

FINANCIAL SUPPORT POLICY, TERMS/CONDITIONS & PAYMENT PROCEDURES

Forestry MSc.F and Ph.D. Programs

Forestry students in the John H. Daniels Faculty are guaranteed a minimum financial support package each year for students in the "funded cohort" (see below).

MSc.F Program Funded Cohort:

The minimum funding guarantee for Forestry MSc.F students will be \$17,500 plus tuition and incidental fees per year for 1 year.

Ph.D. Program Funded Cohort (Regular and Direct Entry/Transfer):

1. Effective September 1, 2023, the minimum funding guarantee for Forestry Ph.D. students will be \$19,500 plus tuition and incidental fees per year for 4 years.
2. B.Sc./B.A. applicants admitted directly to Ph.D. program will receive the funding guarantee of \$19,500 plus tuition and incidental fees per year for 5 years.
3. Students who apply and successfully transfer to the Ph.D. program from the MSc.F program will be provided with an additional 4 years of funding valued at \$19,500 plus tuition and incidental fees per year.

Financial support packages are made up of a combination of major/external awards (e.g., NSERC, SSHRC, OGS), University of Toronto and departmental scholarships and fellowships, Teaching Assistantships and/or Research Assistant positions in the Daniels Faculty. The sources for individual packages will differ among students and may vary from year to year.

Guaranteed funding is not provided beyond the defined funded cohort years (Ph.D.=4 years; M.Sc.F.=1 year; Ph.D. Transfers and Direct Entry=5 years). Students are **encouraged** to consult directly with their supervisor/s to identify whether research assistantship funding may be available beyond the cohort years from their supervisor's research funding, however students are responsible for their own financial planning and support beyond the Faculty's "funded cohort" eligibility limits.

RENUMERATION FROM OTHER SOURCES/MAJOR AND/OR EXTERNAL AWARDS: The award value for major/external award/s in excess of \$10,000 will be considered part of the financial support package, although additional "top- up" funding will be provided for some major/external awards ([see Financial Support Table](#)).

University of Toronto departmental fellowships may be cancelled, reduced or adjusted for those who receive external or internal awards or funding, at the faculty's discretion. The faculty may also top-up or supplement an external award.

Graduate students are required to inform the Assistant Registrar, Research-based Programs, when they receive an award, including awards paid directly to the student by the awarding body. The funding package may be revised at any point to include major awards, including retroactive awards and award upgrades, which are received during the timeframe covered by their funding letter. Please contact

researchstream@daniels.utoronto.ca directly for further information.

TEACHING ASSISTANTSHIPS: Teaching assistant/co-instructor/course instructor positions are above and beyond the funding package. Students interested in these opportunities must apply for available positions when they are posted each year. For assistance regarding unit 1 work, please consult with the Daniels Faculty Programs Office (ta@daniels.utoronto.ca).

RESEARCH ASSISTANTSHIPS: Research Assistant Positions (RA-ships) allow students to work on an externally funded research project. This provides an important opportunity for students to acquire first-hand experience that will be helpful to them as they pursue research careers. These positions make a positive contribution to graduate education and the graduate student experience. Sometimes the subject of a student's research may differ from that of the project they are working on as an RA, but students will nevertheless benefit by having the opportunity to learn about new methods and literature in the field.

There are two types of RA-ships: Hourly RA-ships that generate taxable T4 income and Stipendiary RA-ships that generate non-taxable T4A income. Per the Canada Revenue Agency (CRA), the key determining factor is whether an employment relationship exists between the student and the supervisor. The majority of Ph.D. and M.Sc.F. students in forestry research programs are partially funded on a Stipendiary RA-ship through their supervisor's funding. Please see [CRA – Amounts Determined to be Employment Income](#), sections 3.28 and 3.29, for additional details. The following table provides summary information on both forms of RA-ship:

Hourly RA-ship – T4 (otherwise called casual contract)	Stipendiary RA-ship – T4A
Status as a graduate student is not a condition of the work contract.	The work is available to the student in part because of admission to a specific graduate program.
The work undertaken does not necessarily represent a learning opportunity and/or it is <i>primarily</i> in support of someone else's research objectives.	Any work performed must represent a learning opportunity, though it does not need to be directly related to the student's own research.
Payment is based on hourly work.	Payment is not based on hourly work and may be provided in a lump sum.
Timesheets are used to document hourly work and are the basis for payments to the student.	Timesheets are not used.
Hourly Research Assistants are part-time employees and represented by USW.	Stipendiary Research Assistants are not employees.

Hourly Research Assistants receive vacation pay and may receive employee benefits.	Stipendiary Research Assistants do not receive vacation pay or employee benefits.
Hourly Research Assistants receive T4 income, which is subject to income tax.	Stipendiary Research Assistants receive income that is more like an award or scholarship and is therefore T4A income, which is not subject to income tax.

TUITION AND FEES: In most cases, while the student is within the funded cohort, tuition and fees are paid directly by the Daniels Faculty on the student's behalf once the student is registered.

Students are required to pay their own fees from their financial support package under the following conditions:

- M.Sc.F. Major/External award recipients with awards more than \$17,500.
- Ph.D. Major/External award recipients with awards more than \$19,500.

TERMS/CONDITIONS:

The guaranteed level of funding is provided subject to a student's continuing full-time attendance in the appropriate Forestry degree program at the University of Toronto as defined by the "funded cohort" definition above. Continued eligibility for support is also dependent on a student's satisfactory performance and progress to their degree as determined by the student's supervisory committee.

Repayment of an award is required if a student is not in full-time attendance, does not maintain good academic standing, and/or transfers to another graduate unit.

While in the funded cohort, students must apply for NSERC/SSHRC, OGS and for any/all other awards and funding sources for which they are eligible.

If these conditions are not met, a student's cohort funding package may be compromised.

PAYMENT PROCEDURES:

External fellowships, top-up awards for external fellowships, and internal fellowships:

Will be posted to ACORN accounts and will automatically be directly deposited into Canadian bank accounts listed on ACORN upon confirmation that a student is registered. Students in the funded cohort must defer their tuition fees by **August 26th** to register (see [here](#) for fee deferral instructions).

With the exception of the September external/major awards' installment, major awards will be posted to the student's fees account and will automatically be put towards tuition and/or any outstanding charges. If the award amount exceeds the total tuition fees charged to the account, the student will be issued a refund in the amount of the balance. Depending on the award received, where the fees are not covered by the Faculty ([see Financial Support Table](#)) and the amount of the award is less than the total amount of fees owed, students must pay the difference by the tuition fee deferral deadline to avoid service charges.

If your account does not show fees owing, do not go through the fee deferral process as it will not result in registration. If your registration status does not show as “INVIT” you should contact Markus Peterson at researchstream@daniels.utoronto.ca to determine the appropriate steps.

It is **highly recommended** to do both of the following on your ACORN Profiles and Settings to ensure your funding is released appropriately and that there are no delays:

1. Enter Canadian bank information into the [direct deposit section](#), ensuring that there is an unexpired validity end date.
2. Enter updated Canadian mailing address, ensuring that there is an unexpired validity end date.

If your Canadian bank account (direct deposit) information is not recorded on ACORN, then a cheque refund will be issued by Student Accounts to your ACORN mailing address.

Cheques are mailed by Standard Canada Post or Campus Mail (if applicable) and should be received in a week for a Canadian address and within two weeks for an international address. A refund amount greater than \$10,000 requires additional approvals and longer processing time.

For more information, to make a request or to contact Student Accounts please email info.studentaccount@utoronto.ca.

RA Stipends: students who receive RA Stipends as part of their funding package are typically paid via the payroll (HRIS) system, once monthly, typically on the 28th of each month.

Guaranteed Financial Support Package Values For Funded Forestry Research Stream Students (MScF and PhD Programs) in 2023-24

Student Type	Total Funding Package	Base Funding Values for Program	Major or External Scholarship/Award Values	Funding Package Payment Breakdown						
				Base Funding Contribution		Award Top-up - Daniels/Supervisor Contribution		Student Take Home:	Paid to Fees by Faculty:	Fees Paid By:
				Paid by Faculty	Paid by Supervisor	Paid by Faculty	Paid by Supervisor			
MScF - Domestic	\$25,714	\$17,500 + Fees	0	\$8,300 + Fees	\$9,200	0	0	\$17,500	\$8,214	Daniels
MScF - International	\$49,160	\$17,500 + Fees	0	\$5,300 + Fees	\$12,200	0	0	\$17,500	\$31,660	Daniels
MScF - NSERC CGS M	\$28,214	\$17,500 + Fees	\$17,500	Fees	0	\$1,250	\$1,250	\$20,000	\$8,214	Daniels
MScF - NSERC PGS M	\$28,214	\$17,500 + Fees	\$17,300	Fees	\$200	\$1,250	\$1,250	\$20,000	\$8,214	Daniels
MScF - NSSHRC CGS M	\$28,214	\$17,500 + Fees	\$17,500	Fees	0	\$1,250	\$1,250	\$20,000	\$8,214	Daniels
MScF - OGS (Domestic)	\$27,214	\$17,500 + Fees	\$15,000	\$2,300 + Fees	\$200	\$750	\$750	\$19,000	\$8,214	Daniels
MScF - QEII-GSST (Domestic)	\$25,714	\$17,500 + Fees	\$15,000	\$2,300 + Fees	\$200	0	0	\$17,500	\$8,214	Daniels
PhD - Domestic	\$27,714	\$19,500 + Fees	0	\$9,300 + Fees	\$10,200	0	0	\$19,500	\$8,214	Daniels
PhD - International	\$28,470	\$19,500 + Fees	0	\$9,300 + Fees	\$10,200	0	0	\$19,500	\$8,970	Daniels
PhD - Vanier CGS	\$50,000	\$19,500 + Fees	\$50,000	0	0	0	0	\$50,000	0	Student
PhD - NSERC CGS D	\$37,000	\$19,500 + Fees	\$35,000	0	0	\$2,000	0	\$35,000	\$2,000	Student & Daniels
PhD - NSERC PGS D	\$33,000	\$19,500 + Fees	\$21,000	\$4,500	\$500	\$3,500	\$3,500	\$33,000	0	Student
PhD - SSHRC CGS D	\$37,000	\$19,500 + Fees	\$35,000	0	0	\$2,000	0	\$35,000	\$2,000	Student & Daniels
PhD - SSHRC CGS Doctoral Fellowships	\$32,000	\$19,500 + Fees	\$20,000	\$4,500	\$500	\$3,500	\$3,500	\$32,000	0	Student
PhD - OGS (Domestic)	\$29,714	\$19,500 + Fees	\$15,000	\$3,500 + Fees	\$1,000	\$1,000	\$1,000	\$21,500	\$8,214	Daniels
PhD - OGS (International)	\$30,470	\$19,500 + Fees	\$15,000	\$3,500 + Fees	\$1,000	\$1,000	\$1,000	\$21,500	\$8,970	Daniels
PhD - QEII-GSST (Domestic)	\$27,714	\$19,500 + Fees	\$15,000	\$3,500 + Fees	\$1,000	0	0	\$19,500	\$8,214	Daniels

Based on 2023-24 Fees. Please note that students who receive awards/scholarships/fellowships in excess of: MScF (\$17,500) and PhD (\$19,500) may be liable for their own fees.

For more information on the Payment Procedures and Funding Policies at the Daniels Faculty please visit the following link: <https://www.daniels.utoronto.ca/research-stream-funding>