

SELF-FUNDED RESEARCH GRANT POLICY

This policy is the responsibility of the Vice-President Academic and the Office of the Dean of the Seminary. The policy was approved by Senate and was created on July 11, 2014.

POLICY OVERVIEW

The Self-funded Research Grant Policy outlines the process by which faculty can allot a portion of their salary for research purposes.

PRINCIPLES

The principles of clarity, transparency, and support for faculty research undergird this policy.

SCOPE

The policy applies to all full-time faculty in the College and Seminary.

POLICY STATEMENT

This program allows a successful applicant to direct a portion of salary towards support of a prescribed, peer-reviewed research project. The portion of salary will be treated as a research grant – as T4A income for income tax purposes – and Briercrest College and Seminary (BCS) will not deduct income tax from that portion of the applicant's income. The grant is self-administered (i.e., the recipient writes the cheques and keeps the receipts to submit to Canada Revenue Agency (CRA)), and subject to the research-related policies of BCS.

Applications should be prepared with reference to the definitions and conditions outlined in the CRA Folio S1-F2-C3 (<http://www.cra-arc.gc.ca/tx/tchncl/ncmtx/fls/s1/f2/s1-f2-c3-eng.html>). It is vital that applicants familiarize themselves to this document.

PROCEDURES

To apply, applicants must submit a completed Self-funded Research Grant form (see Appendix A: Self-funded Research Grant form).

- A. Program Definition: A Self-funded Research Grant provides tax relief. No additional funds are forwarded.

- B. Eligibility: All full- or part-time continuing faculty or academic administrators are eligible to participate in this program.
- C. Submission Dates: Applications can be made at any date, provided that they occur at least two months prior to the date on which the first grant installment is needed.
- D. Application Process: Applicants must complete the BCS Self-funded Research Grant form and submit this form to the Office of the Vice-President Academic. The applicant should provide a description of the research activity that is sufficiently detailed to allow adjudication of the request. Proposed expenditures must be warranted in the context of the research outlined. Submissions should be prepared with reference to the definition of research and eligible expenses outlined in CRA Folio S1-F2-C3. Prior to submission, the application must be reviewed and approved by the researcher's Dean or Supervisor.
- E. Adjudication: Applications will be assessed on the basis of the validity and quality of the research proposal, the justification of the budget in relation to the proposal, and the applicant's past research record. The adjudication of the proposal will be made by the Faculty Senate Evaluation Committee (FSEC) and forwarded to the VP Academic (or designate) for final approval. The FSEC may reject any budget items that do not relate to the research proposal or reduce any budget items not fully justified.
- F. Grant Period: This program uses a normal taxation year as its base. According to the CRA, research related expenses must be claimed in the same calendar year the self-funded grant is awarded (for exceptions see S1-F2-C3 par 3.77 and 3.78).
- G. Grant Level: The maximum grant level may not exceed 20 per cent of the faculty member's salary. The total grant must be equal or less than the research project budget.
- H. Grant Payment: Once the award is made, a notice is sent to the researcher and to the Payroll Administrator who will ensure proper management. The amount of the research grant will be reported on an Income Tax T4A slip.

The grant will be paid in equal installments included with the regular semi-monthly salary amount. The total payment to the researcher will be divided into two components: a) salary and b) research grant. The gross amount of the grant and salary will not exceed the normal gross semi-monthly salary amount.

Successful applicants do not have the option of withdrawing funds from the BCS RRSP plan.

- I. Leaving BCS: If at any time during the term for which the grant has been made, the grantee ceases to be a Member of BCS and his/her salary ceases, the grant arrangement will

terminate, and the salary and grant amount are to be reconciled between the investigator and BCS.

J. Eligible Items Related to the Research Project:

- Direct costs of research (as allowed by Federal Granting Councils, i.e., SSHRC)
- Conference registration fees and travel to conference
- Publication costs
- Research assistance
- Books, journals, etc., (if directly related to the project and not available in the Archibald Library or via inter-library loan)
- Car rental, where reasonable and when other modes of transportation are not available
- Grant transportation
- Research equipment (as justified by the research project)

K. Ineligible Items Relating to the Research Project:

- Assistant attending conference
- Course fees
- Professional society fees
- Visas
- Medical Insurance
- Travel/cancelation insurance
- Office rental
- Per cent of mortgage for a home office
- Copy editing, proofing, substantial editing
- Sojourning expenses (temporary residence of more than 30 days in a place other than your home while engaged in research work)
- Travelling expenses of spouse or children
- Consultant fees
- Teaching release
- Personal moving expenses

- L. Tax information: Although BCS approves the research grant, a) the question of deductibility of expenses for income tax purposes must be in accordance with CRA regulations and such deductions should be claimed when the researcher files his/her personal income tax return; and b) any questions with respect to the eligibility of expense deductions must be resolved between the researcher and CRA. The researcher is solely responsible for any additional income tax that may become payable as a result thereof. It is the responsibility of the researcher to support claims for deductions to CRA. BCS does not offer more detailed tax information than that which is contained in the CRA Folio S1-F2-C3, nor will BCS assist the researcher in the presentation of a case to CRA.

M. Terms of Reference:

A Sabbatical Research Grant is a special form of self-funded grant that provides tax relief. **No additional funds are forwarded.**

Application Procedures

Applications **must be complete** in all sections of the application form and in the required attachments. The approval of the applicant's faculty dean is required.

Grant Period

The program typically uses the calendar year (the normal taxation year) as its base.

According to CRA, research grant-related expenses must be incurred in the same calendar year in which the research grant is received in order to be claimed against the grant. In some cases, research expenses may be incurred in the year immediately preceding or immediately following the year in which the grant is received; please see the CRA Folio S1-F2-C3 paragraph 3.77 and 3.78 for further details.

Grant Level

The value of the research grant request should be reasonable and commensurate with the proportion of time to be spent on the research project. Grants may not exceed the remaining sabbatical stipend for each calendar year less employee-paid benefits deductions. To determine the employee-paid benefits deductions, please refer to the applicant's paystub.

Payment of Research Personnel

Grantees should be aware of responsibilities concerning statutory deductions (Income Tax, CPP and EI) when hiring assistants or other employees on a grant. Refer to paragraph 3.71 and 3.72 of the CRA Folio S1-F2-C3 for further information.

Travel and Related Costs

Travel costs are allowed for purposes essential to the research outlined.

According to the CRA guidelines, researchers may claim only their own expenses of travelling between their home and the place at which they sojourn (temporarily reside) while engaged in research work, providing that such travel is essential to the research. Travelling expenses of spouse and children may not be claimed. Researchers are not permitted to claim their own personal and living expenses, including meals, while engaged in research. However, researchers are entitled to claim expenses for meals and lodging while on brief field trips (certainly fewer than 30 days in any single location) in connection with their research. Personal moving expenses are not allowable under the program. Note particularly paragraph 3.76 in the CRA Folio S1-F2-C3.

Adjudication

Adjudication of the preceding constitutes the principal adjudication for a self-funded research grant. The BCS Research Office will, however, initiate a further review of the budget in relation to the research proposal, and may require further clarification of any budget item before approving a sabbatical research grant. Incomplete applications will be returned to the applicants.

APPENDIX A

Related Forms/Policies	Competitive Research Fund (Faculty Handbook) Course Relief (Faculty Handbook)
Where is this policy published	Faculty Handbook; The Hub
Contact Information	Dean of Seminary; Vice-President Academic