



### PROGRAM DESCRIPTION

The Canada Revenue Agency (CRA) has made provision for faculty to receive certain tax concessions in instances where they are using salary to cover the costs of their research. This means that part of your salary can be considered a research grant in lieu of salary. The purpose of this grant is to allow faculty to receive a portion of their salary tax free for research purposes. There are, however, certain requirements. These are outlined in detail in the Vancouver Island University Guidelines and Application Instructions (accessible through the links below). In general, the requirements are as follows:

- The research must be over and above your normal workload expectations.
- Vancouver Island University must confirm that the work is a bona fide research project, hence you will be required to submit a research proposal, detailed budget, and your CV.
- The Self-Funded Research Grant recipient is responsible for reporting the income to CRA and declaring eligible expenditures against it.

### HOW TO APPLY

1. Download and read (pay particular attention to paragraph 3.62 and 3.63):  
[CRA Income Tax Folio S1-F2-C3: Scholarships, Research Grants and Other Education Assistance](#)
2. Download from the Scholarship, Research, and Creative Activity Office website:
  - [Application Form for Self-Funded Research Grant](#)
  - [Guidelines and Application Instructions for Self-Funded Research Grants](#)
3. Complete and sign the Application Form.
4. Prepare a CV (in SSHRC, NSERC, or CIHR format).
5. Circulate the Application Form and CV to your Chair and Dean/Director/Regional Campus Principal to obtain the required signatures.
6. Submit the complete application package (Application, CV) to the Scholarship, Research and Creative Activity Office (c/o Lyn Locke, Building 305, Room 446) well in advance of the deadline, i.e. at least two months prior to the date on which the first grant installment is required.

The Scholarship, Research and Creative Activity Office will:

- Arrange for the Associate Vice-President, Scholarship, Research and Creative Activity to review the application;
- If recommended for approval, forward the application to VIUs Business Officer (Associate Vice-President, Finance) for confirmation the percentage of salary being requested as a grant is within allowable limits;
- Provide written confirmation to the researcher, their Department Chair, and their Dean/Director/Regional Campus Principal advising of the results of the review;
- Provide a copy of the fully signed application to the researcher; and
- If approved, forward the original application to Payroll for processing.