is also reimbursed.

Rates

Full-Rate Attendance:

- Standard rate for Elected Directors, Academic Appointees, and Committee Appointees: \$250
- Chair (of Board or statutory or standing committee): \$325
- Vice-Chair: \$275

Half-Rate Attendance:

- Standard rate for Elected Directors, Academic Appointees, and Committee Appointees: \$125
- Chair (of Board or statutory or standing committee): \$162.50
- Vice-Chair: \$137.50

Preparation time: \$45 per hour.

Travel: \$150 per reimbursement claim.

Allowable Expenses Claims Procedure

1. Elected Directors, Academic Appointees, and Committee Appointees submit allowable expenses using the third-party online vendor platform provided by the College. Claimants must include all receipts except for mileage claims.

2. The Registrar & CEO, Program Director, or other appropriate College staff member reviews the submitted forms before approval. Incomplete forms are returned to the claimants.
3. The College pays expenses according to its payroll schedule, on the 15th day of each month. The deadline to submit claims for payment is the ninth day of each month.

Accommodation

1. Hotel arrangements can be made at College-approved hotels to ensure that the College receives the benefit of the corporate rate. However, a more economical alternative is acceptable also.
2. Except for Board and Executive Committee meetings, Elected Directors, Academic Appointees, and Committee Appointees are to make arrangements for their own accommodation per this policy.
3. Private accommodation may be used instead of the approved hotel when an Elected Director, Academic Appointee, or Committee Appointee can stay with friends or relatives. The Director or Appointee can claim a maximum of \$40 per night.
4. No reimbursement is made where an Elected Director, Academic Appointee, or Committee Appointee resides within 50 kilometers of the meeting venue unless they are required to attend on two or more consecutive days. Only one night is reimbursed between meeting days.
5. Personal charges made at a hotel are not reimbursed; these include laundry, in-house movies, or personal phone calls.
6. Internet charges will be reimbursed if they are not included in the accommodation cost.

Meals

Rate: The daily maximum rate is \$100, which includes breakfast, lunch, and dinner.

1. Meal claims are based on actual expenses incurred.
2. Elected Directors, Academic Appointees, and Committee Appointees can claim gratuities where the total cost is within the daily maximum.

Travel

Rate: \$0.70/km

1. Travel comprises Economy airfare, bus, train (including VIA 1), local public transportation, taxi, or private automobile.
2. In each case, only the cost of the most economical and/or practical mode of travel may be claimed. Wherever possible, Elected Directors, Academic Appointees, and Committee Appointees are encouraged to take advantage of advance bookings, seat sale fares, or other discounts offered.

3. Costs for parking must include a receipt for reimbursement.
4. Individuals are not reimbursed for traffic and parking violations.

Internet Charges

Elected Directors, Academic Appointees, and Committee Appointees are reimbursed for the cost of additional hotel internet charges related to College business. Receipts are required.

Dependant Care

Rate: The maximum hourly rate for which elected Directors, Academic Appointees, and Committee Appointees is reimbursed is not more than minimum wage, for up to the maximum number of hours scheduled for the meeting plus one hour travelling time. Directors and Appointees should not submit claims for dependant care expenses unless they are actually incurred. Costs for dependant care are reimbursed where they are incurred over and above the regularly scheduled provision of care.