

# 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: \_\_\_\_\_

NOTE:

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



## REMUNERATION AND REIMBURSEMENT OF CONSUMERS

### Position Statement

Health Consumers Queensland is the peak organisation representing the interests of Queensland health consumers. Since 2008 Health Consumers Queensland has supported a network of consumers, carers and experienced consumer representatives.

Health Consumers Queensland defines "health consumers" as: *people who use, or are potential users, of health services including their family and carers. Consumers may participate as individuals, groups, organizations of consumers, consumer representatives or communities.*

Consumer-centred care and consumer engagement are supported by the Australian Charter of Healthcare Rights, which acknowledges consumers have the right to have our say and be heard; to be engaged in the decisions about our individual healthcare; and in health policy development and service planning, implementation and evaluation.

In order to gain the maximum benefits of consumer engagement at a strategic level, health services 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.;
- exemplar communication skills;
- experience as consumer representatives; and
- connections to broader consumer and community networks, in order to share current users' experiences, wider than just their own personal experience.

Health services may also seek input from consumers and carers in ways which aren't as formal or ongoing as high level committees, such as focus groups and reviewing patient information.

## Consumer Remuneration and Reimbursement

Health Consumers Queensland recommends that consumers invited to engage with health services should be remunerated for their contribution and reimbursed for expenses.

The Health Consumers Queensland recommended payment rates for health consumers in Queensland have been based on “*Guidelines for Consumer Representatives on Statewide Clinical Network Steering Committees, 2008*”. Health Consumers Queensland has recently reviewed this rate, with reference to consumer remuneration and policies in other states (in particular Health Issues Centre’s position statement “*Paying and Reimbursing Consumers*”) and at the federal level.

Health Consumers Queensland recommends the following payment rates for remuneration of health consumers in Queensland engaging with health services:

<b>Consumer representatives on ongoing, regular, high level committees eg safety and quality, consumer advisory committees/forums.</b>
\$212 per meeting for 4 hours and under*
\$423.00 per meeting for 4 hours and over*
(*Covers pre-reading and travel time)
Ref: Health Consumers Queensland (2015), inflated assuming an average inflation rate of 1.5% per annum, rounded to the nearest dollar
LAST UPDATE: 07/02/2024 by UQ Corporate Tax
<b>Consumers engaged in less formal ways eg. focus groups, reviewing patient information brochures.</b>
\$46 per hour including preparation time
Ref: Health Consumers Queensland (2015), inflated assuming an average inflation rate of 1.5% per annum, rounded to the nearest dollar
LAST UPDATE: 07/02/2024 by UQ Corporate Tax

## Reimbursement

Consumers should also be reimbursed for any related to their engagement, eg:

- parking
- travel expenses
- printing costs
- childcare

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