



Canadian Cardiovascular Society Honorarium Policy and Form

You will be receiving an honorarium from the Canadian Cardiovascular Society (CCS) for participating in a CCS educational program. Please read the policies below and complete the attached Honoraria Form.

You have four options for receiving your honorarium payment,

Option 1. If you wish to receive the honorarium personally, you will be acting as an independent contractor and will be solely responsible for remitting any and all taxes with respect to the payments made to you. You will need to include the payment on your annual personal tax return. Please provide your SIN number on the honoraria form if you wish to have a T4A issued by the CCS.

Option 2/A. If you wish to have the honorarium processed through your business, please provide us with your Business HST number. Taxes will be included with your honorarium.

Option 2/B. If you wish to have the honorarium processed through your corporation, please provide us with your Corporation number. Taxes will not be included with your honorarium.

Option 3. If you wish to donate your honorarium to the Canadian Cardiovascular Society Academy, please check the box on the attached Honorarium Form. The cheque will be issued directly to CCSA. We still need the form completely filled out as in Option 1 or Option 2 and you will be provided with a charitable donation receipt.

Option 4. If you are a non-Canadian resident, please complete the form and indicate you are a non-resident.

Canadian honorarium recipients will be paid in Canadian funds only. US and international honorarium recipients will be paid in US funds, if requested.

Honorarium forms not submitted within a year after the educational program will not be processed for payment.

This honorarium form will be used all of the honoraria that you receive throughout 2016. Should the information provided within the form change, please notify the CCS at cpd@ccs.ca.

The information provided will be kept confidential. _____



Faculty Honorarium Form

This form is to be considered an invoice for your honorarium payment.

As an honorarium recipient we kindly ask that you complete the form below and email to:

cpd@ccs.ca

❖ Please print your full name and email address:

Name of Physician		Email:	
Program Title		CCS File # (if known):	
Location of Program:		Date of Program:	
Amount of Honorarium (before-tax)		Sponsors:	

❖ Please double click the check box and select one to determine if HST/GST/QST needs to be included with the honorarium payment:

<input type="checkbox"/> Option 1	<p>You will be acting as an independent contractor and will be solely responsible for remitting any and all taxes with respect to the payments made to you. <u>Please provide your SIN number on the honoraria form if you wish to have a T4A issued by the CCS.</u></p> <p>Optional: SIN number: <input type="text"/></p>
<input type="checkbox"/> Option 2/A: HST number	<p>Enter the business number as: 9 digits+RT+4digits Taxes will be included with your honorarium payment</p> <p>Business number: <input type="text"/></p>
<input type="checkbox"/> Option 2/B: Corporation number	<p>Enter the corporation number as: 9 digits+RC+4digits Taxes will <u>not</u> be included with your honorarium payment</p> <p>Corporation number: <input type="text"/></p>
<input type="checkbox"/> Option 3	I wish to donate my honorarium to the Canadian Cardiovascular Society Academy
<input type="checkbox"/> Option 4	Non-Canadian Resident

❖ Mailing address:

Name to appear on cheque					
Street Address 1					
Street Address 2					
City		Province		Postal Code	
Country					