



Remuneration Policy

Policy 4.13

Section:	Finance and Risk		
Approved By:	Council	Public:	Yes
Approved Date:	September 17, 2020	Review Schedule:	Every 3 Years
Effective Date:	September 17, 2020	Last Reviewed:	September 2023
Amended Date(s):	September 16, 2021 September 16, 2022 September 15, 2023	Next Review Date:	September 2026

Purpose

The purpose of this Policy is to set out the practices followed by the College for 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 to:

- Professional Councillors;
- Non-Council Committee Members; and
- Individual members 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 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; or
3. attendance at a conference or educational session that is directly related to College business, provided that the attendance was pre-approved by the Executive Committee, in the amount of one day per day of attendance.

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 member 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 member and is required to match the member'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 member is expected to receive remuneration during the year.

The College is required to deduct income tax from a member receiving remuneration, if the College estimates that the member'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 member of the College is concerned about a decision regarding either automatic or claimable remuneration, the concern should be discussed with the Registrar & CEO.