

	V4.1
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When a guest lecturer or invited speaker to the University is offered payment, such payment must be processed according to this Policy.

Payments by the University to individuals for guest lectures and speaking engagements, whether for a fee or as a token of appreciation, must be processed

is a pre-established or token amount paid to a person with expertise in a particular field to give one or a few lectures for the University. The

Guest lecturer/speaker fees paid to a University employee are processed via Payroll and is considered employment income (included in T4 Statement of Remuneration).

Guest lecturer/speaker fees paid to a non-employee who is a resident of Canada are processed via Payroll and will be reported on Form T4A as other income.

Any reasonable reimbursement of travel expenses incurred by the guest lecturer/speaker is processed in adherence to the [Travel and Other Expenses Policy & Procedures](#).

Guest lecturer/speaker fees paid to a non-employee who is not a resident of Canada, and who travelled to Canada, must be processed via Payroll and will be reported on Form T4A-NR (Statement of Fees, Commissions or Other Amounts Paid to Non-Residents for Services Rendered in Canada).

Any reimbursement of travel expenses incurred by or on behalf of the guest lecturer/speaker is processed in adherence to the [Travel and Other Expenses Policy & guidelines](#). All reimbursement amounts (either paid directly by non-resident or to a third party on behalf of the non-resident) will also be included on Form T4A-NR under 'travel expenses.'

Non-residents are subject to withholding tax on all such fees received. To apply for a reduced amount of withholding tax, the individual must complete [Regulation 105 Waiver Application](#). Non-residents must apply for an individual tax number (ITN) by completing [Form T1261](#) (exception: person has previously obtained a SIN or ITN).





Is the guest  
lecturer/speaker  
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