

Research Grant In Lieu of Salary

Value

No established maximum for those on study leave.

The amount of non-leave grants will normally be limited to \$10,000 (for any 12-month period, which includes normal assigned duties).

The grant cannot exceed 50% of the remaining calendar year's salary for those NOT on study leave.

The grant may not be larger than 50% of the amount of unpaid salary, less benefits, remaining in the calendar year at the time of approval.

Application Deadline

June 15, September 15,
January 15

Competition Results

July 15, October 15,
February 15

Purpose

Designed by Canada Revenue Agency (CRA) and Canadian Universities to allow researchers to use their personal income (University salary) to carry out research. Through an RGILS, the CRA provides tax relief when a researcher incurs research costs from personal income.

General Information

- › Researchers must outline a plan in their applications to use their salary to carry out research between January 1 and December 31 of the year they apply. If research needs to be carried out over more than one calendar year, researchers are required to submit a new RGILS for the new year.
- › Only one RGILS may be held at any one time.
- › Awards made under this program will be treated as T4A income.
- › Applications must be submitted in advance of the proposed start date of the project.
- › Applications must be approved before costs are incurred.

Note: *The award holder is responsible for reporting the income to the CRA and declaring eligible expenditures against the grant.*

Guidelines and Conditions

Read Income Tax Folio S1-F2-C3: Scholarships, Research Grants and Other Education Assistance; contact the CRA or your tax advisor for more information.

This program CANNOT be used to cover costs associated with degree completion or projects directed towards teaching, or for the development of teaching-related skills.

There is no guarantee the University's interpretation of the applicant's eligibility and deductions will be acceptable to the CRA. The individual should maintain detailed records and consult their tax advisor and/or the CRA as appropriate.

Applicants are reminded that the grant funds are NOT considered salary; they constitute a research grant subject to the conditions of the RGILS and University research policies.

The University's role is limited to awarding the RGILS. Questions regarding the interpretation of the eligibility of deductions submitted by the individual to the CRA will be resolved directly between the individual and the CRA.

Eligible Expenses

In general, all direct costs of research, which have been adequately justified, will be accepted in the internal review mechanism. These may include:

Travel and subsistence:

- › Economy airfare should be quoted - more costly modes of transport must be justified.
- › Only the costs of traveling between the applicant's home and the research location are eligible. Brief field trip costs may be eligible.

- › University policy regarding per diem and accommodation apply.
- › After 10 days in any one location, the researcher is deemed to be sojourning. Note section 33 of the CRA Bulletin IT-75R4.

Salaries for research assistants:

- › Grantees should consult section 30 of the CRA Bulletin IT-75R4 for information on the responsibilities associated with the hiring of research personnel.
- › Materials and supplies as they relate to the research project.
- › Purchase of equipment as it relates to the research.

Ineligible Expenses

- › Salary to the researcher.
- › Travel costs of spouse and/or children.

Notification of Award

The applicant and the Payroll Department will be notified if the grant is awarded. The grant will be reported as a "research grant" on the appropriate income tax forms. Grants will be shown as a separate line (Research) on your pay stub.

The University will not make any alterations with regard to salary payments already made to the applicant at the time of the approval of the award. Grants awarded under this program are considered as taxable income. The Grant will be considered as T4A income tax purposes and the University will provide a T4A form.

On Leaving The University of Winnipeg

If the salary of the researcher ceases at any point during the term of this award, the grant arrangement will terminate. The salary and grant will then be reconciled between the University and the researcher.