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Office of Research Services
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STUDY LEAVE RESEARCH GRANT

Office of Research Services UBC Okanagan

RESEARCH GRANTS AS PART PAYMENT DURING STUDY LEAVE UBC POLICY #37

*Excerpted from the UBC Policy Handbook 1995-1996

Approved by the Board of Governors: January 1994

Responsible Vice President: Vice President Research

Purpose: To provide opportunity for Revenue Canada-approved tax savings for applicants study leave

Policy: UBC permits applicants for study leave to designate part of their study leave salary as a research grant in order to take advantage of Revenue Canada-approved tax savings.

Procedure Summary: The Income Tax Act, Section 56 (1) (o), (<http://laws-lois.justice.gc.ca/eng/acts/I-3.3/FullText.html>) states that certain costs of research may be considered as deductible for income tax purposes. Therefore, applicants for study leave for the purpose of conducting research may wish to request that part of their study leave salary to be designated as a research grant.

Detailed Procedures: The applicant applies for study leave. Following granting of the leave, an application for a Study Leave Research Grant (SLRG) may be obtained from the Office of Research Services.

The SLRG application includes a description of the research work that the applicant proposes to carry out while on leave, the description as fully detailed as would be required by a fund-granting agency (NSERC, MRC, SSHRC, etc.) and an estimate of legitimate research costs which may include:

- All travel expenses for the applicant (but not the applicant's family), including return travel from UBC to the place of his/her research (economy airfare) and all side trips during the leave in the course of research;
- A reasonable allowance for meals and hotels for the applicant while on side trips mentioned above;
- Any incidental costs directly related to the research such as secretarial assistance, supplies, etc.

One original copy of the SLRF application is returned to the Office of Research Services at least one month before commencement of the study leave. This is to ensure that payroll has time to do the

necessary adjustments. If the application has the approval of the applicant's Head/Director and Dean, and meets the requirements stated above, the Office of Research Services arranges for the applicant's study leave salary to be divided into two components: a Research Grant in the full amount, and the remainder as normal leave salary.

The SLRG component is paid through payroll as part of the applicant's monthly salary payment but is not subject to income tax withholding.

It is the responsibility of the applicant to make his/her own claim for deductions to Revenue Canada, which may require documentation supporting the claim for research-related costs. The University continues its fringe benefits as before based upon the applicant's regular salary when not on leave.

The University will pay its full contributions based on 100% salary to pension and other fringe benefits to the individual on study leave or study leave research grant, provided the individual continues to pay his or her own contributions.

UBC Account: No UBC account will be set up for a research grant. It is the responsibility of the grantee to handle all expenditures (if any), including payroll.

If needed, refer to Canada Revenue Agency Income Tax Folio S1-F2-C3 (<http://www.cra-arc.gc.ca/tx/tchncl/ncmtx/fls/s1/f2/s1-f2-c3-eng.html>).