



Manual of Operations

Title: Honoraria	Number: MO-03-04
Source: Finance Committee	
Approved By: WGHA Board	Date Approved: March 2024 Date Last Reviewed

This policy defines the types of activities for which an honorarium payment is appropriate and provides information on eligibility for and processing of such payments. It is hoped that WGHA members devote their time to Association activities and that their time is offered on a voluntary basis.

Definition

Honorarium: A payment to an individual in recognition of special service or *distinguished achievement*.

Honorarium Payments

Types of activities for which honorarium payments may be made include the following:

- Distinguished achievement
- Special training or skill development session
- Other such time as approved by both the President and/or Vice President/Treasurer

Honorarium Amount

If the Honorarium is less than \$750, than approval of the President and Treasurer is required. If the Honorarium is greater than \$750, WGHA board approval is required before offering an honorarium.

An Honorarium which is to be paid to any WGHA board member, a board member immediate family or person not consider acting at arms-length from a board member, WGHA board approval will be required before an honorarium can be offered.

The recipient of an honorarium payment is responsible for any personal tax implications.



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Methods of Payment

- Payments may be monetary or in the form of a gift
- Receipt for Income tax purposes is issued annually to recipients of honorarium payments. Income taxes are the responsibility of the recipient.
- Checks for honorarium payments will be mailed directly to the recipient