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<b>Name:</b>	<b>Payroll – Sabbatical Leaves</b>
Policy Number:	6-1006
Origin:	Human Resources
Approved:	April 1992
Issuing Authority:	Director, Human Resources
Responsibility:	Director, Human Resources
Effective Date	1 September 2007
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Faculty members who feel that their sabbatical activities can be characterized as research may apply to the Vice-President, Academic & Research to have a portion of their sabbatical salary paid as a research grant, as per the collective agreement. Upon approval, Payroll Services will pay a proportionate amount of the estimated sabbatical research expenditure as a tax exempt research payment over the appropriate calendar year period. The University will not guarantee that research expenses as presented by sabbaticants will be acceptable to Revenue Canada.

The Payroll Office will issue a T4A indicating the amount of the research grant received and therefore the amount that must be reported as income for income tax purposes.