



Patients First® *Patients First® is a registered trademark of the Alberta Medical Association.*

Committee Honoraria and Expense Claim Form

Name _____ AMA # _____
Last First

Address: Home Office The address below is a new address.

GST Registration Number: (if applicable) _____
Honoraria and expenses will automatically be paid to you personally unless a Professional Corporation (PC) Designation Form is on file. (See back of this form for more information.)

Committee Name: _____

Date of Meeting: _____

Senior Alberta Medical Association (AMA) staff member with whom you liaise or who is present at the meeting: _____

Expenses Incurred: (please attach receipts)

- Air Bus Other (specify) _____ \$ _____
- Car Mileage (return) _____ @ .48 km _____ \$ _____
- Car Rental _____ \$ _____
- Taxi Parking _____ \$ _____
- Meals _____ \$ _____
- Hotel Accommodation (number of nights) _____ \$ _____
- Other Expenses (specify) _____ \$ _____

Total Expenses Incurred \$ _____

Honoraria (select one)

	<i>Honoraria Amount</i>
Meeting plus travel time of five hours or less _____ (specify number of hours)	
Meeting plus travel time of more than five hours (per diem honoraria rate will be paid)	
Multi-day meeting, e.g., Representative Forum (specify meeting plus travel time for each day) Day 1 _____ Day 2 _____	\$ _____
Total Expenses and Honoraria Paid (For administrative use only)	\$ _____

Signature of Claimant Date Approved by

2008 Honoraria Rates

	<u>Hourly rate</u>	<u>Per diem</u>
Board, Executive and Committee Chairs	\$111	\$888
Representative to CMA Board	\$111	\$888
Strategic Physician Committees and Subcommittees	\$111	\$888
Negotiating Committee	\$111	\$888
Representative Forum Delegates	\$ 98	\$784
Other Committees	\$ 98	\$784
Students/Residents	\$ 49	\$392
Non-members/Public Representatives	\$ 30	\$240

How is my honoraria calculated?

- If your meeting plus travel time is five hours or less, you will be paid the hourly rate.
- If your meeting plus travel time is greater than five hours, you will be paid the per diem honoraria rate.
- If you sit on multiple committees, your highest hourly/per diem rate will be paid for all committee meetings you attend.

Do I need to attach expense receipts?

Yes, receipts must be attached for expenses to be reimbursed.

What if I would like my payment to go to my professional corporation?

The Canada Revenue Agency (CRA) is not prepared to provide a formal ruling; however, based on discussions with them, it has been determined that, with the exception of payments for board work, honoraria payments are not considered income from an office and can be paid to either an individual or a professional corporation (PC).

If you want your payments to go to your PC, you'll need to complete a *PC Designation Form*. Once you've completed a *PC Designation* form, all honoraria and expenses will be paid to your PC.

Will I receive a T4 or T4A?

All honoraria paid to you personally will be reported annually on a T4A. Income paid to your PC will not be reported; however, you are still required to report the income on your corporate tax return.

Under the Income Tax Act, honoraria paid for board work must be paid to an individual. Honoraria payments for board work will have appropriate tax and Canada Pension Plan (CPP) deductions withheld and will be reported annually on a T4.

A Social Insurance Number will be required to process your T4 and/or T4A.

Does GST get added to my honoraria if I'm registered for GST?

Yes, if you've registered for GST you will need to complete a *GST Registration Form*. Once the form has been completed, GST will be automatically added to your honoraria payments.

Who do I contact if I need forms or have more questions?

The complete *AMA Honoraria and Expense Guide* along with the *Professional Corporation Designation* and *GST Registration* forms can be found on the website at [www.albertadoctors.org/AMA/Honoraria Expenses](http://www.albertadoctors.org/AMA/Honoraria%20Expenses). You'll need to be logged in as a member. You can also contact the Membership and Benefits Administrator at phone 780.482.0308 or toll-free 1.800.272.9680, ext. 308.