

SUBJECT: RESEARCH GRANT IN LIEU OF SALARY

1. Purpose

To permit, under certain conditions, a researcher to receive a research grant in lieu of salary, through a mechanism which includes peer review. This provides flexibility to faculty in their research endeavours.

2. Scope

This policy applies to faculty members, either full time or part time, professional librarians, and academic administrators, who can make application during any academic year, including a year when on sabbatical leave.

3. Authority

The Senate Committee on Research and Graduate Studies shall be responsible to the Senate through the Vice President Research for application of this policy and for procedures pursuant to this policy.

4. General

4.1 Procedures

The Senate Committee on Research and Graduate Studies shall prepare, maintain and make available procedures for the administration of this program.

4.2 Treatment of Grant

Once the grant has been awarded, the funds are no longer considered to be salary, but constitute a research grant which is subject to the regulations of the program and the research-related policies and procedures of the University.

The grant may be used for all the purposes of a grant-in-aid of research, except as salary for the principal investigator. This program covers only research activities and is not intended to cover projects directed at teaching, the development of teaching-related skills or degree completion.

4.3 Paying of Grant

Grants awarded under this program are regarded as taxable income by the Canada Revenue Agency (CRA). However, under CRA guidelines, the grant payment is not subject to statutory deductions (CPP, EI, tax). The University will issue a T4A for the amount of the grant paid during the calendar year.

4.4 Grant Level

In the case of a Faculty member on sabbatical research leave, the maximum grant will be determined by the leave salary of the applicant. The total grant requested should allow for sufficient salary to be retained in the usual manner so that University benefits coverage can be maintained (this calculation is complicated and therefore the applicant should consult the payroll department for guidance).

In the case of a Faculty member not on sabbatical research leave, the maximum amount of the grant should not exceed the value of that portion of salary that is deemed to be attributable to research. Awards to non-leave applicants should not exceed 50% of annual salary.

The University will not make alterations to salary already paid to the applicant at the time of approval of the award; hence, application may not be for an amount greater than the amount of unpaid salary remaining in the calendar year for non-leave applicants at the time of approval.

4.5 Equipment

Ownership of equipment purchased with funds awarded through this program vests with the individual. Purchase of the equipment is a personal transaction, and therefore, such purchases may not be made through the University Purchasing Department. The University assumes no responsibility for any personal property of the researcher while located on University premises or on University business.

4.6 Leaving the University

If at any time during the term for which the grant has been made, the grantee ceases to be a member of the University and her or his salary ceases, the grant arrangements will terminate, and the salary and the grant amount are to be reconciled between the grantee and the University. Any amount owing to the University must be paid immediately.

4.7 Tax Information

Please note that although the University approves a Research Grant:

1. the question of deductibility of expenses for income tax purposes must be in accordance with Canada Revenue Agency (CRA) regulations and such deductions should be claimed when the researcher files his or her personal income tax return; and
2. any questions with respect to the eligibility of expense deductions must be resolved between the researcher and the CRA. 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 the CRA, 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 CRA Interpretation Bulletin IT-75R4, nor will the University assist the faculty member in the presentation of a case for T4A income or any research deductions to the CRA. Any questions about taxation regulations should be referred directly to the CRA or to an external tax advisor.

4.8 Adjudication

Applications will be reviewed by the Senate Committee on Research and Graduate Studies. Applications will be assessed on the basis of quality of the proposal, its description and justification, justification of the budget in relation to the proposal, and the applicant's past research record. The committee may consult on the eligibility and other matters with the applicant's Chair and Dean.