

Self-Funded/Sabbatical (SELF) Program Guidelines

PURPOSE:

Canada Revenue Agency (CRA) and Canadian Universities allow researchers to use their personal income (university salary) to carry out **bona-fide research**. At UPEI, two programs support this self-funding of research: Sabbatical Leave Research Grants and Self-funded Research Grants. Through these Grants, the CRA provides tax relief when a researcher incurs research costs from personal income.

The Research Grants Committee assists faculty who wish to use part of their salary to fund their research program during the course of their regular employment at UPEI. If such salary is used for legitimate research expenses it is not subject to income tax. Subjecting proposals to an approval process similar to that used for other research applications may establish the research program as **bona-fide** and therefore eligible for tax relief. However, Research Grants Committee approval of an application **does not** imply that expenses will be allowed by CRA. This must be resolved between the grantee and CRA.

VALUE:

- No established maximum for Sabbatical Leave Research Grants.
- The maximum amount for Self-Funded Research Grants will normally be limited to \$7,500 (for any 12-month period which includes normal assigned duties).
- The grant cannot exceed 50% of the remaining calendar year’s salary if 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	RESULTS
Open between January 1 st and October 31 st	Approximately one month after receipt of completed application

Applicants for self-funded grants should submit their application at least 6 weeks in advance of the project start date.

ELIGIBLE APPLICANTS: Tenured, Tenure Track, Term and Sessional UPEI Faculty in Arts, Science, Business, Education, Nursing, or Veterinary Medicine, and Librarians, who are employed by UPEI at the time of application and for the duration of the award.

GENERAL INFORMATION:

- Non-leave grants are effective within one calendar year only.
- Only one Self-Funded Grant or Sabbatical Grant 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.
- The award holder is responsible for reporting the income to CRA and declaring eligible expenditures against the grant.

GUIDELINES AND CONDITIONS:

- Read [CRA Income Tax Folio S1-F2-C3](#); contact the CRA or your tax advisor for more information.
- This program MAY NOT 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 her/his 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 SELF and University research policies.
- The University's role is limited to awarding the SELF. 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 costs of research, which have been adequately justified, will be accepted in the internal review mechanism. This 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.
 - Refer to sections 3.75 and 3.76 of [CRA Income Tax Folio S1-F2-C3](#)
- *Salaries for research assistants:*
 - Grantees should consult sections 3.71 and 3.72 of the [CRA Income Tax Folio S1-F2-C3](#) for information on the responsibilities associated with the hiring of research personnel. Research personnel hired using Self-funded/ Sabbatical Grants are not employees of the University. Grantees are responsible for hiring of research personnel and responsible for all appropriate deductions (CPP, EI, etc.)
- *Materials and supplies as they related 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 Human Resources department will be notified if the grant is awarded. The grant will be reported as a "research grant" on the appropriate income tax forms.
- The University will not make any alternations 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 for tax purposes.

ON LEAVING THE UNIVERSITY OF PRINCE EDWARD ISLAND:

- 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.



SELF-FUNDED/SABBATICAL APPLICATION

Self-funded requests should be submitted at least 6 weeks prior to project start date
Refer to the guidelines for program details

DEADLINE: Open between January 1st and October 31st
SUBMIT ORIGINAL ONLY to Kelley 200

The Research Requirements and Approvals page (p.3) must be completed and signed as appropriate; otherwise, the application will be considered incomplete.

APPLICANT INFORMATION

Principal Investigator:					
Rank:		Dept:		Faculty/School:	
Appointment:	Tenured <input type="checkbox"/>	Tenure Track <input type="checkbox"/>	Other (specify):		

PROJECT INFORMATION

Descriptive Title of Proposed Research or Activity:

GRANT APPLICATION IS FOR: Sabbatical Self-funded
Dates/term _____

REQUIRED ATTACHMENTS

PROJECT DESCRIPTION

Please provide enough information under the following headings, as applicable, to permit informed judgment by committee members. Project description should not exceed 2,500 words.

- Scope;
- Objectives;
- Scholarly Significance;
- Theoretical Approach or Conceptual Framework;
- Research Plans and Methods;
- Budget Justification;
- Bibliography / references.

BUDGET - Please provide budget summary in Canadian dollars

BUDGET SUMMARY

PERSONNEL COSTS - Justification for the hiring of all personnel must be presented in the project description. Specify whether personnel are full or part-time, state periods of employment and provide hours to be worked. You must verify the rate of pay and benefit costs with [Human Resources](#).

Items	# hours	\$/hr. (inc. Benefits)	Period of Employment	Amt. Requested
Research Assistant(s)				
Other (specify)				

TOTAL PERSONNEL COSTS

TRANSPORTATION — Identify person(s) for whom a transportation allowance is requested and list the place(s) to be visited. When travel by automobile is more expensive than air travel, funds will be granted only to a maximum of return excursion by economy air fare. Travel must be justified in the project description and comply with [UPEI's Travel Policy](#).

Name(s)	Destination	Dates of Travel	Mode of Travel	Source of Quote

TOTAL TRANSPORTATION COSTS

SUBSISTENCE — Identify person(s) claiming subsistence & indicate duration of visit in each location. Specify per diem & accommodation amounts. Subsistence must be justified in the project description & comply with [UPEI's Travel Policy](#).

Location	Accommodations	Per Diem	# Days	Amt Requested

TOTAL SUBSISTENCE COSTS

EQUIPMENT — Justify each piece of equipment requested in the project description. Give models, manufacturers, and prices, indicating whether the equipment will be purchased or rented. Attach additional pages as necessary.

Type of Equipment	Buy/Rent	Model	Manufacturer	Price

TOTAL EQUIPMENT COSTS

OTHER EXPENSES — Items should be identified and justified in the project description. Attach additional pages as necessary.

Items	Source of Quote	Amt Requested
Technical Services (specify)		
Supplies and Materials (specify)		
Communication (specify)		
Other Expenditures (specify)		

TOTAL OTHER EXPENSES

TOTAL COSTS

Total available from other sources Specify source: _____

TOTAL GRANT REQUESTED

ADMINISTRATIVE APPROVALS SECTION

1. RESEARCH REQUIREMENTS

Indicate each that apply:

- Use of human subjects to be submitted pending approved Certificate # _____
- Use of animals to be submitted pending approved Certificate # _____
- Use of biohazards to be submitted pending approved Certificate # _____
(anything involving microorganisms, cell lines, human and/or animal tissues/fluids, biotoxins or genetically modified organisms.)
- Use of radioactive material to be submitted pending approved Permit # _____
- Controlled substances license approval to be submitted pending Certificate # _____
- None of the above

2. APPROVALS

Signature of UPEI Principal Investigator/Lead indicates acceptance and willingness to carry out the work as described in the proposal, in accord with the various regulations governing such work and within the established budget of the proposal. All research activity will be undertaken in accordance with the policies and procedures of the University of Prince Edward Island. The Principal Investigator also accepts responsibility for any over expenditure on the award and for reporting any changes or delays in the research or research expenditures.

Signature of Principal Investigator/Lead

Date

Signatures of the Chair and Dean indicate awareness of the research project, and acknowledgement that the academic unit/ faculty/school will be able to accommodate the project if funded (including any space, facilities and personnel requirements).

Signature of Chair

Date

Signature of Dean/Associate Dean

Date

UNIVERSITY RESEARCH GRANTS COMMITTEE (RGC) DECISION

(for office use only)

Approved

Denied

Amount Granted: _____

Conditions:

RGC Chair: _____ Date: _____

Vice-President, Research: _____ Date: _____