



Policy 43.01
Employment and Service Contracts

Type:	C – Institutional	Last Approved: Apr. 18, 1991
Executive Responsibility:	Vice-President Administration & Finance	Next Review:
Administrative Responsibility:		Procedure:

STATEMENT:

An individual who holds current employment contract with Vancouver Island University may also have a concurrent relationship with the University to provide a service completely unrelated to the employment contract.

Distinction between the two relationships will be determined, in each case on its own merits, by reference to the criteria established by Revenue Canada. The Directors of Finance and Human Resources will hold a joint responsibility for administering this Policy.

All payments to an individual through an employment relationship with the University will be made through Payroll and will be net of statutory deductions. All such transactions will be reported on a Form T-4 to Revenue Canada and the individual.

Remuneration for services rendered may take the form of an honorarium or ex-gratia payment. An employee receiving such remuneration will be subject to the same Revenue Canada criteria tests to determine whether payment should be through Payroll or Accounts Payable.