

Academic staff members must review the instructions and submit the application form below to **People and Culture** at least one month before the RSL start date. People and Culture will review the application, and once verified, the grant will be disbursed by Payroll per the payment schedule indicated on the form. *Late or incomplete applications will not be accepted.*

Please complete the form below with all applicable details.

Applicant Details	
Employee ID: _____	Full Name: _____ Annual salary: _____
Leave Begin Date: _____	Leave End Date: _____ Salary Assistance: <input type="checkbox"/> 90% <input type="checkbox"/> 100%

Estimated Research Costs	
Travel Expenses	
Provide description of travel expenses including travel dates, location(s), duration, mode of travel, fares, etc.:	
<div></div>	
Total Travel Expenses:	
Equipment and Supplies	
Provide description, amount of required equipment and supplies (items) and estimated costs:	
<div></div>	
Total Equipment and Supplies Expenses:	
Research Personnel	
Provide name/service, position/title, rate of pay, estimated hours for each person:	
<div></div>	
Total Personnel Expenses:	
Other Expenditures	
Provide description, amount of any additional expenditures not identified above:	
<div></div>	
Total Other Expenditures:	
TOTAL GRANT AMOUNT REQUESTED:	
<input type="checkbox"/> The amount requested is within the 25% of annual rank salary (prorated for the leave period, if applicable).	

Requested Grant Payment Schedule
<input type="checkbox"/> Single payment on first pay following commencement of leave (single payment).
<input type="checkbox"/> Payments split between first pay after leave begins and the first pay of the next tax year (2 equal payments).

Applicant Signature and Approval – <a href="#">Use the Fill/Sign Tool</a>
<p><i>This application is made in compliance with the guidelines and conditions of the Self-Funded RSL Grant (RSLG) program, and within the University’s policies. I will use any funds awarded in compliance with these conditions.</i></p> <p>Name: _____ Signature: _____ Date: _____</p>

Applicants will be notified via email of their grant approval prior to the commencement of their leave.

# Instructions

## Application Process

1. Review the Self-Funded RSL Grant (RSLG) information in full, including all applicable terms and guidelines. Consult a personal financial advisor or contact the [Canada Revenue Agency](#) for additional information, as required.
2. Determine the maximum [eligible grant amount](#).
3. Complete the Self-Funded RSL Grant (RSLG) Application Form and submit to People and Culture at [hracadem@ucalgary.ca](mailto:hracadem@ucalgary.ca) via email no later than one (1) month prior to the start date of the leave.
4. People and Culture will review the application. If all conditions are met, confirmation will be sent to the applicant, and Payroll will be copied to arrange for disbursement of the grant payment(s).
5. Payroll will process the payments based on the submitted form and will send email confirmation once completed.

**Note:** Application forms must not be submitted through the Academic Portfolio system. While the application may be included in an RSL application packet for informational purposes, grant approvals are not facilitated within the Academic Portfolio system.

## Value of Grant

The grant amount may be up to 25% of the applicant's academic rank salary, prorated based on the duration of the Research and Scholarship Leave.

### Example

An academic staff member with an annual rank salary of \$100,000 would be eligible for a maximum grant of \$12,500 for a 6-month leave:  $\$100,000 \times 25\% = \$25,000 \div 2 = \mathbf{\$12,500}$ .

If the same individual is approved for a 12-month leave, the maximum grant would be \$25,000, representing 25% of their full annual salary:  $\$100,000 \times 25\% = \mathbf{\$25,000}$ .

## Grant Payment Structure

An approved Self-Funded RSL Grant will be issued to the academic staff member on the first pay following the commencement of their Research and Scholarship Leave, or according to the payment schedule specified on the application form if over two tax years.

The total grant amount will be deducted from the overall Research and Scholarship Leave assistance (i.e., salary paid during the leave) otherwise payable by the University. Repayment of the grant will be distributed evenly across all pay periods during the leave within the same tax year.

If the leave spans two tax years, the grant will be split accordingly – half will be paid and repaid within each tax year.

### Example

For a 12-month leave beginning July 1:

- The first half of the grant will be paid in July and repaid through deductions from July to December.
- The second half will be paid in January and repaid from January to June.

Refer to the [Appendix](#) for detailed examples of grant payments.

# Overview of Self-Funded RSL Grants

The Research and Scholarship Leave (RSL) program at the University of Calgary provides eligible academic staff the opportunity to receive a portion of their salary in the form of a Self-Funded Research Grant. This grant is intended to support research activities undertaken during the leave period and is administered in accordance with Canada Revenue Agency (CRA) guidelines.

This document provides general information regarding the issuance of tax slips and the potential tax implications of certain payments or benefits. Its purpose is to assist individuals in understanding the types of tax documentation that may be issued and the related reporting considerations.

This information is provided as a general reference only and does not constitute legal, tax, or financial advice. As tax regulations are subject to change and individual circumstances may vary, consultation with a qualified tax advisor or legal professional is strongly recommended to obtain advice appropriate to specific situations.

## Key Characteristics:

- Self-Funded RSL Grants are **not accountable advances** (i.e., recipients are not required to provide receipts or return unused funds).
- The grant is **not considered employment income** if it meets CRA's definition of a research grant.
- The grant is **taxable** and must be reported on a **T4A slip (Box 104)**.

## Eligibility & Conditions

Academic staff members holding full- or part-time Continuing, Contingent Term, or Limited Term appointments who have been approved for a Research and Scholarship Leave (RSL) are eligible to receive Self-Funded RSL Grant support at the commencement of their leave.

Receiving an RSL Grant does not impact eligibility to apply for or accept other awards, research grants, or financial assistance from the University or external sources.

If a grantee later receives other funding to cover the same expenses, they may request an adjustment or cancellation of the RSLG by emailing [hracadem@ucalgary.ca](mailto:hracadem@ucalgary.ca). Such changes will not affect the total amount of University support the applicant is eligible to receive.

## Withdrawal from the University of Calgary

If the academic staff member ceases employment with the University, the grant arrangement will be terminated, and salary and repayment amounts will be reconciled accordingly.

# CRA Guidelines and Tax Treatment

## CRA Definitions and Requirements

According to CRA's [Income Tax Folio S1-F2-C3](#):

- A **research grant** must fund a project that is **distinct from the recipient's normal employment duties**.
- The grant must support **independent research** with a defined scope and timeline.
- The grant is **not an accountable advance** unless the recipient is required to submit vouchers and return unused funds.

## Tax Reporting

- **RSL Assistance** (salary portion): Reported on a **T4 slip** as employment income.
- **Self-Funded RSL Grant** (research portion): Reported on a **T4A slip**, Box 104.

## Eligibility Criteria for Research Grants

To qualify as a research grant under CRA rules:

- The research must be **distinct from regular employment duties**.
- The researcher must have **full control** over the project.
- The project must have a **defined objective and timeline**.
- The grant must not be used for teaching or administrative duties.

# General Expense Guidelines

Self-Funded RSL Grants are intended to support individual project-related expenses such as travel, materials and supplies, equipment, personnel, and other costs necessary for research activities or fieldwork undertaken during the leave period, in accordance with Canada Revenue Agency guidelines.

Travel expenses should generally be estimated using a reasonable per diem allowance based on the destination and duration of travel. Please note that living expenses incurred while working away from home are not considered eligible research costs under CRA regulations.

Travel expenses for a spouse or dependants are not eligible unless those individuals are employed by the grantee to assist with the research under conditions acceptable to the CRA.

For further information, refer to CRA [Income Tax Folio S1-F2-C3](#).

# Important Disclosure

The University is unable to provide information beyond what is available on the Canada Revenue Agency (CRA) website. Academic staff members are solely responsible for ensuring their compliance with all CRA provisions related to the Self-Funded RSL Grant. University staff are not authorized to provide tax advice or guidance regarding compliance with the Self-Funded RSL Grant program.

# Appendices

## Appendix A – Example: Grant Payable Within Single Tax Year

*Note: This example is for illustrative purposes only and demonstrates the RSL Grant calculation. It does not account for other sources of employment income, such as taxable benefits.*

An academic staff member with an annual salary of \$100,000 is approved for a 6-month, 100% paid Research and Scholarship Leave (RSL) beginning July 1, 2024, and requests a \$10,000 Self-Funded RSL Grant.

Month	Monthly Gross Pay (Earnings)	Monthly Pay Adjustment (Deduction)	ADJ Monthly Gross Pay (Reduced)	Grant "Advance"	T4 Reporting Box 14 (reduced pay)	T4A Reporting Box 104 (Grant Amount)	Total Tax Reporting	Tax Year
	(a)	(b)	(c) = (a-b)	(d)	(c) = (a-b)	(b)		
Jul-24	\$8,333	\$1,668	\$6,665	\$10,010				
Aug-24	\$8,333	\$1,668	\$6,665					
Sep-24	\$8,333	\$1,668	\$6,665					
Oct-24	\$8,333	\$1,668	\$6,665					
Nov-24	\$8,333	\$1,668	\$6,665					
Dec-24	\$8,333	\$1,668	\$6,665		\$39,990	\$10,010	\$50,000	2024
Jan-25								
Feb-25								
Mar-25								
Apr-25								
May-25								
Jun-25								
	\$50,000	\$10,010	\$39,990	\$10,010	\$39,990	\$10,010	\$50,000	

### Summary:

- **Total Grant Requested:** \$10,000
- **Grant Disbursement:** Paid in full at the beginning of the RSL period
- **Repayment:** Recovered evenly from salary payments over the 6-month RSL period

### Tax Reporting Details

#### Grant Payments (T4A):

- No income tax is withheld at the time of payment.
- The academic is responsible for reporting the grant income and claiming eligible research expenses on their personal income tax return.
- The full grant will appear on T4A slips, divided according to the calendar year in which the payments were made.
  - T4A for 2024 will show **\$10,010** in Box 104.

#### Salary Payments (T4):

- The salary reported on the T4 slip will reflect the reduced amount, after deducting the grant repayment from earnings.
  - The amount reported on the T4 slip is the reduced salary amount (earnings minus the grant advance repayment = (a) – (b))
    - T4 for 2024 will show **\$39,990** in Box 14.

Appendix B – Example: Grant Payable Over Two Tax Years

*Note: This example is for illustrative purposes only and demonstrates the RSL Grant calculation. It does not account for other sources of employment income, such as taxable benefits.*

An academic staff member with an annual salary of \$100,000 is approved for a 12-month, 100% Research and Scholarship Leave (RSL) beginning July 1, 2024, and requests a \$20,020 Self-Funded RSL Grant.

Month	Monthly Gross Pay (Earnings)	Monthly Pay Adjustment (Deduction)	ADJ Monthly Gross Pay (Reduced)	Grant "Advance"	T4 Reporting Box 14 (reduced pay)	T4A Reporting Box 104 (Self-Funded Grant Amount)	Total Tax Reporting	
	(a)	(b)	(c) = (a-b)		(c) = (a-b)	(b)		
Jul-24	\$8,333.33	\$1,668.33	\$6,665.00	\$10,009.98				
Aug-24	\$8,333.33	\$1,668.33	\$6,665.00					
Sep-24	\$8,333.33	\$1,668.33	\$6,665.00					
Oct-24	\$8,333.33	\$1,668.33	\$6,665.00					
Nov-24	\$8,333.33	\$1,668.33	\$6,665.00					
Dec-24	\$8,333.33	\$1,668.33	\$6,665.00		\$ 39,990.0	\$ 10,009.98	\$ 50,000.0	2024
Jan-25	\$8,333.33	\$1,668.33	\$6,665.00	\$10,009.98				
Feb-25	\$8,333.33	\$1,668.33	\$6,665.00					
Mar-25	\$8,333.33	\$1,668.33	\$6,665.00					
Apr-25	\$8,333.33	\$1,668.33	\$6,665.00					
May-25	\$8,333.33	\$1,668.33	\$6,665.00					
Jun-25	\$8,333.33	\$1,668.33	\$6,665.00		\$ 39,990.0	\$ 10,009.98	\$ 50,000.0	2025
	\$100,000.00	\$20,019.96	\$79,980.04	\$20,019.96	\$ 79,980.0	\$ 20,019.96	\$ 100,000.0	

Summary:

- **Total Grant Requested:** \$20,020
- **Grant Disbursement:** Paid in two installments – half in July 2024 and half in January 2025
- **Repayment:** Recovered evenly from salary payments over the 12-month leave period

Tax Reporting Details

Grant Payments (T4A):

- No income tax is withheld at source.
- The academic is responsible for reporting the grant income and claiming eligible research expenses on their personal tax return.
- The grant is reported on T4A slips for both 2024 and 2025, based on the timing of the payments:
  - T4A for 2024: **\$10,010** in Box 104.
  - T4A for 2025: **\$10,010** in Box 104.

Salary Payments (T4):

- T4 slips will reflect the reduced salary, with grant repayments deducted from gross earnings:
  - The amount reported on the T4 slip is the reduced salary amount (earnings minus the grant advance repayment = (a) – (b))
    - T4 for 2024: **\$39,999** in Box 14.
    - T4 for 2025: **\$39,999** in Box 14.