



FMLE Stipend Payment Process

Each year Preceptors are paid a stipend for their participation in the FMLE program.

Stipend forms are released and processed once annually in early Spring. Preceptors receive a **\$600 stipend per student, per block** (a 50% increase from previous years), and can take **up to 4 students** per academic year.

Stipend Payments can be made to either a:

- **Personal (T4A)** - Personal payments are made via U of T Payroll. Personal payments can be made via direct deposit. If you wish to be paid via direct deposit and have not previously provided your banking details, please include a void cheque or a completed direct deposit form from your financial institution to fmle.recruit@utoronto.ca with your stipend form.
- **Business Entity** – Preceptors may also choose to have their payments processed via a corporation (sole proprietor, partnership, corporation). Unfortunately, at this time, direct deposit is only available for Personal (T4A Payments).

IMPORTANT: Clinical faculty are required to invoice for GST/HST if their total **non-clinical** income from all sources i.e. university honoraria, government, CMPA, etc. exceeds \$30,000 per year.

If your non-clinical income does not exceed \$30,000 per year, you will be required to complete the Small Supplier Certification Form (found on page 2 of the stipend payment form).

Kindly ensure all forms are filled out in full and all required pages are returned. **Incomplete information and/or missing forms will cause significant delays in processing your payment.**

Stipends are typically paid within 4-6 weeks of receiving a complete form.

IMPORTANT: If you are part of **an Alternative Funding Plan (AFP) or Alternative Payment Plan (APP)**, that includes funding provided to the physician group for teaching as part of the group's responsibilities you **will not** be eligible for the FMLE Stipend.

If you have any questions or concerns about your FMLE stipend payment, please contact the FMLE Coordinator at fmle.recruit@utoronto.ca.

Stipend Form (Example)



FMLE Office: 500 University Avenue, 5th Floor
Toronto, ON M5G 1V7
Fax: 416-978-3912

FMLE STIPEND PAYMENT FORM 2023 - 2024

Family Medicine Longitudinal Experience (FMLE)

*In order to process your Stipend, please complete **both** Part 1 and Part 2 below: (Please note: if you are incorporated, please process your payment through your corporation). Direct Deposit is **only** available for Personal Banking Accounts.*

PART 1

Last Name	First Name	Date of Submission
Block(s) Taught:	Block 1 <input type="checkbox"/> # of Students 1 <input type="checkbox"/> 2 <input type="checkbox"/>	Block 2 <input type="checkbox"/> # of Students 1 <input type="checkbox"/> 2 <input type="checkbox"/>

PART 2

IMPORTANT: Does your business entity's non-clinical income from all sources (i.e., university, honoraria, government, CMPA etc.) exceed \$30,000 per year*?

- Yes** If yes, you are required to charge HST and you will need to provide an HST # in Part 2
- No** If no, please fill out and return the attached "Small Supplier Certification Form"

Please select and complete one payment method:

- Personal (T4A)** - Process payment via U of T Payroll. If you would like to receive your personal payment via direct deposit, and have not previously provided your banking details, please include a void cheque or a completed direct deposit form from your financial institution.
- Personnel # (if known): _____
- HST # (if applicable): _____
- Social Insurance #: _____
- Date of Birth (dd/mm/yyyy): _____
- Cheque Mailing Address: _____
- Business Entity** - Process payment via Corporation (sole proprietor, partnership, corporation) Corporation #:
- HST # (if applicable): _____
- Corporation Name: _____
- Business Mailing Address: _____
- Payment not required**

Please return this form to the FMLE office, attention Brandi Quirk:

1. Scan and return via email to fmle.recruit@utoronto.ca (preferred method)
2. Via fax to 416-978-3912

DFCM USE ONLY		
Stipend Amount \$ _____	HST \$ _____	Grand Total \$ _____
Account Information: CC _____	CF _____	
Signature: _____		

Small Supplier Certification Form



SMALL SUPPLIER CERTIFICATION FORM

Small Suppliers: Bill C-62, Section 148 Small Supplier Status

This section of [Bill C-62](#) sets out rules for determining the status of a person as a small supplier for GST/HST purposes. A small supplier is not required to collect tax on taxable supplies. Nor is a small supplier entitled to claim an input tax credit for tax paid on taxable inputs.

It is important to note that a person qualifying as a small supplier may elect to become a GST/HST registrant. A small supplier who registers is of course required to collect tax on any taxable supplies. However, it is to the advantage of small suppliers selling to other businesses to register as this allows the small supplier to obtain input tax credits on purchases and the supplier's business customers will ordinarily be entitled to claim input tax credit for any tax they pay.

A person is not required to apply for status as a small supplier. Moreover, unless a small supplier applies for registration, there is no requirement to file any GST/HST returns in respect of the commercial activity. Pursuant to subsection 148(1), a person qualifies as a small supplier throughout any calendar quarter and the following month if the total consideration for taxable supplies made by the person in the preceding 12-month period did not exceed \$30,000.

For the purpose of this rule:

- the \$30,000 threshold is determined by reference to the total consideration for taxable supplies, excluding the proceeds from any sales of capital property, made in that 12-month period;
- the threshold is determined by reference to the aggregate of the taxable supplies made by the person and any associated person in that period ("associated person" is defined in section 127); and
- persons carrying on lotteries or gambling activities are entitled to deduct certain prizes or winnings paid out to determine whether they are below the \$30,000 threshold. This provision is of particular relevance for charities and non-profit organizations.

Subsection 148(2) provides an exception to the rule described above. Under this subsection, a person ceases to qualify as a small supplier at any time in a calendar quarter when the total consideration for taxable supplies of that person and of associated persons in that quarter exceeds \$30,000. For the purpose of this rule, proceeds from the sale of capital property are excluded. When the threshold is exceeded, the person ceases to qualify as a small supplier. As a result, the person is required to become registered and collect tax on all supplies, other than exempt supplies, made in the course of any commercial activity.

Subsection 148(3) denies "small supplier" status to a non-resident person whose only business carried on in Canada is the selling of admissions to a place of amusement, seminar, activity or event. The effect is to require non-residents in such circumstances to collect and remit tax on admissions which they sell directly to spectators/attendees even if the aggregate value of admissions charged does not exceed the \$30,000 threshold.

ACKNOWLEDGEMENT

I HEREBY CERTIFY THAT I QUALIFY AS A SMALL SUPPLIER UNDER SECTION 148 OF BILL C-62 AND I AM, THEREFORE, NOT REQUIRED TO REGISTER FOR HST/GST PURPOSES.

Name or Company

Signature

Date