




<b>Policy Title:</b> <b>BOARD &amp; COMMITTEE MEMBER HONORARIA AND EXPENSES</b>		<b>Policy Section: IV</b> Governance Process		<b>Policy Number:</b> IV-35.02	
<b>Approved By:</b> Board of Directors	<b>Date Approved:</b> Dec 10, 2024	<b>Date Reviewed/ Revised:</b>		<b>Board Chair's Signature:</b> 	
		Dec 09, 2025			

## BACKGROUND

The Board recognizes the important contribution that Board and Non-Board Committee Members of the CMLTO make to its governance and regulatory obligations. Using the Government of Ontario's Agencies and Appointments Directive as a starting point and informed by the practices of other health professional Colleges in Ontario, and the values of CMLTO regarding equity and fairness, the honoraria and expense reimbursement limits and processes described in this policy recognize the contributions and service provided to the CMLTO by Board and Non-Board Committee Members.

## POLICY PURPOSE

This policy describes the honoraria and expenses payable to Professional and Academic Board Members, and Non-Board Committee Members (the "Member") of the CMLTO. The policy also describes the processes involved in accessing honoraria and expense reimbursements.

This policy does not apply to Public Board Members, unless otherwise noted in the policy, as these individuals are bound by the policies and processes of the Public Appointments Secretariat.

Remuneration is defined by the [Government of Ontario's Agencies and Appointments Directive](#).

## POLICY

### 1. General

- 1.1. The underlying precept of Professional Board and Non-Board Committee Members' participation in Board, Committee and Working Group processes is voluntary public service. Provision of honoraria and reimbursement of expenses is predicated on recognition of that precept and is not meant to be a competitive advantage of providing service to the CMLTO versus another health regulatory College, nor is it meant to supplant or supplement an individual's usual occupational compensation.



1.2. CMLTO will provide honoraria and reimbursement of expenses, as outlined in this policy in accordance with all applicable legislation, including those defined by Canadian taxation rules and requirements. The Ministry of Health's "Remuneration Framework for Public Appointees to the Health Professions Regulatory Bodies (Colleges) established under the *Regulated Health Professions Act, 1991*" will serve as the source document for all items not directly addressed in this policy.

1.3. All meeting-related expense claims must be accompanied by a copy of the receipt that includes details of the expense and the name of the individual claiming it.

## 2. Annual Executive Honoraria

2.1. The Board Chair will receive an annual honorarium of two thousand five hundred dollars (\$2,500) payable by December 31<sup>st</sup> of the year in which the individual is acting as Board Chair. In the event that the Chair's tenure is less than one year, the amount will be prorated based on the months of service.

## 3. Honoraria for Attendance and Preparation

3.1. Honorarium for meeting attendance will be provided to Members regardless of the meeting format (i.e. in-person, virtual, or hybrid).

3.2. Honorarium for meeting preparation accounts for the time spent preparing for the meeting, and will depend on the actual length of the meeting, as recorded in the minutes of the meeting.

3.3. Honoraria amounts will be in line with the Ministry of Health's "Remuneration Framework for Public Appointees to the Health Professions Regulatory Bodies (Colleges) established under the *Regulated Health Professions Act, 1991*".

## 4. Travel

4.1. For any in-person meeting, Members residing within 40 kilometers of the meeting location are expected to commute to and from the meeting. Transportation to and/or from meeting(s) can include a personal vehicle (refer to policy criteria 4.3 for mileage rates) or other forms of transit (GO train, TTC, taxi, ride-hailing services) which require a receipt for reimbursement.

4.2. Members who live further than 40 kilometers from the meeting location can choose to stay at a hotel or personal short-term rental (AirBnB, VRBO) the night before and the night after the meeting. Members will endeavour to find the most reasonable rates for their stay.



- 4.3. Mileage for personal car travel to and from the meeting location will be reimbursed at the [Government of Canada \(CRA\) prescribed per-kilometre rate](#) applicable for that calendar year, which is currently \$0.72 per kilometre for 2025. This rate will be updated annually in accordance with any updates from the Government of Canada.
- 4.4. Members will endeavour to find the most reasonable rates for air or land travel to and from meetings (e.g. flights, train, etc.).
- 4.5. Reimbursement is provided for necessary and reasonable parking expenses.

## 5. Meals

- 5.1. Members will be eligible for reimbursement of meal expenses only for in-person meetings, and only for meals that are not already provided by the CMLTO for the meeting.
- 5.2. Alcohol will not be eligible for reimbursement of meal expense claims.
- 5.3. The maximum amount that will be expensed for meals, not inclusive of taxes and gratuities, is as follows:
  - Breakfast: \$25
  - Lunch: \$35
  - Dinner: \$50Gratuities shall not exceed 15% of the after-tax amount, otherwise any excess will not be subject to reimbursement.

## 6. Items Not Eligible for Expense Reimbursement

The following items are not eligible for reimbursement:

- Caregiving expenses (attendant, child or pet care while attending meetings),
- Personal phone calls,
- Any issues resulting from travel to and from meetings (e.g. minor or major infractions of the Highway Traffic Act, parking tickets),
- Expense claims or reimbursements described by this policy that are not directly related to the Member (e.g. travel, meals or accommodation for family),
- Accommodation with friends or family,



- Attendance at external events and specific educational sessions as described by the Board Policy GP IV-120 Board/Committee Member Attendance at External Events and Learning Opportunities. Further, Members attending sessions as defined by the Board Policy GP IV-120 are not eligible to claim honoraria for attendance or preparation. Members' eligibility for reimbursement for such events is determined by the Public Appointments Secretariat/Ministry of Health. (Reimbursement differences affecting Public Members stem from provincial rules, not from CMLTO discretion.)

## **7. Cancellation of Attendance**

**7.1.** The CMLTO plans for all Board, Committee and Working Group meetings, and strives to not cancel any meetings, unless absolutely necessary. When a meeting is cancelled, the CMLTO provides as much notice as possible to Members. Honoraria will not be provided for cancelled meetings and Members will not be eligible for expense reimbursement for cancelled meetings, unless the expense was non-refundable, at the discretion of the Registrar & CEO.

**7.2.** Members will be eligible for the honorarium for the preparation time completed, if the meeting is canceled within three (3) days of the scheduled date, and not rescheduled.

## **8. Submission and Processing of Honoraria and Expense Claims**

### **8.1. Submission and Processing of Honoraria and Expense Claims**

To ensure accurate record-keeping and compliance with financial reporting requirements, every Member must complete and submit an expense form for each meeting within the prescribed timelines, even if they choose not to claim reimbursement. CMLTO staff will automatically process eligible payments based on the information provided on the form.

### **8.2 EFT / Banking Information**

Members will complete a CMLTO Electronic Fund Transfer (EFT) Bank & Social Insurance Number (SIN) Information Form annually, including their Social Insurance Number for tax purposes. This information will remain confidential within the CMLTO payment processing systems.

## **9. Taxation Requirements**

**9.1.** Honoraria for attendance and preparation paid to the Members by the CMLTO are taxable under the Canada Income Tax Act. Individuals paid honoraria by the CMLTO will receive a T4A slip from the College in February of the following calendar for income tax purposes, in accordance with the relevant tax law(s) and regulations.



## **10. Additional Interpretation**

- 10.1.** Members requiring additional interpretation of any aspect of this policy should discuss their questions with the Registrar & CEO in advance of accruing any expenses. The Registrar & CEO will use their sole discretion to determine the appropriate level of reimbursement, and will document the outcome on the Member's reimbursement form.
- 10.2.** Any request for reimbursement, which exceeds the parameters of this policy, must be accompanied by a written explanation of the exceptional circumstances involved for the Registrar & CEO's approval.