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February 13, 2009

SUBJECT: 'Guest Lecturer & Speaker Remuneration' guidelines

Dear colleagues,

Please be advised of the newly published guideline for [Guest Lecturer & Speaker Remuneration](#). The treatment and processing of these payments are consistent with the Income Tax Guide issued by Canadian Association of University Business Officers (CAUBO).

The significant changes therein include the following:

- The term **HONORARIA** was generically used in the past to describe these types of payments and other contributions towards a specific activity. This term shall no longer be used and will be replaced by **GUEST LECTURER/SPEAKER REMUNERATION** to describe payments received by these individuals.
- All payments to guest lecturers and guest speakers must be processed via Payroll (using POPS). Payroll payment methods vary depending on whether the recipient is a McGill employee or not.
- Additional processes exist for non employees who are also non Canadian residents.
- Any related reimbursement of travel expenses incurred by (or on behalf of) a non resident guest lecture/speaker is now identified in the Minerva Expense Report menu as 'non resident'. These amounts will be included in form T4A NR under 'travel expenses.'

As we recognize that certain agreements may already be in place for the current semester, this policy will only take effect June 1, 2009. Early adoption, wherever possible, is strongly encouraged.

Any inquiries regarding this document may be directed to:

- Human Resources Shared Services Unit at (514) 398 4747, or email pops.hr@mcgill.ca if related to POPS or Payroll;
- Travel Desk Customer Service Call Centre (email: [travel@mcgill.ca](#))