

Policy No.	Officer Responsible		
B.212	Vice-President, Finance and Administration		
Policy Name			
Honoraria and Gifts Policy			
Approved by	Replaces	Category	Next Review
Board	<i>Capilano University Guideline - Hiring Individuals for Services (May 2010)</i> <i>ARM5502 Illness and Bereavement - Flowers and Gifts</i>		November 2022
Date Issued	Date Revised	Related Policies, Reference	
November 26, 2019		<i>B.212.1 Honoraria and Gifts Procedures</i> <i>FIN-B212-01 Honoraria and Gifts Form</i> <i>B.205 Retirement Recognition Policy for Capilano University Employees</i> <i>B.506 Standards of Conduct</i> <i>FIN-B212-01 Honoraria and Gifts Form</i> <i>Taxpayer Accountability Principles</i>	

1. PURPOSE

This policy establishes the framework and principles for the payment of honoraria and the purchase of gifts.

2. DEFINITIONS

“Alumni” students who have earned 54 academic credits or have obtained credentials from the University.

“Gift” an item of minimal value given to an employee or non-employee as a symbolic gesture of respect or token of appreciation that is supported by an underlying business-purpose.

“Honoraria” a nominal, non-recurring token payment given to an employee or non-employee for volunteer services where there is no expectation of remuneration or legal obligation.

“Non-employee” a person or entity that is not an employee of the University including students, alumni, donors, guests or visitors.

3. SCOPE

3.1 This policy applies to employees who approve, process, pay or receive honoraria or gifts.

3.2 This policy does not apply to marketing initiatives wherein token gifts may be provided for promotional purposes.

4. POLICY STATEMENT

General

- 4.1 *Taxpayer Accountability Principles* prescribed by the Government of British Columbia necessitate
- a) cost consciousness, accountability, appropriate compensation, service, respect and integrity in the operation of all public sector entities, and
 - b) good judgment, moderation and adequate justification when incurring and/or approving honoraria payments and purchasing gifts.
- 4.2 Decisions to use University funds for honoraria and gifts must consider and comply with the requirements of *B.506 Standards of Conduct Policy*.
- 4.3 Employees are responsible for understanding what constitutes an honorarium or gift and for seeking clarity from the Vice-President, Finance and Administration or designate where there is uncertainty.
- 4.4 Honoraria payments and gifts must
- a) respect the cultural sensitivities, expectations and traditions of the recipient,
 - b) reflect the University's cultural, professional and social values, and
 - c) be approved and processed as prescribed in *B.212.1 Honoraria and Gifts Procedures*.
- 4.5 The Vice-President, Finance and Administration is responsible for
- a) implementing procedures for approving and processing honoraria payments and gift purchases,
 - b) complying with the payroll tax regulations relating to honoraria payments and gift purchases for employees, third parties and students, and
 - c) implementing and monitoring this policy, related procedures and associated expenditures.
- 4.6 Sections of this policy may be waived or adjusted on an exceptional basis subject to
- a) written justification prepared in advance, that outlines extraordinary circumstances, and
 - b) pre-authorization by both the responsible Vice-President and the Vice-President, Finance and Administration.
- 4.7 Employees who do not comply with this policy, falsify supporting documentation or misappropriate University funds will be subject to disciplinary action that may include termination of contractual relationships with the University.

Honoraria payments

- 4.8 Honoraria payments to non-employees
- a) may be approved for volunteer services and services traditionally rendered without charge where such services benefit the University. For clarification, volunteer services may not always require an honoraria payment, and
 - b) must be paid through Accounts Payable and may require the issuance of a T4A.

4.9 Honoraria payments to employees

- a) are permitted for services that are not part of regular duties or performed during regular work hours, as specified in an employment contract or job description,
- b) must be pre-authorized by Human Resources to ensure there is no conflict with collective agreements or policy, and
- c) must be processed through Payroll, reported as taxable income and subject to statutory source deductions without benefits (e.g. pension).

Gifts for non-employees

4.10 Gifts may be purchased for non-employees where they are supported by an underlying business-purpose.

4.11 Gifts for non-employees who are students are

- a) permitted for volunteer services and services traditionally rendered without charge where such services benefit the University, and
- b) not permitted to recognize academic achievement.

4.12 Eligible gifts for non-employees include cash, gift certificates, gift cards, tangible gifts such as alcohol, flowers, food, personal keepsakes, and other customary souvenirs.

Gifts for employees

4.13 Gifts may be given to employees for the following events, subject to the restrictions set out in sections 4.14 and 4.15

- a) retirement as specified in B.205 Retirement Recognition Policy for Capilano University Employees,
- b) illness or death of an employee or immediate family member, and
- c) other exceptional events that may be authorized in advance by the responsible Vice-President.

4.14 Eligible gifts for employees include tangible gifts such as flowers, food, personal keepsakes, and souvenirs. Whenever possible, such gifts should be purchased from the University Bookstore.

4.15 Cash and near-cash gifts (e.g. cash, gift certificates, gift cards) for employees are permitted only for retirement recognition as prescribed in *B.205 Retirement Recognition Policy for Capilano University Employees* and must be reported as taxable income and subject to statutory source deductions without benefits (e.g. pension).

5. DESIGNATED OFFICER

5.1 The Vice-President, Finance and Administration is responsible for implementing, administering and ensuring compliance with this policy and any related procedures.