

## Self-Funded RSL Grant Notes (RSLG)

*This form provides guidance for academic staff members utilizing a  
Self-Funded Research and Scholarship Leave Grant*

### Program Overview

The Self-Funded Research and Scholarship Leave Grant (RSLG) program permits an academic staff member to receive a grant in lieu of a portion of their salary in order to pursue research that is different from the type of research work ordinarily expected as an employee of the University. RSLGs are intended to assist with what would otherwise be out-of-pocket expenses incurred while on a Research and Scholarship Leave (RSL). Salary received in the form of a research grant is still considered taxable income; however, the recipient may claim (deduct) allowable expenses, such as direct costs incurred by a University researcher, in accordance with Canada Revenue Agency guidelines.

### Resources to Review

The program is referred to in the Collective Agreement between TUCFA and the University of Calgary in Schedule "A" Article 2.20. Academic staff members should also review Articles 16 and 17 regarding Research and Scholarship Leave and Administrative Leave prior to applying for a Self-Funded RSL Grant.

The conditions of this program are set out by Canada Revenue Agency (CRA) and more information can be found on the Canada Revenue Agency webpage about [Scholarships, Research Grants and other Education Assistance](#). Academic staff members should consult their personal financial advisor or contact CRA directly at 1-800-959-8281 with any questions about the program, eligible expenses, etc.

Human Resources and Payroll staff at the University of Calgary are unable to provide income tax advice.

### Application Process

The academic staff member should submit their RSL Grant Application Form to [hrcadem@ucalgary.ca](mailto:hrcadem@ucalgary.ca) no later than one month prior to the date that the grant would be required. Human Resources will evaluate the application, and if approved, the funds will be paid on the first pay after the commencement of their Research and Scholarship Leave, normally in July or January.

### Value of Grant

The amount of the grant can be up to 25% of the applicant's academic rank salary prorated for the period of leave. For example: an individual whose rank salary is \$100,000 would be eligible for a maximum grant of \$12,500 during a 6-month RSL as shown in the calculation below:

$$\$100k \times 25\% \text{ maximum} = \$25k / 2 = \$12.5k$$

If the same academic took a twelve month RSL, the maximum amount would be \$25,000, which is 25% of their annual salary.

$$\$100k \times 25\% \text{ maximum} = \$25k$$

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### Structure of Grant

The grant will be paid to the academic staff member on the first pay after the commencement of their RSL unless another arrangement has been approved by the Senior Manager, Payroll.

The grant will be deducted from the total Research and Scholarship Leave assistance (salary paid while on RSL) otherwise payable by the University. The payroll deductions for the repayment will be split evenly between all pay periods of the leave within the same tax year.

Please note that if the leave crosses over two tax years, half of the grant would be paid in each tax year and each portion would be repaid in the same tax year it was issued. For example, if a 12 month RSL begins July 1, the first half of the grant would be paid in July and repaid between July and December. The next half of the grant would be paid in January and repaid between January and June.

A T4A will be issued for the grant amount in February of the following calendar year. The T4A reports the funds as a “grant” making it possible to deduct research expenses. The grantee is wholly responsible for the management of the grant, and for insuring that proper documentation is provided for any deductions claimed with their income tax return.

### Grant Repayment Period

The RSL Grant is awarded and repaid in relation to a CRA taxation year (January 1 to December 31).

### Eligibility & Conditions

Academic staff who hold full or part-time Continuing, Contingent Term or Limited Term appointments, who have been granted a Research and Scholarship Leave (RSL), are eligible for RSLG support at the commencement of their RSL.

The award of an RSL Grant does not affect eligibility to apply for and accept other awards, research grants, or financial assistance from the University or outside sources.

Grantees who subsequently receive other grants or awards to cover the same expenses may request adjustment or cancellation of the RSLG, subject to the approval of the Senior Manager, Payroll. The applicant's aggregate University support will not be affected by any such change.

### Withdrawal from the University of Calgary

Should the academic staff member cease employment at the University of Calgary, the grant arrangement would be terminated and the salary and repayment would be reconciled.

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### General Expense Guidelines

RSLGs are intended for individual project costs, travel expenses, materials and supplies, equipment, personnel, etc. as required for work conducted and/or field trips, study tours taken during the leave period, as articulated by the Canada Revenue Agency.

Expenses while travelling are normally estimated on the basis of a reasonable per diem allowance related to the destination and duration of travel. Please note that living expenses while working away from home are *not* considered eligible research costs under CRA regulation.

No allowance is made for the travel expenses of the applicant's spouse or dependants unless such individuals are employed by the grantee to assist with the research and under conditions acceptable to the Canada Revenue Agency.

*3.75 Travelling expenses (including all amounts spent for transportation and lodging while travelling) that the taxpayer incurs while away from home in the course of carrying on the work are allowable research expenses. If, while engaged in the research work, a taxpayer establishes a temporary base in a place other than his or her home, the taxpayer may be considered to be temporarily residing in that place rather than travelling. This is a question of fact in each case that depends on factors such as the type of accommodation, the length of stay, the existence of a permanent home elsewhere and the location of the taxpayer's family. All relevant factors must be analyzed together such that no specific criteria pertaining to any one factor alone may distinguish between travelling and temporarily residing. While no particular type of accommodation would, on its own, be a determining factor, a relatively short-term stay in a regular hotel room would normally be consistent with travelling, whereas the rental of an apartment on a monthly basis would tend to indicate that a person was temporarily residing at the location.*

*No allowance is made for the travel expenses of the applicant's spouse or dependants unless such individuals are employed by the grantee to assist with the research and under conditions acceptable to Canada Revenue Agency.*

Retrieved from: <https://www.canada.ca/en/revenue-agency/services/tax/technical-information/income-tax/income-tax-folios-index/series-1-individuals/folio-2-students/income-tax-folio-s1-f2-c3-scholarships-research-grants-other-education-assistance.html>

### Important Disclosure

The University is unable to provide any more information than what is contained on the [Canada Revenue Agency webpage](#). The academic staff member is wholly responsible for ensuring they are in compliance with all provisions set out by Canada Revenue Agency with respect to the Self Funded RSL Grant. University staff cannot provide tax advice or direction to any academic staff member with respect to compliance to the Self Funded RSL Grant program.