

## **HONORARIUMS, SCHOLARSHIPS AND GIFTS**

### **Background**

Community involvement in keeping with the Division's mission, beliefs and values in the support of educational programs is encouraged. The Division welcomes the assistance of individuals and organizations for the benefit of the students. It is appropriate to provide honorariums and gifts as part of our culture.

Honorariums and gifts are to be considered for individuals or groups that have contributed to the educational needs of students and other members of the educational community.

Scholarships administered using Division funds or funds administered on behalf of another individual must be awarded per the criteria established.

As part of the fiduciary responsibility of all staff in Elk Island Catholic Schools, decisions around honorariums, scholarships and gifts must be given careful consideration and considered reasonable.

### **Procedures**

1. Honorariums for volunteers will be approved by the Secretary-Treasurer.
2. Any gifts purchased will remain as an expense to the purchaser; no cost recovery.
3. The Social Insurance Number and address must be provided by the recipient prior to the disbursement of any honorarium, scholarship or gift with a value of over \$500.00. This information is to be submitted to Financial Services.
4. Employees of Elk Island Catholic Schools cannot receive gifts or honorariums using Division funds for services rendered as part of a regular work day or based on regular expected duties and responsibilities.
5. Honorariums for work rendered outside of a regular work day or beyond regular expected duties and responsibilities may be acceptable upon review with the immediate supervisor. The Division recognizes many unique circumstances; therefore, it is recommended that you speak to your school administrator before receiving or accepting remuneration.

6. An employee who receives an honorarium for services rendered to another organization during a regular work day must remit the honorarium or the employee's pay for that day to the Division, whichever is least.
7. As a non-profit organization, we do not provide donations to other organizations or charities through educational funds but rather through fundraising mechanisms as part of our social justice work.
8. Honorariums and gifts must be reported as such as part of our transparency to our community and must be included on the School's project plan.
9. Cash or cash like gifts, such as gift cards provided to staff using Division funds are taxable as per CRA Guidelines. This information is to be submitted to payroll.
10. Gift cards for staff can be considered a non-cash gift and therefore non-taxable if **all** of the following apply:
  - a. The gift card comes with money on it and can only be used at a single retailer or a group of retailers identified on the card.
  - b. The terms and conditions of the gift card clearly state that amounts loaded to the card cannot be converted into cash.
  - c. A log is kept to record the name of the employee, the date the card was provided, the reason for the gift card, type of card, amount of gift, and name of the retailer

Reference: Societies Act  
Income Tax Act (Canada)