

# 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 [fbs-tax@uq.edu.au](mailto:fbs-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: \_\_\_\_\_

## UQ NOTE:

The payment of the honorarium by UQ is to align with industry practice based on the recommendation by Health Consumers Queensland:

## Position Statement - Remuneration and reimbursement of consumers.

Health Consumers Queensland (HCQ) recognises that engaging and partnering with health consumers is an activity aligned with National Safety and Quality Health Service (NSQHS) Standard 2. It is also an activity built on a foundation of partnership, respect, dignity, inclusiveness, and improvement.

The aim of this position statement is to ensure all health consumers, particularly those with the greatest health needs, have the ability to share their experiences to shape and change the health system without experiencing financial barriers to participation. As such, HCQ recommends that consumers invited to engage and partner with health services should be remunerated for their contribution and reimbursed for expenses.

To gain the maximum benefits of consumer engagement at a strategic level, health service providers are likely to seek consumers who have:

- knowledge of the health care system e.g. effective models of care, up-to-date evidence, what other services are doing, state and national reforms, etc.
- experience as consumer representatives.
- connections to broader consumer and community networks, to share current users' experiences and needs, wider than just their own personal experience.
- Consumers who are able to represent the health experiences and needs of diverse and priority groups of people in our communities.

Health services may seek consumers to be engaged in ongoing, regular, high-level executive committees or consumer advisory committees but also seek input from consumers and carers in many other ways, such as being engaged in operational level committees and meetings, advisory groups, one-off focus groups and/or reviewing health related information etc.

## Consumer remuneration and reimbursement rates effective 1 July 2024

Consumer representatives engaged for **ongoing, regular, high-level committees** e.g. Safety and Quality Executive Committees, Consumer Advisory Committees etc.

\$234 per meeting 4 hours and under  
\$469 per meeting over 4 hours  
*These two rates incorporate pre-reading and travel time*

Consumers engaged in **operational level committees and meetings or less formal ways** e.g. participation in operational level committees and meetings, advisory groups, single focus groups, training and coaching sessions or a one-off review of patient brochures or letters etc.

\$50 per hour  
*If health service requires face to face attendance for operational level committees and meeting and less formal consumer representation/participation, then ATO travel rates should be paid in addition to the hourly rate. [Cents per kilometre method](#) | [Australian Taxation Office \(ato.gov.au\)](#)*

### Travel, Meals and Allowances

At times, a health service may request consumers to undertake long distance travel\* for a face-to-face event or to participate in activities that require them to be away from their usual place of residence overnight. For long distance travel and overnight accommodation, HCQ recommends that health services make bookings and pay for travel, accommodation, and meal allowances in alignment with the circumstances of travel requested. Travel requirements, payments and reimbursements should be discussed with consumers prior to engaging them in representative activities.

*\*Long distance travel is difficult to define, however it can be referred to as a journey that requires an individual to travel a significant distance, usually driving for three or more hours for a single journey or undertaking airline travel.*