## SCHOOL OF GRADUATE STUDIES AND POSTDOCTORAL AFFAIRS (SGSPA) TRI-AGENCY RECIPIENT RECOGNITION AWARD (TARRA) – MASTER'S TERMS AND CONDITIONS 2024-2025

- The 2024-2025 Tri-Agency Recipient Recognition Award (TARRA) is awarded to graduate students enrolled in OR starting Year 1 in an SGSPA graduate program at Queen's University as of September 2024, who have been awarded a new Canada Graduate Scholarship-Master's (CGS M) from NSERC, SSHRC or CIHR. The student must also start their CGS-M no later than 4 months after their initial enrolment in the Master's program in order to be eligible for the 2024-2025 TARRA.
- 2. The value of the 2024-2025 TARRA is **\$5,000.00**. This award is granted for the first year of study only, and is not renewable.
- Recipients of the TARRA must provide both their department/program and the SGSPA with a copy of their Notice of Award letter (or equivalent) sent to them by the respective Agency (NSERC, SSHRC or CIHR).
- 4. The TARRA will be repaid to the SGSPA if the student becomes ineligible to hold the award from NSERC, SSHRC or CIHR, for any reason, during the tenure of the TARRA, as outlined in #6, #8 and/or #11 below, and/or as decided by the respective Agency.
- 5. The award will be paid by the SGSPA directly to the recipient's bank account of record, normally in three instalments per academic session. See # 9 and #12 below for an exception to this schedule.
- 6. TARRA holders must be registered as full time students. If study status changes to part-time, the award will be cancelled. The TARRA will be paid to full-time **off-campus** students only if the appropriate Department/Program and the SGSPA, have approved this study status.
- 7. All awards (awards, scholarships, fellowships, prizes, etc.) have to be reported appropriately to the Canada Revenue Agency (CRA). In most cases, scholarships, fellowships, and/or bursaries are not taxable, if the recipient was enrolled as a student in a program that entitles the person to claim the education amount on tax information, as defined by CRA. More information on this topic may be found at CRA's website, <a href="https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/p105/p105-students-income-tax.html">https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/p105/p105-students-income-tax.html</a>. 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 SGSPA or Queen's University.
- 8. If any fellowship instalment is issued to a student who is subsequently determined to be ineligible to receive it, that instalment must be refunded. To reclaim an award or award instalment from a student who is ineligible to receive it, the SGSPA will cancel or reverse any direct deposit transaction through the student's fees account. If the SGSPA cancels or reverses a direct deposit transaction, the SGSPA 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.

Updated June 2023

- 9. The usual start date of any award is September of the academic year. However, the start date of the TARRA may be commensurate with the start date of an NSERC, SSHRC or CIHR fellowship or scholarship, provided the fellowship or scholarship starts no later than 4 months after the student's initial enrolment in the Master's program. Regardless of the start date of the TARRA, the total amount of \$5,000.00 normally will be paid in three instalments, provided the student is eligible to receive it. See #12 below for an exception to the normal payment of installments.
- 10. Award holders are restricted to a maximum of ten hours per week as a Teaching Assistant (TA).
- 11. The amount of the award will be adjusted accordingly and/or cancelled if a student withdraws from their degree program during the tenure of award. Normally, students who withdraw must repay any or all of the term's award payment, based on the date of withdrawal.
- 12. The TARRA can be deferred for one term (and only one term) if the student has one installment remaining of a major external award that has a total value of \$15,000 or more. In these cases the TARRA will commence in the second term of the Master's program, in the academic year 2024-2025, and will be disbursed in two installments.
- 13. The TARRA may constitute a portion of guaranteed financial support from the department/program.

Updated June 2023 2