



THE UNIVERSITY OF BRITISH COLUMBIA FACULTY RELATIONS

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Payments for Faculty Members¹

The following chart summarizes the allowable payments and methods of payment to faculty members at UBC:

Employment Status	Reason for Payment	Payment Type	UBC Form	Earnings Code	Taxable as...	Approvals Required
Employees						
Faculty Members (noting exclusions below)	Teaching, research, service	Salary	Faculty Appointment Form	REG	Salary	Dean, Faculty Relations, VP Academic (for tenure stream only)
	Research honoraria, overload teaching or service	Honorarium over a period of time	Faculty Appointment Form	HON	Salary	Dean, Faculty Relations
		Lump sum honorarium	Faculty Honoraria Form	HN1	Salary	<\$4500: Dean; >\$4500: Dean, Faculty Relations
Sessional Lecturers	Teaching credit courses or related duties	Salary	ISIS	REG	Salary	Dean, Faculty Relations
	Marking when exam is within 3 days of appt end date or course cancellation w/out 1 month's notice	Lump sum honorarium	Faculty Honoraria Form	HN1	Salary	Dean, Faculty Relations
Honorary Faculty Members	Recognition for teaching, research & service contributions	Honorarium	Faculty Honoraria Form	HN1	Salary	Dean, Faculty Relations
Working for UBC outside of Canada	Teaching, research	Salary over a period of time	Faculty Appointment Form	NRP	No tax taken at source; individual responsible for all tax implications	Dean, Faculty Relations
Post-Retirement Appointment (Policy 27)	Teaching, collection duties	Salary over a period of time	Faculty Appointment Form	REG	Salary	Dean, Faculty Relations
Trainees						
Postdoctoral Fellows with fellowships	Research	Fellowship earnings	Faculty Appointment Form	FEL	Income	Dean, Faculty Relations
Independent Contractors						
Honorary Faculty Members	Contract services for teaching & research	Bill for service as vendor through Supply Management	Requisition for Payment with UBC vendor agreement in place	n/a	No tax taken at source; individual responsible for all tax implications	Per vendor agreement
	Teaching provided by member of professional firm or company (Policy 29)	Invoice from firm or company	Faculty Appointment Form & Requisition for Payment	BAP on Faculty Appointment Form	No tax taken at source; individual responsible for all tax implications	Dean, Faculty Relations
Clinical Faculty	Teaching	Invoice	Requisition for Payment	n/a	Income	Head or Division Head

¹ Includes Librarians and Program Directors