



REMOVAL EXPENSE REQUESTS FOR SABBATICANTS WESTERN INTERNAL GRANTS COMPETITION

In addition to a University Research Grant, sabbaticants may apply to have a portion of their salary segregated for moving expenses. Individuals are generally considered to have moved (changed residences) when their new residence is established as the place at which they ordinarily reside as a result of moving themselves, the members of their household, and their possessions. Indications of such a move would include the selling, renting, or advertising for sale or rent of an existing home, or the canceling of an existing lease.

1. ADMINISTRATION

The Office of the Controller handles administrative aspects of the program. Applications and queries should be directed to the Controller, Room 6131, Support Services Building, London Ontario N6A 3K7 or call 519-661-2111 ext. 5448.

2. DOCUMENTATION, RECORD KEEPING, & REPORTING

The money will be paid to the faculty member by separate cheque in two installments. Any portion of the allowance not used to cover removal expenses will revert to income and will be reported on the T4 form in the following year. Receipts must be submitted to the Office of the Controller to substantiate a claim.

Interpretation Bulletin IT-75R3 (10/4/93) can be found on the Canada Revenue Agency (Revenue Canada) web site at: <http://www.cra-arc.gc.ca/>. This bulletin discusses the taxation of scholarships, bursaries, prizes and research grants, and the differences between these types of receipts. Depending on the nature and circumstances of the payment, the bulletin explains how each should be treated for tax purposes, including what amounts must be included in income, what amounts may be excluded and the deductibility of related expenses.

3. ELIGIBILITY

An applicant must hold an academic appointment at The University of Western Ontario at the time of application. Should the awardee cease to be a faculty member of the University during the tenure of the award, the award will be cancelled.

4. MINIMUM STAY

A move or stay of less than ninety (90) days at one location is not eligible for the Removal Expense program.

5. APPLICATION FORMS

Applications must be submitted on forms provided on the Research Western website. All pages must be typewritten, on A4 or 8.5 by 11-inch white paper. Applications considered difficult to read due to photo-reduction, small typeface, or being hand-written may be returned without review. Documentation must be complete, and the original and one (1) copy must be submitted by the deadline. Copies should also be provided for the Department Chair and Dean. Faxed applications will not be accepted. It is the responsibility of the applicant to ensure that all conditions are met and that the application is complete and delivered to the Controller by the deadline.

6. DEADLINES

Applications must be delivered to the Office of the Controller by 4 pm on the deadline date. If the deadline falls on a weekend or statutory holiday, the deadline will be extended to 4 pm on the next working day following the weekend or holiday. Applications for implementation July 1 are due on May 1. Individuals commencing leave at a date later in the year may submit applications no later than six weeks prior to the start of the leave. For example, if the leave is to begin October 1 and income-tax deductions are to be reduced in the October pay cheque, applications must be received by August 15.

7. AVAILABILITY OF FUNDS

All grants are dependent upon the availability of funds; should the request exceed the salary or stipend available, the application will be referred back to the applicant to modify or withdraw the request.

8. BUDGET

8.1 Eligible Moving Expenses

Expenses incurred as, or on account of:

- a) travelling costs, including reasonable amounts for meals and lodging, in the course of moving the taxpayer and members of his/her household;
- b) transportation and storage costs for household effects;
- c) reasonable costs for up to 15 days for temporary board and lodging near either residence while looking for accommodation;
- d) costs of canceling a lease for the former residence.

8.2 Budget Justification

An adequate budget justification is required in each application. To avoid arbitrary decisions on the appropriate level of funding, detailed explanations of item costs must be provided.

8.2.1 *Air And Train Fare & Car Rental*

Applicants are required to provide written quotes for air and train fares and car rental and are expected to take advantage of seat sales and travel discounts whenever possible. For sabbaticants temporarily residing at their sabbatical location, car rentals are considered personal living expenses and therefore ineligible.

8.2.2 *Mileage*

Mileage costs must be calculated using established Western rates.

8.2.3 *Travelling Costs*

Reasonable estimates for meals and lodging to be incurred in the course of moving the faculty member and members of his/her household must be provided, together with the number of people in the household.

8.2.4 *Temporary Room & Board*

Detailed information on destination, type of accommodation, and length of stay are required in the budget. Maximum 15 days.

8.2.5 *Other Expenses*

Written quotes for transportation and storage costs should be provided whenever possible. In the event a lease has to be cancelled, detailed documentation should be provided.