



Federation of Camera Clubs (NSW)

Guide to the Payment of Photographic Judges and Presenters

Photographic clubs are voluntary, not-for-profit organisations. Committee members manage their club on a voluntary basis. Members carry out tasks for the club as volunteers. Volunteers are people who give their time willingly for the good of their members and without financial gain.

Photographic judges and presenters are expected to give their time willingly for the good of the photographic community and without financial gain.

Even so, clubs may wish to provide a token payment to their judges and presenters as a sign of goodwill and/or to cover expenses. This guide identifies key issues for clubs to consider before paying an honorarium and/or out-of-pocket expenses.

Honorarium

The Australia Tax Office states an honorarium is “an honorary reward provided for voluntary services.” Honorarium payments for voluntary services are not assessable as income, and any related expenses accrued by the volunteer are also not tax deductible.

Volunteering Australia recommends caution in providing honoraria as they may attract volunteers with the wrong motivations. However, if a club wishes to pay an honorarium, payment is always at the discretion of the club. If it can be afforded, an honorarium of up to \$30 is reasonable.

Reimbursements (out-of-pocket expenses)

Clubs can also reimburse a judge or presenter for using their own assets (such as a car) and other out-of-pocket expenses. This payment is not taxable income provided the payment only reimburses expenses actually incurred when undertaking authorised activities on behalf of the club, where prior approval was given by the club, and where relevant receipts or documentation are produced.

Payment of some or all out-of-pocket expenses for a judge or presenter is always at the discretion of each club. If it can be afforded, a contribution towards out-of-pocket expenses (such as travel and sustenance) of up to \$20 for those living within 30 kilometres of the club, and up to \$40 for those living more than 30 kilometres from the club, is reasonable.

Fee-for-service

If any photographic judge, presenter or other service provider seeks to negotiate the payment of a fee, or if any club wishes to pay a fee to their judges or presenters in return for their services, it is strongly recommended the club contact the Australian Tax Office to clarify its employer, taxation, superannuation and other obligations arising from such employment or contractual arrangements.

In all instances, clubs should avoid paying cash. Although legal, paying with cash may raise questions of tax evasion and other illegal practices for the club.

For more information:

Australian Tax Office: <https://www.ato.gov.au/Non-profit/>

Volunteering Australia: <https://volunteeringhub.org.au/?s=tax>