

University of New Brunswick

SABBATICAL AND STUDY LEAVE PAYMENTS

Sabbatical leave salaries may be paid in any combination of:

1. Sabbatical Research Grant
2. Sabbatical Salary

Information concerning these two components is given below.

Similar arrangements to those described below apply with respect to study leaves for librarians and senior instructors in those cases where a portion of regular salary is paid during the leave period.

1. Sabbatical Research Grants

Only full-time faculty members granted a sabbatical leave are eligible to apply for these grants. Persons taking leave to enrol in a formal academic program leading to a higher degree are **not** eligible for Sabbatical Research Grants.

A Sabbatical Research Grant can only be made in response to a fully-documented and detailed research proposal which sets forth legitimate research expenses. Legitimate research expenses are considered to be those which would be accepted by national granting agencies, such as the Natural Sciences and Engineering Research Council or the Social Sciences and Humanities Research Council, and by the UNB Research Fund Committee. Such expenses may include the costs of research supplies and equipment, research and secretarial assistance, and travel and subsistence costs **directly** associated with the research while at the sabbatical leave location and in reaching or returning from the place of sabbatical residence.

The actual cost of transportation, to a maximum of total economy airfare, for the research is allowable. Expenses for travel by car at the rate currently approved by the University's Board of Governors will be allowable up to a cost equal to the economy cost by train or plane. The actual cost of personal living expense away from the researcher's permanent home or sabbatical residence will be allowed at local scales of accommodation, meals, and related expenses. Applicants residing more than two weeks in a location will be expected to reduce their subsistence allowance. The total period of subsistence is limited to not more than 125 days per 12 months and can be claimed only within the leave period established and approved by the University.

In accordance with standard practice, the use of Sabbatical Research Grant funds to pay a salary to oneself or salary or travel expenses for members of one's immediate family is not permitted.

Revenue Canada expects that application for Sabbatical Research Grants will be adjudicated in a manner similar to that which is used for other research grant programs. Therefore each application will be accompanied by a statement from the appropriate Dean indicating that such an assessment has been undertaken.

Application forms for Sabbatical Research Grants may be obtained from the Office of Vice-President (Research) or from the Office of the Vice-President (Saint John). Completed applications forms must be received by the Vice-President (Research) **at least 30 days before** the commencement of the leave.

Payment of Sabbatical Research Grants will be made in two equal instalments (normally in July and January) and without deduction of tax, but will be reported to Revenue Canada as taxable personal income (e.g. T4A). Reconciliation of the personal tax liability of the Sabbatical Research Grant is between the sabbaticant and Revenue Canada, and all receipts must be retained for this purpose. Such receipts are required for out-of-pocket expenses covering travel, accommodation, and other costs. Meal receipts are not required, but should be recorded since the amount will have to be reasonable and stated. Once the research grant has been made to the individual in accordance with this procedure, the grant will be in accordance with paragraph 56(1)(0) or any applicable revisions of the Income Tax Act, and will be the concern of the recipient and Revenue Canada. The grant is administered by the grantee.

2. Sabbatical Salary

Sabbatical salary will consist of the approved Sabbatical leave salary **less** any Sabbatical Research Grant approved under 1 above. The sabbatical salary is paid in bi-weekly instalments during the leave period and is subject to normal deductions for income tax.

Note that a minimum of 12% of a sabbaticant's **full salary** must be paid as sabbatical salary to allow for the maintenance of fringe benefits, including pension contributions.

Further Information

For information concerning allowable research expenses, payments, reimbursements, taxation matters, etc. please contact the Comptroller.

For information concerning continuation of fringe benefits during the sabbatical leave please contact the Benefits Officer, Human Resources and Organizational Development.

Office of Vice President (Research)

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