

POLICY NAME: Payroll, Honoraria & Contract Fees

1. Purpose

- 1.1. This policy serves to ensure clarity surrounding payment for work performed by employees, contract workers and those entitled to honoraria for their work for DLUC. Adherence to this policy will enable cheques to be written quickly and accurately and puts the onus on contract workers to effectively communicate what is owed to them.

2. Scope

- 2.1. The policy describes both the obligations of DLUC and standards to be met, as well as the obligations of those requiring payment from DLUC.

3. Policy Statement

- 3.1. DLUC, as an employer, will pay salaried employees in accordance with CRA regulations, including withholding and remitting tax and other deductions, obtaining TD1s, issuing T4s and T4 summaries.
- 3.2. Salaried employees are paid on the 15th and last day of each month.
- 3.3. In general, all contract workers requiring payment for work performed for DLUC are responsible for submitting their own requisitions or invoices. With respect to pulpit supply, requisitions may be completed by another person on behalf of the guest worship leader, and may be submitted as soon as arrangements for coverage are made.
- 3.4. Requisitions or invoices must contain sufficient detail that cheques can be drawn without additional clarification or follow-up being necessary. This includes a brief description of the work performed, the time period in which the work was performed, and the amount owing.
- 3.5. Regular contract workers whose fees vary from month to month must submit requisitions or invoices which, at a minimum, describe the dates or number of weeks or hours worked, and the total number of weeks or hours on which payment for the month is based. These requisitions must contain sufficient detail to allow simple errors and oversights to be caught and corrected.
- 3.6. Contract workers paid an honorarium for occasional work performed must submit requisitions which describe the date and event worked, the type of work performed, and the amount owing.
- 3.7. Standard requisition forms must be made available to contract workers. In lieu of this standard form, invoices may be submitted to the treasurer on paper or via email, but must contain all necessary information before payment will be made.
- 3.8. All cheques, whether for regular salary, contractual payments or honoraria must be issued in a timely manner, and in accordance with timelines and procedures outlined in the document "Cheque-writing Review".

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Authorized by: [DLUC Board]

Staff position or organization responsible for authorising the policy

Maintained by: Treasurer

Staff position responsible for keeping the policy up to date and error free

Approval Date: [2006/12/19]

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4. Definitions

- 4.1. **Contract Workers:** those paid a fee for service by DLUC, either on a casual basis or under written contractual agreement
- 4.2. **DLUC:** Deer Lake United Church
- 4.3. **Employees:** those paid a salary by DLUC
- 4.4. **Pulpit Supply:** a guest worship leader providing coverage in the absence of DLUC's regular minister.
- 4.5. **Requisition:** standard office form, describing the amount and type of work performed, the amount owed and the name of the person requiring payment

5. Responsibility / Owner

- 5.1. The Treasurer is responsible for this policy.
- 5.2. The Treasurer is responsible for issuing cheques in a timely manner.
- 5.3. In general, each person working for DLUC on a contract or honoraria basis is responsible for submitting their own requisitions or invoices with required detail. With respect to pulpit supply, the person completing the requisition on behalf of the guest worship leader is responsible for completing the form accurately and with required detail.
- 5.4. Regular contractors who are responsible for finding their own substitute or replacement are responsible for explaining the procedure for obtaining payment, and for providing a requisition form to the substitute or replacement if necessary.
- 5.5. The M&P Committee is responsible for ensuring that all contracts signed indicate the necessary information required from the contract worker to enable timely and accurate payment for work performed.

6. Legislative Context / External References

- 6.1 United Church of Canada Financial Handbook for Congregations 2006 Edition
Section 4 – Paying Staff
<http://www.united-church.ca/mtf/pdf/financial2006.pdf>
- 6.2 CRA Publication – Payroll Deductions – Basic Information T4001
<http://www.cra-arc.gc.ca/E/pub/tg/t4001/README.html>
- 6.3 CRA Publication – Employer's Guide – Filing the T4 Slip and Summary Form RC4120
<http://www.cra-arc.gc.ca/E/pub/tg/rc4120/README.html>
- 6.4 CRA Publication – Employer's Guide – Taxable Benefits T4013
<http://www.cra-arc.gc.ca/E/pub/tg/t4130/README.html>

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7. Associated Documents / Internal References

- 7.1. Cheque-Writing Review, which details procedures and acceptable turnaround times
- 7.2. Wedding and Funeral Cost/Payment Policy FIN 008
- 7.3. Standard requisitions for staff working under contractual agreement are bright yellow. Requisitions for wedding and funeral honoraria are green. Requisitions for pulpit supply honoraria are blue.
- 7.4. Fee Schedule

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