

## CADS National Honorarium & Reimbursement Policy

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Contact	Executive Director, Christian Hrab
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Approvals:			
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The web-based document is the controlled version.

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## 1. Purpose

The National Honorarium and Reimbursement Policy is a policy that has been established by the Board of Directors of Canadian Adaptive Snowsports (CADS) to:

- Set out a national standard for Honorarium and reimbursement process for non-employees.

## 2. Honorarium payments to non-employees

**Residents of Canada:** An honorarium paid to a resident of Canada who is not an employee of CADS is not subject to tax deductions; however, this does not mean that the recipient does not have to pay taxes on the amount received. The individual will be issued a T4A for the payment, and when they file their tax return for the year, any taxes owing on the amount paid will be assessed by the CRA.

**Non-Residents of Canada:** Where the service was performed in Canada, honorariums paid to non-residents of Canada are subject to a flat rate income tax deduction and are reported on a T4A-NR. If the service was performed outside of Canada, there is no tax deduction or reporting requirements.

## 3. Reimbursement for fees paid

Reimbursement	Rate	Description
<b>Travel Per Diem</b>	<b>\$.61 / km</b>	This amount may not exceed the lowest Air Fare available for the same trip.
<b>Air Fare</b>	100%	CADS may cover up to 100% of actual return travel costs. National Office must receive the stub or a detailed travel agency invoice. The invoice must include: Names of traveller's points of departure   Points of arrival Flight Number   Carrier   Class   Date of flights   Ticket number Date of invoice   Price of ticket
<b>Meals &amp; Incidentals Per Diem</b>	<b>\$100.00 / Day</b>	<b>\$20.00 – Breakfast</b> <b>\$30.00 – Lunch</b> <b>\$50.00 – Dinner</b>
<b>Accommodations</b>	100%	Accommodations will be double occupancy when available. Receipts are required.
<b>Expenses</b>	Approval needed	CADS will provide reimbursement of expenses incurred for CADS purposes. Original receipts are required.

To ensure proper fiscal planning and management, CADS cannot be responsible for unauthorized or non-policy expenditures. Therefore, if a CADS traveller has a financial expense or question, which is not addressed in this section, he/she should check with the Executive Director before taking any fiscal action on the Association's behalf.

#### **4. Process**

Honorarium payments are to be submitted on a CADS Expense form, which is available from the CADS national office.

Before submitting the form for payment, a CADS National representative submitting the payment form will make sure all fields are completed. "On-file" will not be accepted. The Social Insurance Number (SIN) number is required for CRA reporting purposes, unless the individual is a non-resident of Canada.

Completed forms are to be submitted to the national office.

A deadline of one month after the last day of the event for sending travel claims is to be strictly observed unless unforeseen circumstances. Claimants will need to seek late submission payment approval from the CADS Executive Director.

Please note payment forms submitted for non-paid employees will not be processed on the bi-weekly pay cycle.

Questions regarding the application of this guideline can be directed to the National Office:  
[amy@cad.ski](mailto:amy@cad.ski)