



<b>Policy Number</b>	046-M-2010
<b>Policy Group</b>	Membership
<b>Policy Name</b>	Honorariums for Locals and SUN Network Councils
<b>Date of Origin</b>	05-2010
<b>Date Amended</b>	06-2023, 10-2022
<b>Date Reviewed</b>	10-2023, 11-2022, 11-2021

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

**SCOPE** Locals, SUN Network Councils

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

- PROCEDURE**
- Fill in the attached form providing the name of the Local or SUN Network Council making the request, the signatures of the two Local or SUN Network Council 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](http://www.cra-arc.gc.ca)
  - Once all the information is received, SUN's accounting department will calculate the costs and



invoice the Local or SUN Network Council 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](mailto: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 and SUN Network Councils 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 or SUN Network Council directly.



**Local or SUN Network Council Request for Payment to  
Member**

MUST BE SUBMITTED PRIOR TO NOVEMBER 15

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

Signatures of Local or SUN Network Council Signing Officers:

_____	Name	_____	Position
_____	Name	_____	Position

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

Request Payments To:

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

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

\_\_\_\_\_

\_\_\_\_\_

Payment Information:

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

Or



**SASKATCHEWAN  
UNION OF NURSES**

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

APPROVED