

Special Premium Payments Guide

This chart contains the most commonly used Special Premium Codes. If you require further assistance with a Special Premium, please email payroll@mcmaster.ca.

If you are unsure of how to make a particular type of payment, please refer to the Not Sure How to Pay... section of the MacVIP web page.

Payment Name	Payment Description	Transaction Code	Submit Request for Payment via...	Frequency	Tax Treatment	(ESA) Vacation Calculation Employee Types B & E	(ESA) Statutory Holiday Calculation Employee Types B & E
Academic Productivity Stipend	Productivity / merit for teaching / research e.g. AFP (alternate funding program)	1390	Special Premium Form	Periodic	T4	4% included	included
Administrative Premium	Applicable to Sessional Lecturers, PT Instructors & Tutors e.g. re-read papers, exams post contract end date, participating in JHSC meetings (If paying as ongoing, bi-weekly use Code 1368)	1363	Special Premium Form	Periodic	T4	plus 4%	included
Class Size Supplemental Stipend	Stipend for number of students in excess of official class size	1388	Special Premium Form	Periodic	T4	4% included	included
Consulting	Ongoing payment to individual active in MacVIP for ICQ-related services. Should be extremely rare.	3104	Special Premium Form	Periodic / Bi-weekly	T4A	N/A	N/A
Consulting - Monthly	Ongoing payment to individual active in MacVIP for ICQ-related services. Should be extremely rare.	3104	Special Premium Form	Monthly first pay of the month	T4A	N/A	N/A
Consulting - Non resident No Tax Waiver	Ongoing payment to individual active in MacVIP for ICQ-related services, who does not have residency status & has not provided McMaster with a Tax Waiver. Should be extremely rare.	3900	Special Premium Form	Periodic / Bi-weekly	T4ANR 15% withholding tax	N/A	N/A
Consulting - Non resident Tax Waiver	Ongoing payment to individual active in MacVIP for ICQ-related services, who does not have residency status & has provided McMaster with a Tax Waiver. Should be extremely rare.	3901	Special Premium Form	Periodic / Bi-weekly	T4ANR	N/A	N/A
Course Cancellation Stipend	Stipend for course cancelled by the University	1364	Special Premium Form	Periodic	T4	plus 4%	included

Payment Name	Payment Description	Transaction Code	Submit Request for Payment via...	Frequency	Tax Treatment	(ESA) Vacation Calculation Employee Types B & E	(ESA) Statutory Holiday Calculation Employee Types B & E
Education Stipend - continuous	Ongoing payment for roles such as: leadership, directors, clinical teaching unit (CTU), oral exams, large group session, clerkship supervision, MACCARE, expansion MD program	1368	Special Premium Form	Bi-weekly	T4	plus 4%	eligible
Educational Stipend	Periodic payments for roles such as: leadership, director, clinical teaching unit (CTU), oral exam, large group session, clerkship supervision, Tutors, MACCARE, expansion MD program	1391	Special Premium Form	Periodic	T4	4% included	included
Faculty Supervision Stipend	Payment made for supervising research activities	1392	Special Premium Form	Periodic	T4	4% included	included
Honorarium	Payment to an Active Employee for engagement completely outside the normal business of the University. Should be extremely rare. eg: Guest Speaker at an outside function, attending a conference	3100	Special Premium Form	Periodic	T4A	N/A	N/A
Overload Teaching Stipend	Compensates regular full-time tenured or tenure track appt, or in the Special / CAWAR Faculty, Clinical Faculty, or Part Time Academics, for additional course load	1377	Special Premium Form	Periodic	T4	N/A	N/A
Part-time (PT) Instructor Stipend	PT Instructor employment contracts where the payment is made at end of teaching term eg: CCE Instructors Supplemental payments see codes: 1363, 1364, 1388	1395	Special Premium Form	Periodic	T4	4% included	included
Part-time (PT) Instructor Stipend - continuous	Compensates PT Instructors for work such as course preparation, class time, marking, etc. Hours assigned based on formula developed for CUPE Unit 1 Supplemental payments see codes: 1363, 1364, 1388	1379	Offer letter to HR with hiring package	Bi-weekly	T4	4% included	included
Prizes/Awards	Prizes / Awards paid to an active employee	1398	Special Premium Form	Periodic	T4	N/A	N/A
Royalties	Royalty payments for active employees eg: for buildings, books	3106	Special Premium Form	Periodic	T4A	N/A	N/A

Payment Name	Payment Description	Transaction Code	Submit Request for Payment via...	Frequency	Tax Treatment	(ESA) Vacation Calculation Employee Types B & E	(ESA) Statutory Holiday Calculation Employee Types B & E
Scholarship	Scholarship for eligible employees (excluding Grads) eg: NSERC / Scholarship / Fellowship	3099	Special Premium Form	Periodic	T4A	N/A	N/A
Scholarship - Bursary (Prorated) - SGS only -	Scholarship provided to International Students to help offset the cost of tuition Part of proration program, but amount NOT used in equalization Employee MUST be registered as full-time Grad Student	3003	Special Premium Form to SGS	Monthly	T4A	N/A	N/A
Scholarship - Department (EP) - SGS only -	Scholarship provided by School of Graduate Studies funds allocated to department Part of proration program and amount is used in equalization	3002	Special Premium Form to SGS	Monthly	T4A	N/A	N/A
Scholarship - Major (Proration) - SGS only -	Scholarship provided by external agencies (NSERC, SSHRC, OGS, etc) and/or internal prestige awards (eg: Ashbaugh, Sherman). Part of proration program, but amount NOT used in equalization MUST be registered as full-time Grad Student	3000	Special Premium Form to SGS	Monthly	T4A	N/A	N/A
Scholarship - Research (Non-prorated) - SGS only -	Scholarship provided by research funds NOT part of the proration program	3004	Special Premium Form to SGS	Monthly	T4A	N/A	N/A
Scholarship - Research (EP) - SGS only -	Scholarship provided by research funds Part of proration program and amount is used in equalization	3001	Special Premium Form to SGS	Monthly	T4A	N/A	N/A
Sessional Lecturer Stipend	Payments will be setup during the hire process Supplemental payments see codes 1363, 1364, 1388	1378	Offer letter to HR with hiring information	Bi-weekly	T4	4% included	included
Special Services	Payments to Active Employees for deliverables ONLY. eg: Guest Speaking to another department, transcription & copy editing (piece work)	1394	Special Premium Form	Periodic	T4	4% included	included

Payment Name	Payment Description	Transaction Code	Submit Request for Payment via...	Frequency	Tax Treatment	(ESA) Vacation Calculation Employee Types B & E	(ESA) Statutory Holiday Calculation Employee Types B & E
Student Leader Allowance	Applies to Housing / Conference Services only eg: CA, HCA, HPA	1337	Offer letter to HR with hiring package	Bi-weekly	T4	plus 4%	included
Student Research Award	Undergraduate Student Research Award (USRA)	3101	Special Premium Form	Bi-weekly	T4A	N/A	N/A
Teaching Assistant Full-time Grad Student (Non Prorated) - SGS only -	Payments for Teaching Assistant - CUPE Unit 1 Payment is excluded from proration program MUST be registered as a full-time Grad Student	2901	Special Premium Form to SGS with hiring information	Monthly	T4	4% included	included
Teaching Assistant non-McMaster student with 4-year degree (Non-prorated) - SGS only -	Payments for non-McMaster students with 4-year degree who work as Teaching Assistant - CUPE Unit 1 Payment is excluded from proration program	2906	Special Premium Form to SGS with hiring information	Monthly	T4	4% included	included
Teaching Assistant non-McMaster without 4-year degree - SGS only -	Payments for non-McMaster students who work as Teaching Assistant - CUPE Unit 1 Payment is excluded from proration program	2903	Special Premium Form to SGS with hiring information	Monthly	T4	4% included	included
Teaching Assistant Undergrad with 4-year degree (Non-prorated) - SGS only -	Payments for McMaster students with 4-year degree who work as Teaching Assistant - CUPE Unit 1 Payment is excluded from proration program	2904	Special Premium Form to SGS with hiring information	Monthly	T4	4% included	included

Payment Name	Payment Description	Transaction Code	Submit Request for Payment via...	Frequency	Tax Treatment	(ESA) Vacation Calculation Employee Types B & E	(ESA) Statutory Holiday Calculation Employee Types B & E
Teaching Assistant Undergrad without 4-year degree (Non-prorated) - SGS only -	Payments for Undergrads without 4-year degree who work as Teaching Assistants – CUPE 1 Payment is excluded from proration program	2902	Special Premium Form to SGS with hiring information	Monthly	T4	4% included	included
Training Stipend	Stipend for Individuals participating in FUTURE program for Cardiovascular Nurse Scientists	3102	Special Premium Form	Monthly first pay of the month	T4A	N/A	N/A
Tutor Stipend - continuous	Stipend for contact & preparation / evaluation hours over a period of time Supplemental payments see code: 1363	1367	Special Premium Form	Bi-weekly	T4	4% included	included
Tutor Stipend - lump sum	Use Educational Stipend Supplemental payments see code: 1363	1391	Special Premium Form	Periodic	T4	4% included	included