



**RESEARCH ASSISTANTSHIP & MITACS RESEARCH INTERNSHIP GUIDELINES**  
**Scholarship vs. Salary Employment vs. Mitacs Research Internship**

To assist in deciding how to compensate a student research assistant, we have updated the following table of frequency asked questions. It is important that anyone making these appointments first consider the following questions.

Items for Consideration	Research Scholarship	Research Assistant - Salary	Mitacs Research Internship
Who applies for research grant?	University Professor	University Professor	Student (intern) along with University Professor as academic supervisor
What is the primary motivation for professor in engaging the student?	To assist student financially and/or to bring the student up to a guaranteed level of funding; to facilitate the student's research related to his/her thesis.	To hire a student to assist in completing the tasks necessary for the professor's own academic and professional goals.	To assist an industry partner in solving a real-life problem and to act as an academic supervisor to mentor/guide student research.
What is the primary motivation for the student accepting this assistantship and/or participating in this opportunity?	To assist in the training to become an independent researcher; to assist in completing his/her degree; to provide financial assistance that will enable the student to focus on his/her graduate studies.	To secure employment income.	Opportunity to work with industry partners to solve real-life problem; opportunity to conduct research outside of the academic institution and have direct impact on the business; opportunity to lead research project and have control over how to complete the research with guidance.
What will be the nature of the activities performed by the student?	Research will relate primarily to the student's own academic pursuits, but complementary to the professor's overall research program; tasks will help student become independent researcher.	Tasks will be unrelated to the students' own thesis tasks. Tasks may be more basic in nature and may not necessarily develop the student's research capacity (e.g. reference checking, data entry, photocopying papers etc. for professor's research).	Student will lead research project; requirement to spend at least 50% of time at industry partner's location ( <i>however, the Student will generally determine the schedule</i> ); Professor acts as academic supervisor of student's MITACS internship.
What will be the nature of the interactions between the student and the professor?	Collaborative; professor as an academic mentor.	Student takes direction and instructions from professor; employer/employee relationship.	Student facilitates research; professor acts as an academic supervisor.
What degree of independence will the student have?	Variable – Depends on current level of training of the student and mentorship style of professor. Preparing a student to be an independent research is a goal of graduate scholarship.	Low – will take instructions from professor and possibly others in the lab/team.	Variable – student is to decide how to conduct research. The research plan is made in consultation with the professor and the industry partner.
What are the expectations of the student for payments to continue?	Continue to make satisfactory progress through degree.	Meet performance expectations associated with employment.	Progress towards the resolution the industry partners real-life problem with 50% of time spent at the industry partner's location.

Is there a maximum number of hours per week that a student is permitted to work?	No. A student's activities are for his or her own graduate studies and therefore there should be no expectation of a set number of hours imposed on the student.	Yes. Student can work a maximum of 15 hours per week in university-related employment.	No.
What is the status accompanying this appointment?	Student	Employee	Student
What tax treatment will the funds receive?	T4A	T4	T4A
What code should be used in the research grant account number?	81330 (Canadian) 81330 (International)	81330 (Canadian) 81330 (International)	81330 (Canadian) 81330 (International)
How will the students receive payment?	Student will receive lump sum payment on a per term basis. Banking information must be provided to Payroll for direct deposit purposes.	All student earnings are paid out on a biweekly schedule for the duration of the contract. Banking information must be provided to Payroll for direct deposit purposes.	Student will receive lump sum payment on a per term basis. Banking information must be provided to Payroll for direct deposit purposes.
What deductions will be taken from the payments?	No statutory deductions will be made (income tax, CPP, EI, EHT, WSIB).	Statutory deductions will be made (income tax, CPP, EI, EHT, WSIB, and <b>min</b> of 4% vacation pay amount to approx.. 14%.  If paid through a student RA salary form, holiday pay and vacation pay are included in salary amount.	No statutory deductions will be made (income tax, CPP, EI, EHT, WSIB).
What insurance coverage will the student have?	Medical coverage through the Graduate Student Society (full time students only), and general liability coverage from the University.  Part time graduate students without medical coverage can obtain through Graduate Student Society.	WSIB income replacement if injured in the course of the job.  Medical coverage is provided through the Graduate Student Society (full-time students only).  Part-time graduate students without medical coverage can obtain it through the Graduate Student Society.	Accidental Injury Coverage for Mitacs Research Internships will be required, with the nominal cost of the associated coverage to be charged to the grant.  Medical coverage is provided through the Graduate Student Society (full-time students only).  Part-time graduate students without medical coverage can obtain it through the Graduate Student Society.