



**Calgary Branch Board Meeting**  
**Date: 2021 April 19**  
**Place: Zoom**

**Chair:** Beth Olver                      **Recorder:** Maryellen Pankratz

**Members:** Barb Robertson, Rachel McLellan, Frances Ewington, Nathene Arthur, Denisha Teichroeb, Rita Thurn  
 Early Departure: Rita at 11:00

**Guests:** Laura Whitehead, Melodie Archer

**Regrets:** Lisa Kiernan

**Attachments:** Draft agenda for AGM,  
 “P & P combined 2021”  
 “Draft of Policies and Procedures 2021 ALBERTA REGISTERED MUSIC TEACHERS”

ITEM	NOTES	Action
<b>1. Welcome</b> Introduction of conveners:	<ul style="list-style-type: none"> <li>Meeting called to order at 9:36 am</li> </ul>	
<b>2. Approval of Agenda Approval – your top 3 items</b>	<ul style="list-style-type: none"> <li></li> </ul>	Rachel moved to approve no. 2 Rita seconded
<b>3. Approval of Minutes: 2021 March 15</b>	<ul style="list-style-type: none"> <li></li> </ul>	Rachel moved to approve no. 3 Frances seconded
<b>4. Approval of Consent Agenda</b> <ol style="list-style-type: none"> <li>New Members – Melodie Archer</li> <li>Student recitals online – Josee Robitaille &amp; Frances Ewington</li> <li>Vice Chair Report - Lisa Kiernan</li> <li>No (new) report: Rotary C3, Communications, and Provincial</li> </ol>	<ul style="list-style-type: none"> <li>New Membership: Melodie proposes that the provincial website (members only) would include the full biographies. And the public side (Calgary website) would only include their instrument, education and experience, levels taught and quadrant of the city they work from.</li> <li>New member bios will also be included in Impromptu</li> <li>The membership convener will be responsible for chasing</li> </ul>	Barb moved to accept no. 4 consent agenda Rita seconded.

<p>Representative – Barb Robertson, Sponsorship – Jackie Law, ACRA – Tanya Foster</p>	<p>down new members for their biographies and getting them to the webmaster.</p>	
<p><b>5. Announcements</b></p>	<ul style="list-style-type: none"> <li>The Zoom link to the May 10 AGM is on the events webpage: <a href="http://armta-calgary.com/event/annual-general-meeting/">http://armta-calgary.com/event/annual-general-meeting/</a></li> </ul>	
<p><b>6. Reports for Discussion</b></p>		
<p><b>6.1 Treasurer Reports</b> - Denisha Teichroeb, Maryellen Pankratz</p>	<p><b>Balance Sheets, and Profit Loss Statements:</b> do they give useful information? A: these are the financial statements, which are required for the audit and are to be presented at the AGM. How do we know how much has been spent by each convener, and in different areas of the budget? A: look to the budgets, which are separate from the financial statements.</p> <p><b>Motion:</b> that our budgets be prepared in March close to the end of the fiscal year. It is important to wait until after fiscal year end in order to obtain accurate data in the “actual” column. The budget was done in February to allow time before the AGM in March. Now the AGM is in May, so there is plenty of time from March to May.</p> <p><b>Bank fees</b> \$0.60 cents per cheque. Only allowed 10 cheques per month. Last year’s fee was \$12 and this year’s fee was \$9. Board is unconcerned, as the large number of cheques occur only once a year.</p>	<p>Motion unnecessary; the budget meetings will take place in March</p>
<p><b>6.2 AGM planning</b></p>	<p><b>Attachment:</b> draft agenda for May 10 AGM</p>	<p>Frances will plan a 15 minute social game and prize.</p>
<p><b>6.3 Music Marathon</b> –Laura Whitehead</p>	<ul style="list-style-type: none"> <li>Jackie said that we can offer RPM piano movers about \$400 worth of advertising. They have waived the additional fees, but Laura is planning to ask them if they can reduce their rate for us.</li> <li>She is also looking for volunteers to disinfect the piano between students, but if the students’ teachers are there anyway, perhaps they would disinfect, as well as announce their own students.</li> <li>Should we recommend that vocalists don’t sign up, due to</li> </ul>	

	<p>provincial health restrictions? We will be in a tent, which has walls, so it would be considered an indoor venue.</p> <ul style="list-style-type: none"> <li>Length of sessions 15 minutes; the teacher is responsible for filling those 15 minutes.</li> </ul>	
6.4 <b>Virtual Assistant</b> position - Beth	<ul style="list-style-type: none"> <li>If the virtual assistant was reimbursed for any software or hardware, that is considered the property of ARMTA Calgary.</li> <li>Denisha said that she was reimbursed \$40 for software, but that looks to be 2 months at \$20 each, so it would have only been used for the months that she used it.</li> </ul>	Beth will plan to give the virtual assistant 2-weeks notice
6.5 <b>Provincial video</b> – Barb Robertson	CFMTA said they would like anything representative of Alberta, but Provincial only wants pictures of ARMTA members.	
6.6 <b>nominating committee</b> - Beth	<ul style="list-style-type: none"> <li>Three new people are letting their names stand as members at large.</li> <li>Frances, Rachel and Denisha have one year left.</li> <li>Lisa and Beth would like to stay on as members at large.</li> <li>Because the board includes the members at large (6 this past year) plus 2 ARMTA Board members (Rita, Barb) plus the CFMTA delegate (Nathene), and maybe the past president.</li> <li>Barb may have someone for Provincial.</li> </ul>	
6.7 <b>officers directors insurance</b> - Denisha	Info has been sent; waiting for a quote	
6.8 <b>workshops</b> – Looi Tan	Most events can be transferred online if health restrictions continue to not allow for in-person gatherings	Beth will recommend to go ahead and plan
<b>7. Reports for action</b>		
7.1 <b>Impromptu:</b> Rachel McLellan	<ul style="list-style-type: none"> <li>Proposal for renewed Impromptu operation</li> <li>We would like switch the February issue to March in order to make it equidistant from the September issue.</li> <li>Also, a January 1<sup>st</sup> deadline is not realistic, as nobody wants to submit articles until after Christmas/New Year's break</li> <li>We need more than three weeks from deadline to publication, so the deadline for a March 1<sup>st</sup> issue would be February 1<sup>st</sup></li> <li>The important aspect of Impromptu is the articles, not the</li> </ul>	

	calendar of events. It is hard to have dates for upcoming events in time for Impromptu publication	
7.2 review <b>administrator</b> description –Beth, Rachel, Denisha, Maryellen	<ul style="list-style-type: none"> <li>• Add to description something to the effect of, “ARMTA Calgary considers this a contact position and will not be responsible for source deductions. We will, however, reimburse the administrator for any CPP they may owe to Revenue Canada as a result of their income with us.”</li> <li>• The treasurer job description has decreased, as well as the bookkeeper is now making all payments and deposits, perhaps a review of the treasurer honorarium is in order.</li> <li>• Review of the honorarium should wait until the next treasurer comes on a year from now.</li> </ul>	Make addition about this being a contract position before approving changes
7.3 Bylaws, Policy & Procedure: motion	<ul style="list-style-type: none"> <li>• <b>Attachments:</b> “P &amp; P combined 2021” a work page and “Draft of Policies and Procedures 2021 ALBERTA REGISTERED MUSIC TEACHERS”</li> </ul>	Frances moved to accept no. 7.3 Nathene seconded Motion carried
7.5 Administrator CPP	<ul style="list-style-type: none"> <li>• <b>Motion made:</b> ARMTA Calgary branch agrees to cover the administrator’s CPP owing to CRA.</li> </ul>	Nathene moved to accept no. 7.5 Rachel seconded Motion carried
	ARMTA Calgary meeting adjourned at 11:16 am. Open a new meeting for Endowment Society	
9. Next Meeting	AGM May 10, new board May 17, June 21 The Zoom link to the May 10 AGM is on the events webpage: <a href="http://armta-calgary.com/event/annual-general-meeting/">http://armta-calgary.com/event/annual-general-meeting/</a>	

#### 4. Consent agenda:

##### 4.1 New Members CONVENER REPORT 2021/04/19 Melodie Archer

INFORMATION: In the past I have asked new members to send in a 100 word Bio and picture to be placed in Impromptu.

DISCUSSION: Since Impromptu is no longer running, we need to decide whether to continue asking for bio’s and where to place them. My suggestion is that we continue to ask for bio’s and they appear on our website.

ACTION: I have 2 suggestions.

- 1) On the Calgary site, along the green banner that says, *programs, information, events, contacts, opportunities* we would add a title; *New Member Teachers*. Click on this and you would see a list of new members, their instrument, education and experience, levels taught and quadrant of the city they work from. This would remain up for 4 months. There would also be a link to the provincial web site saying you could get more information on this member there.

2) On the Provincial site you go to *Members Area*. Add a new heading above *Documents* that reads *Meet our New Members*. A 100 word Bio and Picture would appear under this heading for 4 months.

I think there are benefits to acknowledging new members. They could consider this a signing bonus. We would be encouraging teachers to join and would be seen as an open and inviting organization.

Certainly, this is not the only way of accomplishing a welcome to new members, but personally I feel this is important to do.

#### **4.2 ARMTA RECITALS CONVENER REPORT 2021 April 8 Josee Robitaille Frances Ewington**

TYPE OF REPORT: INFORMATION for the board

online ARMTA recitals

Josée Robitaille reached out to Long and McQuade to ask for a draw prize for our students as they are going to be our sponsor for the May recital. They were very pleased to participate.

As ARMTA decided I will purchase 4 gift certificates of \$25 each and Long and McQuade will donate an additional gift certificate of \$100 to be drawn on May 8 amongst all participants. Josée Robitaille will do the draw live and distribute the prizes to all winners.

I thought I would share the good news with you all.

Saturday May 8 **2-4 pm**

4 groups with a maximum of 6 students per group

5 minutes maximum of music per student.

**GROUP 1 2:00-2:20pm**

**GROUP 2 2:30-2:50pm**

**GROUP 3 3:00-3:20pm**

**GROUP 4 3:30-4:00pm**

Josée Robitaille will receive the emails and collect the information from students and send the schedule to Frances Ewington along with the programme. Frances will send the invitations and host the recitals online.

#### **4.3 Vice Chair REPORT 2021-April- 11 Lisa Kiernan**

TYPE OF REPORT:

X INFORMATION for the board

REPORT: Since the last board meeting I have been working on revisions to the Endowment Society Bylaws, with the assistance of other board members. The revisions will be presented today for the board to discuss in advance of the Annual General Meeting.

I was also able to sit in on discussions regarding the administrator job description as well as provide feedback on the combined branch bylaw/policy and procedures document.

I have also collected correspondence related to the ACRA; thank you letters from several students which I will save to pass on to the secretary or archivist.

Respectfully submitted,  
Lisa Kiernan

**6.1 TREASURER'S REPORT SUBMITTED:** March 6, 2021 Denisha Teichroeb, Treasure and Maryellen Pankratz, Bookkeeper

TYPE OF REPORT: INFORMATION

Bank Balances as of April 19, 2021

General Account	<u>\$38,964.27</u>	
Endowment Account	<u>\$13,078.37</u>	
GIC Investments (details below)	<u>\$24,000.00</u>	
Can. Bank Market Smart GIC matures Nov. 23, 2021		\$5,000
Morning Musicale Scholarship matures May 17, 2022		\$5,000
Can. Bank Market Smart GIC matures Nov. 23, 2023		\$11,000
Peter Turner Scholarship matures Nov. 20, 2025		\$3,570

TYPE OF REPORT: DISCUSSION

I phoned the bank on Friday after receiving our bank statement for Endowment Society. There was a \$9 charge that I had never seen before. Apparently, our account only allows for 10 cheques or withdrawals per month; after that, there is a 0.60 cent fee for every cheque that is cashed. I looked back to this time last year and there was a \$12 charge for the same thing.

Clearly, it's because we write all those ACRA cheques on February 1st. And a few OSR cheques as well. I just wanted to notify the board because maybe they might want to consider doing what Josee did for student recitals and purchase gift certificates instead of writing cheques?

**6.3 Music Marathon CONVENER REPORT** 2021/04/09 Laura Whitehead

TYPE OF REPORT:

- INFORMATION for the board
- DISCUSSION questions for the board

REPORT:

Heritage Park has confirmed that we can use their town square area at the front of the park on Sunday June 6<sup>th</sup> from 9:30am to 5:30pm. They will setup the tent for us, but will be unable to setup chairs due to COVID restrictions. No charge for the tent.

Steinway Gallery will provide us with a piano, which will be delivered around 8am that morning. They will loan a Model B grand, unless weather is very poor, in which case they will provide a digital piano. If the Model B is delivered, they will have someone tune it shortly after delivery.

We must provide our own audio equipment (microphones, speakers, cords).

Because the piano is being delivered outside of normal delivery hours, and pickup/delivery must happen on the same day (no where to store the piano overnight), the piano movers would normally have additional fees for 'overtime' delivery. They have offered to waive those

extra fees, plus charge \$275 each way (slightly less than quoted by Steinway), in exchange for some advertising. They don't currently pay for any advertising.

We may have to cancel the event on short notice, depending on the COVID restrictions at the time.

#### BACKGROUND:

- What level of advertising should we offer to RPM?
- Can some people bring heaters for inside the tent, in case it is a chilly day?
- Nathene – what audio equipment do you have?
- Should we ask people to collect pledges closer to the event, in case it must be cancelled?
- Volunteers will be needed
  - Disinfecting the piano – 4 x 2-hour shifts?
  - Checking in teachers and performers – 2 x 4-hour shifts?
  - Setting up/taking down audio equipment
- Singers – should we assume they will not be permitted?
- Length of Sessions
  - Event may be popular because live performances have been so few. Start by restricting each studio to a 30 min block – then open up to larger blocks if not full within 2 weeks of announcement?

#### **6.6 Nominations report May 2021 Beth Olver, Ron Proctor**

The nomination committee sought for Members at Large for our Branch Board, ARMTA Board Member to represent Calgary Branch provincially, and conveners for Archives, Catering, Student Recitals, Social Media, and an Advisor for Piano Pedagogy Group.

The following are continuing Members at Large with one year remaining in their two year term:

- Frances Ewington
- Rachel McLellan
- [Denisha Teichroeb](#)

The following have let their names stand for election to a two year term as Members at Large:

- Mary Jane Vandekerkhove
- Carolyn Steeves
- Lorna Sewell
- Po Yeh, not confirmed as of April 11, will check after April 20
- Lisa Kiernan

Members at Large for a one- year term

- [Beth Olver](#)

An ARMTA Board Member to represent Calgary Branch provincially is still to be determined.

- Will check with Marie Gazzard later in the fall if still vacant

The following have agreed to be conveners:

- Sara Gobrail – Archives
- Han Ding - Student recitals, not confirmed as of April 11

- Elizabeth Clarke - Piano Pedagogy Advisor, not confirmed as of April 11
- Christine Williams – catering , not confirmed, will check mid-summer if still vacant
- No one for social media

## **6.8 Workshop and Events REPORT April 13, 2021 Looi Tan**

- Aug 18, 2020 (Tuesday) 10:00-11:30 – Covid-19 Guidelines for Back to school zoom workshop. Speaker: Rachel B Goldenberg. 29 attended.
- Sept 24, 2020 (Thursday) 10:00-11:00 – Zoom workshop: How to deal with difficult parents. Discussion. Conversation led by Ivea Mark. 28 members attended.
- Jan 31, 2021 (Sunday) – 1:00-2:00pm Branching Out Workshop #1. Speaker: Kien To – Social Media’s Role in the Music Industry. 9 members attended.
- February 25, 2021 (Thursday) 10:00am-11:00 am. Branching Out Workshop #2. Speaker: Dale Erickson – Learning Through the Arts: the Story of Calgary Arts Academy and how performing arts are incorporated into core learning. 9 Members attended (I think).
- March 10, 2021 (Wednesday) – 10:00-11:00 Branching Out Workshop #2. Speaker: Subash Giri – Multi-cultural Music. 4 members attended.

### Discussion Topic:

Going forward, due to the Pandemic, may not be practical to plan for anything in-person yet? – Should we attempt more zoom workshops for teachers? I find it very hard to plan with the unknown restrictions.

How to reach potential members and be more publicly visible/ involve in the community. Our Branching out did not attract any ‘outside’ people, I don’t think.

## **7.1 Impromptu CONVENER REPORT 2021 05 10 NAMES of committee members \_\_Barb Robertson, Nathene Arthur, Maryellen Pankratz**

### REPORT:

Denisha, with help from the Virtual Assistant, Miriam Johnston took on the publishing of the fall Impromptu. ARMTA Calgary thanks you.

ARMTA Calgary also thanks Carol S. Moore who has looked after distributing the Impromptu for many years.

There was no editor for the Winter edition. Barb Robertson, Nathene Arthur and Maryellen Pankratz all volunteered to be responsible for publishing a “finale” Impromptu. They had help from Jackie Law, (Sponsorship), Beth Olver, (proofing) , and many contributors of articles, etc.

It was a learning experience for Barb, Nathene and Maryellen, but all decided the Impromptu was an important benefit to ARMTA Calgary members.



We are very happy that Rachel McLellan will take over as editor with Maryellen taking over the virtual assistant responsibilities. Barb will help as needed.

Our current plan is as follows:

Publish September 1<sup>st</sup>, tentative deadline of July 10th

Publish February 1<sup>st</sup>, deadline January 1<sup>st</sup>. We need to make sure we have the info on the AGM before publication of this issue. The idea of moving this publication to March has been raised but it has not yet been decided.

**7.2 motion to approve the proposed revisions to the administrator job description as attached.**

2020 P & P job descriptions branch board	2021 proposed revisions to administrator
<p><b>The Administrator as Treasurer</b></p> <p><b>By ARMTA Calgary Branch bylaws</b></p> <ol style="list-style-type: none"> <li>1. The Branch Board will consist of four to nine Members at Large including the officers (but not the administrator), ARMTA board members (1 for each 100 branch members), CFMTA delegate, and an (paid, non-voting) Administrator.</li> <li>2. This Board will be the governing body of this Association and will have full control and management of the business and affairs of ARMTA Calgary Branch.</li> <li>3. All members of the Board, elected or appointed, are expected to attend all meetings of the Board as called by the Chair, as well as the Annual General Meeting and the General Meetings of the Branch.</li> </ol>	<p>No change</p>
<p><b>The Treasurer:</b></p> <ol style="list-style-type: none"> <li>1. Prepares financial statements for all Branch accounts.</li> </ol>	<p><b>The Treasurer:</b></p> <ol style="list-style-type: none"> <li>1. Is one of the signing officers of ARMTA</li> </ol>

<ul style="list-style-type: none"> <li>a. Meets with the auditors to have financial statements approved.</li> <li>b. Prepares financial statements for Annual General Meeting, sends copies to the Chair and the Secretary, and provides paper copies to the meeting as directed by the Board.</li> <li>c. Presents an audited statement at the Annual General Meeting.</li> </ul> <ol style="list-style-type: none"> <li>2. With the advice of the Board, will prepare a budget to present at the Annual General Meeting.</li> <li>3. Along with the Membership convener, maintains an updated membership list.</li> <li>4. Files the Alberta Registry annual return for ARMTA (non-profit society) within 6 months of year end (February 28/29).</li> <li>5. Files Canada Revenue registered charity return for the Endowment Society within 6 months of year end (February 28/29).</li> <li>6. If the Treasurer is a board member, the treasurer supervises the Bookkeeper.</li> <li>7. At present (2020) all monies are paid by cheque. The signing officers shall be two (2) of the following: the Chair, the Vice-Chair, or the Treasurer. <ul style="list-style-type: none"> <li>a. Given changes in business practices around the use of paper cheques, ARMTA Calgary Branch</li> </ul> </li> </ol>	<p>Calgary Branch.</p> <ol style="list-style-type: none"> <li>2. If the Treasurer and the Bookkeeper are two persons, the Treasurer will be one of the members at large on the board and will oversee the Bookkeeper.</li> <li>3. With the advice of the Branch Board, prepares the Calgary Branch budget and the Endowment Society budget at the start of each new fiscal year. The Branch budget is approved by the Branch Board and presented at the Annual General Meeting. Copies of the budget are made available to the membership.</li> <li>4. After fiscal year-end, prepares financial statements for Branch and for the Endowment Society to be presented to the Board and approved by the Annual General Meeting.</li> <li>5. Initiates an annual audit for Branch and Endowment Society accounts after fiscal year-end and provides all relevant data as requested by the auditors.</li> <li>6. Files Canada Revenue registered charity return for the endowment Society within 6 months of fiscal year-end (last day of February).</li> <li>7. Presents audited financial statements at the Annual General Meeting, sends copies to the Chair and the Secretary, and provides paper copies to the meeting as directed by the Board.</li> <li>8. Reviews job description annually (January) and proposes changes as</li> </ol>
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<p>may change its practise of two signatory cheques following the advice of our bank and perceived best practice.</p> <p>8. Reviews job description annually (January) and proposes changes as necessary to the Past Chair.</p>	<p>necessary to the Past Chair.</p>
<p><b>The Administrator as Bookkeeper</b></p> <p>The <b>Bookkeeper</b></p> <ol style="list-style-type: none"> <li>1. Deposits all funds received in whatever bank the Board may select.</li> <li>2. Issues receipts for donations, fees, etc.</li> <li>3. Maintains accounts of receipts and disbursements.</li> <li>4. Maintains bookkeeping records – Revenue/Expenses of the General Account.</li> <li>5. Maintains bookkeeping records – Revenue/Expenses of the Endowment Society Account.</li> <li>6. Along with the Membership convener, maintains an updated membership list.</li> <li>7. Pays all bills ongoing as provided in the approved budget. In the event of non-budget items or over-budget items, without the approval of the Branch Board, the Bookkeeper is authorized to make a single payment for such ex-</li> </ol>	<p>The <b>Bookkeeper</b></p> <ol style="list-style-type: none"> <li>1. Maintains accounts for ARMTA Calgary Branch and the Endowment Society using Wave software program (or other software with Board approval).</li> <li>2. Pays all expenses as provided in the approved budget. <ol style="list-style-type: none"> <li>a. Note: any non-budget expense and any over budget expenses exceeding \$200 require approval of the Branch Board.</li> </ol> </li> <li>3. Deposits all funds received in whatever bank the Board may select.</li> <li>4. Issues receipts as required (such as donations, workshop fees)</li> <li>5. Tracks expenses against the approved budget.</li> <li>6. Reconciles monthly bank statements.</li> <li>7. Submits a report for each Branch Board meeting including balances of Branch and Endowment Society accounts and investments.</li> </ol>

<p>penses not exceeding \$200.</p> <p>8. Issues cheques to ARMTA Calgary Recital and Awards Convener scholarship winners.</p> <p>9. In even number years, ensures there is a cheque for the Piano Pedagogy Group Grant.</p> <p>10. Assists the treasurer in the preparation of financial reports for the Annual General Meeting.</p> <p>11. Reviews job description annually (January) and proposes changes as necessary to the Past Chair.</p> <p>12. The bookkeeper is not required to be a member of ARMTA.</p> <p>13. The bookkeeper may be a paid position. The position and wages are reviewed annually by the Branch Board.</p>	<p>8. Assists the Treasurer in preparation of the financial statements to be presented at the Annual General Meeting.</p> <p>9. Reviews job description annually (January) and proposes changes as necessary to the Past Chair.</p> <p>10. The bookkeeper is not required to be a member of ARMTA</p> <p>11. The bookkeeper may be a paid position. The position and wages are reviewed annually by the Branch Board.</p>
	<p><b>The Administrator as Webmaster</b>  <i>Refer to the webmaster description found with convener job descriptions.</i></p>

**7.3 Move that since Branches of registered societies may not be registered with Alberta corporate registries, and since ARMTA Calgary Branch officially operates under ARMTA provincial bylaws, ARMTA Calgary Branch abandon its bylaws and operate under its Policies and Procedures document as proposed in the attached document.**

**7.5 ADMINISTRATOR’S REPORT** April 19, 2021 Maryellen Pankratz TYPE OF REPORT: INFORMATION, DISCUSSION

In order to file my income tax return, the issue is where/how to report my income, which depends on whether I am an employee of ARMTA or a contractor. An employee would receive a tax slip; a contractor would be considered self-employed. Obviously, the February 28 deadline for employers to send out tax slips has passed.

## BACKGROUND

The following list of factors regarding employee vs. self-employed comes from CRA from the following webpage.

<https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/rc4110/employee-self-employed.html>

- the level of control the payer has over the worker's activities
- whether the worker or payer provides the tools and equipment
- whether the worker can subcontract the work or hire assistants
- the degree of financial risk the worker takes
- the degree of responsibility for investment and management the worker holds
- the worker's opportunity for profit
- any other relevant factors, such as written contracts

Except for point 2 (I provide my own equipment, such as computer), I would be considered an employee. However, even not for profit employers are required to pay CPP and EI on behalf of their employees. If my earnings are \$3500 or less per year, there would be no CPP due, but ARMTA would owe 77.42 to CRA (based on this year's rate).

## RECOMMENDATIONS

I will concede to filing as self-employed (contractor), but in the event that if I ever earn more from ARMTA than the Basic Exemption amount for CPP (currently \$3500), I would owe CRA monies that should have been owed by ARMTA. In that case, I would ask that you pay that money to me so that I can then pay it to CRA when I file my tax return. The rate is currently 10.90% of any amount over \$3500 and the rate increases most every year. The \$3500 basic exemption amount hasn't changed in 24 years.