UNIVERSITY RESEARCH GRANT – Faculty of Education

1. OVERVIEW
   I. Research Grants for Sabbaticants
   II. Research Grants for Non-Sabbaticants

A faculty member engaged in research is eligible to apply for a research grant in lieu of a portion of salary or sabbatical stipend. The program covers the usual direct costs of research, including essential travel to obtain information and to present results at scholarly meetings (see Section 8.0 BUDGET). The research must involve original inquiry, having as its aim the discovery of new knowledge and the valid interpretation or practical application of that knowledge. It does not include investigations to gain the experience or skill of doing research.

The Canada Revenue Agency Interpretation Bulletin IT-75R4 describes the acceptable conditions under which part of an individual’s income may be designated as a research grant. Although such a grant must be reported as taxable income, certain expenses are tax deductible. Any portion of the grant not acceptable to the Canada Revenue Agency will be subject to tax. The Canada Revenue Agency also requires that requests not exceed realistic expectations of expenses. Although tax is eventually paid on those portions of requests that are in excess, inaccuracies of this kind in effect create loans from The Canada Revenue Agency, and these are not encouraged. An IT-75R4 Bulletin can be found at the following address and should be read carefully: http://www.cra-arc.gc.ca/E/pub/tp/it75r4/it75r4-e.html

Because research grants under this program are considered to be taxable income, they are reported on a T4A form for tax purposes. No income tax will be deducted by Western for such income, nor will it be subject to Employment Insurance premiums or Canada Pension Plan contributions. The faculty member is responsible for reporting the income to The Canada Revenue Agency and declaring against it all eligible expenses. Research grants will be paid in equal monthly installments together with an individual’s remaining salary or sabbatical stipend. Any grant approved will not be in addition to the individual’s regular salary or agreed-upon sabbatical stipend. **The regular salary or stipend will be reduced by the amount of the grant.**

2. SUBMISSIONS
   Applications should be submitted according to the directions on the cover page of the application by the dates posted on the Faculty of Education website. The application must be received by 4:30 pm on the deadline date.
   If a deadline falls on a weekend or statutory holiday, the deadline will be extended to 4:30 pm on the next working day following the weekend or holiday. It is the responsibility of the researcher to ensure that all conditions are met and that the application is complete and submitted to Education by the required date. Late, ineligible or incomplete applications will not be accepted.

2.1 Deadline for Non-Sabbaticants
   There is no deadline for these requests, but applications must be received at least **six weeks prior to the month of implementation.** For example, if income-tax deductions are to be reduced in the October pay cheque, applications must be received by the Faculty of Education by August 15.

2.2 Deadline for Sabbaticants
   Applications for implementation July 1 are due at the Faculty of Education on May 1. Individuals commencing leave at a date later in the year may submit applications no later than **six weeks prior to the start of the leave.** For example, if a leave is to begin October 1 and income-tax deductions are to be reduced in the October pay cheque, applications must be received by the Faculty of Education by August 15.

3. ELIGIBILITY
   An applicant must hold an academic appointment with a significant research component or be Professor Emeritus at Western University at the time of the application. All internally funded grants will be administered only at Western University. Should the awardee cease to be a faculty member of the University during the tenure of the award, the award will be cancelled and all remaining and recoverable monies returned to the common fund.

4. LIMITATIONS
   3.1 Non-Sabbaticants
   The Canada Revenue Agency requires any reduction in salary to be reasonably commensurate with the reduction in time spent on the faculty member’s normal employment activities. The Chair and Dean must review the application carefully and attest to its acceptability with regard to the nature of the research activity and the required reduction in normal employment activities. Requests for funds to attend conferences should be reasonable and in line with the amount of time the faculty member will be away from campus (and therefore his/her normal duties). Awards to non-sabbaticants should not exceed 50% of annual salary.
8. Where a faculty member is not on leave or sabbatical, the amount of the award should be reasonably commensurate with the value of the reduction in the non-specific research component and/or teaching activities of the faculty member’s normal responsibilities.

3.2 Sabbaticants
In the case of sabbaticants, the maximum grant will be determined by the leave salary of the applicant. The total award requested should allow for sufficient salary to be retained and paid in the usual manner, in order to maintain University benefits coverage. Questions dealing with this issue should be directed to the Payroll Officer in the Compensation Department.

4. ADJUDICATION
The adjudication committee will rely heavily upon the certifications from the Associate Dean attesting that the application meets the criteria and in the case of non-sabbaticants meets the required condition of a reduction in normal employment activities.

5. ETHICS, ANIMALS, & BIOHAZARDS
All research proposals involving ethics (human subjects), animal subjects or biohazardous materials must be approved by the appropriate Western certification review committee. Applicants must indicate whether they require approval for the use of human or animal subjects or biohazardous materials in the application form. For more information on the certification approval process, please visit the relevant Ethics, Animal Use or Bio Hazard websites.

6. TIMING & GRANT DURATION
Applicants are requested to identify the months in which they wish to begin and end the research grant. All grants are dependent upon the availability of funds; should the monthly grant exceed the salary or stipend available, the application will be referred back to the applicant to modify or withdraw the request. To conform to The Canada Revenue Agency regulations, retroactive requests for previous calendar years cannot be accepted.

The maximum duration of the award will be 12 months. According to The Canada Revenue Agency, research grant-related expenses must be incurred in the same calendar year in which the grant is received. The faculty member is encouraged to plan his/her annual expenditures carefully to ensure they match the annual award. If the request crosses over into another calendar year and the expenses are not evenly balanced throughout the period we recommend that the faculty member complete one application, but include two budgets, one for each calendar year. The two budgets may be submitted simultaneously. Failure to plan carefully may result in The Canada Revenue Agency disallowing the claim.

7. DOCUMENTATION, RECORD KEEPING, & REPORTING
The recipient of a grant must assume responsibility for the administration of the funds, including their reporting as taxable income and the claiming of allowable expenses under the Income Tax Act. Western research accounts will not be established to administer the funds for the faculty member. The individual will be responsible for all purchasing, personnel, and documentation. Detailed records of research expenses should be kept, including receipts, for possible inspection by The Canada Revenue Agency.

Although the University may approve a Research Grant, any questions regarding the eligibility of deductions must be resolved between the recipient and The Canada Revenue Agency. The researcher will be responsible for any additional income tax and penalties that may be assessed. The University will not become involved in discussions or negotiations with The Canada Revenue Agency.

8. BUDGET
8.1 Ineligible Expenses
Depreciation, interest, legal fees and journal subscriptions are not eligible expenses under this program. Non-sabbaticants may not claim office rental, office furnishings, or utilities. Such items may be deductible from outside income and, under these circumstances should be negotiated by the researcher with The Canada Revenue Agency, leaving the University out of such negotiations. Questions regarding tax regulations should be addressed to The Canada Revenue Agency or a tax advisor. Travel or conference expenses for research staff or graduate students are not allowable.

8.2 Budget Justification
An adequate budget justification is required in each application. To avoid arbitrary decisions on the appropriate level of funding, detailed explanations of item costs must be provided.

Revised December 2013
8.3 Travel Expenses

Travel costs, including amounts expended for meals and lodging, incurred by the faculty member while away from home in the course of carrying out the work described are allowable expenses. All expenses must be deemed reasonable and generally in conformity with granting-council standards. According to The Canada Revenue Agency guidelines, researchers may claim their own expenses for traveling between their home and the place at which they temporarily reside while engaged in research work, provided that such travel is essential to the research. They may also claim their own expenses for traveling from one temporary location to another. Researchers are entitled to claim expenses for meals and lodging while on brief (generally one- or two-week) field trips in connection with their research.

8.3.1 Ineligible Travel Expenses

The traveling 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 temporarily residing at a place in which they are engaged in research. Sabbaticants may claim some of these expenses through an alternative program called the Removal Expense Request. Applications and queries should be directed to the Controller, SSB 6131, at ext. 85448.

8.3.2 Fieldwork travel

For fieldwork, average cost per trip and number of trips should be estimated as closely as possible and explained.

8.3.3 Air and train fare & car rental

Applicants are required to provide written quotes for air and train fares and car rental and are expected to take advantage of seat sales and travel discounts whenever possible. (Written quotes are not required for travel to Toronto or Ottawa.) For Sabbaticants temporarily residing at their sabbatical location, car rentals are considered personal living expenses and therefore ineligible. The Website Microsoft Expedia (http://expedia.ca) is a good source for fare information.

8.3.4 Mileage

Mileage costs must be calculated using established Western rates.

8.3.5 Subsistence

Under "subsistence" in the budget, provide your best estimate of the cost of accommodation and meals. Detailed information as to destination and length of stay are required for the budget. At the University of Western Ontario, claims for meals, lodging, and other living expenses may not exceed $150 (Canadian). This rate is a cap only; original receipts should be maintained for audit purposes. The maximum period allowed for subsistence at any one location will be 14 days.

8.3.6 Conference expenditures

Requests for travel to and from conferences or meetings, subsistence while attending the meeting and registration fees are limited to the faculty member applying for the URG. Funding for students and research staff to attend conferences is not allowed.

8.4 Equipment

Written quotes or advertisements giving prices are required to accompany the application. All equipment purchased under a URG becomes the property of the faculty member and is to be purchased directly by him or her. The faculty member will have to pay full GST and PST when appropriate. Computers and other equipment may not be allowed by The Canada Revenue Agency as a “consumable supply” and thus an allowable expense. A “consumable supply” is generally that which is consumed or used up within the year.

8.5 Supplies & Services

Whenever appropriate, numbers of units and unit costs should be explained. Quotes from suppliers should be provided for purchased services, e.g. computing or equipment repair.