



SIMON FRASER UNIVERSITY
Policies and Procedures

Date
February 18, 1997

Number
R 10.03

Revision Date

Revision No.

Study Leave Research Grant

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. The office of the Vice-President, Research, is responsible for the administration of this process.

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 in conjunction with the study leave, another grant program is also 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-75R3. An applicant whose application is approved will have his or her salary reduced by the amount 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 travelling 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. Travelling 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 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.

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

- i. Highly specialized skills which are not widely available (e.g., translation from little known languages or dialects).
- ii. 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.

Materials and Supplies

- i. Paper and office supplies
- ii. Photocopying
 - o Where this is being done on campus, the availability of facilities provided by the University may be explored.
 - o Off-campus needs are met by the Grant at the rate applicable to the location. Specific details must be provided by the applicant.
- iii. Other expendables (Itemize)

Submission Dates

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 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 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.

Interpretation

Questions of interpretation or application of this policy or its procedures shall be referred to the President, whose decision shall be final.