MEMBER HONORARIUM & EXPENSE CLAIM – JANUARY 1, 2026

Submit Promptly. Not Payable after 6 months from meeting date.

MEMBER & MEETING INFORMATION - Mandatory for Payment/Audit Purposes					Meeting ID		
Member Name:					OMA#		
Meeting Name:					*Meeting Date(s)*	*Start Time*	*End Time*
Group Type:				*Day 1*	YYYY/MMM/DD		
Role at Meeting:				*Day 2*	YYYY/MMM/DD		
Meeting Location:					*Staff Contact*		
Attended:	*In-Person* ☐	*Virtually* ☐		*or*	*Constituency Flexibility Hrs** ☐		

HONORARIUM (payable hourly)				OMA Finance Use	
Type	**# of Hours**	**Rate**	**Amount**	**Paid**	**Explanation of Changes**
In-Person					
Virtually					
Constituency Flexibility *		*$170.00*			
Travel		*$100.00*			
		Total Honorarium Claimed	$		

*CONSTITUENCY FLEXIBILITY DETAILS		Constituency Name	
Date	**Description**		**Duration of Activity**
e.g. 1-Jan-26	*Drafting communications to group members re: uninsurced services*		*2 hrs*
		Total hours	
		Total Amount	$

EXPENSES (Detailed receipts required for amounts >$25)				OMA Finance Use Only	
Expense Type			**Amount**	**Paid**	**Explanation of Changes**
Air / Bus / Train / Flight Pass (please circle mode) ☐☐☐☐					
Personal Car mileage	# kms	*@ $0.67/km*			
Parking					
Taxi					
Hotel Accommodation	#	*night(s)*			
Private Residence (taxable allowance)	#	*night(s)*			
Meals					
Caregiving (taxable allowance)					
Other (please specify)					
		Total Expenses Claimed	$		
		TOTAL HONORARIA AND EXPENSES	$		

DONATION/REDIRECTION REQUEST	(Please specify amounts)
Ontario Medical Foundation / Ontario Medical Student Bursary Fund: ☐ Honoraria & Expenses ☐ Honoraria Only ☐ Other Amount $	
A Charitable Donation Receipt for tax purposes will be issued annually for donations to OMF and OMSBF	
Re-direct to your unit's discretionary account: ☐ Honoraria & Expenses ☐ Honoraria Only ☐ Other Amount $	

To Submit this form:
1. *By Email – sign, scan form & receipts and email to:* *MemberHonoraria@oma.org*
2. *By Fax – sign, include receipts and Fax to:* *Fax: 416-599-9309*
3. *By Post – sign, attach receipts, and return to:* Ontario Medical Association, Finance, Member Claims, 150 Bloor St. West, Suite 900, Toronto, ON M5S 3C1

February 15, 2026

Honorarium and out-of-pocket expenses may be claimed by members participating in OMA related business meetings per the OMA Leader Compensation Policy summarized below:

- OMA Board of Directors
- CMA Council: Delegates appointed by the Board
- Committees, Subcommittees, Task Forces and Working Groups: established according to policy and subject to funding.
- Others: meetings in which members take part on the request of and are responsible to the Board of Directors.

For detailed meeting specifics please refer to the full OMA Leader Compensation Policy
https://www.oma.org/member/your-association/about-oma/financial-matters-and-expense-claims/

- Each member under 70 years of age whose expenses are normally paid by the Association is automatically covered by a $400,000 Accidental Death and Dismemberment policy while on OMA business.

1. HONORARIUM

A. Honorarium for Meetings:

- Meeting honoraria is paid on an hourly basis, in 30-minute increments.
- The 2026 hourly base rate is $170 per hour.
- Where applicable, an hourly multiplier may be payable to compensate for additional demands and greater accountability (ie. Committee Chairs and Vice Chairs). For details, please refer to the OMA Leader Compensation policy.
- Only eligible meetings held in Ontario qualify for reimbursement.
- Meetings must be a minimum of 30 minutes in duration to be eligible.

B. Honorarium for Travel:

- Travel honorarium is payable in half-hour increments for time spent travelling to and from an eligible meeting for any round trip of one-half hour or more.
- The 2026 hourly rate for travel honoraria is $100 per hour.
- Eligible travel time starts when the member leaves his/her home or office and ends when he/she returns (excluding the time spent in eligible meetings). Travel honorarium is not payable for time spent on personal activity of any nature. Members must schedule their travel as close in time as reasonably possible to the start and end of the meeting.
- If a member chooses other than the most efficient means of travel, travel honorarium will be paid as an allowance reflecting normal travel time by the most efficient means for that trip.

2. OUT-OF-POCKET EXPENSES

- **Hotel Accommodation**: Limited to the most cost-effective accommodation within a reasonable distance from the meeting location unless otherwise coordinated by OMA Staff.
- When a meeting is held in a hotel, members who stay in the meeting hotel will be reimbursed up to the negotiated OMA rate for that hotel.
- A taxable allowance of $100 per night may be claimed as a guest in a private home in lieu of hotel.

A. Meal Allowance:

- Reasonable cost of meals required during the member's absence from home. Maximum daily expense is $100 before gratuity and taxes.

B. Personal Expenses:

- Not responsible for expenses of guests/spouses.
- Not responsible for entertainment and other items of a personal nature such as laundry, personal telephone calls, in-room and bar charges (including in-room bar). Please omit these items from your claim or indicate your reason for considering them an OMA responsibility.
- Essential laundry and pressing may be claimed if 3 or more consecutive days of business are required without the opportunity to return home.
- Taxable caregiving allowance: Maximum reimbursable amount will be $100 for each half day of meeting time and $165 for each full day of meeting time.

3. NOTES - Claim Submission Deadlines, Cancelled Meetings and Issuing T4 for tax returns:

- Claims for reimbursement of expenses and honorarium will be honoured if received no later than 6 months from the date of the meeting.
- Claims for meeting honoraria will be honoured when a scheduled meeting has been cancelled provided the cancellation was beyond the member's control and the member incurred financial loss beyond his/her capacity to mitigate.
- T4's for honoraria and taxable allowances will be issued annually. Withholding taxes will be based on the basic personal amount unless a TD1 form has been completed. TD1 forms can be printed from the following Canada Revenue Agency website https://www.canada.ca/content/dam/cra-arc/formspubs/pbg/td1/td1-26e.pdf and https://www.canada.ca/content/dam/cra-arc/formspubs/pbg/td1on/td1on-26e.pdf