

## A GUEST LECTURER/SPEAKER REMUNERATION

- pre-established or token amount paid to a person with expertise in a particular field to give one or a few lectures for the University.
- The payee is typically not an employee nor has ongoing teaching duties, but rather who is engaged for his or her expertise on a particular topic (rather than as a substitute for a regular instructor).
- A guest lecturer/speaker has no ongoing responsibility to the participants (e.g. grading).

Guest lecturer/speaker fees paid to a **University employee** is processed via Payroll and is considered employment income (included in T4 Statement of Remuneration).

Guest lecturer/speaker fees paid to a **non-employee** who is a resident of Canada is processed via Accounts Payable and will be reported on T4A as other income.

Guest lecturer/speaker fees paid to a **non-employee** who is **not a resident of Canada** must be processed via Accounts Payable and will be reported on Form T4A-NR (Statement of Fees, Commissions or Other Amounts Paid to Non-Residents for Services Rendered in Canada).

Non-residents are subject to withholding tax on all such fees received. To apply for a reduced amount of withholding tax, the individual must submit a [Regulation 105 Waiver Application](#) to Canada Revenue Agency (CRA). The approval letter from CRA must be submitted with the remuneration form prior to payment in order for a reduced amount of tax to be processed.