

## Mitacs GRA – Award Allocation and Payment

### Information Sheet for Carleton Students and Faculty Supervisors

The Mitacs GRA program requires that GRA awards are issued to an account in the name of a Carleton Faculty Supervisor, who takes fiduciary responsibility for the award. Research Financial Services (RFS – the research accounting office) will notify the supervisor when the account is opened, which will be on the project start date indicated on the Notice of Award from Mitacs, or as soon as possible after that date. Please note that Carleton International is not informed of the account opening.

The budget allocation determines how the funds are to be dispersed to the student, and the respective actions that the supervisor and student must take. In the Mitacs GRA application portal, you are asked to provide a budget allocation for the award. The payment allocation decision depends greatly on student level (undergraduate or graduate student) individual circumstances, project requirements, etc.

Award Allocation
A. Stipend (*Intern Payment)
B. Research costs (materials, equipment – max 1,500)
C. Travel and Living Expenses

The following is intended to help guide you and your Carleton Faculty Supervisor in making the best decision for you, and understand what you need to do to receive payment. Each approach has its benefits and drawbacks.

Please note that it is possible to change the allocation after the project is approved, but it is better to do this before the final Notice of Award is issued. If you have questions, please contact Sylvie Jasen, [sylvie.jasen@carleton.ca](mailto:sylvie.jasen@carleton.ca).

#### A. STIPEND

**Undergraduate Students** – At Carleton, undergrads are paid stipend amounts through payroll. The faculty supervisor must then complete a **Payroll Profile** Form online at <https://i.carleton.ca/hr/payroll-profile/>. Students cannot receive a lump sum but are paid on a recurring basis during the internship period.

**Graduate Students** – Grad students are paid stipend amounts through the Graduate Research Assistant Payment System, in **Carleton Central**. The faculty supervisor must log into Carleton Central, complete a **Graduate Research Job Requisition**, and submit the payment. More information and detailed instructions can be found here: <https://carleton.ca/hr/payroll/grade-ra-payment-system/>. The Mitacs stipend should be submitted as a Type A payment – a fixed payment in full – rather than Type B (salary paid for a quantifiable amount of work when an employee/employer relationship exists). The Type A payment will be paid in full to the student's account when all approvals are complete. Note: the funding will be deposited into your student account (not bank account) – see below.

**Non-registered Graduate Students:** The Graduate Research Assistant Payment System in Carleton Central is only for students who are registered while doing the Mitacs project and during the time of payment. Graduate students who are not registered when being paid, must be paid through Payroll Profile (<https://i.carleton.ca/hr/payroll-profile/>).

**Student Account:** For a Type A payment, the funds will be deposited into your student account at Carleton. If a student has a credit balance on their student account, then they can request a refund through their Carleton Central account. Under the Student Accounts section, there is a link titled "Request Refund". Please refer students directly to Student Accounts Receivable [student\\_accounts@carleton.ca](mailto:student_accounts@carleton.ca) if they have any questions about this process.

**Paying Taxes:** A stipend payment is taxable. For payments through the payroll profile, the funding is taxed at the source with deductions made from the payment. Whereas graduate students receiving a Type A RA payment, a T4A tax slip will be issued by the university and will funds will need to be reported on the recipient's income tax returns.

**OSAP:** if you receive OSAP benefits, this amount could have an impact on your future OSAP benefits. BEFORE you allocate any funds to this category, you are urged to contact the Awards and Financial Aid office to discuss the potential impact of the GRA award on your OSAP benefits.

## B. RESEARCH COSTS

Most GRA interns do not budget for research costs. If you do need to buy materials or supplies for your project and you want to set aside funding for that expense, you can designate up to 1,500 of your award for research costs. You will need to pay out of pocket and provide receipts in order to get reimbursed for the expense.

Students can submit receipts through the CONCUR system: <https://www.carleton.ca/concur>. They will need to create an account and then include the account number (of the funding account) and holder (CU supervisor) in the claim submission. An account can be created: <https://www.carleton.ca/concur>, or contact [financial.systems@carleton.ca](mailto:financial.systems@carleton.ca).

## C. TRAVEL AND LIVING EXPENSES

Some or all of the award can be allocated to travel and living expenses. In this case, the student pays out of pocket for travel, accommodation, and living costs and then is reimbursed through travel expense claims after the visit. Reimbursements for out-of-pocket travel expenses are not taxable payments and will have no impact on OSAP. However, expense claims must be supported by receipts and claimed through Carleton's SAP Concur Travel and Expense Reimbursement system. You must save all receipts and documentation, such as a lease or agreement for accommodations and receipts for rent paid along with flight receipts and boarding passes.

Students can submit receipts through the CONCUR system: <https://www.carleton.ca/concur>. They will need to create an account and then include the account number (of the funding account) and holder (CU supervisor) in the claim submission. An account can be created: <https://www.carleton.ca/concur>, or contact [financial.systems@carleton.ca](mailto:financial.systems@carleton.ca).

An Advance can be requested for travel if you have a flight booked, reservations, as well as for per diems. This is all submitted in the CONCUR system. For more information on CONCUR: <https://carleton.ca/facts/travel/>

**Unspent balance:** If the total amount from the receipts is less than the amount allocated for travel expenses, then the interns stipend may be supplemented at the discretion of the Carleton supervisor, if there was an allocation of funds for stipend.

<b>Summary of Allocation and Payment Options at Carleton</b>			
	<b>Award / Stipend</b>	<b>Research Costs</b>	<b>Travel Expense Claim</b>
Undergraduate	<ul style="list-style-type: none"> <li>• Award paid by Payroll Profile, created by supervisor</li> <li>• Paid to your student account</li> <li>• May be considered taxable income and will be taxed at source</li> <li>• May affect your future OSAP award</li> </ul>	<ul style="list-style-type: none"> <li>• Not common, but can dedicate up to 1,500 of GRA award to covering research expenses</li> <li>• Must pay out of pocket and submit for reimbursement</li> </ul>	<ul style="list-style-type: none"> <li>• Can claim eligible expenses (you will be able to claim the full amount)</li> <li>• Must submit expense reports</li> <li>• Will have to cover expenses out of pocket and be reimbursed (may get airline tickets reimbursed in advance)</li> <li>• For most expenses, you <b>MUST SAVE AND SUBMIT RECEIPTS</b></li> <li>• Payment will be made to you (direct deposit to your bank account, if set up)</li> <li>• Not considered “income” – therefore, not taxable, no impact on OSAP.</li> </ul>
Graduate	<ul style="list-style-type: none"> <li>• Stipend paid as Grad Research Assistance payment</li> <li>• Supervisor must complete job requisition in Carleton Central</li> <li>• GRA can be paid in one lump sum</li> <li>• Paid to your student account</li> <li>• Considered to be taxable and must be claimed on tax return</li> <li>• University will issue a T4A slip</li> </ul>		