



# UNIVERSITY OF SASKATCHEWAN

University of Saskatchewan

## SABBATICAL RESEARCH GRANT APPLICATION

### Guidelines

The Collective Agreement between the University and the Faculty Association (Clause 20.11) permits faculty to receive a portion of her/his sabbatical salary in the form of a research grant.

#### Application Process:

1. Application is made on a form entitled, "Application for a Sabbatical Research Grant in Lieu of Salary". The deadline for receipt of applications for leaves commencing July 1 is **MAY 1**. Another competition is held in the fall for those who have leaves commencing on or after January 1 (the deadline for receipt of applications is **NOVEMBER 1**).
2. The "appropriate research committee" mentioned in Article 20.11 is through the Office of the Provost and Vice-President Academic.
3. Any grant made is in lieu of salary, i.e., the total sabbatical stipend (either 90% or 100% of salary) is reduced by the amount of the grant.
4. Grants may be made only for specific research projects; a general intention to pursue scholarly activities while on leave is not sufficient basis for a grant award. The Office of the Provost and Vice-President Academic treats applications for these grants with the same care and scrutiny as other applications for research funds. Applications should be completed with the same attention to detail as is given to applications to external granting bodies and should include a precise description of the proposed research and a detailed budget of associated expenditures. The reviewer will reduce the award requested if the budget items are not justified.
5. Article 20.11 indicates the nature of the expenditures that may be considered appropriate. The "travel" category is limited to travel costs incurred by the faculty member alone in going from Saskatoon to the place (or places) where the research is to be conducted. However, "field trips" by the sabbaticant may be considered as part of the travel costs. The "living expenses" item includes only the cost of meals and lodging incurred by the faculty member in traveling to her/his destination and in subsequent field trips.

Canada Customs and Revenue Agency's Folio S1-F2-C3 makes the following distinction between "traveling expenses" and "personal and living expenses":

**3.75** Travelling expenses (including all amounts spent for transportation and lodging while travelling) that the taxpayer incurs while away from home in the course of carrying on the work are allowable research expenses. If, while engaged in the research work, a taxpayer establishes a temporary base in a place other than his or her home, the taxpayer may be considered to be temporarily residing in that place rather than travelling. This is a question of fact in each case that depends on factors such as the type of accommodation, the length of stay, the existence of a permanent home elsewhere and the location of the taxpayer's family. All relevant factors must be analyzed together such that no specific criteria pertaining to any one factor alone may distinguish between travelling and temporarily residing. While no particular type of accommodation would, on its own, be a determining factor, a relatively short-term stay in a regular hotel room would normally be consistent with travelling, whereas the rental of an apartment on a monthly basis would tend to indicate that a person was temporarily residing at the location.

**3.76** If a taxpayer is temporarily residing in a place, amounts paid for meals and lodging in that place are considered to be personal and living expenses rather than travelling expenses. As such, they are not allowable research expenses. A taxpayer in receipt of a research grant is entitled to claim his or her own expenses for:

- (a) travel between home and the place of temporary residence while engaged in the research work;
- (b) travel from one temporary residence location to another; and
- (c) travel on field trips connected with the work.

The taxpayer may not claim the traveling expenses of his or her spouse, common-law partner or children or other third parties (see *Subbarao vMNR*, [1986] 2 CTC 2089, 86 DTC 1554 (TCC))."

This paragraph does not specify how many days' stay are necessary before traveling becomes sojourning; however, the Saskatoon Office of Canada Customs and Revenue Agency has established the following guideline:

"If a faculty member on sabbatical leave travels from one place to another to undertake research or to gather information related to his research, amounts paid for meals and lodging will be considered as part of his traveling expenses provided that his stay in any one location does not exceed 14 days. If his stay in any one place exceeds 14 days, all amounts paid for meals and lodging (including that for the first 14 days) will be considered to be personal and living expenses rather than traveling expenses."

6. Your application must include an itemized budget, detailing the different research expenses which are projected. Explanations should be given to make clear the validity of each item as a proper expense associated with the research project.

Typical expenditures encountered in research grant applications include the following:

- (a) travel expenses, if eligible;
- (b) materials, supplies and other consumables;
- (c) personal services, e.g., typing, research assistance, data entry;
- (d) Laboratory (bench) or other user fees;
- (e) memberships and conference registration fees;
- (f) copying;
- (g) postage and telephone charges;
- (h) rental of equipment;
- (i) shipping costs.

### **Administration of the Award:**

1. As indicated in Article 20.11, recipients of these grants must assume responsibility for their administration. The Controller's Office has traditionally issued a T4A slip in the amount of the grant, as well as a T4 slip for the remainder of the grantee's sabbatical stipend. If, for any reason, the entire grant is not used for the intended purpose, the remaining balance will be taxed as earned income. Accordingly, it is important that grantees maintain a record of the use made of the grant, supported where possible by receipts for expenditures. The submission of such documentation may be requested by Canada Customs and Revenue Agency.

2. If a grant is awarded it will normally be paid in two equal installments on June 30 and January 31. (If the sabbatical leave is for six months only, payment will be made on June 30 or January 31). Other payment arrangements will be considered on request. Research Grants are not subject to deductions for income tax, unemployment insurance or Canada Pension Plan.

### **Canada Customs and Revenue Agency:**

If a Sabbatical Leave Research Grant in Lieu of Salary is applied for and awarded, any and all claims made to Canada Customs and Revenue Agency for a reduction in taxes payable on that sum of funds is a matter between the individual and Canada Customs and Revenue Agency.

If you have any questions or concerns about the eligibility of any expenses, it is highly recommended you consult with a tax professional.

Canada Customs and Revenue Agency's definition of research should be considered when submitting your proposal and determining eligibility of costs:

"involves a critical or scientific enquiry aimed at the discovery of new facts, or the development of new interpretations or applications. It does not include research carried out for the sake of acquiring the experience or skill of conducting research."

### **Sabbatical Travel Expenses:**

I bring to your attention also Clause 22.13 "Sabbatical Travel Expenses".

"The Employer agrees to make available an accountable travel expense account of \$4,000 for each employee who has been granted a sabbatical leave. This allowance shall be used for travel expenses incurred during the sabbatical leave. Sabbatical travel expense claims must be submitted to Payment Services not later than three months after the conclusion of the sabbatical leave." In considering how to obtain maximum advantage of the benefits described in Articles 20.11 and 22.13 you should bear in mind that a given expense may not be claimed under both Articles. Expenses for which you intend to make a claim under Article 22.13 must be included in your application for a Sabbatical Leave Research Grant in Lieu of Salary, but if they are, the amount requested should be reduced by the amount of the sabbatical leave travel allowance.

### **Questions:**

If you have any questions about the application and adjudication process for the Sabbatical Leave Research Grant, please telephone the Office of the Provost and Vice-President Academic (8485).

For inquiries regarding the approval of Sabbatical Leave applications, contact the Provost and Vice-President Academic Office (8485).

If you have questions concerning allowable deductions for income tax purposes, please telephone Revenue Canada at 1-800-959-8281 or visit <http://www.cra-arc.gc.ca/tx/tchncl/ncmtx/fls/s1/f2/s1-f2-c3-eng.html#p3.53>

## APPLICATION FOR SABBATICAL RESEARCH GRANT IN LIEU OF SALARY

**PLEASE NOTE:**

An application must be complete with required signatures, research information, and a detailed budget before it will be considered by the research committee of your College. Please submit the application to the Dean's Office in your College. Be sure to include an updated C.V. Deadline for applications shall be November 1 for research programs commencing January 1 and May 1 for research programs commencing July 1. A faculty member cannot be awarded two research grants in lieu of salary for the same (concurrent or overlapping) period.

**LATE APPLICATIONS CANNOT BE CONSIDERED.**

Part 1

Given Name

Surname

Position/Rank

Department

College

Title of Research Project:

Location(s) of Research:

Amount of Request:

Other Information:

Date:

Signature of Applicant:

**Part II (A): DESCRIPTION OF PROPOSED RESEARCH**

(Use additional pages if necessary)

Please give a description of the research objectives, procedures and a justification of the budget items and the choice of location(s). If the work involves human or animal subjects, attach approval from the appropriate ethics review body. Applications that do not provide sufficient information will be returned.

**PART II (B): INDICATE HOW THE RESEARCH DIFFERS FROM WHAT IS EXPECTED AS PART OF YOUR NORMAL DUTIES**

**PART III: BUDGET**

Please explain budget items in detail and enter justifications in **DESCRIPTION OF PROPOSED RESEARCH** section. **INCOMPLETE APPLICATIONS WILL BE RETURNED TO THE APPLICANT FOR ADDITIONAL INFORMATION.** Please refer to the Canada Revenue Agency Folio S1-F2-C3, for information regarding allowable research expenses. The normal maximum award is \$10,000 for a six-month period and \$15,000 for a twelve-month period. Applicants may request a greater amount if justified by the research program.

**PERSONNEL**

| (A)<br>Name, Position, and<br>qualifications | (B)<br>Rate per<br>annum | (C)<br>Hours per<br>week | (D)<br>Calc.<br>rate | (E)<br>Fringe<br>benefits | (F)<br>Estimated<br>Expense |
|--|--------------------------|--------------------------|----------------------|---------------------------|-----------------------------|
|--|--------------------------|--------------------------|----------------------|---------------------------|-----------------------------|

TOTAL FOR PERSONNEL      \$ \_\_\_\_\_

**TRAVEL AND RELATED COSTS FOR PRINCIPAL INVESTIGATOR** essential to research program (expenses for sojourning and for spouse and family are not allowable)

| Location(s) | Duration | Mode of Travel | Fare | Related Costs |
|-------------|----------|----------------|------|---------------|
|-------------|----------|----------------|------|---------------|

TOTAL FOR TRAVEL      \$ \_\_\_\_\_

**EQUIPMENT** (list specific items) purchase, rental or lease

| Quantity | Description | Unit Cost<br>\$ |
|----------|-------------|-----------------|
|----------|-------------|-----------------|

TOTAL FOR EQUIPMENT      \$ \_\_\_\_\_

**SUPPLIES** (list specific items)

| Quantity | Description | Unit Cost<br>\$ |
|----------|-------------|-----------------|
|----------|-------------|-----------------|

TOTAL FOR SUPPLIES      \$ \_\_\_\_\_

**OTHER EXPENSES** (be specific)

| Description | Unit Cost<br>\$ |
|-------------|-----------------|
|-------------|-----------------|

TOTAL FOR OTHER EXPENSES      \$ \_\_\_\_\_

**TOTAL FUNDS REQUESTED**      \$ \_\_\_\_\_

**PART IV: CERTIFICATION OF CHAIR OF DEPARTMENT/ASSOCIATE DEAN RESEARCH**

I have reviewed this proposal and I am satisfied that:

- (1) the University will benefit from this research activity;
- (2) the activity is timely and appropriate for the field of interest of the research;
- (3) the amounts requested in the budget appear reasonable and justifiable (PLEASE REVIEW THE BUDGET CAREFULLY);

**I confirm that in the case of faculty members not on research leave, the amount of the research grant is reasonably commensurate with the value of the reduction in the non-specific research (and/or teaching activities) component of the faculty member's normal responsibilities, as expected under the terms of the employment.**

This proposal has my support and approval.

\_\_\_\_\_

Date

\_\_\_\_\_

Department Head

\_\_\_\_\_

Dean

**APPROVED APPLICATIONS SHOULD BE FORWARDED ELECTRONICALLY TO THE OFFICE OF THE VICE-PROVOST FACULTY RELATIONS.**



## SABBATICAL RESEARCH GRANTS

### General Information

- 1) What is a "leave research grant"? It is a designation of part of the applicant's salary as a "research grant" for an acceptable research project. No additional funds exchange between the University and the applicant. The successful applicant receives a larger net salary because less income tax is deducted.
- 2) How does it work? When a "leave research grant" is approved, the grantee will receive their award in installments added to their paycheque June 30 and/or January 31. Their monthly salary is reduced for the remainder of the year by equal amounts, to a total equivalent to their award. At the end of the calendar year, the Personnel Department will issue a "T4A" notice, indicating the amount of the salary that was approved as a "research" grant. Leaves that fall over 2 calendar years will be reflected in 2 years of income tax reports.
- 3) What does the successful applicant do with the "T4a" notice? The T4a notice is attached to the income tax form and the amount is recorded under the other income "for research". All allowable research expenditures for the named project are income-tax deductible.
- 4) Will I receive a University research fund? No, funds will be paid to you as lump-sum payments and all administration of those funds are the individual's responsibility.
- 5) What happens if the total expenses are different than the amount of the grant approved? If the grant is greater than the amount of expenses, the difference reverts back to income status. If the grant is less than the expenses, the difference is not deductible.
- 6) What if the grantee has other external support for the same leave project? The income from the two sources is added and deductions up to the total amount can be made. If there is a difference, then 4 applies or the grantee returns the unspent portion of the external granting agency.
- 7) What is the benefit of a "leave research grant"? The benefit will depend on the amount of income of the grantee which determines the income tax rate.
- 8) Is the application for a research leave the same as the application for a "leave research grant"? No, it is not the same. For details of the sabbatical leave application process, see section 20, Collective Agreement between the University and the Faculty Association.
- 9) Is there a difference between a "research leave" and a "study leave". Yes. Normally a "research leave" is based on a proposed "research project" and a "study leave" is usually for teaching related projects like "curriculum development, program development, comparative studies of curricula, etc.. "
- 10) Are "study leave" projects eligible for a "leave research grant"? In most cases no, but each application is judged on its own merit as it depends on the discipline of the applicant.
- 11) Why are "study leave" projects not eligible? Because "study leave" projects are usually directly related to teaching responsibilities which are not considered part of "research". This is the official interpretation of the Department of National Revenue which states "the payment is a research grant that has been awarded in accordance with the University's ordinary rules and requirements respecting research grants".

On the basis of this statement, the reviewer normally does not approve projects for a research grant that are considered teaching oriented or teaching related such as reviewing and assessing training programs, course evaluations, program development, curriculum development or site visit of organizations for comparative purposes.

- 12) Exceptions to the above rule are determined by the following criteria:
- Will the project produce a publishable paper?
  - If the applicant applied to a major external granting agency, would the project be supportable? If the answer is "yes", then the committee may approve it.
- 13) What type of expenditures can be claimed under a "leave research grant"? Most justifiable costs directly related to the "research project" such as:
- economy airfare to place of destination) for applicant only (dependents cannot be included) including flight insurance; for use of own automobile equivalent economy airfare is acceptable, if justified.
  - local travel
  - hotel costs, please note University policy which states "a good hotel"; while this may be \$100.00 per day in Ottawa or Washington, in other places it may be less.
  - subsistence costs normally \$51.00 per day without receipts
  - photocopying costs
  - typing costs
  - supplies, field expenditures
  - drafting costs
  - archival photo reprints
  - manuscript copying
  - printing, publication costs
  - conference attendance
  - shipping charges of research effects to place of destination and return
  - books, journals directly related to the research project
  - bench fees and other reasonable costs as well
- 14) What type of expenditures are not acceptable? Under the income tax rules governing "leave research grants" a distinction is made between "travel expenses" and "sojourning". Legitimate travel expenses are those considered of a "short duration", e.g. traveling from point "A" to "B" while costs of "sojourning" are considered of a semi-permanent nature (longer duration), in which a person would establish a semi-permanent home away from her/his permanent home and these costs are not tax deductible but are considered "living expenses". Wages to assistants are generally not deductible except under special circumstances. Relations cannot be hired as assistants.
- 15) Can a grantee claim the cost of renting an apartment or house for extended stay? The answer is "no". As a rule of thumb the Committees have accepted the first 14 days in a hotel and subsistence allowance of \$51.00 per day as reasonable. After these 14 days the applicant should have found a semi-permanent home away from his permanent home.
- 16) Can a grantee claim subsistence allowance for 30 days, 60 days, 90 days, 120 days, etc.? Normally one cannot. However, each case is judged on its own merit. A case that may qualify would be an anthropologist/archeologist requiring field expenditures for the duration of the project.
- 17) Can a grantee purchase equipment or items like a car? Normally items that will outlast the "leave research grant" period are not acceptable, but rental charges for a reasonable period generally are acceptable. The justification for such expenditures should be stated. The purchase of a computer and software, when associated with one's research program, have been considered eligible expenses.
- 18) Can a grantee claim car rental for 180 days or 360 days? The answer is, usually, no. Car rental charges are approved only if they are essential to the project.
- 19) Why is the size of the grant limited? In compliance with Department of National Revenue regulations, Research Services developed a guideline which sets an upper limit of \$15,000 for a 12-month period and \$10,000 for a 6-month period.