

Queen's University
UNIVERSITY RESEARCH GRANT PROGRAM
FOR FACULTY MEMBERS and
PROFESSIONAL LIBRARIANS

Application Guidelines and Conditions of Award

All applications must be approved by your Department Head, Faculty Dean and University Research Services.

UNIVERSITY RESEARCH GRANTS

University Research Grants are available to members of faculty and professional librarians for bona fide research projects, as described in the

[Revenue Canada Agency Income Tax Folio S1-F2-C3](#)

This program is available to sabbaticants, non-sabbaticants and to those on negotiated leave. Grants are awarded from the salary of the applicant and are reviewed by URS. The regular T4 tax form will show the reduced salary, and a supplementary T4A tax form will be issued in the amount of the University Research Grant for the year. The researcher must report the expenditures to Revenue Canada with their annual tax return. The researcher will administer the grant, and full records of expenditures and supporting documentation must be retained. **It must be emphasized that it is the researcher's responsibility to deal with Revenue Canada on tax related matters.**

TERMS AND CONDITIONS

The general terms of a University Research Grant under Revenue Canada's policy are:

- The grant must be for research purposes, as described under points 3.59 – 3.60, and must involve a critical or scientific inquiry aimed at the discovery of new facts, or the development of new interpretations or applications. It does not include research carried out for the sake of acquiring the experience or skill of conducting research. In addition, the topic of research must be timely and in the applicant's area of specialization.

- The research activity must be a specific project with defined steps and goals.

ELIGIBILITY

Full and part-time faculty members whose responsibilities to the University include research are eligible to apply for a research grant in lieu of a portion of salary. Adjuncts are not eligible to apply for a University Research Grant, if they are hired solely to undertake teaching responsibilities. Emeritus professors are not eligible to apply, as the program requires salary rather than pension income for a T4A to be produced. Should an awardee cease to be a faculty member of the University

during the tenure of the award, the remaining award payments will be cancelled.

MINIMUM AND MAXIMUM GRANT

A researcher may apply for a University Research Grant of between \$1,000 and an amount which should not exceed 40% of salary for non-sabbaticants and 80% of salary for sabbaticants and those on paid leave. If the period of the grant is to extend over two calendar years, the amount requested for each year must be specified on the application form. The period of salary reduction must also be specified; if non-uniform reductions per month are requested, this should be noted on the form.

DEADLINES

There is no deadline. Applications should be received at least two months prior to the month in which the researcher wishes deductions from salary to begin.

APPLICATION PROCESS

An application form for a University Research Grant is available for downloading at [2016 URG Form](#).

All applicants, **sabbatical and non-sabbatical** submit the completed application, detailed description of the research project and budget justification to the Department Head and then to the Office of the Faculty Dean. Approved and signed applications will then be forwarded to the University Research Services by the faculty office for final certification.

The Director will consider the proposed research and budget in accordance with Revenue Canada guidelines and decide either to recommend that the grant be approved, declined or reduced in amount.

University Research Services then returns the application back to the Faculty Dean who will notify applicants of the decision, in writing.

BUDGET

In considering the amount of money to apply for, the researcher must satisfy herself/himself that remaining salary and other income is sufficient to cover normal living expenses.

Care must be taken in completing the budget section of the application. Full details of planned expenditures must be given and justified in relation to the proposed research project, and must be developed with due regard to economy of funds and University policy regarding research grants (including employment policies and the reimbursement of travel and subsistence expenses).

Note that payment to research assistants from the grant may require statutory deductions for income tax, unemployment insurance, and Canada Pension Plan. These deductions are the responsibility of the researcher.

For equipment, written quotes or advertisements giving prices must accompany the application.

All equipment purchased under a URG becomes the property of a faculty member and must be purchased directly by that person. The faculty member will have to pay full GST and PST when appropriate. Faculty members should not use a URG to purchase equipment that could be used for personal purposes.

Researchers are advised to study the Revenue Canada Income Tax Folio S1-F2-C3 to ensure that all proposed budget items are allowed as research expenses.

DOCUMENTATION, RECORD KEEPING, ACCOUNTABILITY AND REPORTING

A T4A for the Research Grant will be issued for the calendar year (or for each calendar year in the case of grants extending over two calendar years) (see point 3.77 in Income Tax Folio S1-F2-C3)). The grant is taxable to the extent that the grant revenue exceeds the eligible research expenses. The grantee must account to Revenue Canada for the grant when filing their personal tax return for the year. No tax deductions at source will be made for Research Grants when paid and the researcher is responsible for any tax and penalties which may be payable thereon.

The recipient of a grant must assume responsibility for the administration of the funds. 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. He or she should keep detailed records of research expenses, including receipts, for possible inspection by Revenue Canada.

Although the University may approve a Research Grant, any questions regarding the eligibility of deductions must be resolved between the recipient and Revenue Canada. **The University will not become involved in discussions or negotiations with Revenue Canada.**

FINAL REPORT

All awardees must submit a brief report within three months of the end of the award period on what was accomplished as a result of the grant to University Research Services and their Faculty Dean.