

River Nordic Ski and Biathlon Club

Financial Policy

Coaching Expenses

*Approved by the Board
September 22, 2016*

Background

Red River Nordic Ski and Biathlon Club (herein "RRN") recognizes the significant time commitment and value that coaches and instructors provide to the members of RRN. RRN also acknowledges the significant skills that coaches and instructors provide that would not otherwise be available within the general membership.

That said, as a non-profit sports organization run largely by volunteers, RRN does not have sufficient funding to provide market value remuneration to our coaches and instructors. RRN believes, however, that coaches and instructors should be provided honoraria to reflect recognition of the effort associated with coaching and the significant time commitment involved.

As such, subject to certain restrictions below, RRN may provide honoraria to coaches based on the number of sessions led, as follows. In addition, certain coaching-related expenses will be covered as per this policy.

Program Notes

All sessions are scheduled by the coach and are based on the coach's schedule.

Note that the maximum number of sessions subject to honoraria must be pre-approved by the Board at the beginning of the season. Sessions above the maximum numbers of sessions subject to honoraria may be scheduled at coach discretion, but will not receive honoraria.

Other parental volunteers who are not coaches may apply for registration reimbursement under the ***Volunteer Registration Reimbursement Policy***.

Policy – Coaching Honoraria

As a non-profit organization with limited funding, we have set "per coaching session" honoraria and/or "per season" honoraria, regardless of session or season length, as follows:

Head Coach

The head coach may be granted honoraria for the development of a racing program, and individual race team and junior race team training plans throughout the year, as deemed appropriate by the Board of Directors.

Race Team, Jr Race Team, Biathlon Team and Adult Sessions

- Fully certified (CANSI Level III, NCCP Train to Compete Level) coaches **\$40 per session**
- Other certified coaches, including junior leaders **\$25 per session**

All Other Programs (Jackrabbits, Jr. Sidewinders, Sidewinders)

- Certified coaches, including junior leaders **\$25 per session**

Policy - Other Honoraria

The Board may choose to provide other optional honoraria to coaches, instructors and other volunteers for exceptional effort.

Notes regarding taxation of Honoraria

Honoraria may be considered taxable income, although the recipient may wish to consult a tax advisor to confirm. It is the intent of the club to issue T4A slips for any honoraria provided to an individual greater than \$500 in one calendar year. As such, a recipient of an honorarium must provide Social Insurance Number and mailing address with the approved request for an honorarium.

Policy - Direct Out-of-Pocket Coaching Expenses

Coaches who claim per session honoraria may not claim mileage to and from sessions held within Winnipeg, as well as certain personal coaching expenses including own equipment, waxes, non-session time or other similar items. Travel outside of Winnipeg is covered separately below.

Out-of-pocket expenses directly *for the participants*, such as wax purchases or participant training equipment purchases, may be reimbursed upon submission of a completed and signed cheque requisition form (<http://redrivernordic.ca/about.htm>), without limit, provided that all expenses totaling more than \$100 are pre-approved by the Board of Directors.

Receipts or other evidence of payment should be submitted with the cheque requisition form.

All expenses must be directly related to the provision of goods or services to RRN activities. The final decision as to whether or not expenses are valid resides with the Board, and the Board strongly encourages pre-approval of expenses.

Policy – Out of Winnipeg Travel

Coach and instructor travel expenses related to race and training events attended while representing Red River Nordic may be reimbursed upon submission of a completed and signed cheque requisition form (<http://redrivernordic.ca/about.htm>), without limit, provided that all expenses totaling more than \$100 are pre-approved by the Board of Directors.

Such travel expenses may include air or mileage, accommodations, car rental and other reasonable expenses where the coach is acting in official RRN capacity as coach or instructor.

The final decision as to whether or not expenses are valid resides with the Board, and the Board strongly encourages pre-approval of expenses.

Where the coach is travelling in official RRN capacity as coach or instructor **as well as** a race participant, parent of a race participant, attendee at a training event, or parent of an attendee at a training event, only 50% of the accommodations cost may be claimed. No air, mileage, car rental costs or other expenses, unless pre-approved by the Board, will be reimbursed.

Policy - Coaching Certifications

Per Sport Manitoba and Cross Country Ski Association of Manitoba (CCSAM) requirements, coaches and junior leaders are required to maintain minimum certifications to coach.

Training costs for initial coaching certifications that are required by CCSAM to coach, and as provided through the CCSAM, will either be paid directly by RRN or will be reimbursed upon submission of a completed and signed cheque requisition form (<http://redrivernordic.ca/about.htm>), provided that the training costs are pre-approved by the Board.

Certifications and registration fees from the Canadian Association of Nordic Ski Instructors (CANSI) or National Coach Certification Program (NCCP) will be reimbursed at 50% of actual costs, upon submission of a completed and signed cheque requisition form (<http://redrivernordic.ca/about.htm>), provided that the training costs are pre-approved by the Board. (The Board may choose to reimburse the second 50% of the CANSI or NCCP training and registration costs if the Board feels that the coach or trainer has provided sufficient volunteer time to the Club after the training is completed).

Receipts or other evidence of payment should be submitted with the cheque requisition form.

No Honoraria Option - Direct Expense

RRN recognizes that some coaches prefer to not request or accept honoraria, but still do incur a significant amount of direct expenses to volunteer time. If the coach would prefer to not accept honoraria, the coach may, at his or her option, instead submit direct expense claims for specific coaching expenses including expenses incurred in Winnipeg. This would include mileage to and from home to the applicable training facility at rates acceptable to the Board and within the Canadian Revenue Agency guidelines, as well as costs for own wax and other consumable supplies as used during the training sessions.

The maximum amounts allowed for this Direct Expense option may not exceed the amount that would otherwise be paid under the Coaching Honoraria policy.

Reimbursement

Cheque requests may be submitted at any time. Reimbursements are made by cheque from the club Treasurer or Secretary, generally after a Board meeting.