



Policy Number	046-M-2010
Policy Group	Membership
Policy Name	Honorariums for Locals
Date of Origin	05-2010
Date Amended	06-2023, 10-2022
Date Reviewed	10-2025, 10-2024, 10-2023

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

SCOPE Locals

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

PROCEDURE

Fill in the attached form providing the name of the Local making the request, the signatures of the two Local 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.

Each member receiving payment must fill out and sign a TD1 Form. Ensure that the TD1 is complete with the individual's Social Insurance Number and signature where indicated. The TD1 Form can also be downloaded from this website: www.cra-arc.gc.ca

Once all the information is received, SUN's accounting department will calculate the costs and invoice the Local for the amount of payment including the employee EI and CPP deduction, plus the employer portion of the EI and CPP contribution. After SUN receives payment for this invoice, payment will be sent to the member(s).

Requests should be made annually or semi-annually, 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 payroll deadlines and year end



calculations for T4 information. This deadline will be strictly enforced.

Mail the 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

Form can also be faxed to 1-306-522-0288, Attention Accounting Department (please call SUN Accounting Department to verify receipt of the fax).

Form can also be scanned and emailed to accounting@sun-nurses.sk.ca.

SUN has been advised by CRA that EI and CPP must be deducted 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 may consider calculating direct payments for time and honorariums into paid union leave with their employers, as provided for in the applicable Collective Agreements: In such instances the employers should bill the Local directly.



Local Request for Payment to Member
MUST BE SUBMITTED PRIOR TO NOVEMBER 15

Requested by: _____
Local Name and Number

Signatures of Local Signing Officers:

Name Position

Name Position

Date: _____

Request Payments To:

Name: _____

Address: _____

Payment Information:

Honorarium Amount: \$ _____

Or

Hourly Rate of: \$ _____ for _____ Hours