**Research Grants in Lieu of Salary**

**(Clause 32.19 Collective Agreement)**

Deadline:

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| Name: |
| Division: |

Pursuant to Clause 32.19 of the Collective Agreement between the Board of Governors and the Faculty Union, I hereby apply for a research grant in lieu of salary on the following terms.

1. Short title of proposed research:
2. Brief outline of proposed research:
3. Brief budget of research expenses: (If travel is involved, please specify purpose

and destination):

Personnel Costs: Research Assistant \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Clerical Assistance \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Equipment (specify): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Supplies and Expenses: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Travel: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Other (specify): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

TOTAL $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. NOTE: Clause 32.19 states that a “research grant in lieu of salary shall not be less

than one thousand dollars ($1,000) for any month and shall not exceed thirty percent (30%) of the salary that would otherwise be applicable in a calendar year.”

Please indicate the total amount requested $\_\_\_\_\_\_\_\_\_\_\_\_\_ to be paid as a research grant. Please indicate the duration of grant: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ .

(month / year) (month / year)

Please indicate the date on which you wish to receive the lump sum payment:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (Month/Year)

1. **INCOME TAXES** - Please note that although the university may approve a research grant 1) the question of the deductibility of expenses for income tax purposes must be in accordance with Canada Revenue Agency regulations and such deductions should be claimed when the researcher files their personal income tax return; and 2) any questions with respect to the eligibility of expense deductions must be resolved between the researcher and Canada Revenue Agency. The researcher solely is responsible for any additional income tax 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 Canada Revenue Agency, researchers should keep detailed records of research expenditures. The university is not in a position to offer any more detailed tax information to that which is contained in the Canada Revenue Agency Income Tax Folio S1-F2-C3, nor will the university assist the faculty member in the presentation of a case to Canada Revenue Agency. Any questions about taxation regulations should be referred directly to Canada Revenue Agency or to an external tax advisor.

When a researcher’s non-salary income exceeds $30,000 there may be liability for Harmonized Sales Tax (HST) and Goods and Services Tax (GST). Researchers should seek independent tax advice.

1. **Equipment** – All equipment purchased with the awarded funds is the property and responsibility of the recipient and should not be purchased through the University’s Purchasing Department.
2. **Research Assistants** – Recipients who employ assistants must act as employers with all the responsibilities that entails. In particular, recipients are cautioned that statutory deductions for EI and CPP must be taken and remitted along with the employer contributions when paying a salary for an assistant or other research personnel.
3. **Travel Costs** – Recipient should follow the policies established by the University and in accordance with the Tri-Agency framework. According to Canada Revenue Agency guidelines, researchers may claim only their own expenses for travel between home and the place at which they sojourn (temporarily reside) while engaged in research work, provided such travel is essential to the research. Travelling expenses for spouses and children may not be claimed. Researchers are not permitted to claim their own personal and living expenses, including meals and lodgings, while temporarily residing in a place while engaged in research. However, researchers are entitled to claim expenses for meals and lodging on brief trips in connection with their research.
4. **CERTIFICATION** - I will use the funds in accordance with the budget presented and for the sole purpose of this research project. I do not anticipate being reimbursed from any other source with regard to the projected expenditures in the attached budget. I understand that if I am reimbursed for any expenditures from other sources, I cannot claim such expenses as deductions against my research grant income.

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**Signature of Applicant Date**

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| Application Certification:  I have reviewed this proposal and I am satisfied that:   1. This research project is different from the type of research work ordinarily expected of the faculty member under her or his terms of employment. 2. The primary purpose of the grant is to enable the recipient to carry out research. In this case the research involves a critical or scientific inquiry aimed at the discovery of new facts or the development of new interpretations or applications. 3. The university will benefit from this research activity. 4. The activity is timely and appropriate to the field of interest of the researcher. 5. The amount requested in the budget appears reasonable and justifiable and is reasonably equivalent in value to the reduction in the non-specific research component of the Member’s normal responsibilities.   \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Provost, Vice-President (Academic Affairs and Research) Date |