

University of King's College  
Committee on Research and Travel  
**Application to Reduce Salary for a Sabbatical Leave or Research Grant**

(Applicants should refer to the notes which follow, and should designate a minimum of \$1,000/months in any month or months as a Research Grant.)

Applicant's Name: \_\_\_\_\_

Programme: \_\_\_\_\_

Position/Rank: \_\_\_\_\_

Period of Sabbatical Leave:

\_\_\_\_\_

Salary % \_\_\_\_\_

(This represents percentage of regular pay to be received during the period of leave)

I hereby apply to have a portion of sabbatical leave remuneration designated as a research grant on the following terms:

1. Short title of proposed research:
  
2. Brief outline of proposed research:

3. Brief budget of research expenses: itemize at least (a) travel costs, (b) accommodation and subsistence costs, and (c) other costs such as apparatus, photocopying, fees, telephone calls, etc.

(a)

(b)

(c)

Total: \$ \_\_\_\_\_

4. Sabbatical Grant % \_\_\_\_\_

(This represents percentage of sabbatical pay which can be considered as a grant and reported as T4A earnings)

Other support for this or other concurrent research, e.g. MRC., NSERC, SSHRCC.:

Total: \$ \_\_\_\_\_

NOTE: It is the applicant's responsibility to see that the particulars of the application meet the requirements of the Canada Revenue Agency (taxation) for tax exemptions.

5. Please indicate the total amount requested \$ \_\_\_\_\_ to be paid as a research grant in the amount of \$ \_\_\_\_\_ per month for the month beginning in \_\_\_\_\_ / \_\_\_\_\_ and ending in \_\_\_\_\_ / \_\_\_\_\_.  
*month year month year*

NOTE: The research grant will be paid without deduction of tax.

Signature of Applicant: \_\_\_\_\_

Date: \_\_\_\_\_

Approved by \_\_\_\_\_

Chair of Research & Development Committee

\_\_\_\_\_  
Vice-President

NOTE: Copies of approved form to be distributed to: Applicant, Vice-President, Bursar.

## **Notes: Application to Reduce Salary for a Sabbatical Leave Research Grant**

Faculty members who are on leave may apply for a research grant to be paid in equal monthly installments for a period not to exceed 12 months. Application shall be made on the prescribed form. When the application is approved, the University will reduce the member's regular salary by the approved amount in the month or months in question, and shall pay that amount or those amounts to the member as a research grant. Such grant shall be reported by the University as a research grant on a T4A form.

The application is to be submitted to the Vice-President at least six weeks before the first day of the month for which the award is designated.

The following provisions shall apply to the consideration and payment of such research grants:

- a) research grant in lieu of salary shall not be less than \$1,000.00 for any month and shall not exceed 50% of the salary that would otherwise be applicable in a calendar year;
- b) that there is sufficient salary being paid, net of the research grant to meet the cost of pension and statutory and insured benefits contribution, based on the normal salary;
- c) the Vice-President and the Research Committee must conclude that the amount requested is reasonable and that the proposal appears to meet Canada Revenue Agency's definition of eligible research;
- d) the grant will only be used for the purposes for which the application was made; and
- e) any tax withholding issues arising from a particular application shall be between the Applicant and Canada Revenue Agency

### **What research qualifies?**

- To qualify, Canada Revenue Agency requires that your research involve a "critical or scientific inquiry aimed at the discovery of new facts, or the development of new interpretations or applications". The "primary purpose" of the grant must be to carry out research for its own sake (for example, to further knowledge in a particular field by discovering new facts or by re-interpreting existing knowledge). If the research also advances your education and training, it may still qualify as long as this is a "secondary purpose" and research is clearly the primary purpose.

Canada Revenue Agency also indicates that if the duties of your employment include research responsibilities, you are not entitled to treat a portion of your salary as a research grant when you engage in the type of research work ordinarily expected of you under the terms of your employment.

- The terms used to describe the research must be specific. Do not use vague and general references, such as, "included research".
- Research to acquire the experience or skill of conducting research does not qualify.

- The research should benefit the University and be timely and appropriate to your field of interest.

### **What expenses qualify?**

- Traveling expenses may qualify, as long as they are incurred while you are away from home and in the course of conducting your research (but they may not qualify if you have established a temporary base away from home and are considered to be "sojourning" rather than traveling). Eligible expenses may include transportation, meals and accommodation.
- Expenses directly associated with the research may qualify. Examples included the cost of research assistance, typing, photocopying and the preparation and publication of reports.
- Expenses of a capital nature may qualify. They may include items such as computing equipment, microscopes and microfiche readers.
- To qualify, expenses must be incurred in the same year in which the research grant is received. In some cases, you may incur expenses in the year immediately before or after the year in which the grant is received. These expenses are considered to be deductible in the year in which the grant is received (if expenses were incurred the year before, you cannot deduct any expenses incurred *before* you were notified that the grant would be paid).

### **What are your obligations?**

- To ensure that your application and the research project comply with University Guidelines and Canada Revenue Agency requirements. For example, you must ensure that your proposal meet Canada Revenue Agency's definition of "research".
- To ensure the research grant is only used for the purposes for which the application was made.
- To ensure the research grant complies with the regulations and policies for other research grants at the university.
- To administer the funds and keep complete records of expenditures, including receipts and other supporting documentation, for possible inspection by Canada Revenue Agency.
- To deal with Canada Revenue Agency on all tax related matters, including eligibility of deductions.
- To report, in your annual income tax return, the research grant income and to declare any eligible research expenses against that income.
- To pay any tax and penalties which may be payable to Canada Revenue Agency