

## Table 1: FoM Guidelines on Determining Employee/ Contractor Forms of Payment

For specific guidelines on business processes, please refer to [UBC Workday job aids](#).

Note: Send invoices to [ubc.invoices@ubc.ca](mailto:ubc.invoices@ubc.ca) for up to \$3,500 or create Requisition (PO) task for over \$3,500

Appointment Type	Description of Compensation	Compensation Plan	Supporting Documentation	Tax
Full-time Faculty Members (tenure stream)	<b>Academic Activities</b>			
	Academic salary for academic work (i.e., for normally expected teaching, scholarly activity, and service to the University)	General Salary Plan	<a href="#">LOO &amp; Guaranteed Funding Letter</a> (if applicable – see also <a href="#">New Hire Checklist and Reappointment Checklist</a> )	T4
	<b>Teaching</b>			
	<b>NOTE:</b> Teaching in the MD or Health Professions Program comes with no additional compensation. Payment for teaching is included in academic salary	N/A	N/A	
	<b>Teaching overload.</b> If determined by the Department Head that the teaching required is above and beyond normal duties, then a faculty member is eligible to receive one-time payments or an ongoing honorarium allowance plan for a defined period of time.  <b>Note:</b> A one-time payment can only be made upon completion of work. Alternatively, an ongoing honorarium allowance plan for a defined period of time can be paid for the duration of teaching performed. Please note there must be an <b>end date</b> if you choose to pay an ongoing honorarium allowance plan for a defined period of time.	One-Time Payment;  Ongoing Honorarium Allowance Plan	<b>JD or Description of teaching responsibilities and Rationale</b> justifying additional payment for teaching.	T4
<b>Non-UBC Clinical Work</b>				
Use clinical allowance plan for clinical work for another employer where UBC is paymaster, or for Alternate Payment Plan (APP) where UBC is employer and paymaster.  <b>Payment and Appointment can be processed on the base professoriate position or on an Academic Admin position to facilitate tracking as both positions attract pension and benefits.</b>	Clinical Allowance Plan	<b>APP agreement or Description of clinical responsibilities</b>	T4	

<b>Buy-out of Clinical Time</b>			
Use clinical allowance plan for compensation in lieu of clinical earnings due to lost clinical work in order to take on additional academic activities, such as a significant leadership role.	Clinical Allowance Plan	<b>LOO</b> (with reference to <b>BUY-OUT</b> of clinical time in the comments field)	T4
<b>Payment and Appointment can be processed on the base professoriate position or on an Academic Admin position to facilitate tracking as both positions attract pension and benefits.</b>			
<b>Research</b>			
<p><b>a) Research Honoraria - Operating Grant</b> - For receiving an operating grant that allows for salary payment. Honoraria can be paid as a one-time payment or an ongoing honorarium allowance plan for a defined period of time. <b>See Note 1.</b></p> <p><b>b) Incentive Honoraria</b> – As incentive for receiving a salary award. An ongoing honorarium allowance plan can be paid for a defined period of time. <b>See Note 2.</b></p> <p><b>Note 1:</b> The total of all Honoraria paid to a faculty from all third-party sources (contracts, grants, etc. whether the funding source is Research related or otherwise and whether the honorarium is for Research activities or otherwise) must not exceed 1/6<sup>th</sup> of the individual’s total compensation as per section 4.11.2 of <a href="#">UBC Policy LR2</a> (formerly Policy #87). Amounts in excess of these guidelines will only be considered in exceptional circumstances and require approval from the Dean, VP Academic and the Provost as per <a href="#">UBC Policy LR2</a> (formerly Policy #87).</p> <p><b>Note 2:</b> For Faculty member who is awarded peer-reviewed salary award(s), please refer to Faculty member’s offer letter for specific honoraria guidelines.</p>	<p>One-Time Payment;</p> <p>Ongoing Honorarium Allowance Plan</p>	<p>Research Project Budget Sheet (RPB); and please run report in Workday to ensure honoraria from all third-party sources (contracts, grants, etc. whether the funding source is Research related or otherwise and whether the honorarium is for Research activities or otherwise) are less than 1/6<sup>th</sup> of their total compensation for the academic year (July 1 to June 30).</p>	T4
<b>Administrative Duties</b>			
<p>a) Compensation for administrative duties above and beyond the normal service expectations (e.g. significant Departmental administrative tasks such as Program Director, Division Head, etc.).</p> <p><b>Payment and Appointment should be processed as an additional Academic Administrator job, which will provide a separate employment record on Workday.</b></p>	<p>One-Time Payment;</p> <p>Ongoing Honorarium Allowance Plan</p>	<p><b>LOO</b> and <b>JD</b> outlining additional responsibilities, term, etc.</p>	T4

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	<p>b) Compensation for being appointed into a senior leader or decanal position such as Head or Director of an academic unit, Centre Director, Assistant Dean &amp; Associate Dean.</p> <p><b>Payment and Appointment should be processed as an additional concurrent employment record on Workday using the relevant job position &amp; business title for the senior leadership role.</b></p>	Admin Stipend Allowance Plan, and may have Ongoing Honorarium Allowance Plan, and/or Clinical Allowance Plan, or a combo	<b>LOO</b> and <b>JD</b> outlining additional responsibilities, term, etc, prepared by the Dean's Office.	T4
<b>Other – External Agency as Paymaster</b>				
	<p>When monies are flowing through an external agency to cover cost of salary and are not being put through UBC payroll. (i.e. BCCA agreements).</p> <p><b>Note: If external funding is being considered, talk to Faculty HR regarding a potential partner appointment.</b></p>	External Funding Allowance Plan	<b>LOO</b> or <b>Funding Agreement</b>	n/a
<b>Emeritus Faculty Members</b>	Teaching; Research and Scholarly Work; Educational Leadership; and/or Service including Administrative Responsibilities			
<b>(retired full-time faculty members with Emeritus distinction)</b>	<p>If actively working on a part-time basis, please create an additional Post Retirement Appointment (NBEM091).</p> <p>a) Normally Unsalaries,</p> <p>b) May agree to compensate for performing academic activities (teaching, scholarly activity and related duties which may include administrative responsibilities). If payment is required, it will be general salary plan or one-time payments.</p> <p><b>Note: If actively working a significant amount, talk to Faculty HR regarding a potential appointment as a Part-Time faculty member (or another alternate rank).</b></p>	<p>Normally unsalaries</p> <p>General Salary Plan;</p> <p>One-Time Payment</p>	<p><b>LOO</b></p> <p><b>LOO</b></p> <p><b>LOO</b>, documentation regarding reason for payment</p>	<p>n/a</p> <p>T4</p> <p>T4</p>
<b>Partner Appointees</b>	<b>Academic Activities</b>			
<b>(non-UBC employees)</b>	<p>For teaching, scholarly activity and related duties which may include administrative responsibilities normally undertaken by faculty members, sponsored by a Partner institution which serves as the appointee's employer.</p> <p><b>Teaching</b></p>	Unsalaries	<b>LOO</b>	n/a

	<p><b>NOTE:</b> Teaching in the MD or Health Professions Program comes with no additional compensation. This teaching is included as part of the Partner’s protected academic time.</p> <p><b>Teaching overload</b> (examples: Vancouver Summer Program, MHA teaching on evenings/weekends). In general, Partners are not to be paid for work that is above and beyond normal duties. However, on a case-by-case basis the faculty member may be given a token of appreciation.</p>	<p>Unsalaries</p> <p>Refer to “Token of Appreciation” section.</p>		
<b>Research</b>				
	<p><b>a) Research Honoraria - Operating Grant</b> - For receiving an operating grant that allows for salary payment. On a case-by-case basis can receive a token of appreciation.</p> <p><b>b) Incentive Honoraria</b> – As incentive for receiving a salary award. On a case-by-case basis can receive a token of appreciation.</p> <p><b>c) Salary Awards</b> (example: Michael Smith Scholar Award). If the Partner Institution is in agreement with the Partner assuming a significant Administrative role, compensation options are either: (a) Partner Institution serves as Paymaster (if allowed according to the terms of the salary award), (b) Secondment Agreement, or (c) Partner Institution invoices UBC (if allowed according to the terms of the salary award, and there is no change to the amount of academic time protected).</p>	<p>Refer to “Token of Appreciation” section.</p> <p>Refer to “Token of Appreciation” section.</p>		
<b>Administrative Duties</b>				
	<p>Compensation for administrative duties above and beyond the normal service expectations (e.g., significant Departmental administrative tasks such as Program Director, Division Head, Center Director, etc.).</p> <p>If the Partner Institution is in agreement with the Partner assuming a significant Administrative role, compensation options are either: (a) Partner Institution serves as Paymaster, or (b) Secondment Agreement.</p> <p><b>Administrative appointment should be processed as an additional Academic Administrator job, unpaid, which will provide a separate employment record on Workday.</b></p>	<p>Unsalaries</p>	<p>LOO and commitment agreement, or Secondment Agreement</p>	<p>n/a</p>

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	<b>Note: If wishing to pay Partner appointee for any reason other than for administrative duties, please contact the Faculty HR Team to discuss specific needs.</b>			
<b>Without Review Faculty Member &amp; Part-Time Faculty Members</b>	<b>Academic Activities</b>			
	For teaching, scholarly activity and related duties which may include administrative responsibilities normally undertaken by faculty members.	General Salary	<b>LOO</b>	T4
	<b>Teaching overload</b>			
	<p><b>Teaching overload.</b> If determined by the Department Head that the teaching required is above and beyond normal duties, then a faculty member is eligible to receive a one-time payment or ongoing honorarium allowance plan for a defined period of time.</p> <p><b>Note:</b> One-time payments can only be made upon completion of work. Alternatively, ongoing honorarium allowance plan for a defined period of time can be paid for the duration of teaching performed. Please note there must be an <b>end date</b> if you choose to pay an ongoing honorarium allowance plan for a defined period of time.</p> <p><b>Note:</b> For part-time faculty members, you may also consider adjusting the appointment FTE, depending on your specific situation.</p>	<p>One-time payment;</p> <p>Ongoing Honorarium Allowance Plan</p>	<b>JD or Description of teaching responsibilities and Rationale</b> justifying additional payment for teaching.	T4
<b>Administrative Duties</b>				
<p>Compensation for administrative duties above and beyond the normal service expectations (e.g. significant Departmental administrative tasks such as Program Director, Division Head, etc.)</p> <p>a) One-time payment can be made upon completion of minimal and on-off work.</p> <p>b) An unpaid academic administrator appointment could be processed for a buyout or externally-funded arrangement, which will provide a separate employment record on Workday</p> <p>c) For part-time faculty members, you may consider adjusting the appointment FTE, depending on your specific situation.</p> <p><b>Note:</b> For significant admin overload for a period of time, please contact Faculty HR.</p>	<p>One-time payment</p> <p>Unsalaries;</p> <p>General Salary Plan;</p>	<b>LOO and JD</b> outlining additional responsibilities, term, etc.	T4	

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<b>Lecturer (Full Time and Part Time with min 50% FTE)</b>	<b>Academic Activities</b>			
	For teaching and related duties which may include administrative responsibilities normally undertaken by faculty members.	General Salary Plan	LOO	T4
	<b>Teaching overload</b>			
	<p><b>Teaching overload.</b> If determined by the Department Head that the teaching required is above and beyond normal duties, then a faculty member is eligible to receive a one-time payment or ongoing honorarium allowance plan for a defined period of time.</p> <p><b>Note:</b> One-time payments can only be made upon completion of work. Alternatively, ongoing honorarium allowance plan for a defined period of time can be paid for the duration of teaching performed. Please note there must be an <b>end date</b> if you choose to pay an Allowance Plan - Ongoing Honorarium for a defined period of time.</p> <p><b>Note:</b> For Part-Time faculty members, you may also consider adjusting the appointment FTE, depending on your specific situation (i.e., future intentions regarding expected workload).</p>	One-Time Payment; Ongoing Honorarium Allowance Plan	<b>JD or Description of teaching responsibilities and Rationale</b> justifying additional payment for teaching.	T4
<b>Administrative Duties</b>				
<p>Compensation for administrative duties above and beyond the normal service expectations (e.g. Departmental administrative tasks such time-limited service on a Departmental Committee, Program Director).</p> <p>a) One-time payment can be made upon completion of minimal and on-off work.</p> <p>b) An unpaid academic administrator appointment could be processed for a buyout or externally-funded arrangement, which will provide a separate employment record on Workday.</p> <p>c) For part-time faculty members, you may consider adjusting the appointment FTE, depending on your specific situation.</p> <p><b>Note:</b> For significant admin overload for a period of time, please contact Faculty HR.</p>	<p>One-time payment</p> <p>Unsalaries;</p> <p>General Salary Plan;</p>	<b>LOO and JD</b> outlining additional responsibilities, term, etc. or <b>Description of teaching responsibilities with a confirmation letter</b> regarding payment.	T4	

Clinical Faculty Member	Teaching in MD Undergrad Program (MDUP) that falls within the Clinical Faculty Compensation Terms for Teaching			
	<p>Teaching provided for MDUP by Clinical Faculty is captured quarterly in the FoM's <a href="#">Teaching, Tracking &amp; Payment System (TTPS)</a>. Each department/unit and region's education team are responsible for entering MDUP teaching activities in the TTP system and those eligible for compensation based on the terms of their payment arrangement receive payment through Workday 4 times a year.</p> <p>If you have questions related to paying Clinical Faculty for MDUP teaching, please contact your department's education team or <a href="mailto:ttp.support@ubc.ca">ttp.support@ubc.ca</a>. See next section for teaching in Postgrad Program.</p>		n/a	T4A
Teaching in Postgrad Program (PGME) that falls within the Clinical Faculty Compensation Terms for Teaching				
	<p>Teaching provided for PGME by Clinical Faculty is captured by individual programs within each department. In general, clinical faculty do not invoice UBC for teaching payments. Without an invoice, each department/unit is responsible for initiating clinical teaching payments following one of the two ways outlined below:</p> <p>a) The bulk process, known as an EIB, can be used for paying a minimum of 25 payees.</p> <p>b) Under 25 payees, payments are initiated individually through <b>Create Supplier Invoice Request</b> task. The 'Clinical Faculty Payments – Supporting Documentation' memo is required, please contact <a href="mailto:postgrad@postgrad.med.ubc.ca">postgrad@postgrad.med.ubc.ca</a> for a copy if needed.</p> <p><b>Note:</b> If the faculty member is receiving salary on UBC payroll, please note on the Supplier Invoice Request task that the payment is as per the Clinical Faculty Compensation Terms for teaching and is unrelated to the salaried role. Suppliers must be setup in Workday before a supplier invoice request can be submitted. Send <a href="#">Supplier Self Registration site</a> to the Supplier to setup their profile.</p>		<p>Refer to UBC Finance website for the EIB process: <a href="https://finance.ubc.ca/procure-pay/private/pay/eib-upload-guidelines">https://finance.ubc.ca/procure-pay/private/pay/eib-upload-guidelines</a></p> <p><b>For payments to Business/Corp:</b></p> <ul style="list-style-type: none"> <li>• If small supplier, <b>Business Number</b></li> <li>• If registered for GST, <b>GST number and</b>, if applicable, <b>GST amount</b>.</li> <li>• Include HR Assessment form that shows work determined to be Contractor vs. Employment</li> </ul> <p><b>For payments to Independent Contractor:</b></p> <ul style="list-style-type: none"> <li>• HR Assessment Form that shows work determined to be Contractor vs. Employment</li> <li>• Documentation outlining request for</li> </ul>	T4A

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Clinical Faculty Member (continued)			particular service (i.e. email/ letter request to give a guest lecture)		
	Teaching (Health Professions (i.e., AUDI, PHTH, OSOT, SPPH and MIDW) or teaching that falls outside of the Clinical Faculty Compensation terms for Teaching in the MD UG and PG Programs).				
	<b>a) Limited ad hoc Teaching</b> Paid out as a one-time payment on Clinical Faculty appointment.  <b>Note:</b> General rule of thumb: Under 20 hours of teaching per year, not responsible for student assessment.	One-Time Payment		Documentation noting nature of teaching, hours of teaching done and payment amount.	T4
	<b>b)</b> Regularly scheduled or term/ block-based Teaching (Non-Clinical Didactic Teaching) within the FoM Health Professions (i.e. AUDI, PHTH, OSOT, SPPH, and MIDW) or other term/ block-based Teaching outside of the Clinical faculty compensation terms. Requires an additional concurrent appointment as an <b>Adjunct Professor or other applicable rank such as Lecturer – Please contact the Faculty HR team to assess appropriate rank.</b>	General Salary Plan		<b>LOO</b>	T4
	<b>c)</b> All other occasional scheduled or term/ block-based Teaching within FoM that falls outside of the Clinical Faculty Compensation terms for Teaching in the MD UG and PG Programs (e.g. Summer Programs, Research Ethics course, one week of teaching per year).	General Salary Plan			T4
<b>d)</b> If teaching is assigned by non-FoM units, home unit of CF can take the non-FoM unit’s direction on how to pay (e.g. One-Time Payment).  <b>Note:</b> Please state in comments in the transaction that the payment is for teaching that falls outside the Clinical Faculty Compensation Terms.	One-Time Payment			T4	
Administrative work & Roles					

Clinical Faculty Member (continued)	<p>a) Administrative work, where deemed to be employment. Roles are often unsalaried, but if compensated then normally paid general salary to represent performance of academic work. In addition, could receive a buy-out of clinical time to compensate for lost clinical earnings</p> <p><b>Payment and Appointment should be processed under the Clinical Administrator job, which will provide a separate employment record in Workday</b></p> <p><b>Note: For additional, above and beyond work that are related to the Clinical Administrator job, payment should be paid out as a one-time payment.</b></p>	<p>General Salary Plan; Clinical Allowance Plan</p>	<p><b>LOO and JD</b></p>	<p>T4</p>
	<p>b) Compensation for being appointed as a Senior Leader or decanal position such as Head or Director of an academic unit, Centre Director, Assistant Dean &amp; Associate Dean. <b>Payment and Appointment should be processed under the relevant Senior Leader job profile.</b></p>	<p>Admin Stipend Allowance Plan; General Salary Plan; Clinical Allowance Plan</p>	<p><b>LOO</b> Prepared by the Dean’s Office</p>	<p>T4</p>
	<p>c) Administrative work where deemed to be contractor status (e.g service on FoM committees). If work is assigned by non-FoM units, home unit of CF can take the non-FoM unit’s direction on how to pay (e.g. CREB). <b>Note:</b> HR Assessment Form to be used to determine Employee vs Contractor status <b>prior</b> to the recruitment being done (relationship is determined by the work that is being done). Please connect with the Faculty HR team to work through the scenario and send along the set of deliverables for assessment and approval.</p> <p>To initiate payment process, please send invoice to <a href="mailto:ubc.invoices@ubc.ca">ubc.invoices@ubc.ca</a> or Create Supplier Invoice task. <b>Note:</b> Suppliers must be setup in Workday before a supplier invoice request can be</p>		<p><b>For payments to Business/Corp:</b></p> <ul style="list-style-type: none"> <li>• If small supplier, <b>Business Number</b></li> <li>• If registered for GST, <b>GST number and</b>, if applicable, <b>GST amount.</b></li> <li>• Include HR Assessment form that shows work determined to be Contractor vs. Employment</li> </ul> <p><b>For payments to Independent Contractor:</b></p> <ul style="list-style-type: none"> <li>• HR Assessment Form that shows work determined to be Contractor vs.</li> </ul>	<p>T4A</p>

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Clinical Faculty Member (continued)	submitted. Send <a href="#">Supplier Self Registration site</a> to the Supplier to setup their profile.		Employment <ul style="list-style-type: none"> <li>Documentation outlining request for particular service (i.e. email/ letter request to give a guest lecture)</li> </ul>	
	<b>Discipline Specific Site Lead (DSSL), as per exemption 13</b>			
	<b>a) DSSL, where deemed as employment</b>  <b>Payment and Appointment should be processed under the Clinical Administrator job, which will provide a separate employment record in Workday.</b>	General Salary Plan	LOO and JD	T4
<b>b) Individual</b> (Sole Proprietor not registered for GST)  To initiate Letter of Agreement, please contact <a href="mailto:med.vde.hrassist@ubc.ca">med.vde.hrassist@ubc.ca</a> .  Note: Please note exemption 13 on paperwork to ensure PPS is able to process.  <b>c) Business or Corporation</b> (registered with a Business Number)  To initiate Letter of Agreement, please contact <a href="mailto:med.vde.hrassist@ubc.ca">med.vde.hrassist@ubc.ca</a> .		Use the related <b>DSSL LOA number</b>	T4A	

<b>Clinical Faculty Member (continued)</b>	<b>Research</b>			
	Salary for research activities (including research contracts, clinical investigator scholarships).  <b>Payment should be processed under the Clinical Administrator job, which will provide a separate employment record on Workday.</b>	General Salary Plan	<b>Funding letter/ RPB and LOO</b>	T4
<b>Clinical Work (where UBC is just paymaster, or in the case of APP earnings is employer and paymaster)</b>				
	<b>Individual – APP Earnings</b>  Payment should be processed under the Clinical Administrator job, which will provide a separate employment record In Workday.	Clinical Allowance Plan	<b>APP agreement or Description of clinical responsibilities</b>	T4

<b>Clinical Emeritus Faculty Members (retired Clinical faculty with Clinical Emeritus distinction)</b>	<b>Teaching (MD Program that falls within the <u>Clinical Faculty Compensation Terms for Teaching</u>)</b>			
	If continuing teaching without patientcare, an additional <b>unpaid</b> Post Retirement Faculty Appointment (NBEM091) is required.  Each department/unit and region’s education team are responsible for initiating teaching payments individually through Create Supplier Invoice Request BP.  To initiate payment process, please send invoice to <a href="mailto:ubc.invoices@ubc.ca">ubc.invoices@ubc.ca</a> or Create Supplier Invoice task. <b>Note:</b> Suppliers must be setup in Workday before a supplier invoice request can be submitted. Send <a href="#">Supplier Self Registration site</a> to the Supplier to setup their profile.		<b>LOO</b>  <b>For payments to Business/Corp:</b> <ul style="list-style-type: none"> <li>If small supplier, <b>Business Number</b></li> <li>If registered for GST, <b>GST number and</b>, if applicable, <b>GST amount</b>.</li> <li>Include HR Assessment form that shows work determined to be Contractor vs. Employment</li> </ul> <b>For payments to Independent Contractor:</b> <ul style="list-style-type: none"> <li>HR Assessment Form that shows work determined to be Contractor vs. Employment</li> <li>Documentation outlining request for particular service (i.e. email/ letter request to give a guest lecture)</li> </ul>	T4A

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	Research and Scholarly Work; Service including Administrative Responsibilities; Teaching ( <i>Health Professions (i.e., AUDI, PHTH, OSOT, SPPH and MIDW) or teaching that falls outside of the Clinical Faculty Compensation terms for Teaching in the MD UG and PG Programs</i> ).			
	<p>If actively working on a part-time basis, an additional Post Retirement Faculty Appointment (NBEM091) is required.</p> <p>a) Normally Unsalariated,</p> <p>b) May agree to compensate for performing academic activities (teaching, scholarly activity and related duties which may include administrative responsibilities). If payment is required, it will be general salary plan or one-time payments (OTP).</p>	<p>Normally unsalaried</p> <p>General Salary, or,</p> <p>One-time payment</p>	<p><b>LOO</b></p> <p><b>LOO</b> documentation regarding reason for payment</p>	<p>n/a</p> <p>T4</p>
	<p>c) Academic activities where deemed to be contractor status (e.g service on FoM committees). <b>Note:</b> HR Assessment Form to be used to determine Employee vs Contractor status <b>prior</b> to signing service agreement (relationship is determined by the work that is being done). Please connect with the Faculty HR team to work through the scenario and send along the set of deliverables for assessment and approval.</p> <p>To initiate payment process, please send invoice to <a href="mailto:ubc.invoices@ubc.ca">ubc.invoices@ubc.ca</a> or Create Supplier Invoice task. <b>Note:</b> Suppliers must be setup in Workday before a supplier invoice request can be submitted. Send <a href="#">Supplier Self Registration site</a> to the Supplier to setup their profile.</p>		<p><b>For payments to Business/Corp:</b></p> <ul style="list-style-type: none"> <li>• If small supplier, <b>Business Number</b></li> <li>• If registered for GST, <b>GST number and</b>, if applicable, <b>GST amount</b>.</li> <li>• Include HR Assessment form that shows work determined to be Contractor vs. Employment</li> </ul> <p><b>For payments to Independent Contractor:</b></p> <ul style="list-style-type: none"> <li>• HR Assessment Form that shows work determined to be Contractor vs. Employment</li> <li>• Documentation outlining request for particular service (i.e. email/ letter request to give a guest lecture)</li> </ul>	<p>T4A</p>

Post - doctoral Research Fellows	Research			
	a) Funded by a supervising UBC faculty member and UBC internal funds	General Salary Plan	LOO	T4
	b) Funded through a competitive award fellowship from an external granting agency that may or may not be paid through UBC, or receives financial support from a sponsoring agency.	Faculty & Postdoc Fellowship Allowance Plan	LOO; RPB sheet; Funding confirmation letter from external agency	T4A
	c) When funded externally and monies are flowing through an external agency.	External Funding Allowance Plan	LOO	n/a
	<p><b>Note:</b> A Postdoc Research Fellow appointment must be housed within an Academic Unit.</p> <p><b>Note: Postdoc fellow award recipients do not have an employee relationship with UBC. They independently work under the mentorship of a supervising faculty member at UBC.</b></p>			
Teaching				
a) Limited ad hoc Teaching – paid out as one-time payment on Postdoc Research Fellow appointment	One-Time Payment	Documentation noting nature of teaching, hours of teaching done and payment amount.	T4	
<p>Note: General rule of thumb: Under 20 hours of teaching per year</p> <p>b) Scheduled or term/ block-based Teaching (Non-Clinical Teaching) – Requires an <b>additional concurrent</b> appointment as a Postdoctoral Teaching Fellow.</p> <p>Appointments combined should not normally exceed 1.0 FTE. Please contact Faculty HR if there needs to be an FTE adjustment on the Postdoctoral Research Fellow appointment.</p> <p><b>Note: A Postdoctoral Teaching Fellow appointment must be housed within an Academic Unit.</b></p>	General Salary Plan	LOO	T4	



	Research Associate appointment.			
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<b>Adjunct Professor (salaried &amp; hourly)</b>	<b>Teaching, Research and/or Admin</b>			
	<p>a) <b>Limited ad hoc Teaching/Admin</b> Paid out as one-time payments on Adjunct Professor appointment.</p> <p><b>Note:</b> General rule of thumb: Under 20 hours of teaching per year, not responsible for student assessment.</p>	One-time Payment	<b>LOO</b>	
	<p>b) For teaching, scholarly activity and related duties which may include administrative responsibilities.</p> <p><b>Note: not eligible for pension and benefits.</b></p>	General Salary Plan (salaried); Hourly Plan (hourly-paid)	<b>LOO</b>	
	<p>c) Academic activities where deemed to be contractor status (e.g service on FoM committees, Physio Fresh examiner). <b>Note:</b> HR Assessment Form to be used to determine Employee vs Contractor status <b>prior</b> to signing service agreement (relationship is determined by the work that is being done). Please connect with the Faculty HR team to work through the scenario and send along the set of deliverables for assessment and approval.</p> <p>To initiate payment process, please send invoice to <a href="mailto:ubc.invoices@ubc.ca">ubc.invoices@ubc.ca</a> or Create Supplier Invoice task. <b>Note:</b> Suppliers must be setup in Workday before a supplier invoice request can be submitted. Send <a href="#">Supplier Self Registration site</a> to the Supplier to setup their profile.</p>		<p><b>For payments to Business/Corp:</b></p> <ul style="list-style-type: none"> <li>• If small supplier, <b>Business Number</b></li> <li>• If registered for GST, <b>GST number and</b>, if applicable, <b>GST amount</b>.</li> <li>• Include HR Assessment form that shows work determined to be Contractor vs. Employment</li> </ul> <p><b>For payments to Independent Contractor:</b></p> <ul style="list-style-type: none"> <li>• HR Assessment Form that shows work determined to be Contractor vs. Employment</li> <li>• Documentation outlining request for particular service (i.e. email/ letter request to give a guest lecture)</li> </ul>	
<b>Honorary Appointments</b>	<b>Appointment granted in recognition of Service</b>			
	Service may include Teaching, Research and/ or Admin.	Unsalaries	<b>LOO</b>	n/a
<b>Affiliate</b>	<b>Teaching, Research and/ or Admin</b>			

<b>Appointments</b>	For teaching, scholarly activity and related duties which may include administrative responsibilities	Unsalaries	<b>LOO</b>	n/a
	<b>Note:</b> If the amount of work is significant, consult with Faculty HR to ensure the correct Faculty rank has been chosen; additional justification regarding the rank and corresponding payment may be required. One-time payments can be provided on a case by case basis following assessment with Faculty HR team.	One-time payment	Documentation regarding reason for payment. <b>Note:</b> One-time payment can only be made upon completion of work.	T4
<b>Visiting Professor (Assistant, Associate, Lecturer, etc.)</b>	Teaching and/or Research			
	Teaching and or Research <b>NOTE: Not eligible for pension or benefits</b> <b>NOTE: Non-Canadians / non-Permanent Residents will require a work permit to be paid on payroll</b>	Normally Unsalaries but if being paid: General Salary Plan	<b>LOO</b>	T4
<b>Visiting Scientist</b>	Research			
	Research <b>NOTE: These appointments are normally not paid. Not eligible for pension or benefits. Cannot teach on this appointment. Non-Canadians / non-Permanent Residents will require a work permit to be paid on payroll.</b>	Normally Unsalaries but if being paid: General Salary Plan	<b>LOO</b>	T4
<b>Guidelines for Tokens of Appreciation for all ranks as noted above</b>	<b>Tokens of Appreciation – One-Off Payments Only, in Recognition for Services (E.g. CPD speaker, 1-2 guest lectures per year)</b>			
	a) One-off ad-hoc work, where deemed to be employment.	One-time payment	Documentation regarding reason for payment; please run report in Workday to ensure one-time payments from all third-party sources (contracts, grants, etc. whether the funding source is Research related or otherwise and whether the one-time payment is for Research activities or otherwise) are less than 1/6 <sup>th</sup> of their total compensation for the academic year (July 1 to June 30).	T4

	<p>a) One-off ad-hoc work where deemed to be contractor status (e.g. Physio Fresh examiner). <b>Note:</b> HR Assessment Form to be used to determine Employee vs Contractor status <b>prior</b> to signing service agreement (relationship is determined by the work that is being done). Please connect with the Faculty HR team to work through the scenario and send along the set of deliverables for assessment and approval.</p> <p>To initiate payment process, please send invoice to <a href="mailto:ubc.invoices@ubc.ca">ubc.invoices@ubc.ca</a> or Create Supplier Invoice task. <b>Note:</b> Suppliers must be setup in Workday before a supplier invoice request can be submitted. Send <a href="#">Supplier Self Registration site</a> to the Supplier to setup their profile.</p>		<p><b>For payments to Business/Corp:</b></p> <ul style="list-style-type: none"> <li>• If small supplier, <b>Business Number</b></li> <li>• If registered for GST, <b>GST number and</b>, if applicable, <b>GST amount</b>.</li> <li>• Include HR Assessment form that shows work determined to be Contractor vs. Employment</li> </ul> <p><b>For payments to Independent Contractor:</b></p> <ul style="list-style-type: none"> <li>• HR Assessment Form that shows work determined to be Contractor vs. Employment</li> <li>• Documentation outlining request for particular service (i.e. email/ letter request to give a guest lecture)</li> </ul>	T4A
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<b>Staff Appointments</b>	<b>Administration</b>			
	Salary (part-time or full-time)	General Salary Plan	Employment Agreement (generated by Workday)	T4
	Hourly	Hourly Plan	Employment Agreement	T4
	One-time compensation for additional effort or tasks above and beyond normal duties. Typical compensation is up to 5% of salary for period of work. NOTE: Only applicable to non-unionized roles. Unionized positions are not eligible for OTP but can receive OT in line with the terms of their Collective Agreement	One-time payment	Rationale Date(s) work performed	T4
One-time compensation for duties outside of employment at UBC (e.g. being a guest speaker)  NOTE: Only applicable to non-unionized roles. Unionized positions are not eligible for OTP but can receive overtime in line with the terms of their Collective Agreement	One-time Payment	Rationale Date(s) work performed	T4	
<b>Students</b>	<b>Performing research for a faculty member of no direct benefit to student)</b>			
	Salary  Appoint as Undergraduate Academic Assistant (UAA) or Graduate Academic Assistant (GAA)	General Salary Plan	Employment Agreement	T4
	<b>Undergraduate Teaching Assistant Support</b>			
	(If registered in a Bachelor's degree program) appoint as Undergraduate Teaching Assistant (UTA)  <b>Note:</b> Undergraduate teaching Assistants (UTA) can only receive salary.	General Salary Plan	Employment Agreement	T4
	<b>Graduate Teaching Assistant Support</b>			
(If holding a Bachelor degree and enrolled in a UBC Master's program) appoint as Graduate Teaching Assistant II  (If holding a Master's degree and/or registered in a UBC Doctorate program) appoint as Graduate Teaching Assistant I  Union must be notified in accordance with terms of Collective Agreement  <b>Note:</b> Job Profile must be Graduate Teaching Assistants. Workday will convert all earnings under General Salary plan to 80% salary and 20% fellowship.	General Salary Plan	Compression agreement if applicable	T4	
Marking exams or assignments which require only objective marking				

Table 1: FoM Guidelines on Determining Employee/Contractor Forms of Payment- updated October 2023

	Appoint as Marker	General Salary Plan	Employment Agreement	T4
Research that is integral to the student's graduate requirements				
	Appoint as Graduate Research Assistant  <b>Note:</b> Job Profile must be Graduate Research Assistant and select General Salary Plan. Workday will convert all earnings to fellowship accordingly.	General Salary Plan	Employment Agreement	T4
Clerical Work normally done by bargaining unit employees				
	Appoint as Undergraduate or Graduate Student, CUPE 2950 Student Assistant  Note: Can only receive hourly earnings	Hourly Plan	Employment Agreement	T4
Work Learn				
	Appoint as Work Learn Project Worker, Work Learn Project Assistant, Work Learn Office/Library Worker, Work Learn Researcher Professional  Note: all appointments are hourly for a max 300 hours or as defined by the Work Learn office	General Salary Plan	Work Learn Project # Student #	T4

<b>No UBC appointment</b>	Only to be used if all of the above scenarios have been considered and is not a fit – Please consult your Faculty or Staff HR rep for advice and consideration			
	**Please note that it is normally expected that all teaching staff in the FOM are given a faculty appointment in an academic unit, approved by the UBC Board of Governors. This is in accordance with both the <u>University Act</u> , UBC Policy AP3 (formerly Policy #25) and accreditation standards**			
	<b>Individual</b> (Sole Proprietor)  To initiate payment process, please send invoice to <a href="mailto:ubc.invoices@ubc.ca">ubc.invoices@ubc.ca</a> or Create Supplier Invoice task.		<ul style="list-style-type: none"> <li>HR Assessment Form that shows work determined to be Contractor vs. Employment</li> <li>Documentation outlining request for particular service (i.e. email/ letter request to give a guest lecture)</li> </ul>	T4A

Persons residing outside of Canada with no SIN  To initiate payment process, please send invoice to <a href="mailto:ubc.invoices@ubc.ca">ubc.invoices@ubc.ca</a> or Create Supplier Invoice task.		<b>Description of Services Rendered</b>	T4A- NR
Work contracted to an independent contractor			
<b>Individual</b> (Sole Proprietor not registered for GST)  To initiate payment process, please send invoice to <a href="mailto:ubc.invoices@ubc.ca">ubc.invoices@ubc.ca</a> or Create Supplier Invoice task.		<b>Description of Services rendered;</b>  <b>HR Assessment form (HR Central via Dean's Office)</b> will need to be completed for all non-routine cases	T4A
Work contracted to a business/ corporation			
<b>Business or Corporation</b> (registered with a Business Number)  To initiate payment process, please send invoice to <a href="mailto:ubc.invoices@ubc.ca">ubc.invoices@ubc.ca</a> or Create Supplier Invoice task.		<ul style="list-style-type: none"> <li>If small supplier, <b>Business Number</b></li> <li>If registered for GST, <b>GST number and</b>, if applicable, <b>GST amount</b>.</li> <li>Include HR Assessment form that shows work determined to be Contractor vs. Employment</li> </ul>	T4A

**Please note:**

**HR assessment form:** Submit for contractors to show that the position has been correctly determined as employee or contractor. Not required for multiple contracts against the same role or against roles previously clearly defined as contractor. Required for new roles, or in cases where a given role may be either employee or contractor. See table for cases.

**Supplier Self Registration Site:** Suppliers must be setup in Workday before a supplier invoice request can be submitted. Send [Supplier Self Registration site](#) to the Supplier to setup their profile.