



## REPORT

**TO:** Mayor Avis and Council

**FROM:** Jason Kabel, Manager of Community Services

**DATE:** May 15, 2016

**RE:** **Sister Kennedy Centre Volunteer Manager Honorarium**

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At the regular board meeting of the Sister Kennedy Centre (SKC) on May 10, 2016, the SKC board passed the following in-camera motion:

*To increase Cindy Noble's honorarium to \$1,000/ month effective April 1, 2016 and that the matter be taken to the community services executive committee.*

MOVED BY Doug Kitowski

SECONDED BY Irene Laing

**Carried.**

An honorarium is a payment made to a person that does not represent a full compensation for time and effort expended. It may also be a payment for which a fee is not traditionally or normally charged.

Whether or not an honorarium represents employment income or not depends on the facts of the situation. If the individual receives the payment because of who they are (i.e. the payment does not relate to any service they have provided in their normal work), then it is a gift. A gift is not income for tax purposes. If the individual receives the payment for what they did (i.e. a service they provided in their normal work), the amount received is income that has to be reported.

### **Recommendation**

The Community Services Executive Committee recommends to Mayor & Council to approve and endorse the honorarium of \$1,000/month as presented by the Sister Kennedy Centre Board, specifically for the existing volunteer manager, Cindy Noble.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "J. Kabel".

Jason Kabel

<p><b>Council approval of this report will</b> approve and endorse the honorarium of \$1,000/month as presented by the Sister Kennedy Centre Board, specifically for the existing volunteer manager, Cindy Noble.</p>
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