

SCHOOL OF GRADUATE STUDIES POSTDOCTORAL AFFAIRS
R.S. McLAUGHLIN AND FRANKLIN AND HELENE BRACKEN FELLOWSHIP
TERMS AND CONDITIONS 2022

1. R.S. McLaughlin Fellowships and Franklin and Helene Bracken Fellowships (McLaughlin/Bracken Fellowships) are awarded annually on the recommendation of a Department, Program, School or Faculty to the School of Graduate Studies Postdoctoral Affairs (SGSA). McLaughlin/Bracken Fellowships are awarded to eligible Master's and Doctoral students in all fields.
2. McLaughlin/Bracken Fellowships are OSOTF awards which means the awards can only be held by Ontario residents. An Ontario resident is deemed to be a student who is a Canadian citizen or permanent resident of Canada who resides in the Province of Ontario by virtue of his/her registration status as a full-time or part-time on-campus student at the undergraduate or post graduate level. Holders of McLaughlin/Bracken Fellowships must be residents of Ontario under this definition. All McLaughlin/Bracken

student's fees account. If the SPA cancels or reverses a direct deposit transaction, the SPA shall inform the student that this action has been taken. If the transaction cannot be cancelled or reversed, it is the student's responsibility to repay the award or award instalment as soon as possible.

8. The usual start date of any award is September of the academic year. However, the start date may be commensurate with the start date of a degree program i.e. September, January, or May. The total amount of the award will be prorated to reflect the actual start date, and the length of remainder of academic year.

9. In most cases, scholarships, fellowships, or bursaries are not taxable and do not be reported as income on your tax return, if you received them while enrolled as a student in a program that entitles you to claim the "education amount" on your tax information, as defined by Canada Revenue Agency (CRA). More information on this topic may be found at CRA's website <http://www.cra-arc.gc.ca/menue.html>. In some rare circumstances (outlined on CRA's website), this award or portions of it may be taxed. Tax is not deducted from the award by the SPA at Simon Fraser University. This is in accordance with the CRA's position on the matter.