



**Metro North Region  
(Claremont, Subiaco & West Perth DFDCs)**

**Circular 3/2019**

## **Payment of Volunteers**

Audience: Club Presidents and Executive Committee  
Date: 8 February 2019  
Distributed by/to: Email to Club Presidents, Secretaries and Executive Committees  
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**Summary:**

- This document provides advice to Districts, Regions and Clubs on the payment of volunteers.
- Guidance for payment of honoraria is listed below and on the Australian Taxation Office website.

**Action:**

- Clubs are encouraged to ensure that volunteer payments are undertaken utilising the advice below and advice provided by the Australian Taxation Office.
- Non- assessable income honoraria payments are not to exceed \$4,000.00 in 2019.
- Honorariums should not be paid until a statement by supplier form has been completed.

You may be asked by your club's volunteers whether payments to them are part of their assessable income.

Generally, receipts that are earned, expected, relied upon and have an element of periodicity, recurrence or regularity are treated as assessable income of a volunteer.

If a person's activities are a pastime or hobby – rather than income producing – money and other benefits received from those activities are not assessable income.

A payment to a volunteer that is not assessable income will have many of the following characteristics:

- The payment is to meet incurred or anticipated expenses.
- The payment has no connection to the volunteer's income-producing activities or services.
- The payment is not received as remuneration or as a consequence of employment.
- The payment is not relied upon or expected by the volunteer for day-to-day living.
- The payment is not legally required or expected.
- There is no obligation on the part of your organisation to make the payment.
- The payment is a token amount compared to the services provided or expenses incurred by the volunteer. Whether the payment is token depends on the full facts surrounding the payment and volunteer's circumstances.

To mitigate the risk of football stakeholders breaching required policy and statutes the WA Football Commission recommended policy on honorarium payments is as follows.

- Any honoraria payment must meet the criteria listed as set out by the Australian Taxation Office.



FOOTBALL COMMISSION INC.

- A “Statement by Supplier” form must be completed.
- Non- assessable income honoraria payments are not to exceed \$4,000.00 in 2019.

For more information about volunteer payments including honoraria and reimbursement information visit:

<https://www.ato.gov.au/Non-profit/Your-workers/Your-volunteers/Paying-volunteers/>

To download a Statement by Supplier Form visit:

<https://www.ato.gov.au/forms/statement-by-a-supplier-not-quoting-an-abn/>

The information contained above is advice only and was valid at the time of publication. Clubs and individuals are subject to the rules and regulations of the Australian Taxation Office.

Any inquiries should be directed to Troy Kirkham, Executive Manager Engagement and Community Football on 9381 5599 or via email [tirkham@wafc.com.au](mailto:tirkham@wafc.com.au)

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