



# Remuneration Policy

# Policy 4.13

<b>Section:</b>	Finance and Risk		
<b>Approved By:</b>	Council	<b>Public:</b>	Yes
<b>Approved Date:</b>	September 17, 2020	<b>Review Schedule:</b>	Every 3 Years
<b>Effective Date:</b>	September 17, 2020	<b>Last Reviewed:</b>	September 2023
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## Purpose

The purpose of this Policy is to set out the practices followed by the College for per diem remuneration paid in recognition of the services provided on Council and committees or in carrying out College business or project work.

## Application

This Policy applies, except where noted, to:

- Professional Councillors;
- Non-Council Committee Members; and
- Individual registrants of the College who have been requested by the College to carry out College business or project work.

This Policy does not apply to Publicly-Appointed Councillors, who are appointed by the Lieutenant Governor in Council. Their remuneration is determined by the Ministry of Health (MOH) and is paid directly by the MOH.

## Remuneration

The per diem remuneration payable under this Policy is \$260.00 per day.

## Automatic Payment of Remuneration

A remuneration payment under this Policy will be *automatically* paid for:

1. attendance at a duly constituted business meeting of Council, a statutory committee, or a non-statutory Committee, regardless of whether the meeting is held in-person or electronically, in the amount of one day per meeting;
2. attendance at a meeting of a panel of the Discipline Committee of the College, including those called for the purposes of hearing a motion, a pre-hearing conference, or a hearing;
3. preparatory time in the amount of one day per day of attendance at meetings of the following, except for meetings called for the sole purpose of reviewing and approving draft decisions:
  - a. Council Business Meetings
  - b. Executive Committee
  - c. Registration Committee
  - d. Inquiries, Complaints and Reports (ICR) Committee
  - e. Quality Assurance (QA) Committee
  - f. Finance and Audit Committee
  - g. Nominating Committee;
4. deliberation time in the amount of one day per day of attendance at a meeting of the following, if a decision or order was made for which written reasons were provided:
  - a. Discipline Committee
  - b. Fitness to Practise Committee; or
5. attendance at a mandatory or voluntary Council or committee educational or orientation session, except for those sessions held during a duly constituted business meeting.

### **Claimable Remuneration**

A remuneration payment under this Policy may be *claimed* for the following:

1. time spent engaged in College business or project work for which prior eligibility for remuneration has been pre-approved by the Registrar & CEO;
2. time spent engaged in preparatory time payable if a Councillor or Non-Council Committee member is suddenly and unexpectedly unable to attend a meeting and has done preparatory work;
3. for Professional Councillors only, attendance at one conference or educational session per year that is directly related to their role at the College, provided that the attendance was pre-approved by the Executive Committee, in the amount of one day per day of attendance to a maximum of two days per calendar year; or
4. for Non-Council Committee Members, attendance at one conference or educational session per year that is directly related to their role at the College, provided that the attendance was pre-approved by the Registrar, in the amount of one day per day of attendance to a maximum of two days per calendar year.

### **Taxes and Deductions**

Canada's tax laws state that any individual who is not an employee but who holds an "office" which includes an individual who is elected or appointed in a representative capacity and

entitles the individual to a remuneration, is required to pay Canada Pension Plan (CPP) contributions and income tax on the remuneration paid to the individual.

Payments for an office are reported on a T4 slip at the end of each year. The College will request each registrant who receives remuneration to complete Form TD1, Personal Tax Credits Return in order that the College has the necessary information to withhold CPP and income tax, and to accurately complete the T4 slip.

The College is required to deduct CPP contributions from the remuneration paid to a registrant and is required to match the registrant's CPP contribution. To determine the CPP contributions to withhold from each remuneration payment, the College will prorate the basic CPP exemption (\$3,500) over the number of times the registrant is expected to receive remuneration during the year.

The College is required to deduct income tax from a registrant receiving remuneration, if the College estimates that the registrant's remuneration for the year will be more than the claim amount on Form TD1.

### **Addressing Concerns**

If a Councillor, Non-Council Committee Member, or individual registrant of the College is concerned about a decision regarding either automatic or claimable remuneration, the concern should be discussed with the Registrar & CEO.