

Budget Resources

The following information may assist you in developing your SSHRC budget and is extracted from the SSHRC program guides and the [Tri-Agency Financial Administration Guide](#).

1. Personnel Costs

Definitions	
Stipend	Financial support given to a recipient of a training award, or provided by a grantee to a trainee*, to support them while they are working on their research thesis and/or gaining research experience.
Salary	Remuneration for work performed by research personnel, in accordance with institutional employment contracts or collective agreements, where applicable.

*Trainees may range from undergraduate students, to graduate students and post-docs.

- Grant funds may be used to supplement salaries or stipends paid from other sources, such as other Agency grants and individual training awards.
- Trainees may be hired as research personnel on a grant (normally on a part-time basis, i.e., hourly) and/or be paid a stipend from a grant (in which case the work done is part of the training of the student and constitutes the thesis or comparable academic requirement).

Stipends – Graduate Students

- As of September 2011, SSHRC removed limits on stipend amounts. Prior to 2011, SSHRC grant stipend rates were \$12K/\$15K/\$31.5K per annum for MA, PhD and post-docs respectively. While these rates are no longer in effect, you may use them as a baseline for guidance.
- Current SSHRC *competitive* scholarship rates are \$17.5K for Masters and \$20K Doctoral. These should therefore be considered guides for maximum amounts.
- Check with your Faculty or Department for stipend rates – there are no University-wide regulations, but some units have minimum stipend requirements.
- If your Faculty or Department do not have minimum stipend requirements, for general guidance:
- **If the student has other support** (e.g. TA-ship) request a minimum:
 - \$7K/year for a Masters student
 - \$12K/year for a doctoral student
- **If requesting full support**, and the student work on the project is directly connected to their thesis research project:
 - \$12K to \$17.5K/year for MA
 - \$15K to \$20K/year for PhD
- These rates are in line with the amounts previously set by SSHRC (before 2011) with an upper limit consistent with current competitive scholarships offered by SSHRC. You may offer different rates as justified by skill requirements or department/faculty/discipline standards.

Salaries – Undergraduate, Graduate, Post-doctoral, and non-student employee

- When students are paid by wage, the amounts should be determined in accordance with the university's collective agreement or policy. **Consult your [Faculty HR Advisor](#) for appropriate rates.** Be sure to include benefits if applicable.
 - A) Undergraduate students
 - Typically hired on a casual, hourly basis

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- Should be paid as Phase 1 of the appropriate [AUPE job family classification](#) (Follow the April 1, 2017 schedule until the University and AUPE negotiate the revised salary schedules).
- Budget for 10.4% benefits (consists of 4.4% stat and 6.0% vacation pay out)
- Student casual employees may work a maximum of 22.5 hours per week (except summer and Christmas breaks).
- As general guidance, \$16.50 - \$20.00/hr is typical
- B) Graduate students
 - When hired as Research Assistants (i.e. the work on the project does not comprise their thesis research project), they are hired as **Graduate Assistants – Research**
 - **Minimum hourly rate, according to the current GSA collective agreement, is \$18.03/hour**
 - You may pay higher rates as justified by skill requirements or department/faculty/discipline standards. As general guidance, \$20-\$25/hr is typical
 - Budget for 7.5% on top of wage for employer-paid deductions
 - Graduate Assistants may work up to 450 hours in an academic year (12 hrs/week typical)
 - Consult GSA collective agreement for further details
- C) Post-doctoral Fellows
 - Support for any one post-doctoral fellow is limited to two years (you may hire multiple PDFs to cover the entire length of the grant)
 - As per new provincial rules, a postdoc who receives funding through a supervising faculty member's grant (i.e. the SSHRC grant) is classified as a **Postdoctoral Associate**. When hiring Postdoctoral Associates keep in mind:
 - i. The salary is subject to deductions for statutory benefits such as Canadian Pension Plan (CPP), Employment Insurance (EI) and income tax from each semi-monthly pay. At the end of the tax year, a T4A slip will be issued to the Postdoctoral Associate.
 - ii. Costs for benefits will be split equally between the employer and the employee. Based on a \$50,000/year salary, the contributions to CPP/EI by the postdocs will represent a deduction of \$260.16/month or \$3,121.92/year added to the tax deduction. Therefore, **we recommend adding approximately \$6240/year (on an example \$50,000 salary).**
 - iii. Postdoctoral associates receive employer-paid benefits ("Plan C Benefits"). Single Coverage: \$101.01/month (annual \$1212.12); Family Coverage: \$164.15/month (annual **\$1969.80**). Budget these costs into your application.
 - To keep our academy competitive with other universities and to ensure that our Postdoctoral Salaries are in line with most granting agencies, we recommend that all applicants submitting proposals in upcoming competitions request, in their budget, a minimum amount of \$40-\$45,000 /year plus Plan C health benefits and at minimum the employer's share of benefits (~\$3000) (as above) making the minimum request for a postdoc \$45,000.
 - Sample wording for your budget justification may be:
 - i. *PDF1 will complete tasks X,Y,Z because the skillset required to undertake these elements of the project requires having already completed graduate studies. PDF1 will be paid a salary of \$50,000 + Benefits (\$1970 –UCalgary Plan C benefits) + CPP&EI (~\$6240 – CRA Guidelines) = \$58,210.*

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- D) Research Personnel Employees (AUPE) – Research Assistants, Research Associates, Research Coordinators, Lab Technicians, etc.
- See the [job templates and salary guidelines](#) provided by U of C HR
 - Benefit rates for full-time AUPE employees are 24.5%, part-time 17.5%
 - Jobs must be classified and posted through HR

Other compensation-related eligible costs include:
▪ Consulting fees.
▪ Fees paid to research participants, such as modest incentives for participation, where approved by a Research Ethics Board.
▪ Subcontract costs.
▪ Clerical salaries directly related to dissemination activities, including manuscript preparation.
▪ Honoraria for guest lecturers (when the guest lecturer is not a Canadian Academic or otherwise eligible to apply for their own SSHRC funding).
▪ Some SSHRC programs allow Salary Research Allowances for eligible co-applicants from Canadian non-profit organizations. Some SSHRC programs allow salaries for Project Coordinators.
Ineligible costs include:
▪ Any part of the salary, or consulting fee, to the grantee or to other persons <u>whose status would make them eligible to apply for grants</u> .
▪ Administrative (or management) charges and fees.
▪ Compensation-related benefits to recipients of stipends.
▪ Discretionary severance and separation packages.
▪ An salary, stipend, or honoraria to a named team member (Applicant, Co-applicant, collaborator) whose primary appointment is at a University (including students and postdoctoral fellows).

Compensation-related expenses for Indigenous Research

The [Tri-Council Policy Statement: Ethical Conduct for Research Involving Humans](#) (specifically [Chapter 9: Research Involving the First Nations, Inuit and Métis Peoples of Canada](#)) recognizes the importance of respecting the culture and traditions of Indigenous peoples and acknowledges the necessity to incur expenditures in that regard in the conduct of research. As such, the federal research funding agencies consider the following expenditures eligible for payment from the grant holder's grant funds (with appropriate backup documentation):

Other compensation-related eligible costs include:
▪ Costs related to community mobilization and engagement, including culturally relevant promotional items such as tobacco, cloth, feasting and gift-giving for honouring ceremonies, and cash reimbursements (in a method acceptable to the individual or community being reimbursed) to compensate community participation.
▪ honoraria for Indigenous Elders and community expert
▪ contracts and/or consultant fees for knowledge translation and communication activities for Indigenous Elders, community members and other Indigenous knowledge-holders involved in activities related to the Indigenous community

2. Travel and subsistence costs

- Separate your travel and subsistence costs into those required for research, and those required for dissemination activities (e.g. conference attendance).
- Note that with the exception of certain travel- and subsistence-related expenses (e.g. to attend conferences to disseminate research results), SSHRC does not cover expenses that research **collaborators** incur in the conduct of research or research-related activity.
- Subsistence costs must be based on rates approved by the applicant's institution.
- Current mileage rate for travel in a personal vehicle is \$0.50/km (last updated June 2017).
- Per diem rates are currently \$51/person/day within Canada; \$51USD/person/day in North American (USA, Mexico, Caribbean); and \$75CAD/person/day outside of North America.
- Consult the [U of C Travel Handbook](#) for further information, and updates to rates.

Eligible costs include:
▪ Air travel must be claimed at the lowest rate available, not to exceed full economy fare.
▪ Travel cancellation insurance and seat reservations charges
▪ Travel health insurance for research personnel who do not receive any such benefits from their institution and/or other sources.
▪ Safety-related expenses for field work, e.g. protective gear, immunizations, etc.
▪ Entry visa fee (for grantees and/or research personnel) when required for the purpose of research.
▪ Some child care expenses while a nursing mother or single parent is travelling (consult TAFAG)
▪ Collaborators may claim travel and subsistence expenses related to research planning and exchange of information with the grantee or for the dissemination of research results
Ineligible costs include:
▪ Commuting costs of grantees and associated research personnel between their residence and place of employment, or between two places of employment.
▪ Passport and immigration fees.
▪ Costs associated with thesis examination/defence, including external examiner costs.
▪ Reimbursement for airfare purchased with personal frequent flyer points programs.

3. Other Expenses

Supplies

- You may include supply items (e.g., software, stationery, postage, telephone calls) only if they relate directly to the research. See attached table for additional information.

Non-disposable equipment – Computer hardware or other

- Purchase or rental of computers and associated hardware or other equipment (e.g., audio or video equipment) is allowable only if these are not accessible through the university or employer.

Eligible costs include:
<ul style="list-style-type: none"> ▪ Computers, tablets, modems, emerging technology and other hardware and/or specialized software required for the research not normally provided by the institution, with justification.
<ul style="list-style-type: none"> ▪ 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.
<ul style="list-style-type: none"> ▪ Cellular phones or smartphone devices when they are necessary for data collection, and/or personnel safety reasons with adequate justification.
<ul style="list-style-type: none"> ▪ Monthly plan fees for electronic devices when being used for the research purposes (e.g. data collection), and/or for personal safety reasons only.
Ineligible costs include:
<ul style="list-style-type: none"> ▪ Standard monthly connection or rental costs of telephones.
<ul style="list-style-type: none"> ▪ Connection or installation of lines (telephone or other links).
<ul style="list-style-type: none"> ▪ Voice mail
<ul style="list-style-type: none"> ▪ Library acquisitions, computer and other information services provided to all members of an Institution.

Other: Dissemination Costs, Services, and Miscellaneous expenses

Eligible costs include:
▪ 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.
▪ Page charges for articles published, including costs associated with ensuring open access to the findings (e.g., costs of publishing in an open access journal or making a journal article open access).
▪ Costs of preparing a research manuscript for publication.
▪ Translation costs associated with dissemination of findings.
▪ Costs of holding a workshop or seminar, the activities of which relate directly to the funded research (including non-alcoholic refreshments or meal costs).
▪ Recruiting costs for research personnel, such as advertising and airfare for candidates, etc.
▪ Costs for the purchase of books or periodicals, specialized office supplies, computing equipment and information services not formally provided by the institution to all its academic and research staff.
▪ Costs involved in providing personnel with training and/or development in novel techniques required for the conduct of the research project.
▪ Specialized courses with adequate justification.
▪ Hospitality costs (non-alcoholic refreshments or meals) for networking purposes in the context of formal courtesy between the grantee and guest researchers and research-related activities in the context of assemblies that facilitate and contribute to the achievement of the research objectives (e.g., grantee meeting with partners, stakeholders, guest researchers).
▪ Costs of membership in professional associations or scientific societies if necessary for the research
▪ Monthly parking fees for vehicles specifically required for field work and only for month(s) when field work was conducted.
Ineligible costs include:
▪ Costs of alcohol.
▪ Costs of entertainment, hospitality and gifts, other than those specified above
▪ Costs related to staff awards and recognition.
▪ Education-related costs such as thesis preparation, tuition and course fees, leading up to a degree.
▪ Costs related to professional training or development, such as computer and language training.
▪ Costs involved in the preparation of teaching materials.
▪ Costs of basic services such as heat, light, water, compressed air, distilled water, vacuums and janitorial services supplied to all laboratories in a research facility.
▪ Insurance costs for buildings or equipment.
▪ Costs associated with regulatory compliance, including ethical review, biohazard or radiation safety, environmental assessments, or provincial or municipal regulations and by-laws.
▪ Monthly parking fees for vehicles, unless specifically required for field work.
▪ Sales taxes to which an exemption or rebate applies.
▪ Costs of regular clothing.
▪ Patenting expenses.
▪ Costs of moving a lab.