

RULES FOR ALLOCATION OF A PORTION OF SABBATICAL SALARY TO A RESEARCH GRANT

Issue Date, April 23, 2008

Chief Administrative Officer:

1. Any grant made will not be in addition to the agreed sabbatical/study leave stipend; the stipend will be reduced by the amount on the grant.
2. Recipients of such grants assume responsibility for administration of the funds, including their reporting as taxable income and the claiming of allowable expenses under the Income Tax Act.
3. Research grant portions will not be subject to deductions for income tax, unemployment insurance or Canada Pension Plan.
4. Any portion of the grant in excess of allowable deductions will be subject to taxation.
5. At the completion of the project we would like, for our files, a report on activities and findings associated with your research, which should be submitted to the Dean's office.
6. We would also like a complete detailed budget representing the cost of the project.
7. In accordance with the provisions under IT-75R4, "Individuals (such as university faculty members) whose duties of employment include research responsibilities are not entitled to treat a portion of their regular salaries as a research grant when they engage in the type of research work ordinarily expected of them." You must be able to confirm that such research is above normal research expected during regular employment.