

Study Leave Research Grants Program

Application Guidelines and Conditions of Award

Faculty members may apply for a research grant to be paid during the study leave. The salary payable to the faculty member during this period will be reduced by the amount of the grant.

PURPOSE

A faculty member who expects to incur certain expenditures while on a study leave may be eligible for this program. Under certain conditions, the program permits a researcher to receive a grant in lieu of salary. The purpose and objects of the expenditures proposed must be warranted in the context of the proposed research. The grant may be used for all the purposes of a grant-in-aid of research, but not to supplement income. This program covers only research activities and is not intended to cover projects directed at teaching or the development of teaching related skills. When the research grant has been established, the funds are no longer considered to be salary but constitute a research grant which is subject to the regulations of the program. Specific conditions relating to the program are outlined below.

ELIGIBILITY

Faculty members granted a study leave.

GRANT

The program uses the period of the study leave as the basis for application and approval. For those faculty members who are taking a research semester consecutive or prior to the study leave, another grant program is now available. See the regulations and application forms for the Research Semester Research Grant. When preparing a submission for a Study Leave Research Grant, an applicant should request an amount with reference to the eligible expenses in accordance with [Revenue Canada Interpretation Bulletin IT-75R4](#). An applicant whose application is approved will have his or her salary reduced by the amount of the grant. (See PAYMENT OF THE GRANT)

TRAVEL AND RELATED COSTS

Travel costs will be allowable for purposes essential to the proposed research. According to Revenue Canada guidelines, researchers may claim only their own expenses of traveling between their home in Canada and the place at which they sojourn (temporarily reside) while engaged in research work provided that such travel is essential to the research. Traveling expenses of spouses and children may not be claimed. Researchers are not permitted to claim their own personal and living expenses including meals and lodging, while sojourning (temporarily residing) in a place while engaged in research. However, researchers are entitled to claim expenses while on brief field trips in connection with their research. Personal moving expenses are not allowable under the program.

The most recent Revenue Canada Taxation Bulletin IT-75R3 is appended for guidance. Note particularly paragraphs 31 and 32 which refer to allowable travel and related costs.

PAYMENT OF ASSISTANTS AND OTHER RESEARCH PERSONNEL

Grantees are warned that applicable employee benefits must be calculated into the budget for any personnel working on a Study Leave Research Grant--see Attachment A of the application form. Employment of members of the applicant's family or persons who live with the applicant will not normally be approved. Exceptions will be made only under special circumstances such as:

1. Highly specialized skills which are not widely available (e.g. translation from little known languages or dialects).
2. Field work in remote areas where employment of independent personnel entails excessive costs, or is not practical.

OTHER BUDGET ITEMS

Equipment - the purchase of laboratory or field equipment is permitted. Such equipment will be the property of the grantee.

Materials and Supplies

1. i) Paper and office supplies
2. ii) Photocopying (all types, including enlarging and reducing)

- Where this is being done on campus, the availability of facilities provided by the University may be explored

- Off-campus needs are met by the Grant at the rate applicable to the location. Specific details must be provided by the applicant.

3. iii) Other expendables (itemize).

SUBMISSION DATE

Applicants are advised to submit their application at least four weeks prior to the start of their Study Leave if they wish the grant start date to coincide with the start date of the leave. Grants cannot be made retroactively. Note the Revenue Canada Interpretation Bulletin IT-75R3 rules regarding the timing of grant notification and the tax year in which expenditures occur. (Point 33 of the Bulletin)

APPLICATION AND REVIEW PROCEDURES

In completing the application, researchers should be sure to fully describe the research activity to be undertaken and to fully justify the budget request in the context of that research activity. Research must involve a critical or scientific inquiry having for its aim the discovery of new facts and their correct interpretation or their practical applications.

CHAIR'S EVALUATION

The University is being asked to certify that the activities proposed by the applicant constitute "research" as defined in tax regulations. Advice is sought from the Chair as to whether the associated budget appears to be reasonable in relation to the work proposed.

Note:

When a department chair submits an application, the Chair evaluation should be completed by an independent person - usually the Dean of the applicant's Faculty. When an applicant's Faculty is not departmentalized, the Faculty Dean shall be the evaluator.

PAYMENT OF THE GRANT

The researcher will be informed of a grant by copy of the memo to the Payroll Supervisor. Once an award is made, the Payroll Supervisor will initiate the payment process as outlined in the award letter. The amount of the research grant will be reflected as a reduction in the researcher's salary and will be reported on an income tax T4A slip. Thus under this program, the researcher's total payment will be divided into two components: 1) salary and 2) research grant.

TAX INFORMATION

Please note that although the University approves a Research Grant,

1. the question of the deductibility of expenses for income tax purposes must be in accordance with Revenue Canada regulations (attached) and such deductions should be claimed when the researcher files his or her personal income tax return;
2. any questions with respect to the eligibility of expense deductions must be resolved between the researcher and Revenue Canada. The researcher is solely responsible for any additional income taxes which may become payable as a result thereof. The researcher is not required to submit an accounting for these funds to the University; but since it is the responsibility of the researcher to support claims for deductions to Revenue Canada, researchers should keep detailed records of research expenditures. The University is not in a position to offer any more detailed tax information than that which is contained in Revenue Canada Interpretation Bulletin IT-75R3, nor will the University assist the faculty member in the presentation of a case for T4A income or any research deductions to Revenue Canada. Any questions about taxation regulations should be referred directly to Revenue Canada or to an external tax advisor.

Attachment A

PAYMENT OF RESEARCH ASSISTANTS

Effective Spring, 1995

The following minimum and maximum hourly rates for research assistants shall apply to those grants applied for and awarded by the President's Research Grants Committee and the SFU/SSHRC General Grants Committee. The maximum rate is the equivalent of the hourly rate of a teaching assistant.

I. HOURLY RATES FOR STUDENT ASSISTANTS

i) UNDERGRADUATE OR EXTERNAL ASSISTANTS:

MINIMUM HOURLY RATE	MAXIMUM HOURLY RATE	BUDGET TOTAL
\$10.00	\$18.48	For budgeting purposes, add 12% benefits to the rate paid*

ii) MASTERS:

MINIMUM HOURLY RATE	MAXIMUM HOURLY RATE	BUDGET TOTAL
\$10.00	\$20.95	For budgeting purposes, add 12% benefits to the rate paid*

li) PhD:

MINIMUM HOURLY RATE MAXIMUM HOURLY RATE BUDGET TOTAL

MINIMUM HOURLY RATE	MAXIMUM HOURLY RATE	BUDGET TOTAL
\$12.00	\$24.75	For budgeting purposes, add 12% benefits to the rate paid*

*Note that the term "benefits" includes statutory welfare benefits estimated to be approximately 8% of salary and statutory holiday pay at a fixed rate of 4%. Either one of these percentages may be increased by law, or in the case of welfare benefits, may vary by individual. Nevertheless, for budgeting purposes, the 12% figure should be used.

II. NON-STUDENT ASSISTANTS

Rates for non-student assistants will be those listed above, depending on their academic qualifications.