

<b>Policy Number</b>	046-M-2010
<b>Policy Group</b>	Membership
<b>Policy Name</b>	Financial Obligations of Locals & SDCs
<b>Date of Origin</b>	May 2010
<b>Date Amended</b>	
<b>Date Reviewed</b>	November 2013, September 2014

**PURPOSE** To administer payroll and honorariums for SUN Locals and SDCs that do not have an Account Number established with Canada Revenue Agency.

**SCOPE** Locals and SDCs

**POLICY STATEMENT** SUN recognizes our obligation to facilitate payment of SUN members on behalf of Locals and SDCs in accordance with Canada Revenue Agency.

**PROCEDURE**

- Please fill in the attached form providing the name of the Local or SDC making the request, the signatures of the two Local or SDC signing officers authorizing the request, the name and address of the individual to receive payment, and the amount of the honorarium or the number of hours and exact rate of pay for the identified individual.
- Please have each individual receiving payment fill out and sign a TD1 Form (copy attached). Ensure that the TD1 is complete with the individual's Social Insurance Number, date of birth and signature where indicated as well as their deduction code if other than basic. That form can also be downloaded from this website: [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca)
- Once all the information is received, our accounting department will calculate the costs and invoice your Local or SDC for the amount of payment including; the employee EI and CPP deduction, plus the



employer portion of the EI and CPP contribution, and the administration fee of \$8.60. After SUN receives payment for this invoice, the cheque(s) will be sent to the member(s).

- We suggest requests be made annually or semi-annually to reduce the administration costs for your Local or SDC, but in any event all requests with completed information must be received prior to November 15, to ensure payment can be made prior to December 31, in order to meet our payroll deadlines and year end calculations for T4 information. This deadline will be strictly enforced.

Please mail a completed form(s) for each request, plus the signed and completed TD1(s) to the following address:

Accounting Department  
SUN Provincial Office  
2330 2nd Avenue  
Regina, Saskatchewan  
S4R 1A6

Or you may consider faxing to 1-306-522-0288, Attention Accounting Department (please call SUN Accounting Department to verify receipt of the fax).

Some Locals and SUN District Councils still have questions about Canada Revenue Agency procedures. SUN has been advised that we must deduct EI and CPP for all direct payments to members. Exceptions are payments of allowable amounts for expenses such as meals, mileage and accommodation. Preparation of a T4 at year-end will also be required.

Locals and SDCs, may consider calculating direct payments for time and honorariums into paid union leave with their employers, as provided for in our Collective Agreements: SUN/SAHO Article 17.14 (a), and (b), SUN/Extendicare Article 17.14 (a) and (b), All Nations Healing Hospital 17.14 a) and b) and in SUN/CBS Article 39.11. In such instances the employers should bill your Local or SDC directly.

**Local or SUN District Council Request for Payment to Member**  
MUST BE SUBMITTED PRIOR TO NOVEMBER 15

Requested by: \_\_\_\_\_  
Local Name and Number or SUN District Council Name

Signatures of Local or SUN District Council Signing Officers:

\_\_\_\_\_  
Name Position

\_\_\_\_\_  
Name Position

Date: \_\_\_\_\_

Request Payments To:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Payment Information:

Honorarium Amount: \$ \_\_\_\_\_

Or

Hourly Rate of: \$ \_\_\_\_\_ for \_\_\_\_\_ Hours

