



UNIVERSITY *of* LIMERICK

OLLSCOIL LUIMNIGH

# Sabbatical Policy

Approved by Governing Authority 1 November 2013

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# Sabbatical Policy at the University of Limerick

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## 1. Introduction

The University of Limerick's mission is to be internationally renowned as a distinctive university, which shapes the future through educating and empowering people to meet the real challenges of tomorrow. The pursuit of excellence in teaching, learning and research is core to the UL mission. From the outset, the implementation of this mission has been conditioned by the commitment to ensure that activities are relevant to Ireland's economic, social and cultural development.

Research is an integral part of the mission. Individual researchers in all faculties extend the frontiers of knowledge in a broad diversity of academic disciplines, while dedicated research institutes develop critical masses of research expertise in focused areas.

UL has a clear policy of encouraging academic staff to avail of professional development leave for research or scholarship. The policy is created to give members of faculty a period of uninterrupted time to invest in their professional development.

Opportunities for professional development leave at UL include sabbatical leave, special research leave and unpaid professional leave. Sabbatical leave must be taken outside Ireland, while special research leave is taken within Ireland. Faculty members may apply to take unpaid professional leave at any stage of their career (i.e. career break) subject to Head of Department approval.

## 2. Sabbatical Leave

Sabbatical leave is taken outside of Ireland for one semester or one full academic year. UL encourages faculty to take sabbatical leave abroad as it provides opportunities to work within different situations and systems, establish international relationships and networks and collaborate with international colleagues on research projects during the sabbatical and into the future. The benefits of sabbatical leave abroad both to the individual and to UL have proved to be invaluable.

Sabbatical proposals generally emphasise enhancement of research skills and knowledge. However, a sabbatical may also be taken to enhance the quality of teaching and promote innovation by investing in pedagogical or curricular knowledge when these are judged to be mutually beneficial to the faculty member and his/her department.

### 2.1 Duration

The duration of leave shall normally not exceed one academic year, irrespective of the length of continuous service of the applicant since his/her appointment or since the termination of his/her most recent

period of sabbatical leave.

## **2.2 Eligibility**

A member of faculty will be eligible to apply for one semester of sabbatical leave after three years of qualifying service or one academic year of sabbatical leave after six years of qualifying service. The time spent on leave does not count as qualifying service for subsequent leave.

In exceptional circumstances applications that do not meet the above timelines will be considered on individual merit and will be subject to approval by the relevant Dean and Vice President Academic & Registrar.

## **2.3 Conditions of Leave**

In addition to the eligibility criteria, the following conditions shall apply to sabbatical leave:

1. The purpose of the sabbatical must be acceptable to the Head of Department and Dean of Faculty.
2. The benefits of the sabbatical to the faculty member, the department, the Faculty and the University must be evident.
3. The timing of the sabbatical must be acceptable to the Head of Department and Dean of Faculty.
4. The effect of the sabbatical on the department's teaching, research and administrative responsibilities must not be detrimental.
5. Arrangements for the supervision of student dissertations, etc. must be in place.
6. Financial arrangements must be agreed in advance between the applicant, Head of Department, Dean and Finance Division.
7. Upon conclusion of the period of sabbatical leave, the member of faculty must return to UL, i.e. normally, the faculty member cannot retire or leave UL immediately following the period of leave. Unless otherwise agreed between UL and the faculty member, the faculty member will return to the same position and the same terms and conditions that applied prior to going on leave.
8. Upon return to work from leave, the faculty member must provide a written report to the Head of Department and Dean of Faculty and must present a feedback session to his/her department colleagues.

In the event that a member of faculty applies for a second sabbatical leave, the extent to which the objectives of the first sabbatical were achieved will be assessed by the Head of Department and Dean of Faculty when considering the application for the second sabbatical.

## **2.4 Consideration of Proposal prior to Formal Application**

Prior to the completion of the [sabbatical leave application form](#) by the faculty member, verbal approval to apply must be sought by the individual from his/her Head of Department. In considering the viability

of the proposal, the Head of Department must be confident that the above conditions can be met. In addition to those conditions, the applicant's research and publication record and teaching and administrative record, particularly over the previous three years, will be considered. Evidence of the applicant's ability to deliver as reflected in the direction of his/her research record and/or conference presentations will need to be provided by the applicant to the Head of Department at this stage of the process.

## **2.5 Compensation**

Compensation for each applicant for sabbatical leave will be examined on its own financial merits. The level of compensation during the leave will depend on the purpose for which the leave is granted and the form the absence takes. There shall be no additional financial cost to the University through the operation of a sabbatical leave policy. The total budget available under this Scheme for any individual academic staff member will be their gross salary for the period of the leave in question, less any replacement costs associated (inclusive of employers PRSI) with the leave.

Staff members availing of this scheme must contribute to the pension scheme an amount equal to the difference between normal employee contribution (based on full salary) and the amount actually contributed by way of deduction from reduced "sabbatical salary".

A subsistence allowance for travel, based on the Department of Finance approved foreign subsistence allowances (as amended from time to time) will be paid subject to confirmation of travel. Subsistence allowance payments will be reduced by any amount received by the staff member from any source representing a grant towards the cost of such subsistence or the value of accommodation provided by a host University. In addition vouched cost of travel for the staff member and, in the case of his/her family, vouched cost of travel for one round trip abroad can be claimed. These payments where claimed may not exceed the total budget available.

Appendix 1 sets out an illustrative example based on a Senior Lecturer on sabbatical for one year. Illustrative travel plans with allowable subsistence costs for those plans are set out in Appendix 2. Employee pension contributions in Appendix 1 are based on full, pre-sabbatical salary. Exchange rates for calculation of subsistence allowance are assumed and are for illustrative purposes only. Actual exchange rates at the time of travel will be used to calculate final subsistence payments. Civil service subsistence rate rules for foreign assignments have been applied in the calculations in Appendix 2.

Subsistence and expense allowances paid during the period of sabbatical are subject to final calculation and audit by finance, evidence

of travel and duration of stay will be required. The Sabbatical Leave Report (see 2.7) should include full details of all travel undertaken. Any overpayment of subsistence allowance must be refunded to the University by the claimant.

## **2.6 Application Form**

Following agreement in principle between the faculty member and the Head of Department relating to the broad arrangements of the leave, the [sabbatical leave application form](#) must be completed by the faculty member and approved by the Head of Department, Dean of Faculty and Finance Division. Before approving the application, the Head of Department and Dean need to be confident that all conditions of leave, as outlined previously, have been (or will be) met. Applicants should contact the Finance Department to agree financial arrangements for the period of the Sabbatical leave. The overall sabbatical budget will be approved by Finance and the HOD. Condition no. 6, which relates to the financial arrangements of the sabbatical, must be met before the Finance Division signatory approves the application.

The signed form, together with the applicant's CV, should be forwarded to the HR Division to be received by 31 January for leave due to commence in the forthcoming academic year.

## **2.7 Sabbatical Leave Report**

Within 30 days of returning to campus, the faculty member is required to submit a written report to the Head of Department and Dean of Faculty, detailing how the objectives in the application have been met. The Sabbatical Leave report should include a table of travel undertaken during the sabbatical leave in the format set out in Appendix 2. A copy of this table should be sent to Finance on return from sabbatical for close-out of the sabbatical budget. In all situations, no further application for professional development leave will be considered positively unless such evidence is forthcoming. The Head of Department and Dean may request a more detailed report.

## **3. Special Research Leave (SRL)**

For reasons outlined previously, UL encourages sabbatical leave to be taken abroad. However, in cases where faculty apply for professional development leave but cannot take the sabbatical abroad for personal reasons, the University will consider granting special research leave (SRL) within Ireland to the faculty member. SRL releases a faculty member from regular duties for a period of one semester so that s/he may concentrate on a scholarly endeavour or invest in a relatively brief professional development opportunity. An SRL may be completed on or away from campus.

### **3.1 Duration**

SRL shall be granted for one semester.

### **3.2 Eligibility**

Faculty are eligible to apply for their first SRL at any stage of their career. Faculty will be eligible to apply for a subsequent SRL after 8 years of qualifying service from the time of their return to UL following the previous SRL. SRL and sabbatical leave cannot be taken back-to-back.

In exceptional circumstances applications that do not meet the above timelines will be considered on individual merit and will be subject to approval by the relevant Dean and Vice President Academic & Registrar.

### **3.3 Conditions of Leave**

1. The purpose of the SRL must be acceptable to the Head of Department and Dean of Faculty.
2. The benefits of the SRL to the faculty member, the department, the Faculty and the University must be evident.
3. The financial cost of the SRL must be affordable to the department and/or Faculty.
4. Financial arrangements must be agreed in advance between the applicant, Head of Department and Dean of Faculty.
5. The timing of the SRL must be acceptable to the Head of Department and Dean of Faculty.
6. The effect of the SRL on the department's teaching, research and administrative responsibilities must not be detrimental.
7. Arrangements for the supervision of student dissertations, etc. must be in place.
8. Upon conclusion of the period of SRL, the member of faculty must return to UL, i.e. normally, the faculty member cannot retire or leave UL immediately following the period of leave.
9. Upon return to work from leave, the faculty member must provide a written report to the Head of Department and Dean of Faculty and must present a feedback session to his/her department colleagues.

In the event that a member of faculty applies for a sabbatical leave or a second SRL, the extent to which the objectives of the first SRL were achieved will be assessed by the Head of Department and Dean of Faculty when considering the application for the sabbatical or subsequent SRL.

### **3.4 Consideration of Proposal prior to Formal Application**

Prior to the completion of the [SRL application form](#) by the faculty member, verbal approval to apply must be sought by the faculty member from his/her Head of Department. In considering the viability of the proposal, the Head of Department must be confident that the above conditions can be met. In addition to those conditions, the applicant's research and publication record and teaching and administrative record, particularly over the previous three years, will be considered. Evidence

of the applicant's ability to deliver as reflected in the direction of his/her research record and/or conference presentations will need to be provided by the applicant to the Head of Department at this stage of the process.

### **3.5 Financial Implications**

Approval will depend on the ability of the department and/or Faculty to cover the teaching duties of the applicant during his/her absence. The number of SRLs per department that can be approved in any one year will need to be decided upon by the Head of Department with respect to the existing financial budget of the department.

### **3.6 Application Form**

Following agreement in principle between the faculty member and the Head of Department relating to the broad arrangements of the leave, the [SRL application form](#) must be completed by the faculty member and approved by the Head of Department and Dean of Faculty. Before approving the application, the Head of Department and Dean need to be confident that all conditions of leave, as outlined previously, have been (or will be) met.

The signed form, together with the applicant's CV, should be forwarded to the HR Division to be received by 31 January for leave due to commence in the forthcoming academic year.

### **3.7 SRL Report**

Within 30 days of returning to campus, the faculty member is required to submit a written report to the Head of Department and Dean of Faculty, detailing how the objectives in the application have been met. In all situations, no further application for professional development leave will be considered positively unless such evidence is forthcoming. The Head of Department and Dean may request a more detailed report

## **4. Unpaid Professional Leave**

Besides sabbatical leave and SRL, the University will consider granting unpaid professional leave to members of faculty under the terms of the Career Leave policy. The Career Leave policy can be accessed on the HR website (<http://www.ul.ie/hr/>) via the **Policies & Procedures – All Other Policies** links.

# University of Limerick

## Sabbatical Leave Application Form

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Department: \_\_\_\_\_ Faculty: \_\_\_\_\_

Date of appointment to University of Limerick: \_\_\_\_\_

Date of proposed sabbatical leave: \_\_\_\_\_

**Outline the purpose of the sabbatical leave (planned research/project/development of new course materials/completion of book/opportunity to enhance knowledge of subject, discipline, profession or professional practice, etc.)**

**In consultation with your Head of Department, outline the relationship between the planned activity and the strategic research or teaching priorities of the department/Faculty.**

**Outline the tangible outcomes of the sabbatical leave to you and the department. (The scholarly merits of the planned activities should be clear. Re. publications, include details on proposed refereed journal articles and books, proposed publishers, etc.)**

**Outline the implications of your absence for teaching, student supervision and administrative duties and propose ways of dealing with them.**

**If you are participating in an externally funded research project and your absence will result in a significant change in that level of participation as principal or other investigator i.e. were you are named in the Grant Agreement or in the contract, outline the proposed alternative plans which have been agreed with the Research Office & Funding Agency for conducting the activity.**

**Venue/base during sabbatical leave:**

**Your CV must be included with this application form. Please check the tick box to confirm you have attached your CV.**

**This page to be completed by the Head of Department**

**Comments on the proposed sabbatical leave:**

**Details of arrangements necessary to cover teaching and administrative duties:**

**Details of cost of cover to department and UL/financial arrangements:**

**Details of previous sabbatical history (if applicable), including comment on the extent to which the intended outcomes were achieved. Please attach written report(s) from previous sabbatical leave.**

**Venue/base details during sabbatical leave:**

| <b>Location</b> | <b>Date From</b> | <b>Date to</b> |
|-----------------|------------------|----------------|
|                 |                  |                |
|                 |                  |                |
|                 |                  |                |
|                 |                  |                |

**I confirm the information above is accurate and I agree to produce a report detailing the outcomes of the sabbatical to the Head of Department/Dean on my return. I am not aware of any conflict of interest that might arise between my full-time appointment with UL and my professional activities while on sabbatical leave.**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
(Faculty Member)

*I recommend approval of sabbatical leave.*

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
(Head of Department)

*I confirm the financial arrangements are in order and recommend approval of sabbatical leave.*

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
(Finance Division)

*I approve sabbatical leave.*

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
(Dean of Faculty)

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
(Research Office)

*Processed:*

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
(HR Division)

**This form (including CV) must be sent by the Dean to HR for processing.**

# University of Limerick

## Special Research Leave (SRL) Application Form

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Department: \_\_\_\_\_ Faculty: \_\_\_\_\_

Date of appointment to University of Limerick: \_\_\_\_\_

Date of proposed SRL: \_\_\_\_\_

**Outline the purpose of the SRL (planned research/opportunity to enhance knowledge of subject, discipline, profession or professional practice, etc.)**

**In consultation with your Head of Department, outline the relationship between the planned activity and the strategic research or teaching priorities of the department/Faculty.**

**Outline the tangible outcomes of the SRL to you and the department. (The scholarly merits of the planned activities should be clear. Re. publications, include details on proposed refereed journal articles and books, proposed publishers, etc.)**

**Outline the implications of your absence for teaching, student supervision and administrative duties and propose ways of dealing with them:**

**Venue/base during your SRL:**

**Your CV must be included with this application form. Please check the tick box to confirm you have attached your CV.**

**This page to be completed by the Head of Department**

**Comments on the proposed SRL:**

**Details of arrangements necessary to cover teaching and administrative duties:**

**Details of cost of cover to department and UL/financial arrangements:**

**I confirm the information above is accurate and I agree to produce a report detailing the outcomes of the SRL to the Head of Department/Dean on my return. I am not aware of any conflict of interest that might arise between my full-time appointment with UL and my professional activities while on SRL.**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
(Faculty Member)

*I recommend approval of SRL.*

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
(Head of Department)

*I approve the SRL.*

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
(Dean of Faculty)

*Processed:*

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
(HR Division)

**This form (including CV) must be sent by the Dean to HR for processing.**

## Appendix 1 - Illustrative example of one full academic year or one semester

| Sabbatical period  | Senior Lecturer |               |               |               | Senior Lecturer |               |               |
|--|-----------------|---------------|---------------|---------------|-----------------|---------------|---------------|
|  | 1 Year          |               |               |               | 1 Semester      |               |               |
| Days out of Ireland - assumed                            | 305             | 305           | 186           | 91            | 120             | 76            | 40            |
| No. of locations   | 1               | 3             | 2             | 2             | 1               | 1             | 1             |
|  | €               | €             | €             | €             | €               | €             | €             |
| <b>Pre-Sabbatical Salary</b>                             |                 |               |               |               |                 |               |               |
| Net Pay pre-sabbatical                                   | 47,846          | 47,846        | 47,846        | 47,846        | 23,923          | 23,923        | 23,923        |
| Pension/PAYE/PRSI/Levies etc.                            | 46,186          | 46,186        | 46,186        | 46,186        | 23,093          | 23,093        | 23,093        |
| <b>Gross Pay pre-sabbatical/Available budget</b>         | <b>94,032</b>   | <b>94,032</b> | <b>94,032</b> | <b>94,032</b> | <b>47,016</b>   | <b>47,016</b> | <b>47,016</b> |
| <b>Sabbatical - Salary</b>                               |                 |               |               |               |                 |               |               |
| Net Salary   | 18,848          | 18,848        | 18,848        | 18,848        | 14,050          | 14,050        | 14,050        |
| Pension/PAYE/PRSI/Levies etc.                            | 12,496          | 12,496        | 12,496        | 12,496        | 1,622           | 1,622         | 1,622         |
| <b>Gross Salary - 1/3rd pre sabbatical pay</b>           | <b>31,344</b>   | <b>31,344</b> | <b>31,344</b> | <b>31,344</b> | <b>15,672</b>   | <b>15,672</b> | <b>15,672</b> |
| <b>Sabbatical - Subsistence</b>                          |                 |               |               |               |                 |               |               |
| Subsistence allowances see appendix 2                    | 30,957          | 43,339        | 30,006        | 16,100        | 16,557          | 11,866        | 6,899         |
| Flights assumed  | 2,286           | 2,806         | 2,546         | 2,546         | 2,286           | 2,286         | 2,286         |
| Less: Research/other funded element                      | -5,000          | -5,000        | -2,500        | -1,000        | -1,667          | -833          | -333          |
| <b>Net Subsistence allowance</b>                         | <b>28,243</b>   | <b>41,145</b> | <b>30,052</b> | <b>17,646</b> | <b>17,176</b>   | <b>13,318</b> | <b>8,851</b>  |
| <b>Net Pay and subsistence - Sabbatical</b>              | <b>47,092</b>   | <b>59,994</b> | <b>48,900</b> | <b>36,494</b> | <b>31,226</b>   | <b>27,369</b> | <b>22,902</b> |
| Gross Pay and subsistence - Sabbatical                   | 59,587          | 72,489        | 61,396        | 48,990        | 32,848          | 28,990        | 24,523        |
| <b>Replacement Cost Budget</b>                           | <b>34,445</b>   | <b>21,543</b> | <b>32,636</b> | <b>45,042</b> | <b>14,168</b>   | <b>18,026</b> | <b>22,493</b> |
| Available Budget equal to Gross Pay                      | 94,032          | 94,032        | 94,032        | 94,032        | 47,016          | 47,016        | 47,016        |
| <b>Net PAY comparison</b>                                |                 |               |               |               |                 |               |               |
| <b>Pre-Sabbatical</b>                                    | <b>47,846</b>   | <b>47,846</b> | <b>47,846</b> | <b>47,846</b> | <b>23,923</b>   | <b>23,923</b> | <b>23,923</b> |
| <b>Sabbatical (includes net subsistence and flights)</b> | <b>47,092</b>   | <b>59,994</b> | <b>48,900</b> | <b>36,494</b> | <b>31,226</b>   | <b>27,369</b> | <b>22,902</b> |

## Appendix 2 - Illustrative Sabbatical Expenses based on assumed travel plans and estimated exchange rates

### Example 1 - One year's sabbatical with 10 months spent abroad at multiple locations

| Location   | Date From: | Date to:   | (a)<br># of<br>days | (b)<br>Subsistence<br>allowance<br>local currency | (c)<br>Subsistence<br>% allowed | (d)<br>Exch. Rate<br>assumed | (a*b*c*d)<br>Total<br>subsistence |
|--|------------|------------|---------------------|---|---------------------------------|------------------------------|-----------------------------------|
| US - average   | 05/09/2013 | 05/01/2014 | 30                  | \$235.00  | 100%                            | 0.782822                     | €5,518.90                         |
|  |            |            | 60                  | \$235.00  | 75%                             | 0.782822                     | €8,278.34                         |
|  |            |            | 32                  | \$235.00  | 50%                             | 0.782822                     | €2,943.41                         |
| UK - London  | 07/02/2014 | 09/07/2014 | 30                  | £169.22   | 100%                            | 1.228                        | €6,234.06                         |
|  |            |            | 60                  | £169.22   | 75%                             | 1.228                        | €9,351.10                         |
|  |            |            | 62                  | £169.22   | 50%                             | 1.228                        | €6,441.87                         |
| Glasgow  | 01/08/2014 | 31/08/2014 | 31                  | £118.63   | 100%                            | 1.24316                      | €4,571.76                         |
| <b>Total Subsistence Allowances</b>                        |            |            | <b>305</b>          |   |                                 |                              | <b>€43,339.44</b>                 |
| Flights: -   |            |            |                     |   |                                 | Passenger<br>no's            |                                   |
| Shannon/East Coast US/Shannon                              |            |            |                     |   |                                 | 1                            | €762.00                           |
| Shannon/Heathrow/Shannon                                   |            |            |                     |   |                                 | 1                            | €260.00                           |
| Dublin/Glasgow/Dublin                                      |            |            |                     |   |                                 | 1                            | €260.00                           |
| Additional family members - one round trip - US east coast |            |            |                     |   |                                 | 2                            | €1,524.00                         |
|  |            |            |                     |   |                                 |                              | <b>€46,145.44</b>                 |

### Example 2 - One year's sabbatical with 6 months spent abroad at multiple locations

| Location   | Date From: | Date to:   | (a)<br># of<br>days | (b)<br>Subsistence<br>allowance<br>local currency | (c)<br>Subsistence<br>% allowed | (d)<br>Exch. Rate<br>assumed | (a*b*c*d)<br>Total<br>subsistence |
|--|------------|------------|---------------------|---|---------------------------------|------------------------------|-----------------------------------|
| US average   | 05/09/2013 | 04/12/2013 | 30                  | \$235.00  | 100%                            | 0.782822                     | €5,518.90                         |
|  |            |            | 60                  | \$235.00  | 75%                             | 0.782822                     | €8,278.34                         |
|  |            |            | 30                  | \$235.00  | 50%                             | 0.782822                     | €2,943.41                         |
| UK - London  | 07/02/2014 | 14/05/2014 | 30                  | £169.22   | 100%                            | 1.228                        | €6,234.06                         |
|  |            |            | 60                  | £169.22   | 75%                             | 1.228                        | €9,351.10                         |
|  |            |            | 6                   | £169.22   | 50%                             | 1.228                        | €623.41                           |
| <b>Total Subsistence Allowances</b>                        |            |            | <b>186</b>          |   |                                 |                              | <b>€30,005.81</b>                 |
| Flights: -   |            |            |                     |   |                                 | Passenger<br>no's            |                                   |
| Shannon/East Coast US/Shannon                              |            |            |                     |   |                                 | 1                            | €762.00                           |
| Shannon/Heathrow/Shannon                                   |            |            |                     |   |                                 | 1                            | €260.00                           |
| Additional family members - one round trip - US east coast |            |            |                     |   |                                 | 2                            | €1,524.00                         |
|  |            |            |                     |   |                                 |                              | <b>€32,551.81</b>                 |

**Example 3 - One year's sabbatical with 3 months spent abroad at multiple locations**

| Location   | Date From: | Date to:   | (a)<br># of<br>days | (b)<br>Subsistence<br>allowance<br>local currency | (c)<br>Subsistence<br>% allowed | (d)<br>Exch. Rate<br>assumed | (a*b*c*d)<br>Total<br>subsistence |
|--|------------|------------|---------------------|---|---------------------------------|------------------------------|-----------------------------------|
| US average   | 05/09/2013 | 04/11/2013 | 30                  | \$235.00  | 100%                            | 0.782822                     | €5,518.90                         |
|  |            |            | 30                  | \$235.00  | 75%                             | 0.782822                     | €4,139.17                         |
| UK - London  | 07/02/2014 | 10/03/2014 | 31                  | £169.22   | 100%                            | 1.228                        | €6,441.87                         |
| <b>Total Subsistence Allowances</b>                        |            |            | <b>91</b>           |   |                                 |                              | <b>€16,099.93</b>                 |
| Flights: -   |            |            |                     |   |                                 | Passenger<br>no's            |                                   |
| Shannon/East Coast US/Shannon                              |            |            |                     |   |                                 | 1                            | €762.00                           |
| Shannon/Heathrow/Shannon                                   |            |            |                     |   |                                 | 1                            | €260.00                           |
| Additional family members - one round trip - US east coast |            |            |                     |   |                                 | 2                            | €1,524.00                         |
|  |            |            |                     |   |                                 |                              | <b>€18,645.93</b>                 |

**Example 4 - One year's sabbatical with 10 months spent abroad at one location**

| Location   | Date From: | Date to:   | (a)<br># of<br>days | (b)<br>Subsistence<br>allowance<br>local currency | (c)<br>Subsistence<br>% allowed | (d)<br>Exch. Rate<br>assumed | (a*b*c*d)<br>Total<br>subsistence |
|--|------------|------------|---------------------|---|---------------------------------|------------------------------|-----------------------------------|
| US average   | 05/09/2013 | 31/08/2014 | 30                  | \$235.00  | 100%                            | 0.782822                     | €5,518.90                         |
|  |            |            | 274                 | \$92.67   | 50%                             | 0.782822                     | €9,938.54                         |
| Reasonable rent 11 months - estimate                       |            |            | 11                  | \$1,800.00  | 100%                            | 0.782822                     | €15,499.88                        |
| <b>Total Subsistence Allowances</b>                        |            |            | <b>304</b>          |   |                                 |                              | <b>€30,957.31</b>                 |
| Flights: -   |            |            |                     |   |                                 | Passenger<br>no's            |                                   |
| Shannon/East Coast US/Shannon                              |            |            |                     |   |                                 | 1                            | €762.00                           |
| Shannon/Heathrow/Shannon                                   |            |            |                     |   |                                 | 1                            | €260.00                           |
| Dublin/Glasgow/Dublin                                      |            |            |                     |   |                                 | 1                            | €260.00                           |
| Additional family members - one round trip - US east coast |            |            |                     |   |                                 | 2                            | €1,524.00                         |
|  |            |            |                     |   |                                 |                              | <b>€33,763.31</b>                 |

**Example 5 - Six months sabbatical with 4 months spent abroad at one location**

| Location   | Date From: | Date to:   | (a)<br># of<br>days | (b)<br>Subsistence<br>allowance<br>local currency | (c)<br>Subsistence<br>% allowed | (d)<br>Exch. Rate | (a*b*c*d)<br>Total<br>subsistence |
|--|------------|------------|---------------------|---|---------------------------------|-------------------|-----------------------------------|
| US - average   | 05/09/2013 | 03/01/2014 | 30                  | \$235.00  | 100%                            | 0.782822          | €5,518.90                         |
|  |            |            | 60                  | \$235.00  | 75%                             | 0.782822          | €8,278.34                         |
|  |            |            | 30                  | \$235.00  | 50%                             | 0.782822          | €2,759.45                         |
| <b>Total Subsistence Allowances</b>                        |            |            | <b>120</b>          |   |                                 |                   | <b>€16,556.69</b>                 |
| Flights: -   |            |            |                     |   |                                 | Passenger<br>no's |                                   |
| Shannon/East Coast US/Shannon                              |            |            |                     |   |                                 | 1                 | €762.00                           |
| Additional family members - one round trip - US east coast |            |            |                     |   |                                 | 2                 | €1,524.00                         |
|  |            |            |                     |   |                                 |                   | <b>€18,842.69</b>                 |

**Example 6 - Six months sabbatical with 2.5 months spent abroad at one location**

| Location  | Date From: | Date to:   | (a)<br># of<br>days | (b)<br>Subsistence<br>allowance<br>local currency | (c )<br>Subsistence<br>% allowed | (d)<br>Exch. Rate | (a*b*c*d)<br>Total<br>subsistence |
|---|------------|------------|---------------------|---|----------------------------------|-------------------|-----------------------------------|
| US - average  | 05/09/2013 | 20/11/2013 | 30                  | \$235.00  | 100%                             | 0.782822          | €5,518.90                         |
|   |            |            | 46                  | \$235.00  | 75%                              | 0.782822          | €6,346.73                         |
| <b>Total Subsistence Allowances</b>                           |            |            | <b>76</b>           |   |                                  |                   | <b>€11,865.62</b>                 |
| Flights: -  |            |            |                     |   |                                  | Passenger<br>no's |                                   |
| Shannon/East Coast US/Shannon                                 |            |            |                     |   |                                  | 1                 | €762.00                           |
| Additional family members – one round trip<br>– US east coast |            |            |                     |   |                                  | 2                 | €1,152.00                         |
|   |            |            |                     |   |                                  |                   | <b>€14,151.62</b>                 |

**Example 7 - Six months sabbatical with 40 days spent abroad at one location**

| Location   | Date From: | Date to:   | (a)<br># of<br>days | (b)<br>Subsistence<br>allowance<br>local currency | (c )<br>Subsistence<br>% allowed | (d)<br>Exch. Rate | (a*b*c*d)<br>Total<br>subsistence |
|--|------------|------------|---------------------|---|----------------------------------|-------------------|-----------------------------------|
| US - average   | 05/09/2013 | 15/10/2013 | 30                  | \$235.00  | 100%                             | 0.782822          | €5,518.90                         |
|  |            |            | 10                  | \$235.00  | 75%                              | 0.782822          | €1,379.72                         |
| <b>Total Subsistence Allowances</b>                        |            |            | <b>40</b>           |   |                                  |                   | <b>€6,898.62</b>                  |
| Flights: -   |            |            |                     |   |                                  | Passenger<br>no's |                                   |
| Shannon/East Coast US/Shannon                              |            |            |                     |   |                                  | 1                 | €762.00                           |
| Additional family members - one round trip - US east coast |            |            |                     |   |                                  | 2                 | €1,524.00                         |
|  |            |            |                     |   |                                  |                   | <b>€9,184.62</b>                  |