

MEMORIAL UNIVERSITY OF NEWFOUNDLAND

Research Grant and Contract Services (RGCS)

Salary-Based Research Grants Program (Researcher Self-funded Opportunity)

Guidelines and Terms & Conditions

Deadlines: February 1 and October 1 – 5:00 p.m.

Contact your Academic Unit to confirm their internal deadlines

Please note: Salary-based Research Grant Request Form and all attachments must be submitted in English.

If the deadline falls during a weekend or University closure day, the deadline shall be the first working day following the deadline.

1. **Program Description**

This self-funded program opportunity permits, under certain conditions, a researcher to receive a research grant in lieu of their salary, through a mechanism which includes peer review. The grant may be used for all the purposes of a grant-in-aid of research, except salary remuneration for the Researcher. This program covers only research activities and is not intended to cover projects directed at teaching or the development of teaching-related skills.

Once the grant has been issued, the funds are no longer considered to be salary but constitute a research grant which is subject to the regulations of the program and the research related policies of the university. Full responsibility for the administration of the grant rests with the academic staff member.

Grants issued under this opportunity are regarded as taxable income. However, the grant payment will be treated as T4A income for tax purposes and accordingly, no income tax will be deducted by the university. The recipient is responsible for reporting the income to Canada Revenue Agency and declaring eligible expenditures against it.

2. **Eligibility of Researchers**

Faculty members or equivalent, and professional librarians, either full-time or part-time, who intend to perform research whether going on sabbatical leave or not, are eligible to apply. Faculty members going on sabbatical leave may, under the terms of the collective agreement, separately apply to the Office of the Vice-President (Academic) for a grant of up to 5% of basic salary. Requests should be made for a Salary-Based Research Grant only if anticipated expenses exceed the 5%.

3. **Submission Dates**

Requests are considered twice each year. The deadlines for submission to Research Grant and Contract Services are: **February 1, and October 1.**

The process of reviewing research grant requests and completing financial arrangements can be a lengthy one and therefore requests should be submitted to the Internal Grants Coordinator, Research Grant and Contract Services, for a deadline which is at least **3 months** before the date on which the need for the grant will start.

4. **Request Procedures**

In completing the Salary-based Research Grant Request Form, researchers should provide a description of the research activity which is sufficiently detailed to allow adjudication of the request by qualified assessors. Proposed expenditures must be warranted in the context of the research outlined. Each budget item must be justified in terms of how it will help to achieve the project goal. Faculty members who expect to hold one or more other research awards from any source(s) whatsoever, should submit a budget of their total research expenses and indicate which particular items will be covered by this request. Submissions should be prepared with reference to the eligible expenses outlined in Canada Revenue Agency Income Tax Folio S1-F2-C3. This document can be viewed at <http://www.cra-arc.gc.ca/tx/tchncl/ncmtx/fls/s1/f2/s1-f2-c3-eng.html> or you may contact Research Grant and Contract Services for a paper copy.

The research grant request must be approved by the appropriate Department Head / Dean / Vice-President or designate(s).

5. **Grant Period**

The program uses the calendar year (the normal taxation year) as its base. Please note that according to Canada Revenue Agency, research grant-related expenses must usually be incurred in the same calendar year in which the research grant is received in order to be claimed against the grant, although in some cases, research expenses may be incurred in the year immediately preceding or immediately after the year in which the grant is received. Please refer to the **Canada Revenue Agency Income Tax Folio S1-F2-C3, paragraph 3.77**, for further details.

6. **Grant Level**

In the case of a faculty member not on research leave, research grant awards will not exceed 40% of annual salary.

In the case of a faculty member on research leave, research grant awards will not exceed 40% of the leave salary of the researcher.

The university will not make any alteration to salary payments already made to the researcher at the time of approval of the research grant award.

7. **Eligible Expenses**

In general, salary-based research grant funds may be used towards the direct costs of the project for which the funds are awarded and may not be used for indirect costs, e.g. heat and light, regular home internet costs, office furniture, library acquisitions, regular telephone costs, etc.

Salary-Based Research Grants Program Guidelines, cont'd

a) Equipment

Ownership of equipment purchased from an awarded research grant through this program vests in the Researcher. Purchase of this equipment is a personal transaction, and should not be made through the university's purchasing system.

b) Payment of Research Personnel

Salary for research assistants may not exceed the current starting rate for an employee classified as Research Assistant I (Band Level 6 in the Memorial University pay plan). No members of the Researcher's immediate family may receive a salary under this program unless that has been specifically authorized during the approval/adjudication process. Researchers should be aware of their responsibilities concerning statutory deductions (Canada Pension Plan, Unemployment Insurance) when hiring assistants or other employees on a grant. Consult **paragraph 3.71 and 3.72** of the **Canada Revenue Agency Income Tax Folio S1-F2-C3** for further information regarding payments to research assistants.

c) Travel & Related Costs

Travel costs will be allowable for purposes essential to the research outlined. Under the terms of this university program, claims for meals and lodging may not exceed \$120 per diem (for International travel, claims may not exceed \$120 USD per diem). Discount or economy fares should be used; a request for more costly modes of transportation must be accompanied by an explanation.

According to Canada Revenue Agency 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, provided that such travel is essential to the research. Travelling expenses of spouses and children may not be claimed. Researchers are not permitted to claim their own personal and living expenses, including meals and lodging, while sojourning (temporarily residing) in a place while engaged in research. However, researchers are entitled to claim expenses for meals and lodging while on brief field trips in connection with their research.

(NOTE: The program follows the general ruling of the Federal Granting Councils, that expenses for subsistence may be applied only to time spent away from home or from the sabbatical or extended research leave residence and may not exceed 125 days per year).

8. Adjudication

Requests for Salary-based Research Grants received for each deadline date will be reviewed by a panel to be established, comprising representatives of the university's major disciplines, chaired by the Vice-President (Research) or delegate. Requests will be assessed on the basis of the quality of the proposal, its description and justification, the justification of the budget in relation to the proposal, and the researcher's past research record. The panel may consult on eligibility and other matters with appropriate university officers.

9. **Grant Payment**

When a grant award is made, Research Grant and Contract Services will initiate the salary reallocation process by letter to the Researcher with copies to the Researcher's academic unit and to the Department of Human Resources. Researchers will have their salary reduced by an amount corresponding to the total amount of the grant. The amount of the research grant will be reported on an income tax T4A slip. Thus, in relation to this program, the total payment to the Researcher will be divided into two components: 1) salary, and 2) research grant. The grant will be paid in equal instalments included with the regular bi-weekly salary payment. For any period, the gross amount of grant and salary (before deductions) must not exceed the normal gross salary.

Requests for the reallocation of salary cannot be submitted to the Department of Human Resources until such time as documentation has been provided by the Researcher to RGCS outlining required research certification(s) for the Researcher's project.

10. **Tax Information**

Please note that although the university approves a research grant, 1) the question of the deductibility of expenses for income tax purposes must be in accordance with Canada Revenue Agency regulations and such deductions should be claimed when the Researcher files their personal income tax return; and 2) any questions with respect to the eligibility of expense deductions must be resolved between the Researcher and Canada Revenue Agency. The Researcher is solely responsible for any additional income tax which may become payable as a result thereof. The Researcher is not required to submit an accounting for these funds to the university; but since it is the responsibility of the Researcher to support claims for deductions to Canada Revenue Agency, Researchers should keep detailed records of research expenditures. The university is not in a position to offer any more detailed tax information than that which is contained in **Canada Revenue Agency Income Tax Folio S1-F2-C3**, nor will the university assist the Researcher in the presentation of a case to Canada Revenue Agency. Any questions about taxation regulations should be referred directly to Canada Revenue Agency or to an external tax advisor.

11. **Leaving the University**

If at any time during the term for which the grant has been made, the Researcher ceases to be a faculty member of the university, the research grant arrangement will terminate and salary and the research grant amount will be reconciled between the Researcher and the university.

12. **Other Information**

The University's usual policies and procedures apply to awards made under this program. Please refer to Research Grant and Contract Services web page <http://www.mun.ca/research/resources/policies.php>.

13. **Application Process**

Researchers submitting an application to the above-noted program opportunity must use the Memorial Researcher Portal, <https://rpresources.mun.ca>. Once submitted, the application will pass through the principal investigator's department (if applicable) and faculty approvers. The Researcher will be able to view the status of the file anytime. Contact your Academic Unit to confirm their internal deadlines to allow for sufficient time for Departmental (if required) and Faculty review.

Applications should be completed using the attached PDF form fillable application package and must be submitted using the Memorial Researcher Portal to arrive at RGCS by the published deadline.

Salary-Based Research Grants Program Guidelines, cont'd

The complete application package must be submitted as 1 pdf file. If the deadline falls during a weekend or University closure, the deadline shall be the first working day following the deadline.

Submitted application package must be completed using the English language.

Unless otherwise specified, all information must be completed on the PDF fillable application package. Only the most up-to-date application package will be accepted into the competition. Adherence to the guidelines will have an impact on the adjudication of the application.

To ensure fairness in what is becoming a very competitive environment for internal awards and to achieve the shortest turnaround time possible for announcement of awards, the complete signed application package must arrive at RGCS by the specified deadline date.

14. **Submission Process:**

Applications should be completed using the attached PDF form fillable application package and must be submitted using the Memorial Researcher Portal, <https://rpresources.mun.ca/> to arrive at RGCS by the published deadline.

Complete Request package consists of 1 pdf file with the following:

PDF form fillable request- completed sections 1,2,4A,6,7.

Additional Pages - free form pages (page limitations – see applicable section)

Section 3 – Description of Proposed Project

Section 4B - Budget and Budget Justification

Curriculum Vitae: Short curriculum vitae (maximum of six pages) – Section 6

14. **Notification of Receipt of Salary-Based Research Grant Request:**

The Researcher will be notified by e-mail of receipt of the Request Documentation package via their MUN e-mail, as provided in the Request Documentation package.

If the Researcher has not received confirmation of receipt within two business days of the Program deadline, please contact Michelle Butt at internalgrants@mun.ca immediately.

15. **Notification of Results of Salary-Based Research Grant Request:**

The Researcher will be notified by e-mail of the results of their Salary-Based Research grant request via their MUN e-mail account, as provided in the Request Documentation package.