



Honorarium Request Form 2024-2025

RECIPIENT	
First Name:	
Last Name:	
Email address	

PURPOSE	
Course/event/project:	
Work/service provided:	
Dates (start/end dates):	
Honorarium amount:	
Other information (if any):	

REQUESTOR	
Select one:	<input type="checkbox"/> Curriculum <input type="checkbox"/> class budget <input type="checkbox"/> project <input type="checkbox"/> other
Project (course) to be charged:	
Requestor (Instructor)	

APPROVAL	
Name:	
Title/Position:	
Signature:	
Date:	

U OF T ACCOUNT TO BE CHARGED	
Vendor / Employee #	

CFC	CC	I/O	Fund	GL

Date:	
Processed by:	



Payment Form

To be completed by speaker

The information below will be used to process your payment from the Drama Centre. All of the information will be kept confidential.

Please note: A T4A tax slip will be generated at the end of the calendar year

CONTACT INFORMATION	
First Name:	
Last Name:	
Email Address:	
Phone Number:	

HR/BANKING INFORMATION	
Social Insurance Number:	
Social Security Number:	
Date of Birth:	
Complete Mailing Address:	
Citizenship:	
GST Registrant	
If YES, please state GST #	

If you would like to receive direct deposit, please attach a “void” cheque or bank form.
(only applicable to Canadian banks)

Employment history (select one):

- I currently work for UofT
- I have worked for UofT in the past
- I have never worked for UofT

In accordance with Revenue Canada Regulations, 15% withholding tax is deducted at source for honoraria given to speakers who are not Canadian citizens or permanent residents. However, you may be able to claim this as a tax credit when filing your own tax return. A T4A-NR tax receipt will be issued at the end of the calendar year.

SMALL SUPPLIER CERTIFICATION FORM

I HEREBY CERTIFY THAT I QUALIFY AS A SMALL SUPPLIER UNDER SECTION 148 OF BILL C-62 AND I AM, THEREFORE, NOT REQUIRED TO REGISTER FOR HST/GST PURPOSES.

NAME OR COMPANY – PLEASE PRINT

SIGNATURE

DATE

Small Suppliers

Section 148 Small supplier status

This section sets out rules for determining the status of a person as a small supplier for GST/HST purposes. A small supplier is not required to collect tax on taxable supplies. Nor is a small supplier entitled to claim an input tax credit for tax paid on taxable inputs.

It is important to note that a person qualifying as a small supplier may elect to become a GST/HST registrant. A small supplier who registers is of course required to collect tax on any taxable supplies. However, it is to the advantage of small suppliers selling to other businesses to register as this allows the small supplier to obtain input tax credits on purchases and the supplier's business customers will ordinarily be entitled to claim input tax credit for any tax they pay.

A person is not required to apply for status as a small supplier. Moreover, unless a small supplier applies for registration, there is no requirement to file any GST/HST returns in respect of the commercial activity.

Pursuant to subsection 148(1), a person qualifies as a small supplier throughout any calendar quarter and the following month if the total consideration for taxable supplies made by the person in the preceding 12-month period did not exceed \$30,000. For the purpose of this rule:

- the \$30,000 threshold is determined by reference to the total consideration for taxable supplies, excluding the proceeds from any sales of capital property, made in that 12-month period;
- the threshold is determined by reference to the aggregate of the taxable supplies made by the person and any associated person in that period ("associated person" is defined in section 127); and
- persons carrying on lotteries or gambling activities are entitled to deduct certain prizes or winnings paid out to determine whether they are below the \$30,000 threshold. This provision is of particular relevance for charities and non-profit organizations.

Subsection 148(2) provides an exception to the rule described above. Under this subsection, a person ceases to qualify as a small supplier at any time in a calendar quarter when the total consideration for taxable supplies of that person and of associated persons in that quarter exceeds \$30,000. For the purpose of this rule, proceeds from the sale of capital property are excluded. When the threshold is exceeded, the person ceases to qualify as a small supplier. As a result, the person is required to become registered and collect tax on all supplies, other than exempt supplies, made in the course of any commercial activity.

Subsection 148(3) denies "small supplier" status to a non-resident person whose only business carried on in Canada is the selling of admissions to a place of amusement, seminar, activity or event. The effect is to require non-residents in such circumstances to collect and remit tax on admissions which they sell directly to spectators/attendees even if the aggregate value of admissions charged does not exceed the \$30,000 threshold.