

Under the **Financial Matters Policy – Council, Board and Committees' Expenses** and **Financial Matters Policy – Sections, Medical Interest Groups, Branch Societies and Districts**, members are paid for the time they spend serving the profession through work within the OMA.

This document answers your questions about key elements of the financial policy and the payment processes. Detailed information is available in the financial policy document and from Finance department staff.

Both **Policies** are available on:

- Staff Space https://staffspace.oma.org/my_work/departments/finance/wiki/member_honouraria_and_expenses
 - Members' website: <https://www.oma.org/sections/member-benefits/other-programs-initiatives/financial-matters-and-expense-claims>
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1. What can I be paid for?

- Honoraria for time spent in meetings plus related time spent travelling.
- Out-of-pocket expenses – transportation, hotel, meals, etc.
- For meetings of
 - OMA Council, Board, Committees.
 - Executive and other meetings (*but not AGMs*) of OMA Sections, Medical Interest Groups, Branch Societies and Districts, subject to policy limitations on the number of meetings each year.
- **Not** for time spent preparing for meetings.

2. How much will I be paid?

- Honoraria
 - See [here](#) for rates.
 - The same rate schedule applies to all members.
 - Rates increase as you serve more days in any calendar year and will be topped up retroactively as you reach each threshold.
 - Daily and hourly rates are equivalent and apply to both meeting/teleconference time and time spent travelling.
 - Some [groups designated](#) by the Board of Directors with an unusually heavy burden of preparation time are paid a premium on their meeting honoraria for meetings of the group.
 - OMA Committee chairs (*not Section, Medical Interest Group, Branch Society and District Chairs*) are paid a premium on their meeting honoraria for relevant meetings to compensate for their additional work.
- Out-of-pocket expenses
 - Reimbursed as incurred, **within maximum limits** provided in the policy.
 - See [here](#) for policy limits.

3. How can I claim?

- Claim forms are available online on both Staff Space and Members' website at the links above,
Or
- Paper forms are available in meeting rooms, from OMA reception or from meeting support staff.

- Be sure to
 - Complete all relevant details.
 - Identify your meeting clearly.
 - Give the name of an OMA staff member who can provide further information about your meeting.
 - Attach receipts for your expenses.
- Submit to OMA Finance. Click [here](#) or see the claim form for contact information.
- To receive payment by Direct Deposit / EFT, please access and complete the required documentation available at the links above and return to OMA at the address and contact provided above.

4. How will my payment be processed?

- Staff who support your meeting will record the details (duration, attendance, what OMA program or initiative it contributes to).
- For Section, Medical Interest Group, Branch Society or District meetings, minutes of the meeting must be received (see **Financial Matters Policy - Sections, Medical Interest Groups, Branch Societies and Districts**).
- Finance staff will review your claim to ensure it corresponds with the policy and will match your claim against the meeting details provided by meeting support staff.
- If the information matches, your claim is paid.
- If the information does not match, the differences must be resolved for audit purposes.
 - Finance staff work with meeting support staff to the extent possible. If necessary, you may be asked for further information.
 - Once the differences are resolved, your claim is paid.
 - If your claim has been adjusted based on available information, you will be informed by e-mail, *OR* by a note on the cheque stub.
- Click [here](#) for a schematic of the audit verification and payment processes.

5. When will I receive my payment?

- Claims are paid at the end of each month.
- If your claim and receipts are received in Finance by the 15th of the month*, you will be paid at the end of the same month.

*This is assuming any differences in the meeting information, as provided by meeting support staff, have been resolved and that minutes have been received for a Section, Medical Interest Group, Branch Society or District meeting.

- If your claim and receipts are received after the 15th of the month, it will be paid at the end of the following month.

6. Is my payment taxable?

- Yes and no. Honoraria (time spent in meetings, teleconferences and related travelling) are taxable income, but reimbursements of your out-of-pocket expenses are not.
- For members elected to an OMA Committee, honoraria payments are considered by the CRA to be earned from "holding an office" and are taxable.
- CRA also classifies these honoraria as income to you personally and not to your professional corporation.
- Both income tax and Canada Pension Plan contributions are withheld from your payment and at year end you will receive a T4 slip to include in your income tax return.
- T4's for honoraria will be issued annually and withholding taxes will be based on the basic personal amount unless a TD1 form has been completed. TD1 forms can be printed from the following CRA website <http://www.cra-arc.gc.ca/E/pbg/tf/td1/td1-17e.pdf> and <http://www.cra-arc.gc.ca/E/pbg/tf/td1on/td1on-17e.pdf>

- May I contribute my honoraria to my Section, Medical Interest Group, District or Branch Society or to the Ontario Medical Student Bursary Fund?
- Yes, you may contribute your meeting honoraria or both meeting honoraria and expenses to:
 - Your Section, Medical Interest Group, Branch Society or District's discretionary fund, **or**
 - Redirect it as a charitable donation to OMSBF or the Ontario Medical Foundation.
- Please indicate your direction clearly in the space provided on the claim form.
- Your contribution will be confirmed by e-mail when your claim is processed.
- Your redirected honoraria are still taxable income and will be included on your T4 slip.
- A charitable donation receipt will be issued at the end of the calendar year for contributions to OMF and OMSBF.

7. How much does OMA spend on honoraria?

- In 2016, 11% of the total OMA operating budget of \$54.8 million was paid in honoraria and travel expenses to 658 members.
- Average 496 claims were processed each month.

8. What audit controls apply to this way of spending my OMA membership dues?

- Receipts (not just credit card slips) to support your expenses – provided by you.
- Record that your meeting is an authorized part of OMA's plan and budget – provided by meeting support staff
- Details of your meeting's duration and your attendance – provided by meeting support staff.
- If any of these audit controls are missing, payment of your claim will be delayed.

Hyperlinks

Honoraria Rates – 2017

Meeting Days Served (Calendar Year)	Daily Rate	Hourly Rate
0.0-15.0	\$815	\$116
15.5-25.0	\$995	\$142
More than 25.0	\$1,145	\$164
President	\$1,725	\$246

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Designated Groups

Designated bodies include the Board of Directors, the Executive Committee when meeting separately from the Board, the Negotiating Committee, and others as approved from time to time by the Board.

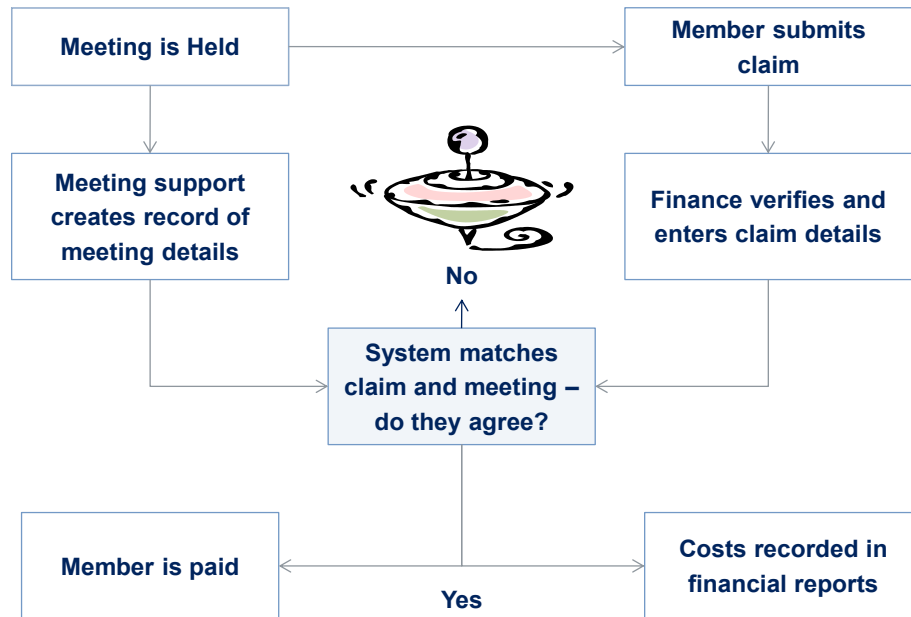
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Ontario Medical Association
Finance: Member Claims
150 Bloor St. West, Suite 900
Toronto, Ontario M5S 3C1
Fax: 416.340.2944
Email: MemberHonoraria@oma.org

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Audit verification and payment processes

Audit Verification & Payment Process



Out of Pocket Expenses – maximum amounts

Members are reimbursed for their actual out-of-pocket transportation expenses, subject to the following limitations:

Transportation

- The means of transportation (air, rail, automobile) should be chosen to reflect the most efficient and cost-effective means of travel.
- Regardless of the means of transportation, total transportation costs may not be higher than the cost of Air Canada Economy Flex class airfare / Via rail Economy-Plus train fare - plus related ground transportation. Members will be reimbursed for re-booking or change fees when these are incurred for reasons beyond the member's control.
- Members who serve more than 25 days on Association business, and whose most efficient means of travel is by air, may be reimbursed for a flight pass at the Latitude class.
- Members who serve more than 25 days on Association business, and whose most efficient means of travel is by rail, may be reimbursed for a Business BizPak.
- Members using own automobile on OMA business may claim a mileage allowance as well as actual parking charges. The amount of the mileage allowance will be set at the CRA maximum rate for kilometres in excess of 5,000 per year. The 2017 rate is \$0.48/km.

Accommodation

- Maximum allowable accommodation expense is the negotiated OMA rate at the Association's base hotel, which is designated by the Board of Directors from time to time. The designated hotel for 2017 is InterContinental Toronto Yorkville – the rates are as follows:
 - January 1 to April 30 - \$224, plus applicable taxes
 - May 1 to October 31 - \$235, plus applicable taxes
 - November 1 to December 31 - \$224, plus applicable taxes
- When a meeting is held in a hotel, members who stay in the meeting hotel will be reimbursed up to the negotiated OMA base rate for that hotel.
- Members who stay at another hotel will be reimbursed for that hotel's preferred OMA rates if available, up to a maximum of the OMA rate at the Association's designated base hotel.
- An allowance of \$100 per night may be claimed in lieu of hotel for occasional accommodation as a guest in a private home.
- Normally one night's accommodation will be allowed for a one-day meeting.

Meals

- A member will be reimbursed for the reasonable cost of meals required during her/his absence from home. Maximum allowable daily reimbursement is \$80.

Other expenses

- The Association is not responsible for expenses of a personal nature (such as laundry, personal telephone calls, drinks or entertainment, including in-room bar). Essential laundry and pressing may be claimed if three or more consecutive days of business are required without the opportunity to return home.

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