

Category	Position Number	Type of Income	Sample Scenarios	Payroll Information and Rates	To initiate Payment or Appointment	Processing Responsibility	Links
Undergraduate Student	Position # 11359 Research Employment	Employment Income (taxed at source; T4 issued)	<p>Student research assistants paid through a research grant, or other source of research funding.</p> <p>Generally, there is a condition of service in return for the payment. The university is the primary benefactor, controls how and when work is carried out and provides the facilities and equipment required for the work.</p>	<p>Anticipate an additional 14.1% in mandatory employer costs. BC minimum wage - \$15.20</p> <p>Mandatory employer costs:</p> <ul style="list-style-type: none"> - 4% Vacation - % Canada Pension Plan (CPP) - 2.212% Employment Insurance (EI) - 0.23% Worksafe - 1.95% Employer Health Tax 	<p>VIU student - Supervisor completes a <i>Student Appointment Form</i> and <i>Student Employment (non-WorkOp) Supervisor/Student Contract</i>. Link: Student Aid and Awards – Student Employment Office. https://services.viu.ca/career-services/student-employment-campus-jobs</p> <p>Non VIU student - Supervisor completes a <i>Research Employment/Award Payment Request form</i> and arranges appointment through their Dean's area</p>	<p>VIU students - Supervisor with the Student Employment Office</p> <p>Appointment Submission – EI hours required</p> <p>Non VIU students - Supervisor with the Dean's area</p>	<p>Policy 32.01 Employment of Students</p> <p>Research Employment/Award Payment Request Form</p>
	Position #11561 Research Award	Other Income (not taxed at source; T4A issued)	Use for non VIU undergraduate students receiving a scholarship or a research award (e.g. NSERC USRA).	Mandatory employer costs do not apply; processed as an award.	HRIS Appointment System - Entire process managed by SRCA Student Research Engagement Coordinator	SRCA Student Research Engagement Coordinator	n/a
	n/a	Scholarship (not taxed at source; T4A issued)	Current VIU undergraduate students may receive a scholarship if it is made primarily to advance their education, there is no employee-employer relationship, the payment is not in consideration of services rendered, and the student is the primary beneficiary (e.g. student travel and research award, NSERC USRA, grant or contract-funded activities).	Mandatory employer costs do not apply; processed as an award.	Supervisor completes <i>Research Employment/Award Payment Request Form</i> , providing payment detail in the Award section under Research Scholarship then forwards form to SRCA Student Research Engagement Coordinator	SRCA Student Research Engagement Coordinator requests Advancement and Alumni Relations process payment through the Foundation Ledger	<p>Research Employment/Award Payment Request Form</p> <p>Internal Gift Disbursement Request</p>

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Master's Student	Position #11530 - Research Employment	Employment Income (taxed at source; T4 issued)	<p>For students in a Master's program, enrolled at VIU or elsewhere, who are hired for set tasks and directives assigned by the supervisor, which are not part of the student's thesis work.</p> <p>Generally, there is a condition of service in return for the payment. The university is the primary benefactor, controls how and when work is carried out and provides the facilities and equipment required for the work.</p>	<p>Anticipate an additional 14% in mandatory employer costs. BC minimum wage \$15.20</p> <p>Mandatory employer costs: - 4% Vacation - 5.70% Canada Pension Plan (CPP) - 2.212% Employment Insurance (EI) - 0.23% Worksafe - 1.95% Employer Health Tax</p>	<p>VIU student - Supervisor completes a <i>Student Appointment Form</i> and <i>Student Employment (non-WorkOp) Supervisor/Student Contract</i>. Link: Student Aid and Awards – Student Employment Office. https://services.viu.ca/career-services/student-employment-campus-jobs</p> <p>Non VIU student - Supervisor completes a <i>Research Employment/Award Payment Request form</i> and arranges appointment through their Dean's area</p>	<p>VIU students - Supervisor with the Student Employment Office</p> <p>Appointment Submission – EI hours required</p> <p>Non VIU students - Supervisor with the Dean's area</p>	<p>Policy 32.01 Employment of Students</p> <p>Research Employment/Award Payment Request Form</p>
	Position #11560 - Research Award	Other Income (not taxed at source; T4A issued)	<p>For non VIU students with research awards, such as Mitacs Accelerate or Connect Canada internships, scholarships, fellowships, or research grants.</p> <p>If the student is receiving the funds under a fellowship, see Fellowship section below.</p>	<p>Mandatory employer costs do not apply.</p> <p>If student using research as part of their thesis or major project, and if supervisor is student's thesis supervisor or co-supervisor, process as a research grant. If student is receiving funds for an experiential learning opportunity, process as a scholarship.</p> <p>If processed as a scholarship, tax is not withheld. If processed as a research grant, tax is withheld at source.</p>	<p>HRIS Appointment System - Use Research Employment/Award Payment Request form.</p> <p>Notes field to indicate scholarship or research grant and include name of supervisor).</p> <p>If under the CRA rules this is a research grant or fellowship, process as a research grant. Notes field to indicate scholarship and include name of supervisor).</p>	Supervisor works with the SRCA Research Services Manager to create and finalize the appointment	
	n/a	Scholarship (not taxed at source; T4A issued)	Current VIU master's students may receive a scholarship if it is made primarily to advance their education, there is no employee-employer relationship, the payment is not in consideration of services rendered, and the student is the primary beneficiary (e.g. student travel and research award, Mitacs internship, CGS-M, grant or contract-funded activities)	Mandatory employer costs do not apply; processed as a scholarship.	Supervisor completes <i>Research Employment/Award Payment Request Form</i> , providing payment detail in the Award section under Research Scholarship then forwards form to SRCA Student Research Engagement Coordinator	SRCA Student Research Engagement Coordinator requests Advancement and Alumni Relations process payment through the Foundation Ledger	<p>Research Employment/Award Payment Request Form</p> <p>Internal Gift Disbursement Request</p>

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Doctoral Student	Position #11858 - Research Employment	Employment Income (taxed at source; T4 issued)	<p>A</p> <p>For students enrolled in a Doctoral program who are to be paid a monetary amount. Use this category if this is an employee-employer relationship where the student is hired based on their skill level and the work is done primarily for financial gain (e.g. does not help qualify the student for a degree; is not their dissertation research).</p>	<p>Anticipate an additional 14% in mandatory employer costs. BC minimum wage \$15.20</p> <p>Mandatory employer costs:</p> <ul style="list-style-type: none"> - 4% Vacation - 5.70% Canada Pension Plan (CPP) - 2.212% Employment Insurance (EI) - 0.23% Worksafe - 1.95% Employer Health Tax 	HRIS Appointment System – Use the <i>Research Employment/Award Payment Request form</i> .	<p>Supervisor with the Dean's area.</p> <p>Appointment Submission – EI hours required</p>	Research Employment/Award Payment Request Form
	Position #11361 - Research Award	Other Income (not taxed at source; T4A issued)	<p>B</p> <p>Use this for Doctoral students to be paid a monetary amount as a research award, such as a scholarship, fellowship, or research grant.</p> <p>Payment may be processed as a research grant, as defined by CRA, if:</p> <ul style="list-style-type: none"> • the payment is not primarily for financial gain, but to assist the student in qualifying for a degree or other scholastic recognition; and • the student will have more freedom in carrying out their part of the project than an assistant would under an employee-employer relationship. <p>If student receiving funds under a fellowship, see Fellowship section below.</p>	<p>Mandatory employer costs do not apply.</p> <p>If processed as a scholarship, tax is not withheld. If processed as a research grant, tax is withheld at source.</p>	<p>HRIS Appointment System - Use the <i>Research Employment/Award Payment Request form</i>.</p> <p>If under the CRA rules this is a research grant, scholarship, or fellowship, process through the appointment system and note details in the remarks field (e.g. indicate research grant, scholarship, or fellowship and include name of supervisor).</p>	<p>Supervisor works with the SRCA Research Services Manager to create and finalize the appointment which is then transferred (in HR appointment system) to the Dean's area</p>	

Category	Position Number	Type of Income	Sample Scenarios	Payroll Information and Rates	To initiate Payment or Appointment	Processing Responsibility	Links
Postdoctoral Fellowship	There are two classifications of Postdoc Fellows, ones which are paid directly by VIU (Type 2 PDF) and ones which receive funding paid directly to them by an external sponsor (Type 1 PDF).						
	Position #11362 Postdoctoral Fellowship	Employment Income (taxed at source; T4 issued).	Type 2 PDF (salaried): A Postdoc that is paid by VIU with funds from a supervisor. The supervisor hires and supervises the Postdoc to conduct a specific research project.	Type 2 PDFs are processed as employment income. Anticipate an additional 14% in mandatory employer costs. Mandatory employer costs: - 4% Vacation - % Canada Pension Plan (CPP) - 2.212% Employment Insurance (EI) - 0.23% Worksafe - 1.95% Employer Health Tax Postdoc Fellows are not presently eligible for employer-paid health benefits or enrollment in the Municipal Pension Plan.	HRIS Appointment and Letter of Offer. Type 2 PDFs are approved by the Vice-President, Scholarship Research and Creative Activity upon the recommendation of the Dean. Appointments are made up to one year at a time and are renewable annually for up to three years. See Procedure 31.16.001 for details. Postdoctoral Fellow Draft Letter of Offer and Appointment Request Postdoctoral Fellow Draft Letter of Offer Extension Template	Letter of Offer drafted by Supervisor, approved by Dean, endorsed by AVPSRCA, then final version created by SRCA and provided to Dean to sign and send to Postdoc Appointment Submission – EI hours required HR Appointment prepared by SRCA Research Services Manager.	Policy 31.16 Postdoctoral Fellowships SRCA webpage: https://research.viu.ca/personnel
	Position #11362 Postdoctoral Award Fellowship	n/a	Type 1 PDF (unsalaried): This type of Postdoc conducts a specific research project under the mentorship of a VIU supervisor, but is paid directly by an external sponsor/agency. The Postdoc does not have an employment relationship with VIU, but does hold a Postdoc appointment at VIU.	Type 1 PDFs do not receive pay from VIU, so must be registered as Affiliates in order to obtain access/keys to buildings, parking pass, computer account, etc.	Letter of Offer Type 1 PDFs are approved by the Vice-President, Scholarship Research and Creative Activity upon the recommendation of the Dean. Appointments are made up to one year at a time and are renewable annually for up to three years. See Procedure 31.16.001 for details. Affiliate Status form required to enable access to VIU services and resources.	Letter of Offer drafted by Supervisor, approved by Dean, endorsed by AVPSRCA, then final version created by SRCA and provided to Dean to sign and send to Postdoc Affiliate form completed by Dean's area.	Affiliate Status Application Form

Category	Position Number	Type of Income	Sample Scenarios	Payroll Information and Rates	To initiate Payment or Appointment	Processing Responsibility	Links
Project Personnel (non-students)	Position #280 – Project Personnel	Employment income (taxed at source; T4 issued) EI Hours	Intended for use where the duration of a project is not expected to be ongoing. One year terms; maximum 3 years with executive approval. Often involves external funding. Hours and workload may fluctuate (maximum 35 hours per week). Timesheets may be required or hours may be set. Hourly rate is negotiable, within reason. Use this category for the continued employment of students after the 4 month grace period (beyond graduation or if NOT registered at VIU or elsewhere in the next term). May also be used for Canadian visiting scholars/academics where there is an expectation of pay. See Visiting Academic/Scholar section below.	Anticipate a minimum 14% in mandatory employer costs which will increase if employee is or becomes eligible for employer-paid health benefits and/or Municipal Pension Plan contributions. BC minimum wage \$15.20 Mandatory employer costs: - 4% Vacation - 5.70% Canada Pension Plan (CPP) - 2.212% Employment Insurance (EI) - 0.23% Worksafe - 1.95% Employer Health Tax - 9.66% Municipal Pension Plan (MPP), if applicable (see page 7 for eligibility details) May also be eligible for employer-paid health benefits. See SRCA Research Personnel webpage for details.	HRIS Appointment System and Letter of Offer Letter of Offer template available on the Research Forms and Templates webpage. Supervisor completes a Research Employment/Award Payment Request form and arranges appointment and Letter of Offer through the Dean's area. See the Project Personnel (Research) Appointments resource document for important details.	Supervisor with the Dean's area. Appointment submission – EI hours are required	Research Employment/Award Payment Request Form Research Project Personnel Draft Letter of Offer template

Category	FIS Account	Position Number	Type of Income	Sample Scenarios	Payroll Information and Rates	To initiate Payment or Appointment	Processing Responsibility	Links
Visiting Student Researcher	n/a	n/a	n/a	<p>For situations where a Canadian student will be participating in short-term research activities at VIU. Will require a VIU supervisor who must agree to supervise and take responsibility for the student during his/her visit. They would not be a registered VIU student.</p> <p>If student will be receiving pay from VIU, use applicable student category above.</p> <p>For international students, the institution has requirements to fulfill with Immigration, Refugees and Citizenship Canada (IRCC). Please contact Darrell Harvey, Coordinator, International Projects and Internationalization to initiate the process.</p>	n/a	<p>Letter of Offer and Affiliate Status Application Form.</p> <p>A formal Letter of Offer is required outlining expectations and designating who will be the VIU supervisor. Will also require completion of an Affiliate Status Application Form if access to VIU facilities or services is required.</p> <p>Use the Visiting Student Researcher - Letter of Offer Template and tailor to your specific needs.</p>	<p>Supervisor to draft letter and obtain Dean's approval. SRCA to finalize Letter of Offer for Dean to sign and send to student. Affiliate Status form completed by Dean's office.</p> <p>If an international student, will also require approval of the Dean, International Education.</p>	<p>Visiting Student Researcher Letter of Offer template</p> <p>Affiliate Status Application Form</p>
Visiting Scholar/Academic/Researcher	n/a	n/a	n/a	<p>Use where an academic (independent scholar or researcher) is coming to VIU for a specified period of time. May be paid or unpaid. If paid, process under a Project Personnel appointment. Requires a VIU host.</p> <p>For international visitors, the institution has requirements to fulfill with Immigration, Refugees and Citizenship Canada (IRCC). Please contact Darrell Harvey, Coordinator, International Projects and Internationalization to initiate the process.</p>	n/a	<p>Unpaid - Letter of Offer and Affiliate Status Application Form.</p> <p>Paid - Letter of Offer and HR Appointment (see Project Personnel category above).</p> <p>A formal Letter of Offer is required (whether paid or unpaid) outlining expectations and designating who will be the VIU Sponsor (use Visiting Researcher Letter of Offer template). If unpaid and access to VIU facilities or services is required, complete an Affiliate Status Application Form.</p>	<p>Sponsor to draft letter and obtain Dean's approval. Dean's area to finalize Letter of Offer for Dean to sign and send to student. Either an appointment or Affiliate Status Application Form will be required.</p> <p>If an international visitor, will also require approval of the Dean of International Education.</p>	<p>Visiting Researcher Letter of Offer template</p> <p>Affiliate Status Application Form</p>

Definitions:

Research Employment - The individual is in an employee/employer relationship at VIU with a researcher acting as supervisor. There are set tasks and directives given by the supervisor and hours are set. A certain skill set is required for the job and the work is done primarily for financial gain (e.g. does not help qualify the student for a degree; is not their thesis research).

Research Grant - The individual is in a relationship with a supervisor as a student to professor. The work done is not primarily for financial gain; rather, the individual is doing the work to complete their thesis or a student-led research project. The supervisor is on the individual's thesis review committee or a primary supervisor for the research project.

Research Fellowship - Non-salaried competitive awards. Not typically for an undergraduate. This is a token amount and usually paid in one or two lump sums. Intended for graduate students (from any institution), VIU faculty, or researcher/faculty/scholar from elsewhere (visiting fellowship). The primary purpose of the fellowship is to carry out research for its own sake (e.g. To further knowledge in a particular field by discovering new facts, or by reinterpreting existing knowledge). This type of fellowship, based on CRA interpretation, is considered a research grant.

Research Scholarship - For the purpose of research, certain granting agencies will allow for scholarships. Scholarships are amounts paid or benefits given to students to enable them to pursue their education. A research scholarship is given at VIU where a student is granted funds to enable them to complete their research training.

Student - A student registered at VIU or elsewhere. If they cease to be a student but maintain an employment relationship with VIU, a new appointment as a Project Worker is required. For employment purpose, a student stops being a student 120 days (4 months) after the semester ends, unless they are registered for a future semester.

Municipal Pension Plan Eligibility Guidelines:

Mandatory Enrollment:

- employees who are not permanent but who are employed on a continuous*, full-time basis with the same employer for 12 months,
- employees who are not full-time but who fill a permanent, full-time position on a temporary, continuous* basis for 12 months,
- new employees who are already contributing to the plan through another Municipal Pension Plan employer,
- existing employees who start contributing to the plan through another Municipal Pension Plan employer,
- new employees who were contributing to the plan through any Plan employer with a break in service of less than one month and the employee has not applied for a pension.

Optional Enrollment:

- Employees employed on a continuous* basis (including part-time or temporary staff) who have completed two years of continuous* employment and earned at least 35 per cent of Canada Pension Plan's Year's Maximum Pensionable Earnings (YMPE) in each of two consecutive calendar years.

* An employee is employed on a "continuous" basis if there are no breaks (lay-offs) in employment greater than 26 weeks and no termination of employment.

SPECIAL DESIGNATIONS

Category	Designation Details	To initiate Appointment	Processing Responsibility	Links
Adjunct Faculty	<p>Adjunct designations are granted to individuals who, having practiced a profession with distinction or particular success, have special skills or learning of value to VIU.</p> <p>Non-monetary appointments are for renewable terms of 1 to 3 years. An Adjunct holds an academic appointment. A salary or an honorarium will not normally be paid to an Adjunct unless hired to teach or for other duties under the hiring processes laid out in the respective collective agreement.</p> <p>Adjunct Faculty are eligible to hold Tri-Agency Grants.</p>	<p>Upon recommendation by a Department Chair, the Dean or Dean's Assistant submits an Adjunct Faculty – Application for Designation (online form) to the Provost and Vice-President Academic for consideration.</p> <p>Refer to policy for details.</p>	<p>Dean's office prepares application; PVPA's office prepares Letter of Offer.</p>	<p>Policy 31.14 Adjunct Faculty</p>
Honorary Research Associate	<p>Retired faculty members or members of the community who are actively engaged in research are able to maintain a connection with VIU to the mutual benefit of the individual and the institution. These are honorary appointments for renewable terms of 1 to 3 years.</p> <p>Honorary Research Associates are not eligible to hold Tri-Agency Grants.</p>	<p>Upon recommendation by a Faculty Council, the Dean or Dean's Assistant submits an Honorary Research Associate - Application for Designation (online form) to the Provost and Vice-President Academic for consideration.</p> <p>Refer to procedure for details.</p>	<p>Dean's office prepares application; PVPA's office prepares nomination letter and notifies Payroll, HR and Communications departments of appointment.</p>	<p>Procedure 31.08.001 Honorary Research Associates</p>
Affiliate	<p>Granted to individuals who are not employees but who have a regular association with VIU and require access to certain VIU resources. Status as an Affiliate lasts a maximum of two years, after which it can be renewed. Can be used for visiting scholars, fellows, students and post-docs where no monetary arrangement/appointment exists.</p>	<p>Affiliate Status Application Form if access to VIU facilities, computer account (capitan and/or WISP), library privileges, staff parking, etc. is required.</p> <p>Affiliates are set-up in Payroll system which enables access to resources.</p>	<p>Dean's area to complete form and submit to Payroll.</p>	<p>Affiliate Status Application Form</p>

OTHER PAYMENT OPTIONS

Category	FRS Object Code	Type of Income	Sample Scenarios	Payroll Information and Rates	To initiate Payment	Processing Responsibility	Links
Stipend or Fee for Service (pay to an individual, not a company)	6005-1 - Fee for Service	Taxable income; T4 or T4A issued	<p>Use in instances where the pay represents an agreed-upon amount for a specific deliverable. No timesheets required. Usually a one-time lump sum payment.</p> <p>Payments can be made to current, recent (< 1 year since last pay), past (> 1 year since last pay) or non-employees, but are subject to CRA guidelines for determination whether work is that of an employee or an independent contractor.</p> <p>Consult with Purchasing and/or Accounting Services before proceeding.</p>	Statutory deductions will vary depending on the work/service being provided and the payee's relationship with VIU. When paid as an independent contractor, no deductions are taken at source. Not eligible for pension.	<p>For current, recent, past or non-employees, where work is determined to be employment-related, pay as a Stipend through the HR appointment system.</p> <p>For non- or past employees where work is determined to be that of an independent contractor, process as a Purchase Requisition with accompanying Service Agreement outlining expectations (amount, timeline, description of the work, etc.). Service Agreement can be a formal written agreement or an email, depending on the nature of the work. An invoice is required to initiate payment. The payee's SIN number is required. Payment can be processed as a direct-deposit or Electronic Funds Transfer upon request.</p>	Supervisor requests appointment through Dean's area Supervisor submits to Purchasing	
Service Contract (pay to a company, not an individual)	6000-1 - Services	n/a if processed as a Service Contract	<p>For consulting or similar services from an external service provider (usually a company).</p> <p>An individual can also be paid this way if the work is clearly that of an independent contractor with a registered business.</p> <p>Consult with Purchasing before proceeding.</p>	VIU will cover WCB premiums which will be charged back to the cost centre holder.	Must be set up as a Purchase Requisition with an accompanying Service Agreement outlining expectations (amount, timeline, description of the work, etc.). Service Agreement can be a formal written agreement or an email, depending on the nature of the work. An invoice is required to initiate payment. If not already a current supplier, a Supplier Setup and Maintenance Form must be completed.	Supervisor submits to Purchasing	