Research & Scholarship Leave / Administrative Leave Grant Notes

Pursuant to Articles 16 & 17 of the Collective Agreement
Between the Board of Governors and the Faculty Association

The University is unable to provide any more detailed information than is contained in Canada Revenue Agency's Interpretation Bulletin IT75R4 – available online at www.cra-arc.gc.ca/E/pub/tp/it75r4/README.html

Individuals should consult with their personal financial advisor or contact CRA directly at 1-800-959-8281 with any questions re: eligible expenses. Human Resources / Payroll staff are unable to provide income tax advice.

Purpose & Amount

1. Research & Scholarship Leave / Administrative Leave Grants (RSLG) are intended to assist with what would otherwise be "out-of-pocket" expenses incurred while on a research & scholarship leave.

2. Under current tax regulations, research expenses are deductible from grants received personally, but not from income earned from employment. Therefore, the RSLG is a means of maximizing University financial support.

3. The amount of the grant awarded – to a maximum of 25% of the applicant’s academic rank salary prorated for the period of leave – will be deducted from the total leave assistance otherwise payable by the University.

   For example: an individual whose rank salary is $100,000 would be eligible for a maximum grant of $12,500 during a 6-month Research & Scholarship Leave.

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   \$100k \times 25\% \text{ max} = \$25k / 2 \text{ for 6 months} = \$12.5k \]

4. A T4A will be issued for the grant amount at the end of the calendar year. The grantee is wholly responsible for the management of the award, and for insuring that proper documentation is provided for any deductions claimed.

Eligibility & Conditions

1. Academic staff who hold full or part-time Continuing, Contingent Term or Limited Term Board appointments, who have been granted a research leave / fellowship, are eligible for RSLG support.

2. The general conditions which apply to the University Research Grants Committee's programs also apply to Research & Scholarship Leave / Administrative Leave Grants.

3. The award of a RSLG does not affect eligibility to apply for and accept other awards, research grants, or financial assistance from the University or outside sources.
4. Grantees who subsequently receive other awards to cover the same expenses may request adjustment or cancellation of the RSLG. The applicant's aggregate University support will not be affected by any such change.

General Expense Guidelines

1. RSLGs are intended for individual project costs, travel expenses, materials and supplies, equipment, personnel, etc. as required for work conducted and/or field trips, study tours taken during the leave period.

2. Expenses while travelling are normally estimated on the basis of a reasonable per diem allowance related to the destination and duration of travel. Please note that living expenses while working away from home are NOT considered eligible research costs under CRA's Interpretation Bulletin IT75R4 Article 33:

   If, while engaged in the research work, a taxpayer establishes a temporary base in a place other than his or her home, the taxpayer may be considered to be temporarily residing in that place (sojourning) rather than travelling … If a taxpayer is temporarily residing in a place, amounts paid for meals and lodging in that place are considered to be personal and living expenses rather than travelling expenses. As such, they are not allowable research expenses.

3. No allowance is made for the travel expenses of the applicant's spouse or dependants unless such individuals are employed by the grantee to assist with the research and under conditions acceptable to Canada Revenue Agency.

Travel Fund

A travel fund is available to staff members who undertake a Research & Scholarship Leave involving a sojourn of no less than four months outside the Province of Alberta. You shall be eligible for reimbursement (up to a maximum of $2,000) for actual travel, accommodation and food expenses incurred on your own behalf while outside Alberta.

Please note the four months need not be a continuous period, but the absence must be at least four months in total.

To file a claim, staff members must complete the request online through the Travel and Expense Centre in PeopleSoft Self Service. All supporting original receipts must be submitted to Human Resources (4th Floor, MacKimmie Tower) to the attention of Lois Mills. Please use the account code 10-63045-55140 when submitting your online claim. Once the claim has been substantiated, payment will be made to the staff member.

For further information, please contact Lois Mills at mills@ucalgary.ca or (403) 220-7868.