Saint Mary's University

Office of the Provost

Process for Reallocating Sabbatical Salary to Research Grant

Starting in Summer 2026, the following process has been clarified with respect to implementation of **SMU-SMUFU Collective Agreement (2025-2028) Article 19.3.20(e)ii**.

This article states:

> *In case a sabbaticant requests that, while on sabbatical leave, a portion of their salary be earmarked for research, they shall submit the research proposal along with an estimate of the expenses to be incurred to the Provost. It is understood that the University will provide no guarantee that research expenses as presented by Sabbaticants will be acceptable to Canada Customs and Revenue Agency.*

The clarification is with respect to the format of the stated "*research proposal*", and the process by which such a proposal may be approved by the Provost.

Research grant application:

The research proposal shall be submitted to the Provost (provost@smu.ca) in the format of a standard internal research grant application with the following sections:

- Summary or abstract
- Problem or research question
- Relevant literature
- Objectives
- Methodology and planned activities
- Planned dissemination or knowledge mobilization
- Suitability to undertake this work (including relevant prior contributions)
- Budget and budget rationale

It is recommended that the application be 4-6 pages in length (but no more than 6 pages in total).

Peer review:

To ensure that Saint Mary's University applies expected due diligence in following Canada Revenue Agency's guidelines ("**Income Tax Folio S1-F2-C3, Scholarships, Research Grants and Other Education Assistance**"), which is clear that the portion of sabbatical salary earmarked for research is defined as a "research grant", the research proposal will be assessed using the same process which has been long established for Saint Mary's University internal research awards.

As such, received research proposals will be reviewed by the FGSR Faculty Research Awards Committee.

The *Associate Vice-President Research / Dean of Graduate Studies & Research* (AVPR/FGSR-Dean) chairs the FGSR Research Awards Committee. Therefore, received proposals will be directed to the AVPR/FGSR-Dean through email to dean.fgsr@smu.ca.

Recommendations from the FGSR Research Awards Committee will be communicated to the Provost following review.

The Provost will then inform the sabbaticant of the decision. For positive decisions, the Provost will also inform SMU Payroll of the amount of the approved grant.

Notes regarding proposed Budget:

The budget submitted in the research proposal will be the basis of the research grant, so it is important that all anticipated expenditures are clearly specified. Since the grant has tax and benefit implications (see below), anticipated expenditures must be provided by calendar year. The Canada Revenue Agency will not permit converting salary to research grant for regular living expenses. Submitted grants must be based on standard, eligible, direct costs of doing research (e.g. travel costs, equipment, open access fees, etc.).

Considerations:

Once a research proposal is approved, and the grant amount calculated, following the process outlined above, the Provost will inform SMU Payroll, who will implement the grant. Once implemented, the grant has very little effect on the compensation received by a sabbaticant. The only immediate effect is a corresponding reduction in salary-based deductions. Otherwise, sabbaticants receive the full compensation they are entitled to.

The effect of the grant shows up in the income tax documents that sabbaticants receive from the university, which will show two kinds of income: salary and grant. When completing income taxes for the year(s) impacted by the sabbatical research grant, sabbaticants will need to submit evidence of research expenditures equalling or exceeding the amount of the grant. It is, therefore, very important that sabbaticants do not overestimate the grant amount requested since if the amount of the grant exceeds the total value of the receipts submitted to CRA, it could have negative tax consequences for the individual.

Also, as is indicated in all sabbatical approval letters: in awarding you a sabbatical research grant, SMU is not attesting that CRA will accept the expenditures claimed as eligible—those interactions and decisions are between individual sabbaticants and CRA. SMU suggests that sabbaticants seek independent advice as appropriate regarding use and implementation of approved sabbatical research grants.