

Guidelines for Honorarium for Indigenous Engagements

Memorial University is committed to Indigenization, decolonization and fostering respectful, reciprocal relationships with Indigenous communities. In many Indigenous cultures, there is a tradition of *gift-giving* (honorarium), to show respect and to honor the contribution of Indigenous Elders, Traditional Knowledge Keepers and Indigenous Community members in recognition of their time, knowledge, and expertise. All individuals at Memorial engaging with Indigenous Elders, Traditional Knowledge Keepers and Indigenous Community members must ensure that Indigenous protocols of engagement and relationship building are respected and followed. For guidance on cultural protocols, respectful engagement, and best practices, please contact the Office of Indigenous Affairs.

This guideline recommends providing both financial compensation and in-kind support to Elders and Knowledge Keepers. If the engagement is within a research project, the grant application should include an appropriate budget for such, if eligible according to the guidelines of the funder. For support from operating funds, approval from the responsible unit should be secured in advance. The actual amount and format should be determined by the responsible unit, in consideration of the circumstances. Where appropriate, Memorial's hosting policy applies.

1. Activities

Recommended honorarium amounts are outlined below. These amounts do not include any potential travel costs or other related expenses. The recommended honorarium amounts are suggestions and, in some cases, the actual honorarium amount paid may exceed the figures listed below:

Engagements for a research project	Short-time (up to 4 hours)	Full-day (up to 7 hours)
Being consulted as an appropriate authority (as defined in RIIG Policy) for a grant proposal	150	250
Participants to be interviewed in a research project	100	300
Co-management of a research project	300	600
A resource/advisory/consultant role for the execution of a research project (e.g. data gathering, data analysis, or findings)	250	500

Engagements for teaching, knowledge sharing and ceremonial performance a research project	Short-time (up to 4 hours)	Full-day (up to 7 hours)
Territorial welcome, prayer or blessing	200	400
Formal presentation/guest speaker	250	500
Classroom presentation	250	500
Cultural sharing (i.e. music, dance, crafts, etc.)	100/person up to four individuals	400
Counselling	200	400
Advising (governance, decision making, inputs, etc.)	250	500
Thesis examination/defense	350	600
Lighting the Kullik/Smudging	200	400
A helper travelling with an invited Elder (Stipends only; up to one helper)	50% of an Elder	50% of an Elder

2. In-kind support

Offering in-kind support alongside financial compensation is highly recommended. Examples include:

- Complimentary parking
- Access to a private space
- A voluntary helper from Memorial University
- Food and beverages
- Local transportation, if necessary

3. Process

- **Required information for payment:** Individuals should discuss with the Elders or Knowledge Keepers regarding the preferred method of payment (e.g., cheque, used in limited circumstances, or direct deposit), and be responsible to collect the required details from the Elders or Knowledge Keepers to enable honorarium payments, including full name, SIN number, contact information, and, if applicable, banking details for direct deposit.

For any individual receiving payments of \$500 or more within a calendar year, their Social Insurance Number (SIN) is required to be collected for taxation purpose. Proof of efforts to collect the SIN is sufficient when an individual refuses to provide the SIN. In such case, it will not prevent a T4A from being issued.

If the Unit wishes to engage with the Elder or Knowledge Keeper for a more extensive contract of work (or period of time), the Office of Indigenous Affairs and HR Department should be consulted for a determination of employee or independent contractor. If the engagement is deemed to be independent contractor and the amount is over \$30,000 in a year there is a potential requirement to register for Harmonized Sales Tax.

- **Submit requests to FAS:** Honorarium payment requests should be made through the proper request forms, including Vendor Request/Change Form, Vendor Direct Deposit Form and Electronic Direct Pay Form all located here: <https://www.mun.ca/finance/online-forms/>. Also include details of the event and emails or notes of discussions to show how the rate was determined. The form(s) should be submitted to Financial and Administration Services (FAS) at least 3 weeks in advance to ensure timely processing.
- **Tax Considerations:** Honorariums are taxable income. Staff and units should advise Elders and Knowledge Keepers that they may need to report the income to tax authorities.

Contact

Please contact Ms. Heather Whelan in FAS at hjwhelan@mun.ca for questions regarding the honorarium payment procedures through financial services.