

 The University of British Columbia Board of Governors	Policy No.: LR3
Long Title: <p style="text-align: center;">Research Grants as Part Payment During Study Leave</p>	
Short Title: <p style="text-align: center;">Grants During Leave Policy</p>	

Background & Purposes:

To provide opportunity for Revenue Canada-approved tax savings for applicants for study leave.

1. General

- 1.1 UBC permits applicants for study leave to designate part of their study leave salary as a research grant in order to take advantage of Revenue Canada-approved tax savings.



PROCEDURES ASSOCIATED WITH THE GRANTS DURING LEAVE POLICY

Pursuant to the Regulatory Framework Policy, the President may approve Procedures or the amendment or repeal of Procedures. Such approvals must be reported at the next meeting of the UBC Board of Governors or as soon thereafter as practicable.

Capitalized terms used in these Procedures that are not otherwise defined herein shall have the meanings given to such terms in the accompanying Policy, being the Grants During Leave Policy.

1. General

- 1.1 The Income Tax Act, Section 56(1) (o), states that certain costs of research may be considered as deductible for income tax purposes. Therefore, applicants for study leave for the purpose of conducting research may wish to request that part of their study leave salary be designated as a research grant.

2. Detailed Procedures

- 2.1 The applicant applies for study leave in the usual way. Following granting of the leave, an application for a Study Leave Research Grant (SLRG) may be made on forms obtained from the Office of Research Services.
- 2.2 The SLRG application includes a description of the research work that the applicant proposes to carry out while on leave, the description as fully detailed as would be required by a funding agency (NSERC, MRC, SSHRC, etc.) and an estimate of legitimate research costs which may include:
 - 2.2.1 all travel expenses for the applicant (but not for the applicant's family), including return travel from UBC to the place of his/her research (economy airfare) and all side trips during the leave in the course of the research;
 - 2.2.2 a reasonable allowance for meals and hotels for the applicant while on the side trips mentioned above;
 - 2.2.3 any incidental costs directly related to the research such as secretarial assistance, supplies, etc.
- 2.3 The SLRG application is returned to the Office of Research Services at least one month before commencement of the study leave. If the application has the approval of the applicant's Head/Director and Dean, and meets the requirements stated above, the Office of Research Services arranges for the applicant's study leave salary to be divided into two components, a Research Grant in the approved amount and the remainder as normal leave salary.

- 2.4 The SLRG component is paid through payroll as part of the applicant's monthly salary payment but is not subject to income tax withholding.
- 2.5 It is the responsibility of the applicant to make his/her own claim for deductions to the Revenue Canada, which may require documentation supporting the claim for research-related costs.
- 2.6 The University continues its fringe benefits as before based upon the applicant's regular salary when not on leave.



EXPLANATORY NOTES REGARDING THE GRANTS DURING LEAVE POLICY AND ASSOCIATED PROCEDURES

Issued July 2019 by the Office of the University Counsel

The OUC has prepared these Explanatory Notes to provide context and background regarding the Grants During Leave Policy. These Explanatory Notes do not replace or supersede the content of the Grants During Leave Policy and its Procedures.

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Policy Short Title:	Grants During Leave Policy
Policy Number:	LR3
Responsible Executive:	Vice-President, Research and Innovation
Responsible Board Committee:	Finance Committee
Related Policies:	GA2 - Regulatory Framework Policy
History:	<ul style="list-style-type: none">• The Grants During Leave Policy and Procedures were first approved by the Board of Governors in January 1994;• The Grants During Leave Policy was updated in July 2019 to reflect a new policy identification system; it is currently identified as the Grants During Leave Policy, its long title is Research Grants as Part Payment During Study Leave, and its number is LR3. The previous identification number for this policy was #37.
Related Legislation:	<i>Income Tax Act</i> R.S.C. 1985, c. 1 (5 th Supp.)