

FOM and HABS Remuneration Guide for Consumer and Community Involved in Health Research

Purpose: This guide is developed to assist UQ researchers to remunerate consumers and community members involved in their research. An honorarium is either an honorary reward for voluntary services or a fee for expertise voluntarily performed. The University of Queensland (UQ) recognises the National Health and Medical Research Council (NHMRC) Statement on Consumer and Community Involvement in Health and Medical research, and its requirement to appropriately remunerate consumers and community: <https://www.nhmrc.gov.au/about-us/publications/statement-consumer-and-community-involvement-health-and-medical-research>.

Definitions: Based on the NHMRC Statement Consumers are defined as “patients and potential patients, carers and people who uses health services”. Community is defined as “a group of people sharing a common interest (e.g., cultural, social, political, health, economic interests) but not necessarily a particular geographic association. Different types of communities are likely to have different perspectives and approaches to their involvement in research”. Please refer to the NHMRC statement for further definitions.

Development Guide: Health Consumers Queensland's (HCQ) position statement on the remuneration of consumers and community members: [HCQ Remuneration Effective 1 July 2024](#)

STEP 1: Obtain Budget Approval for Consumer Remuneration Payments

Communicate with your supervisor, project lead, or organisational unit professional staff of your plans for consumer and community involvement. Prepare a consumer and/or community involvement plan of the activities required for your project with a budget for endorsement by supervisor or project lead.

STEP 2: Obtain FBS TAX Approval to Treat Payments as Honorariums (if required)

- UQ FBS TAX have confirmed that consumer payments are to be treated as honoraria.
- All payments are required to complete an Honorarium Declaration (see Appendix 1: Honorarium).
- If you are using approved health consumer honoraria in line with the HCQ Position Statement our Finance can process and UQ FBS TAX will not need to sight the declaration (see Table 1).
- If the payment rates offered are **NOT** in line with these rates, you need to email UQ FBS TAX to approve the amount/s prior to payment. Email your consumer budget to fbs-tax@uq.edu.au

Table 2: HCQ position statement remuneration rates effective 1 July 2024:

HCQ Rate effective 1/7/2024	UQ 2024 rate*
\$50 per hour (consumers engaged in less formal ways e.g. a single focus group, a one-off review of documents, etc.)	\$50
\$234* per meeting 4 hours and under (Consumer engaged for ongoing, regular, high-level committees e.g. Consumer Advisory Committees)	\$234.00
\$469* per meeting 4 hours and over *These two rates incorporate pre-reading and travel time	\$469.00

STEP 3: Discuss Consumer/s Preferred Payment Option

Best practice is to consult your consumer/s and make payment arrangements prior to beginning their involvement in the research project. It is recommended researchers:

- Formally thank consumer/s as a valuable member of your project team.
- Discuss with consumer/s the best way to make payment e.g., direct payment to their bank account or digital gift card.
- Payment information must always be put in writing (email or involvement agreement) with details of the project contact person who will be processing the payment/s.
- Organise to reimburse the consumer/s for any out-of-pocket expenses.
- If the consumer declines an honorarium payment, acknowledge the gesture and advise the consumer that if they change their mind, speak to the project contact person.
- UQ researchers **DO NOT** to provide personal tax advice to consumers and it is recommended to include a disclaimer in your consumer payment documentation – see example below:

“UQ recommends for further information and advice on personal income tax matters consumers should contact their accountant and/or the Australian Taxation Office”

ATO website links:

[Paying volunteers | Australian Taxation Office \(ato.gov.au\)](https://www.ato.gov.au/Paying-volunteers)

[Honorariums | Australian Taxation Office \(ato.gov.au\)](https://www.ato.gov.au/Honorariums)

There is also a free TAX HELP program that helps people earning \$60,000 or less per year:

<https://www.ato.gov.au/Individuals/Your-tax-return/Help-and-support-to- lodge-your-tax-return/Tax-Help-program/>

STEP 4: Consumer Remuneration Payment Process

4.1 Direct Payment:

4.1.1 Consumer completes:

- Consumer completes and signs the Honorarium Declaration Form.
- FBS TAX requires one declaration per consumer per project at the beginning of the project for the full honorarium amount and this will cover each payment made during the period of involvement.
- The consumer signs the bottom section of the Honorarium Declaration, and we suggest you prefilling the form for each consumer with:
 - i. Description of services provided (e.g., 12 x meeting over 24 months).
 - ii. Honorarium value (please note you can put in the total cumulative amount for the whole project e.g., 12 x \$212 = \$2544).
 - iii. Prefill with signature from UQ Representative in appropriate section.
 - iv. Consumer volunteer tick option **one and/or four** on the declaration, see example below:

For completion by volunteer:

I declare I have accessed the above websites and confirm I am a volunteer. I understand UQ does not provide any taxation advice and I am responsible for my personal tax obligations. UQ is not required to withhold pay as you go (PAYG) withholding from the payment as (tick those boxes that apply):



The supply is made in my private capacity, or as my hobby; or



The payment is exempt income for me (for example, I am an income tax exempt charity); or



I am a non-resident who is not carrying on an enterprise in Australia or through an agent in Australia; or



I am not carrying on an enterprise because I have no reasonable expectation of profit or gain.

Important: Please ensure all consumer personal details, especially bank details, are stored securely.

4.1.2 Researcher/Administrator completes:

- The 'EFT Payment Request – Domestic' form (please ensure you have the latest version).
- To locate the current form, see link below from Operational areas > Finance > Forms and resources > **Accounts payable** > Resource (table of contents) > **EFT Payment Request-Domestic:**

[Finance forms and resources - Chief Operating Officer Portfolio - University of Queensland \(uq.edu.au\)](https://www.uq.edu.au/finance/forms-and-resources)

On the EFT Payment Request cover sheet complete:

- Request area – *Faculties (Pst) if applicable: **Medicine or Health and Behavioural Science***
- Enter payment information, example below:

EXAMPLE:

Purpose of payment <i>(E.g. Commission, Grant, Hardship, Refund, Scholarship)</i>	Volunteer consumer remuneration	Expense type <i>(Optional field)</i>	
Recipient of payment <i>(Student, Staff, Supplier, Participant, Honorarium, Other)</i>	Honorarium	Currency	AUD
If 'Other' more detail			
Vendor Name (compulsory) <i>Note, name may vary to your specific payment purpose</i>	Honorarium AUD	Vendor Number <i>(Auto populated)</i>	0000004486

- Complete the "Prepared by" section with your name and role title details.
- The "Authorised by" section can be left blank unless the total amount of payments on the sheet are greater than \$50,000.
- The EFT payment request verified by your Faculty of Medicine or HABS Finance representative:

EXAMPLE:

SECTION B - Authorisations			
	Prepared by: I confirm the data is true and accurate	Verified by Finance PST: I verify that the requested payments are true and accurate	Authorised by (For payments over \$50,000): I certify the below payments are correct, for University purposes and funding is available.
Name in full <i>(Compulsory field)</i>	Jo Maxwell	Joanna Willmott	Compulsory field
Role Title <i>(Compulsory field)</i>	Principal Project Officer	Financial Services Coordinator	Compulsory field
Financial Delegation Level	Select from list	Approver Financial Delegate - Lev 3	Select from list
Financial Delegation Limit	-	\$20,000.01-\$50,000	-

On Data Input sheet complete:

- Enter either consumer name (must be unique identifier, use First Initial, Surname, Date e.g., J SMITH 01012023) or invoice number.
- Voucher Line number will always be 01 for each payment (unless it is being split across two chartstrings, then 01 and 02).
- Enter chartstring for your research project.
- Account code – 702685 (identifies payment as Honorarium in the finance system).
- Free Form Tag (FFT) is consumer name e.g., SMITHJ or project name.

Note: Read 'Instructions' tab on the EFT payment request form. When you submit the form make sure you make a **PDF copy** and **submit both the PDF file and Excel spreadsheet to Finance.**

EXAMPLE:

3. Complete the 'Coversheet' tab	<p>> Follow the field descriptions to enter your data. > Save the excel spreadsheet. > Convert the 'Coversheet' and 'Data Input' tab sheets as single PDF file to enable the addition of digital signatures on the coversheet.</p> <p>How to create a multiple page PDF</p> <ol style="list-style-type: none"> 1. Right Click on the worksheet tab 'Coversheet', hold the {CTRL} button together with the left mouse button and <click> on the 'Data Input' tab. 2. Select {File}, {Print} and "Print Active Sheets" to PDF.
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4.1.3 Send information to Finance:

Email Finance, med.finance@uq.edu.au or habs.finance@uq.edu.au with below documentation:

- Direct Payment = 'EFT Payment request – Domestic' form plus a PDF copy of the excel sheets
- Attach a copy of the consumer signed honorarium declaration form.
- If required, attached a copy of confirmation email from FBS TAX (only required if the honorarium amount paid is **greater** than the UQ approved rate in Table 1).

4.2 Gift Cards:

Consumers may prefer not to receive cash payments and FBS TAX has confirmed consumers can receive a Gift Card for the honorarium value. Finance provides three gift card options:

1. Coles Gift card – no fees and is redeemable at Coles Supermarkets and Coles Central stores nationwide, they are not redeemable on Coles Online or at Coles Express or Liquorland.

This card will expire 4 years from the date of issue.

2. Wish Gift Card - no fees and redeemable at multiple retail outlets i.e., Woolworths, BIG W, BWS, Dan Murphy's and participating EG Ampol fuel sites.

This card has no expiry date.

3. Prezzy Smart eGift Card <https://www.prezzy.com.au/> - UQ has an agreement with Prezzy which provides discounts and much lower fees for their online gift cards. The UQ discount is applied at checkout. Read Finance [overview](#) listing the benefits and instructions in [Advance payments](#) section.

Prezzy cards - redeemable at over 300 retail brands. Digital cards only, delivered by email or SMS and can be kept in a digital wallet. Consumers go into the website and choose their preferred card.

N.B. read the Prezzy terms & conditions each retail brand has limitations e.g., set \$ amount or minimum spend amounts. Also, there is a "swapping" system with limits e.g., swap a \$45 voucher for another retail brand but the min spend is \$50 or amounts only go up in multiples of \$10.

This card is valid for 3 years from the date of issue.

To organise email your request to med.finance@uq.edu.au or habs.finance@uq.edu.au with:

- A copy of the consumers email request for payment in the form of a gift card.
- A copy of the signed honorarium declaration form.
- Email request the number of cards/e-gift cards required, and specific amount of the gift card/s.
- Confirm your preference for digital-gift card or physical gift card.
- If required, attach the project confirmation/approval letter i.e., the conditions of your funding.
- Include chartstring details (account code 702685 identifies payment as 'Honorarium').

Gift Cards will be issued to the researcher/organiser and you are to distribute to consumer/s accordingly.

STEP 5: Out of Pocket Expenses

The reimbursement of out-of-pocket expenses are to be process differently to an honorarium. Email Finance, med.finance@uq.edu.au or habs.finance@uq.edu.au with the below documentation:

- Non-staff domestic expense reimbursement (please ensure you have the latest version). <https://staff.uq.edu.au/files/36843/non-staff-domestic-expense-reimbursement-form.pdf>
- Complete details in the non-staff domestic expense reimbursement form and attach a copy of the receipt for the out-of-pocket expenses.

STEP 6: Travel Claim

If research project requires face to face attendance for less formal consumer representation/participation, then ATO travel rates should be paid in addition to the hourly rate. Travel per kilometre can be claimed via the ATO cents per kilometre method.

ATO Resource: <https://www.ato.gov.au/Business/Income-and-deductions-for-business/Deductions/Deductions-for-motor-vehicle-expenses/Cents-per-kilometre-method/>

Finance advise that researchers can pay mileage reimbursement payments to Health Consumers, using the attached letter (Appendix 2) as supporting documentation. From a transactional perspective, the mileage allowance amount can be added to the honorarium amount as the total amount payable to the Health Consumer via the EFT payment spreadsheet (or gift cards if that is the preferred option).

Email Finance, med.finance@uq.edu.au or habs.finance@uq.edu.au with the below documentation:

- Add mileage allowance to honorarium amount as total amount payable.
- Complete details of consumers travel milage in the 'Health Consumer Travel Claim letter' (see Appendix 2: Health Consumer Travel Claim letter_2024).
- Send the 'Health Consumer Travel Claim letter' and approvals to Finance for payment.

For assistance and further information please contact:

- Jo Maxwell (FOM enquiries) - jo.maxwell@uq.edu.au
Principal Project Officer, Consumer Engagement and Indigenous Research Strategy
Research and Research Training, Faculty of Medicine

Prepared by: UQ Finance in conjunction with Faculty of Medicine Consumer Involvement in Research Working Group (CIRWG) and:

- Jo Maxwell, Principal Project Officer - Consumer Engagement, Faculty of Medicine
- Ritwika Vinayagam, Research Translation and Impact Officer, HABS
- A/Prof Nadeeka Dissanayaka, Principal Research Fellow, Faculty of Medicine
- Joanne Willicott, Sernior Financial Services Coordinator, Faculty of Medicine
- Phil Carter, Finance Manager, Faculty of Medicine
- Jodie Jaraminas, Tax and Group Accounting Manager, Corporate Finance

Appendix 1: Honorarium Declaration

Honorarium declaration



An honorarium is either:

- an honorary reward for voluntary services; or
- a fee for professional services voluntarily performed.

Guidance on the payment of honorariums to volunteers is issued by the Australian Taxation Office and the Australian Charities and Not-for-profits Commission and is available from the websites listed below:

- <https://www.ato.gov.au/Non-profit/Your-workers/Your-volunteers/Paying-volunteers/Honorariums/>
- <https://www.acnc.gov.au/tools/guides/gifts-and-honorariums>

For the payment of honorariums to be made by The University of Queensland ("UQ") to volunteers, the following information is required to be provided by the UQ representative and the volunteer. The completed form is to be sent to fts-tax@uq.edu.au.

For completion by UQ representative:

Name of volunteer: _____

Description of services provided: _____

Honorarium value: _____

I declare I have accessed the above websites and confirm each of the below statements applies to the payment of this honorarium to the volunteer (all boxes must be ticked):

- Refer to Note:
- The payment is not received as remuneration or as a consequence of employment (the volunteer will not be an employee of UQ and will not be contracted with UQ for the services performed); and
 - The payment is not relied upon or expected by the volunteer for day-to-day living (the volunteer was not notified of the payment prior to accepting to perform the services); and
 - The payment is not legally required or expected (refer to point above). In addition, UQ is not contracted with the volunteer to make payment for their supply of the service); and
 - There is no obligation on the part of UQ to make the payment (refer to point above). In addition, it is believed that the volunteers will continue to volunteer even without this honorarium payment); and
 - The payment is a token amount compared to the services provided or expenses incurred by the volunteer (the nature of the volunteers experience/expertise indicate that the token value of the honorarium is a token gesture in comparison to the forgone earnings were the volunteer performing their normal income-producing activities).

Signed: _____ Dated: _____

Name: _____ Title: _____

For completion by volunteer:

I declare I have accessed the above websites and confirm I am a volunteer. I understand UQ does not provide any taxation advice and I am responsible for my personal tax obligations. UQ is not required to withhold pay as you go (PAYG) withholding from the payment as (tick those boxes that apply):

- The supply is made in my private capacity, or as my hobby; or
- The payment is exempt income for me (for example, I am an income tax exempt charity); or
- I am a non-resident who is not carrying on an enterprise in Australia or through an agent in Australia; or
- I am not carrying on an enterprise because I have no reasonable expectation of profit or gain.

Signed: _____ Dated: _____

Name: _____

NB. We want this process to be accessible for health consumers and understand that it can be difficult to complete the PDF declaration due to health or technology issues.

Options include:

- Photographs of printed honorariums that are signed by hand (they just need to be clearly legible).
- Consumers that do not have access to Adobe the UQ researcher can convert the document to word, print, sign, scan (photograph) and send back.
- For sight impaired or neuro diverse volunteers, we would ask that a carer completes the declaration process on their behalf.

If you have any issues, please contact: jo.maxwell@uq.edu.au