



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

Circular 1/2018

Payment of Honorariums

Audience: Club Presidents and Executive Committee
Date: 23 January 2018
Distributed by/to: Email to Club Presidents, Secretaries and Executive Committees
Contact: Andrew Ridley
Community Development Manager – Metro North
Ph: 0408 298 725 Email: aridley@wafc.com.au

Summary:

- This document provides advice to Districts, Regions and Clubs on the payment of honorariums
- Guidance for payment of honoraria is listed below.

Action:

- Clubs are encouraged to ensure that honoraria payments are undertaken utilising the advice below.
- Honorariums should not be paid until a statement by supplier form has been completed.

WA Football Commission (W AFC) Honoraria Statement

An honorarium is an honorary reward for voluntary services. An honorarium is an ex gratia payment (i.e. a payment made without the giver recognizing themselves as having any liability or legal obligation) made to a person for their services in a volunteer capacity or for services for which fees are not traditionally required. This is often used by football clubs to pay coaches, canteen managers and volunteers, umpires and other roles for their costs. An honorarium may be paid as money.

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

- Any honoraria paid must be completed with appropriate documentation. A "Statement by Supplier" form must be completed.
- WA Football Districts, Regions and Clubs are not authorised to pay honoraria above \$5,000.00
- Authorised District Football Development Council (DFDC)/Regional Football Development Council (RDFC)/Club payments for workers/staff over the value of \$5,000.00 can only be made to legitimate employees i.e. not be made as an honoraria payment.
- Authorised DFDC/RDFC/Club Payments over \$5,000.00 to registered contractors or businesses are only payable to legitimate businesses, contractors or service providers with currently updated credentials.

For more information 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 tkirkham@wafc.com.au



Andrew Ridley
Community Development Manager – Metro North

METRO NORTH

