McMaster University HEALTH SCIENCES

Continuing Health Sciences Education
Faculty of Health Sciences | Michael G. DeGroote Centre for Learning & Discovery
Juravinski ERDC, Rm 3510 | 1200 Main Street West | Hamilton ON L8N 3Z5
Phone: 905.525.9140 x22990 | Fax: 905.572.7099 | laffans@mcmaster.ca |
www.fhs.mcmaster.ca/conted

HONORARIA

Program Name:	Date:
Name:	
Home Address:	
City:	Province:
Postal Code:	Phone Number:
Email:	

Indicate your preference of payment (select one of the three options listed below):

☐ **Employee of McMaster University**

Honoraria payments are processed through McMaster University payroll system. Deductions may be withheld from your payment. As per CRA regulations, a T4A will be issued to you. Honorarium payment will be deposited into employee's designated bank account.

McMaster University Employee Number: ☐☐☐☐☐☐☐☐☐☐☐ Social Insurance Number: ☐☐☐☐☐☐☐☐☐

Employee Group (Check one)		
☐ SAAO	☐ TMG	☐ Temporary or Casual
☐ Part-time Academic	☐ Clinical Faculty	☐ Clinical Scholars
☐ Post-Doctoral Fellow (FHS)	☐ Student (non-union)	☐ Research Associate (Academic)
☐ Other (non-union only) (specify)		

☐ **Not an Employee of McMaster University**

Honoraria payments are processed through McMaster University payroll system. Personal income taxes may be withheld from your payment. As per CRA regulations, a T4A will be issued to you. Cheque will be mailed to address specified above.

Social Insurance Number: ☐☐☐☐☐☐☐☐☐

Non-Resident Tax Waiver Application

If you are a non-resident of Canada, the Canada Revenue Agency (CRA) requires you to complete a "Non-Resident Tax Waiver Application" in order that personal income taxes will not be withheld from your honorarium payment. McMaster has posted a copy of the CRA's waiver form on **www.mcmaster.ca/bms/forms/nonretax.pdf**. Please forward it to the CRA. The CRA will send the waiver authorization to you. You are then required to submit the waiver to our department for processing of payment. No deductions are withheld from your payment. As it can take the CRA up to 8 weeks to process the application and issue the waiver authorization, this form needs to be submitted to CRA by you well in advance of the program for which you are receiving honorarium payment.

If you are not granted a tax waiver by the CRA, or decide not to apply for a tax waiver, the appropriate tax treatment is applied by our Payroll Dept. A T4A-NR slip will be issued to you. You will need to file an individual tax return in order to obtain a refund of the tax withheld. The CRA website for Non-Residents of Canada is **www.cra-arc.gc.ca/tx/nnrsdnts/ndvdls/nnrs-eng.html**.

☐ **Honoraria payment into Business Account**

Honoraria payments to limited or incorporated companies, partnerships, associations and groups are paid through Accounts Payable on a cheque requisition. The cheque will be mailed to the address specified below. The following information is required to process the cheque:

Name of Business:
Business Address:
City, Province, Postal Code:
HST/Business Number (required):

Signature:_____ Date: _____

PLEASE FORWARD YOUR COMPLETED FORM TO:
SHEILAH LAFFAN via FAX 905-572-7099 or EMAIL laffans@mcmaster.ca

Updated July 2010