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## Policy: QA238 Research-Sabbatical payments addendum

## Title: Financial Procedures pertaining to Research-Sabbatical Leave Salary and related Travel & Subsistence costs

Date: November 2020

Approval: UMT 1 December 2020

1. **Purpose**

In line with a scheme that operates generally in the Irish University sector, the purpose of this procedure is to:

1. To assist academic staff members to defray the costs of travel and subsistence that may arise from research leave spent **overseas**, and
2. Clarify available funding sources
3. **Description**
   1. The procedure lists two options for Academic Staff that are formally granted Research Leave, and the related financial and budgetary provisions. The default option (Option A) is to continue to receive normal salary for the period of research leave. Travel & Subsistence expenses claimable under this (Option A) are subject to University T&S policy (which is based on Revenue Commission regulations) and are limited to those funded from available/applicable Triennial Travel Grants and Contract Research grants.
   2. Option B as set out below applies only to approved Research leave time spent overseas and it provides for taking a reduced salary and claiming the balance (of salary budget) in accordance with, and subject to, University T&S policy (which is based on Revenue Commission regulations). Any available/applicable Triennial Travel Grants and Contract Research grants may also be used to fund allowable Research Leave T&S expenses under option B.
   3. Neither option is intended to be a source of profit or financial gain to claimants.
4. **Budget**

The total budget available under Option B for any individual academic staff member availing of it is the gross salary (excluding ***employer*** pension and PRSI contributions) of the staff member for the period of leave in question, less any replacement costs associated with the leave.

1. **Pension**

Academic staff members, who avail of Option B under this Research Leave scheme must contribute to their pension scheme an amount equal to the difference between the normal ***employee pension*** contribution based on full salary and the amount actually contributed, based on reduced research leave salary. They should contact the University’s Pensions office in advance of going overseas to arrange this pension deduction from the salary they are paid, while on research leave.

1. **Option B**
   1. Under Option B (applicable only in the case of approved Research Leave time spent overseas), NUI Galway academic staff may opt to take a reduced salary as provided for under paragraphs 5.2 **or** 5.3 below **plus** T&S expenses as provided for under paragraphs 5.4 and 5.5 below.
   2. Research Leave absence overseas of 4 months or less: qualifying academic staff may opt to be paid half their normal salary for that period and may claim T&S expenses to a maximum value of the balance of their salary, in accordance with this scheme.
   3. Research Leave of absence overseas in excess of 4 months: qualifying staff may opt to be paid one-quarter normal salary for that period and may claim T&S expenses to a maximum value of the balance of their salary, in accordance with this scheme.
   4. Subsistence expense claims computed in accordance with University policy, which is based on regular ‘public service’ subsistence allowance rates as amended from time to time.
   5. Vouched travel expenses in respect of the cost of one return trip for the staff member to the overseas research leave location(s).[[1]](#footnote-1)
   6. The value of subsistence and travel costs claimable under this scheme will be reduced by any amounts received or receivable by the staff member from non-NUI Galway sources during the research leave period. This reduction includes grant/fellowship income and any amount received by the staff member from any source representing non NUI Galway payments towards the cost of subsistence/travel, etc. or the value of accommodation provided to the staff member by a host University.
2. **Responsibilities**
   1. The onus is on applicants to fully investigate and decide for themselves whether or not to choose Option A or Option B as set out in this scheme and, in the case of choosing Option B, to comply fully with the procedures and the spirit of the scheme.
   2. All claims for reimbursement of travel/subsistence costs must be signed by the applicant (claimant) prior to their submission to the University’s Financial Accounting office.
   3. ‘Ownership’ of this procedure rests with the Bursar’s Office.
3. **Notification to Financial Accounting**
   1. Academic staff members who receive formal approval for research leave from the Research Leave Committee, and who wish to choose Option B of this scheme, must notify the University’s Financial Accounting office in writing two months in advance of the start of the leave overseas.
   2. The written notification at 7.1 must be accompanied by:
      * A copy of the letter from the Office of the Deputy President and Registrar confirming that research leave has been approved, and
      * Available Budget Computation - appendix 1 herewith
      * Gross & Net salary computations - appendix 2 herewith

A fresh application must be submitted in respect of each period of research leave.

* 1. Fully completed and signed Travel & Subsistence claims forms under Option B should be submitted to the Financial Accounting office and be coded 2045 plus the relevant School/College Cost Centre code of the applicant e.g. D1234.
  2. Applicants must arrange their employee pension ‘top up’ as described in paragraph 4.0 by contacting the University’s Pension office in advance of each period of research leave.

**Appendices:**

Appendix 1: Available Budget Computation

Appendix 2: Gross & Net Salary Calculation (deductions detailed)

Appendix 3: Tax and PRSI Deduction Calculation

RESEARCH LEAVE PAYMENTS SCHEME Appendix 1

###### **Available Budget Computation – for completion by academic staff member**

**Name of Claimant: ……………………………………………Payroll I.D. ………………..**

**College/School: …………………………… Employment Grade: ………….**

**Total Period of Research Leave: from ……… to ……….**

**Periods of S/L spent overseas and location:**

1. **From………… to ………… location …………………………….**
2. **From………… to ………… location …………………………….**
3. **From………… to ………… location …………………………….**

**Example Budget: Total e.g.**

**€ €**

**Regular Gross Salary for duration of Research: 95,000**

**Less Replacement Cost during Research Leave: (if any) (15,000)**

**Maximum Available Budget: 80,000**

|  |  |  |  |
| --- | --- | --- | --- |
| **Costs:** | **Annual Salary** | **Claimable**  **as salary** | **Claimable**  **as Expenses** |
|  | **€** | **€** | **€** |
| **Salary:…... Months @ 25% (IF > 4 months)** | **---------** | **20,000** | **60,000** |
| **Months @ 50% (IF < 4 months)** | **---------** | **40,000** | **40,000** |
| Months @ 100% |  |  |  |
| **Total Salary** |  |  |  |
|  |  |  |  |
| **Subsistence: 30 days @ 100%** |  |  |  |
| **30 days @ 80%** |  |  |  |
| **days @ 50%** |  |  |  |
| **Return flights to location (see note 2 below)** |  |  |  |
| **Less:** |  |  |  |
| **External Earnings:** |  |  |  |
| **Subsidised Accommodation:** |  |  |  |
|  |  |  |  |
| **Total Subsistence claimable (restricted if necessary to ensure budget is not exceeded)** |  | **Nil** |  |
|  |  |  |  |
| **Total Annual Cost (must not exceed Maximum Available Budget)** |  |  |  |

**I CERTIFY THAT THE ABOVE INFORMATION IS TRUE TO THE BEST OF MY BELIEF.**

**SIGNED: ……………………………… Claimant Date: ……………**

#### Note: 1. Subsistence Allowances: Payable at Public Service Rates for research location

1. **Vouched Travel: Costs of one return trip for self & family overseas may be claimed**
2. **Arrangements may be reviewed by the Revenue Commissioners at any time**

RESEARCH LEAVE PAYMENTS SCHEME Appendix 2

# Gross and Net Salary Calculations

**Claimant: ……………………………………………**

**College/School: ……………………………………………**

**Date of Commencement of R/Leave overseas: …………………………….**

**Duration of overseas leave: …………………………….**

**Normal Annual Research Leave**

**Gross Salary €……………… €………………**

**Less Employee deductions e.g.**

**Pension Contributions €……………… €………………**

**Union Subscription €……………… €………………**

**VHI** Subscription €……………… €………………

**Other deductions €……………… €………………**

**\*PRSI: €………………**

**USC €………………**

**TAX: up to €……………… @ standard rate €………………**

## Balance €……………… @higher rate €………………

**TAX Credit: €……………… €………………**

**Net Annual Salary at Commencement: €……………….**

**Pension deductions above will be deducted in full from salary during research.**

I confirm that the employee deductions above should continue to be deducted from my salary during my Research Leave. I further confirm that I will contribute to the pension scheme any shortfall arising in accordance with paragraph 5 of this policy.

SIGNED…………………………………….……… DATE …………………..

**RESEARCH LEAVE PAYMENTS SCHEME Appendix 3**

# Tax and PRSI Deduction Calculations

***Note*: This Form is provided as a guide only to assist staff members to calculate the effect of the Research Leave Payments Scheme in their net pay position.**

\* Rates of PRSI depend on pre/post April 1995 employment. Please confirm your employee rate with the University’s HR or Payroll Office. Current rates of tax, PRSI and USC can be found on [www.revenue.ie](http://www.revenue.ie)

|  |  |  |
| --- | --- | --- |
|  | Standard | Research Leave |
|  | **Position** | **Position** |
|  | **€** | **€** |
|  |  |  |
| **Gross Salary per annum:** |  |  |
|  |  |  |
| **Pension Deduction:** |  |  |
|  |  |  |
| **Gross Less Pension:** |  |  |
|  |  |  |
| **Deductions:** |  |  |
| Tax @ standard rate |  |  |
| **Tax @ higher rate** |  |  |
| **\* PRSI** |  |  |
| **USC** |  |  |
| **Tax Credit:** |  |  |
| **Total Tax and PRSI Deduction:** |  |  |
|  |  |  |
| Salary after Pension, Tax, PRSI |  |  |
|  |  |  |
| **Less:** |  |  |
| **Employee Deductions:** |  |  |
| * **Union** |  |  |
| * **Staff Club** |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
| **Net Salary after Deductions** |  |  |

1. The total payable in respect of subsistence and travel expenses under 5.2 and 5.3 above shall not exceed the difference between the gross salary payable for the relevant period and the actual gross salary paid. [↑](#footnote-ref-1)