



VUNTUT GWITCHIN GOVERNMENT  
Government of Vuntut Gwitchin First Nation  
CHIEF AND COUNCIL

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VUNTUT GWITCHIN FIRST NATION  
COUNCIL RESOLUTION 03-02-2023 – #10

**RE: HONORARIA POLICY**


**WHEREAS:**

- A. The Vuntut Gwitchin First Nation (VGFN) *Constitution* establishes the Vuntut Gwitchin Government (VGG) and a Council;
- B. Council has the duties and powers prescribed to it under the *Constitution* to, among others, set clear policies and guidelines and ensure good management and reporting in all aspects of the Vuntut Gwitchin Government within the jurisdiction of the Council;
- C. Citizens regularly contribute their time and energy in service to the community and to the Vuntut Gwitchin Government, bring important wisdom to government deliberations, and should be compensated for their contributions;

**THEREFORE THE COUNCIL OF THE VUNTUT GWITCHIN FIRST NATION RESOLVES THAT:**

1. The Honoraria Policy is approved and effective immediately.

**THIS RESOLUTION** being duly approved by a quorum of the Council at a meeting duly convened on March 2, 2023 at Old Crow, Yukon.



Chief Pauline Frost



Deputy Chief Debra-Leigh Reti



Councillor Jeneen Frei Njootli



**Request for Honoraria or Gift Payment Form**

**Section 1 – to be completed by Director**

Name of Honoree: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Email: \_\_\_\_\_ Phone: \_\_\_\_\_

Date of Birth: \_\_\_\_\_ SIN: \_\_\_\_\_

If Honoree is NOT a VGG employee, include VOID cheque or Direct Deposit Form for first payment.

Location of service or participation: \_\_\_\_\_ Date(s): \_\_\_\_\_

Description of service or participation including number of hours: \_\_\_\_\_

Honoraria amount eligible for payment \$\_\_\_\_\_, or

Gift amount being requested for payment \$\_\_\_\_\_

Department and Account Code: \_\_\_\_\_

Notes: \_\_\_\_\_

Director name and signature	Date
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*Forward completed Section 1 to Human Resources Office*

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**Section 2 – to be completed by Human Resources**

Date received by HR Office: \_\_\_\_\_

Is Honoree a VGG employee? (circle one) Yes / No

If Yes, was leave required? Yes / No If Yes, is leave recorded in Payworks? Yes / No

Human Resources officer name and signature	Date
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*Forward completed Sections 1 and 2 to Finance Office*

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**Section 3 – to be completed by Finance**

*Approved for payment:*

Finance Director or Controller name and signature	Date
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## Summary information about the VGG Honoraria and Gift Policy

### Intent

Citizens regularly contribute their time and energy in service to the community and to the Vuntut Gwitchin Government. Citizens bring important wisdom to government deliberations. This policy aims to compensate Citizens for their contributions.

### Key points

- Recognizes the importance of knowledge keeper's input.
- Date of Birth and SIN are required for tax purposes as honoraria payments are taxable income.
- VGG already has direct deposit info for VGG employees; VGG needs to collect direct deposit info from non-VGG employees only once.
- The policy is not used for employer-employee relationships, it applies when Vuntut Citizens provide their views for the benefit of the community or the government.
- This policy does not apply to youth.
- Clarifies between VGG staff participating as staff or as knowledge keepers, and lays out the process – e.g. an employee taking leave from their job to contribute as knowledge keeper.
- Honoraria rates are:
  - a. \$100 for events 1 hour or less
  - b. \$250 for events longer than 1 hour and up to 3 hours
  - c. \$400 for events 3 hours or more

Examples where honoraria are paid (principle: community or government benefits):

- Committee meetings, Summits, Committee reps at public meetings

Examples where honoraria are not paid (principle: individual benefits, part of employee's regular job):

- Public meetings (i.e., attended by choice; out of personal interest), Training, Working groups internal to government

Gifts are different, as there is more discretion in offering gifts, but the amount should be below \$500.

### Roles and responsibilities are laid out in the policy:

- Citizens being compensated are responsible for attending meetings with full intent to participate and contribute their knowledge and experience; and for assisting in filling in the Request for Honoraria Form.
- Directors are responsible for managing within their area of responsibility, recruiting knowledge keepers for participation, and filling in the Request for Honoraria Form.
- Directors are encouraged to fill in the form promptly to compensate Citizens in a timely way.

# VUNTUT GWITCHIN GOVERNMENT

Government of Vuntut Gwitchin First Nation

Human Resources and Corporate Policy



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Policy identifier (Number or place in structure of the Policy book)

**Policy title:** Honoraria and Gift Policy  
**Forms:** Request for Honoraria or Gift Payment Form  
**Approval Date:** March 02, 2023  
**Effective Date:** March 02, 2023

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## Narrative context

Citizens regularly contribute their time and energy in service to the community and to the Vuntut Gwitchin Government. Citizens bring important wisdom to government deliberations. This policy aims to compensate Citizens for their contributions.

## Scope

### Authority – who approved this policy

This policy is issued under the authority of Chief and Council meeting held on March 02, 2023.

### Application – who and what this policy applies to

This policy applies to people who contribute their time to the community or to the Vuntut Gwitchin Government by participating in certain kinds of meetings or otherwise making contributions to the wellbeing of the community outside of any regular government work setting.

This policy does not apply to people who are doing work for VGG in an employer-employee relationship, such as when VGG provides direction and training, has full control over the worker's activities, and the work environment between the worker and the payer is one of subordination, or VGG provides tools and equipment to perform the activities.

This policy does not apply to Youth who travel on behalf of VGG.

### Principles and intent – what are we trying to do with this policy

The intent of this policy is to recognise the contributions of Citizens and others to the wellbeing of the community and advancing the Vuntut Gwitchin Government.

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## Human Resources and Corporate Policy

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### Policy core objectives

This policy aims to provide a legal, consistent and fair approach for compensation for an individuals' time and contributions to the community and VGG in settings that are not employer-employee arrangements, such as participating on committees. It sets out reasons for the honoraria along with examples and monetary rates to assist managers in managing various situations.

This policy aims to provide compensation in a timely fashion to people who are not employees of VGG for their contributions to meetings, committees, summits, and other activities that benefit the government or the community. It also outlines that employees can also be compensated for these contributions when they occur outside of regular work hours and outside the employee's assigned work duties.

The policy distinguishes between honoraria, as compensation for an individual's contribution of knowledge or expertise, and gifts, which are provided to recognise a person's voluntary service for which fees are not legally or traditionally required.

### Definitions

**Committee** means a Standing Committee as formed under the VGFN Governance Act, and other committees struck by the Vuntut Gwitchin Government.

**Gift** means a monetary payment given to someone as a one-time thank you. Gifts totalling less than \$500 per year are not taxable; Gifts totalling \$500 or more in one year are taxable.

**Honoraria** means an amount paid in recognition of service to the VGFN or VGG for which fees are not legally required, but are expected as compensation for the individual's contribution of knowledge and/or expertise. Honoraria are considered income and are taxable.

**Per diem** means a daily allowance paid to cover business trip expenses, like a hotel stay, travel, taxis, and food. Per diems are paid at the VGG rate and according to VGG rules.

**Casual employee** means a person who performs work or services under specific conditions in return for remuneration. The Casual classification is assigned to employees who are hired to work on an 'as and when needed' status, for example: drivers, labourers, cooks, cook helpers, land guardians, or custodians.

### Policy provisions

1. Honoraria are paid for work conducted on behalf of VGG. The principle of who benefits from someone's participation guides when Honoraria is paid. If the government through consultation feedback or the community benefits through some other contribution, Honoraria is paid. If the person participates in an event in which the person benefits such as recreational activities, there is no Honoraria.
2. Gifts are offered as a thank you gesture when there is no expectation of payment.

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## Human Resources and Corporate Policy

3. From a financial administration perspective, gifts and honoraria are the same thing. HR and Finance will determine when gifts and honoraria will be taxed based on the \$500 Canada Revenue Agency rules.
4. Gifts and honoraria are different than payment made to a casual employee or through a service contract. Individuals providing services must be engaged with and compensated through the appropriate classification.
5. To the extent possible, casual employees will be called upon to perform tasks before non-employees are called to provide those services through the payment of honoraria.
6. Employees of the Vuntut Gwitchin Government who are appointed to a committee in an official capacity as a government representative, are eligible to receive honoraria under this policy as long as the work is conducted outside of regular work hours or they have taken leave from their regular job.
7. Honoraria are paid for committee member work, meeting participation, and other infrequent events (such as opening and closing prayers, ceremonial practices, etc.), and are usually at the request of VGG.
8. Honoraria rates are:
  - a. \$100 for events of 1 hour or less
  - b. \$250 for events longer than 1 hour and up to 3 hours
  - c. \$400 for events of 3 hours or more
  - d. Travel and per diems are on top of the honoraria
9. Honoraria are not paid for attending public meetings for their own interest in the topic.
10. VGG does not pay honoraria for employees on employee time. Employees must take leave from their regular job to receive honoraria.
11. Committees are paid as defined in the constitution.
12. Advances for per diems are possible on request. Requests should be made as far in advance as possible, at least five days. Requests for advances may not be approved if not enough time allowed. See the travel policy for details.
13. Honoraria and Gifts are not eligible for advances.

Examples of events for which honoraria are paid or not.

Event	Paid?	Examples
Committee meeting	Yes	Standing Committees, Community Wellness
Summit	Yes	VGG Summit meeting

# VUNTUT GWITCHIN GOVERNMENT

Government of Vuntut Gwitchin First Nation

## Human Resources and Corporate Policy

Committee reps at public meetings	Yes	Committee members who are asked to attend public meetings as representatives of their Committee.
Public meetings	No	Appropriation Act, Engagement on Strategic Plan
Training	No	Heritage Language Class
Events or gatherings	No	Gwich'in Days, Wellness Events
Working group	No	Internal meeting

### Roles and responsibilities

Citizens being compensated are responsible for attending meetings and are expected to participate and contribute their knowledge and experience.

Directors are responsible for understanding what constitutes a gift or honoraria and for seeking clarity where there is uncertainty.

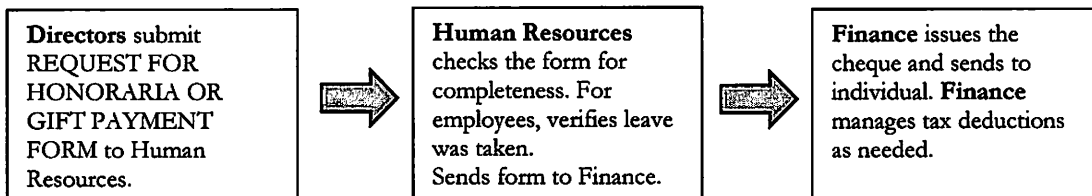
Directors may request the payment of a gift, and are responsible for submitting a completed **REQUEST FOR HONORARIA OR GIFT PAYMENT FORM** to Human Resources in a timely fashion so that honorees can be paid as soon as possible.

In the case of an employee taking leave to participate in committee work, Human Resources is responsible to verify through Payworks that the employee took leave from their job.

Human Resources is responsible for reviewing the form for completeness and for assessing if an employer-employee relationship exists.

Finance is responsible for tracking total amounts paid to individuals in each year for tax purposes.

Finance is responsible for processing payments. Finance will prepare and provide payment to the honoree and manage tax deductions when necessary.



### Review

If an individual is not satisfied with the speed of payment or any other areas of this policy, they must provide their complaint to the Director of the managing department.

This policy will be reviewed in September 2023. Directors and Managers will be asked for their experience with the policy (what works, what doesn't).