



**The University of British Columbia
Board of Governors**

Policy No.:

37

Approval Date:

January 1994

Last Revision:

Responsible Executive:

Vice-President, Research

Title:

Research Grants as Part Payment During Study Leave

Background & Purposes:

To provide opportunity for Revenue Canada-approved tax savings for applicants for study leave.

1. General

- 1.1. UBC permits applicants for study leave to designate part of their study leave salary as a research grant in order to take advantage of Revenue Canada-approved tax savings.

PROCEDURES

Approved: January 1994

Pursuant to Policy #1: Administration of Policies, "Procedures may be amended by the President, provided the new procedures conform to the approved policy. Such amendments are reported at the next meeting of the Board of Governors and are incorporated in the next publication of the UBC Policy and Procedure Handbook."

1. General

- 1.1. The Income Tax Act, Section 56(1) (o), states that certain costs of research may be considered as deductible for income tax purposes. Therefore, applicants for study leave for the purpose of conducting research may wish to request that part of their study leave salary be designated as a research grant.

2. Detailed Procedures

- 2.1. The applicant applies for study leave in the usual way. Following granting of the leave, an application for a Study Leave Research Grant (SLRG) may be made on forms obtained from the Office of Research Services.
- 2.2. The SLRG application includes a description of the research work that the applicant proposes to carry out while on leave, the description as fully detailed as would be required by a fund-granting agency (NSERC, MRC, SSHRC, etc.) and an estimate of legitimate research costs which may include:
 - 2.2.1. all travel expenses for the applicant (but not for the applicant's family), including return travel from UBC to the place of his/her research (economy airfare) and all side trips during the leave in the course of the research;
 - 2.2.2. a reasonable allowance for meals and hotels for the applicant while on the side trips mentioned above;
 - 2.2.3. any incidental costs directly related to the research such as secretarial assistance, supplies, etc.
- 2.3. The SLRG application is returned to the Office of Research Services at least one month before commencement of the study leave. If the application has the approval of the applicant's Head/Director and Dean, and meets the requirements stated above, the Office of Research Services arranges for the applicant's study leave salary to be divided into two components, a Research Grant in the approved amount and the remainder as normal leave salary.
- 2.4. The SLRG component is paid through payroll as part of the applicant's monthly salary payment but is not subject to income tax withholding.
- 2.5. It is the responsibility of the applicant to make his/her own claim for deductions to the Revenue Canada, which may require documentation supporting the claim for research-related costs.
- 2.6. The University continues its fringe benefits as before based upon the applicant's regular salary when not on leave.