

## Finance Procedures

Revised: June 23, 2020

## **T4A Guidelines**

- Service Providers that do <u>not</u> have a CRA Business Number ("T4A Vendors") must provide a Social Insurance Number (SIN) to the Board Office. These Service Providers will be issued a T4A at year end for total payments of \$500 or more in a calendar year. The Finance Department will issue the required T4As.
- If you make a T4A payment with District or School Funds, please check the T4A Vendor List in the Clerical Manual.
  - If your vendor is on the list, the Finance Department has all required information on file.
  - If your vendor is NOT on the list, please notify the Finance Department to collect the required information prior to issuing a payment to this vendor.
- Examples of T4A service payments: honorarium payment, payment to an individual for presentations, lessons, tutoring or activities.
- If service provider payments are made with School Trust Funds, please send a copy of the invoice and payment details to the Finance Department.
- District Contact for T4As: PBush@sd8.bc.ca