VIA EMAIL:

DATE

**Private & Confidential**

[Presenter name & address]

Dear [Presenter name] :

**Re: Presenter Agreement**

The [Chapter Region] Chapter (“Chapter”) of the Chartered Professional Accountants of British Columbia (“CPABC”) is pleased to engage [presenter name] (the “Presenter”) to provide services to the Chapter in accordance with the terms set out below (the “Agreement”).

# **Term.** This Agreement will commence on [date] and will end on [date] (the “Term”), unless concluded earlier as provided herein. The Chapter will not be obliged to renew or extend the Term, or to provide the Presenter with notice that it is not renewing or extending the Term, and upon expiry of the Term, the Chapter will have no further obligation to the Presenter.

# **Services.** The Presenter will provide services to the Chapter (the “Services”) as described in Schedule “A”.

# **Nature of Relationship.** The Presenter is an independent contractor, and will not be an employee or agent of the Chapter or of CPABC. This Agreement will not create any partnership, joint venture, employment, agency, or any other relationship between the Chapter or CPABC and the Presenter, except that of independent contractor to the Chapter. The Presenter will refer to themselves as a “consultant” in representing to third parties their relationship with the Chapter.

# **Control and Direction.** Subject to the Presenter fulfilling their obligations under this Agreement, the Presenter will not be subject to control or direction from the Chapter as to the manner in which they provide the Services. The Presenter may not contract with third parties to provide services.

# **Subcontracting**. The Presenter will provide the Services referenced herein. The Presenter may not subcontract the Services under this Agreement.

# **Fees.** As consideration for the Services, the Chapter will pay the Presenter a fee of $[fee] (CDN) per presentation, upon completion of the Services and not including travel time. In providing the Services, the Presenter will not be entitled to any other compensation, benefit, or pre-requisite from the Chapter, including without limitation, wages, salary, vacation, vacation pay, statutory holiday pay, paid sick leave, insurance benefits, RRSP benefits, or overtime pay, as may be applicable in an employment relationship.

# Effective January 1, 2009, T4As will be issued if no GST/HST registration number is included on the invoice. The presenter shall provide their SIN number and full mailing address for the purposes of issuing a T4A.

# **Travel Expenses.** If the Presenter is required to travel to provide the Services:

## The Chapter will reimburse for actual reasonable travel costs incurred in providing the Services using the lower cost alternative available in accordance with travel policies as described in Schedule “B”;

## A scan or photocopy of expense receipts MUST be included with your invoice. Retain original copies for your own records.

# **Invoices.** The Presenter will render an invoice to the Chapter within a 30-day period after completion. Each invoice will include the following:

## Presentation title;

## Date and place of presentation;

## To whom payment should be made (i.e., to yourself or to your organization);

## Presenter’s GST registration number (if applicable) and the amount of GST due (if applicable) or Presenter’s SIN if the Presenter does not have a GST registration number or business number; and

## Copies of expense receipts.

## Invoices will be paid within 30 days of presentation.

# **Taxes and Remittances.** The Presenter will promptly pay, as the same become due as a result of the payment of the fees by the Chapter to the Presenter under paragraph 6, all taxes and contributions payable by them pursuant to applicable federal or provincial legislation.

# **Tools, Supplies and Equipment.** The Presenter will pay for and provide all tools, supplies, and equipment required to provide the Services, although the Chapter may provide the Presenter with access to AudioVisual Equipment at the seminar location(s).

# **Presenter’s Warranties.** The Presenter warrants and represents that the Services will be provided in a competent manner. The Chapter will not be obliged to pay fees for any Services which do not conform to this standard, without limiting any other rights the Chapter may have.

# **Currency of Professional Knowledge.** The Presenter will maintain currency of professional knowledge and skills required to competently carry out the Services.

# **Professional Standing.** During the Term, the Presenter, if a member of CPABC, will at all times maintain membership in good standing with the CPABC.

# **Authority.** The Presenter does not have the authority to, and will not, commit or purport to commit the Chapter to any obligation, contractual or otherwise, or to the payment of any money to anyone.

# **Confidentiality.** Except as is necessary to provide the Services or as may be required by law, the Presenter will at all times keep private and maintain in strict confidence:

## any information of or relating to the Chapter which is not known to the public; and

## personal or confidential information of CPABC’s students, former students, members, former members, registered firms, former registered firms, professional accounting corporations, and former professional accounting corporations.

# **Copyright and Ownership of Work Product.** Inclusion of copyrighted material in the seminar material must be cleared with the copyright owners. It is the Presenter’s responsibility to obtain appropriate permissions for such material, and the Presenter shall remain fully liable for any copyright infringements. Should the Presenter fail to secure the required copyright clearance, the material in question will be removed from the seminar material and the Chapter shall have the right to require the Presenter to prepare substitute or replacement material at no additional charge to the Chapter.

# The Presenter accepts the responsibility to ensure that the spelling, calculations, numerical accuracy, and grammar of the material provided are correct in order to maintain the credibility of the Chapter. Under no circumstances can any other material be distributed by the Presenter during the time and terms of this Agreement without the Chapter’s consent (e.g., non-Chapter promotional materials) except in response to a specific request by a participant.

# **Insurance Maintained by Presenter.** The Presenter will at all times maintain a minimum of $1,000,000 of third party liability insurance and Underinsured Motorist Protection on any motor vehicle or motor assisted cycle the Presenter provides and uses in providing the Services. Such insurance will be maintained in full force and effect throughout the currency of this Agreement, and will not be amended or cancelled without the Presenter providing at least 30 calendar days’ written notice to the Chapter.

# **Indemnity by the Chapter.** The Chapter will save harmless and indemnify the Presenter from and against any liability which is not otherwise assumed by the CPABC’s liability insurer, providing that in respect of the matter giving rise to liability, the Presenter has acted honestly and in good faith with a view to the best interests of the audience, Chapter and CPABC.

# **Indemnity by Presenter.** The Presenter will save harmless and indemnify the Chapter and CPABC from and against any assessment by the Canada Revenue Agency requiring the Chapter or CPABC to pay amounts in respect of income tax, employment insurance, and Canada Pension Plan on account of the fees paid to the Presenter under this Agreement, but only to the extent of amounts for required statutory withholdings and contributions by the Presenter in respect of such fees.

# **Seminar Cancellation.** Cancellation of the seminar is dependent on the number of registrants. The Presenter will be advised by telephone and by email no later than five working days prior to the seminar date. There is no cancellation fee. Should any obligations set out within not be fulfilled due to cancellation of the seminar session, or otherwise unpreventable circumstances, all terms within specifying considerations and payment of same, including payment of preparation fees, shall become null and void.

# **Notices.** All notices and other communications required or permitted to be given under this Agreement will be in writing, and will be personally delivered to the receiving party, as follows:

# [name and address of Presenter]

# **The [Chapter Region] Chapter**

# [address and addressee of the Chapter]

# Either party may notify the other in writing of a change of address to which notices will thereafter be given.

# **Assignment.** This Agreement may not be assigned by either party without the prior written consent of the other party.

# **Public announcements**. Any public announcement relating to this Agreement will be arranged by the Chapter. You must not, without prior written approval of the Chapter, refer for promotional purposes to Chapter being a customer.

# **Severability.** Each provision of this Agreement is a separate obligation and is severable from all other such obligations, and if any of them is held by a court to be invalid or unenforceable, in whole or in part, the offending provision will be severed, and such severing will not affect or impair the validity of any other provision, and such other provisions will survive unaffected.

# **Entire Agreement.** This Agreement contains the entire agreement between the parties with respect to its subject matter, and cancels and supersedes all prior agreements, discussions, and communications between them relating to its subject matter. No amendment or variation of the terms of this Agreement will be effective or binding unless in writing and signed by both parties.

# **Professional Conduct.**   In the performance of their responsibilities, the Author/Instructor is considered to be, and seen to be, acting on behalf of CPABC.  The Author/Instructor, during the term of the contract, has an obligation to provide the services to the best of their abilities and to conduct themselves in an ethical and professional manner that maintains the reputation of CPABC and the profession at all times.     CPA members under this agreement are also required to conduct themselves in accordance with the CPABC Code of Professional Conduct

# Please indicate the Presenter’s acceptance of the terms of this Agreement by signing, dating, and returning the enclosed duplicate copy of this Agreement where indicated below and initialling each page of this Agreement.

# I would encourage the Presenter to obtain legal advice before signing this Agreement.

# Yours truly,

# **The [Chapter Region] Chapter of the CPABC**

**AGREED:**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

# [presenter name]

**Schedule “A”**

**Services to be Provided**

**Chapter PD Session for the [Chapter Region] Chapter (“Chapter”)**

**[Title of Session]**

[Session date, time and location]

**Presenter’s Responsibilities**

The Chapter is responsible for developing and maintaining the overall quality of chapter-related professional development sessions.

The Presenter has agreed to provide services to the Chapter as an independent agent and as part of a business that you carry on.

You have been selected to act as Presenter of this seminar(s). The Presenter must personally perform the work for which they have been engaged and take full responsibility for the assignment. The Presenter may not delegate or assign any duties concerning the delivery of this seminar or any other responsibility under this agreement to another party.

"Production-ready" seminar material must be delivered to the Chapter by [insert date, usually 3 weeks before seminar date]. Production ready material consists of hard copies of the participant notes, as well as any handouts, or overheads required. This material should be single sided and collated in the order you wish the material to be presented. Material can be submitted in electronic format (USB or via e-mail).

If this deadline needs to be changed due to unforeseeable circumstances, both parties must agree to the change.

Seminar material remains the property of the Chartered Professional Accountants of BC. You are reminded that the "Copyright" clause will be adhered to and seminar material should not be used without the permission of the CPABC.

Please arrive at least 20 minutes before seminar start time. You are responsible for having everything ready at the start of the seminar, i.e., to see that AVs and room are set up according to your requested requirements. Please advise us of your AV requirements two weeks prior to the seminar date in order for arrangements to be made with the venue.

**Chapter Responsibilities**

The Chapter is responsible for reproducing seminar material to participants, to arrange to have seminar materials on-site for distribution, to arrange all site selections and requirements, and will be solely responsible for all marketing. The Chapter will have the specified AV equipment and room set up as per Presenter’s requirements.

**Schedule “B”**

**Travel Expense Reimbursement Guideline**

This policy applies to all employees, contractors, course instructors and the volunteers of the CPABC. The overall objective is to manage travel and travel-related expenditures in an environment that promotes fairness, consistency, and convenience to our travelers, while still taking into account our position as a member funded, not-for-profit organization.

If the Presenter is asked to give a seminar outside of their city, a supplementary budget is provided for travel costs. These costs will be reimbursed upon presentation of copy of receipts and in accordance with the CPABC policy.

Travel is the Presenter’s responsibility. The Chapter requests that travel arrangements are not made until you receive confirmation that the seminar(s) will proceed and not be cancelled. You will be notified at least two weeks prior to the seminar start date. If travel arrangements are made prior to the above time frame, all travel cancellation costs and fees incurred are the responsibility of the Presenter.

**The following travel expenses will be reimbursed by Chapter. Scanned copy or photocopy of expense receipts must be included with your invoice. Retain original copy for your own records.**

***Travel Expenses***

* BC Ferry: reimburse the actual travel costs.
* Taxi/local transportation and parking: taxi/local transportation and parking charges will be reimbursed.
* Mileage rates when using private vehicles is $.54 cents per kilometer based on direct route (per Google maps).

***Meals Allowances***

The Chapter will reimburse for actual meal costs within the following allowance guideline.

Where meals are not provided during the seminar or included in the hotel room rate, the expenditures guidelines are:

Breakfast up to $26 including taxes and tips

Lunch up to $32 including taxes and tips

Dinner up to $65 including taxes and tips

**IMPORTANT NOTICE ON INVOICING FOR TRAVEL EXPENSES**

Please address your invoices to the Chapter.

As a reminder, Contractors are required to charge GST on all expense reimbursements to which they are entitled under their contract.  Contractors are entitled to claim input tax credits for the GST paid on their travel or other reimbursable expenses. If you incur expenses for which you qualify for reimbursement (i.e. travel, accommodation, meals), please add the pre-GST amount of the expense as a disbursement to your invoice, and then add GST on the aggregate of your fee and pre-GST disbursements.  Proof that the expenses have been incurred must be attached to the invoice, other than insignificant (<$10) amounts for which an invoice is difficult to obtain such as public transportation or reimbursements related to kilometers traveled.

**EXAMPLE**

*You travel on a business matter and pay a hotel bill of $100 plus $5 GST and have a meal which costs $20 plus $1 GST. You are charging $1,000 for your fees on the matter.*

You should claim the $6 GST as an input tax credit on your own GST return, and record the disbursement as $120, not $126.

You then invoice as follows:

|  |  |
| --- | --- |
| Fees | $1,000.00 |
| Disbursements:  hotel | $100.00 |
| Disbursements:  meal | $ 20.00 |
| Subtotal | $1,120.00 |
| GST @ 5% | $56.00 |
| Total | $1,156.00 |