



Michael Smith Foundation for
Health Research

2009
Research Trainee Program
Award Recipient Resources

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Stipend Portion: Award Set-up

The Stipend portion of the award will be set up through the Host Institution's Office of Research Services (Post Doctoral Fellows) and/or Graduate Studies Office (JGS/SGS). To set up the account, award holders will need a copy of their MSFHR Award Detail letter which outlines the duration and amount of the award. The Award Detail letters are sent to the award holders after the Award Conditions and Acceptance Forms are received and processed by the Research Trainee Program.

Stipend Portion: Award Payments

Award payments are paid to the host institution on a quarterly basis, and payment schedules for the applicant are determined by the host institution. The institution is also responsible for any tax deductions taken off your award. MSFHR does not pay benefits.

Research and Travel Portion: Award Set-up

The Research and Travel portion of the award is normally set up through the Office of Research Services in an account under the award holder's Supervisor's name. Check with your Host Institution's Office of Research Services for details about setting up an account.

Research and Travel Portion: Award Payments and Usage

The Research and Travel Allowance portion of the award is paid on a quarterly basis and is held in the Trainee Supervisor's Research Account. All expenses must be approved by the award holder's supervisor and funds must be used by the Award Recipient. For reimbursement, Award holders will need to submit an approved expense statement with receipts to their host Institution.

Any unspent funds at year-end can be carried over into subsequent years of the award. Only expenses that are incurred during the award period can be claimed against the research allowance. All receipts must be submitted within three months of the official award termination date, at which time the account must be finalized. Any unspent funds must be returned to MSFHR immediately.

Note: R&T funds may not be used while a Research Trainee award is on hold.

Taxation of MSFHR Research Trainee Awards

MSFHR Research Trainee Awards are administered through Host Institutions. Host Institutions determine the appropriate tax treatment for the payment of awards.

MSFHR is unable to provide individual students and fellows with advice on income tax matters due to the uniqueness of each award recipient's personal financial situation. Questions pertaining to tax issues should be directed to the Host Institution administering award payments. To seek advice, award recipients should contact the [Canada Revenue Agency](http://www.cra-arc.gc.ca/tx/ndvdl/tpcs/ncm-tx/rtrn/cmpltng/rprtng-ncm/lns101-170/130/schlrsdp-eng.html) (CRA) (<http://www.cra-arc.gc.ca/tx/ndvdl/tpcs/ncm-tx/rtrn/cmpltng/rprtng-ncm/lns101-170/130/schlrsdp-eng.html>) directly or a qualified income tax specialist.

CRA can be reached by calling toll-free **1-800-959-8281**. Alternatively, documents published by CRA can be viewed:

- [Students and Income Tax](http://www.cra-arc.gc.ca/E/pub/tg/p105/p105-e.html) (<http://www.cra-arc.gc.ca/E/pub/tg/p105/p105-e.html>), publication P105(E).
- [Scholarships, Fellowships, Bursaries, Prizes, Research Grants and Financial Assistance](http://www.cra-arc.gc.ca/E/pub/tp/it75r4/it75r4-e.html) (<http://www.cra-arc.gc.ca/E/pub/tp/it75r4/it75r4-e.html>), Income Tax Interpretation Bulletin IT-75R4.

The following link provides a listing of [local tax services offices](http://www.cra-arc.gc.ca/cntct/tso-bsf-eng.html) (<http://www.cra-arc.gc.ca/cntct/tso-bsf-eng.html>).

Research and Travel Allowance: Eligible Expenses

The Research and Travel allowance is provided for expenses that are directly related to the Trainees' research project only.

Travel and Subsistence Costs

Eligible Expenses

- Travel and subsistence costs (meals and accommodation) include reasonable out-of-pocket expenses for field work, meetings and research conferences/presentations
- Air travel must be claimed at the lowest rate available, not to exceed full economy fare
- Travel cancellation insurance
- Safety-related expenses for field work, such as protective gear, immunizations, etc.
- Entry visa fee when required for the purpose of the trip

Non-Eligible Expenses

- Commuting costs between the residence and Host Institution or Research Location
- Passport and immigration fees
- Reimbursement for airfare purchased with personal frequent flyer points programs

Equipment and Supplies

Eligible Expenses

- Purchase of scientific materials/supplies directly related to the Trainee's research Project

Non-Eligible Expenses

- Insurance costs for equipment, research vehicles

Computers and Electronic Communications

Eligible Expenses

- Purchase/lease of computers, modems, and other hardware and software required for the research (the policies of the host institution with respect to ownership of equipment will apply to equipment bought with these funds)

Non-Eligible Expenses

- Standard monthly connection or rental costs of telephones
- Connection or installation of lines (telephone or other links)
- Voicemail
- Library acquisitions, computer and other information services provided to all members of an Institution
- Cellular phones or personal digital assistants (PDA) (e.g., BlackBerry, Palm Pilot, Pocket PC) rental or purchase, including service plans, long distance or local charges
- Cellular phones (long distance or local charges) and personal digital assistants are not considered eligible expenses unless they are necessary for data collection
- Monthly charges for the use of the Internet from the institution or the home, only when this service is required for the purpose of research and not normally provided by the institution free of charge

Dissemination of Research Results

Eligible Expenses

- Costs associated with the publication of research results
- Costs of developing Web-based information, including website maintenance fees
- Costs associated with the dissemination of findings, i.e., through traditional venues as well as videos, CD-ROMs, etc.
- Page charges for articles published
- Costs of preparing a research manuscript for publication
- Translation costs

Services and Miscellaneous Expenses

Eligible Expenses

- Costs of membership in professional associations or scientific societies if direct economic benefits to the research project
- Costs of membership in professional associations or scientific societies if necessary and directly related to the research/project

Non-Eligible Expenses

- Moving costs
- Office furniture

- Medical Insurance
- Monthly parking fees for vehicles
- Insurance costs for a building or a car
- Costs associated with thesis examination/defense, including external examiner costs
- Salaries paid to staff (full or part time)
- Costs of regular clothing
- Patenting expenses
- Sales taxes to which an exemption or rebate applies
- Costs of alcohol
- Costs of entertainment, hospitality and gifts
- Education-related costs such as thesis preparation, tuition and course fees
- Costs related to professional training or development, such as computer and language training
- Costs involved in the preparation of teaching materials
- Costs associated with regulatory compliance, including ethical review, biohazard or radiation safety, environmental assessments, or provincial or municipal regulations and by-laws

Reporting Requirements

Award holders are required to complete a First Annual Report after the first year of funding, a Progress Report after the second year (only if the award is continuing into a third year), and a Final Report when the award ends. The Progress Report and Final Report have two sections: Section 1 is to be completed by the award holder and Section 2 is to be completed by the award holder's supervisor.

MSFHR Research Trainee Program Coordinators will notify award holders when their reports are due. After receiving the notification, award holders should download and complete the appropriate form listed below, ensuring that it is returned to the Foundation by the deadline given.

The following forms are password protected Microsoft Word documents:

Note: With each report request, award holders must prepare a jointly signed research and travel allowance letter in conjunction with their Supervisor(s), giving a description of how the research and travel allowance was spent.

[First Annual Report](#)

[Progress Report Section 1](#)

[Progress Report Section 2](#)

[Final Report Section 1](#)

[Final Report Section 2](#)