

Table 2: Quick Reference Guide for codes and forms for employee/contractor payments

One-time Honoraria and Professional fees and Associated Codes/ Forms

Account code	Person/ transaction type	When to use it	Policy and notes	Transition	Form to use	Routing & Supporting Documents Related Exemptions if applicable
522000 via Payroll	Honorarium For employees of UBC, faculty or staff only.	To provide compensation to employees for additional effort or tasks above and beyond normal duties.	Now only for UBC employees. HON amount included in annual T4 Staff use: compensation for additional effort or tasks above and beyond normal duties. CUPE staff may get OT for additional effort rather than honoraria. Faculty use: For lump sum payments only	Not normally used for clinical faculty in pay group 99.	Faculty Honorarium Form (FHF) or Staff Honorarium Form (SHF)	SHF: Central HR via Dean’s Office FHF: Via Faculty HR for review and sign off on behalf of the Dean.
656220	Honorarium For individuals without a UBC employment appointment	To provide tokens of appreciation to individuals without a UBC appointment for efforts on behalf of the Faculty that are neither employment nor professional contracting.	New Code for non-UBC employees. For individuals without a UBC appointment of employment type. Generates a T4A CPD speaker’s fees and similar token payments to non-UBC-employees should now use this code.	Cannot be used for an individual on UBC payroll, even if for another role,.	Q-Req OR Service Req *	Process through cluster finance team to PPS; provide description, date and location of service; and email or letter documenting request for service
713000	Professional fees for businesses/ corporations	Use for all business/corporate professional fees not related to clinical teaching.	To be paid to business entities. This code can used to pay a staff member who has a corporation/business and has successfully bid on a project outside of their employment with the university.		Q-Req OR Service Req *	Invoice with Business Number, and GST amount if applicable
713001	Professional fees for independent contractors	Use for all individual contractor (non-incorporated) professional fees not related to clinical teaching.	Generates a T4A The employee/contract relationship must have been reviewed. If payment is to a UBC employee (faculty or staff), contact Faculty or Staff HR to assess how to pay appropriately. HR Assessment required for all non-routine cases.	DSSSLs have been considered independent contractors, under exemption 13.	Q-Req OR Service Req *, with Related LOA (where required)	Process through cluster finance team to PPS; provide HR Assessment form for non-routine cases. DSSSL: Under exemption 13 using DSSSL LOA number
713005	Payment to non-residents	Use for all Non-Resident individuals for services performed in Canada	New Code to replace 523000. Generates a T4A-NR; 15% with-holding tax applies for services performed in Canada		Q-Req OR Service Req *	Process through cluster finance team to PPS; An HR Assessment is required
713010	Clinical Faculty payments for individual contractors	Only for clinical faculty teaching for the MD Programs that fall under the Clinical Faculty Compensation Terms for Teaching (UG or PG, with or without patient care)	Clinical faculty may have an EE ID, or a vendor ID NEW: Use Vendor ID, not EE ID Generates a T4A. Do not use for admin roles or anything other than MD Programs teaching payments.		Q-Req OR Service Req *, with Related LOA (where required)	Eligibility must be checked. Full time faculty are not eligible for clinical faculty payments. Pay group 99
713011	Clinical Faculty payments for businesses/ corporations		Use Vendor ID Do not use for admin roles or anything other than MD Programs teaching payments		Q-Req OR Service Req *, with Related LOA (where required)	Invoice with Business Number, or GST Number and amount if applicable. Eligibility must be checked. FT faculty are not eligible for clinical faculty payments. Pay group 99

*\$3,500 is the cumulative amount of all payments (including sales tax) that can be paid to a vendor in a fiscal year without using a Service Requisition to create a Purchase Order. Use a Q-Req up to/including \$3,500, OR a Service Req if cumulative payments are above \$3,500.

Faculty Appointments Forms and Associated Codes

Account code	Person/transaction type	When to use it	Policy and notes	Transition	Form to use	Routing & Supporting Documents
512000 via Payroll	Covers the work of employees of UBC.	Full time Faculty Members in the Tenure Stream (including Grant tenure track) regardless of earnings code	Generates a T4.		FAF with REG, HON, or CLI earnings	FAF: Via Faculty HR for review and sign off on behalf of the Dean. LOO & Guaranteed funding letter if applicable.
521000 via Payroll	Covers the work of employees of UBC.	All other faculty not in the tenure stream doing Teaching, Research or Clinical Work – UBC is paymaster. (e.g. Clinical faculty members, Adjunct Professors, Research Associates etc)	Generates a T4.		FAF with REG, HON or CLI earnings.	FAF: Via Faculty HR for review and sign off on behalf of the Dean. Funding Letter and/or LOO; APP agreement or Description of clinical responsibilities.
525000 via Payroll	Covers the work of employees of UBC	12 Month Lecturers	Generates a T4		FAF with REG or HON earnings	FAF: Via Faculty HR for review and sign off on behalf of the Dean. LOO
522000 via Payroll	Employee of UBC, Staff or Faculty Honorarium.	Use to provide compensation to employees. Use for staff for additional effort or tasks above and beyond normal duties For academic faculty use for a) teaching overload; b) research honoraria; or 3) additional administrative duties.	HON amount Included in annual T4.		Only use for one-time payment on Faculty Honoraria Forms (FHF) using HON earnings	For one-time payment only, Description of additional duties or tasks beyond normal duties.
213000	Covers appointees of UBC with monies flowing through an external agency.	Only used with NUF earnings code (i.e. BCCA agreements or Postdocs funded externally and not through UBC).	T4 and T4A N/A – only used for tracking purposes.		FAF with NUF Earnings code	FAF: Via Faculty HR for review and sign off on behalf of the Dean. LOO or Funding agreement
598000	Benefits code	Only used for Benefits purposes – when adding a BEN line.	T4 and T4A N/A – only used for Benefits purposes.		FAF with BEN line (e.g. Postdocs with fellowship earnings).	FAF: Via Faculty HR for review and sign off on behalf of the Dean.