

## **Guidebook for Faculty Members Going on Sabbatical**

This guidebook provides information for faculty members regarding sabbaticals in as accessible and convenient way as possible. It does not replace the Sabbatical Regulations, which override the contents of this guidebook in the event of a discrepancy. We have also included informal rules and suggestions, which change occasionally and are not binding. This version is current as of October 2021 and will be updated annually.

The Sabbatical Regulations can be found on the Office for Academic Staff website ([link to the material on the site](#)).

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## Chapter 1: General Information for Early Planning

### Basic Concepts

- A **sabbatical period** is an approved period of absence from the Technion of at least one semester or for the summer (shorter periods for hospital staff), intended to allow faculty members to devote time to research or scientific training, in Israel or abroad.
- **Exemption from teaching (EFT)** allows faculty members to focus on research at the Technion. During the exemption period faculty members continue to conduct research and advise students, but are exempt from teaching duties. EFT can also include exemption from administrative duties (subject to the department head's approval).
- A **sabbatical grant** is a payment based on employment contracts that can be used on sabbatical. For sabbaticals in Israel, the grant is transferred to faculty members in NIS; for sabbaticals abroad, the grant is paid in foreign currency (dollars).
- **Consecutive years of service (CYS)** refers to the minimum required number of consecutive years of service between sabbaticals. Unpaid leave is not calculated as part of the CYS.
- As a rule, a sabbatical/EFT period of one semester is six months long, and a sabbatical/EFT period of two semesters is 12 months long.

### How Many Sabbatical Grants Have I Accumulated?

- Senior faculty members accumulate two sabbatical grants and half a plane ticket for every year of full-time work.<sup>1</sup>
- Full-time hospital staff on the clinical track accumulate one grant and a third of a plane ticket for every year of full-time work.

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<sup>1</sup> Part-time senior faculty members used to accumulate one sabbatical grant and a third of a plane ticket for every year of work. This track was canceled on October 1<sup>st</sup>, 2021.

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- Full-time hospital staff on the regular track accumulate two grants and half a plane ticket for every year of full-time work.
- The accumulation rate of part-time hospital staff is proportionate to the scope of their position at the Technion.
- You can see your sabbatical grant balance in the forms system on the Technion's portal under the "Staff Reports" tab.
- Sabbatical benefits cannot be exchanged for cash upon retirement.

#### **Eligibility**

- Tenured faculty members are eligible to take the **first** sabbatical/EFT after four CYS.
- Pre-tenured faculty members are eligible to take one summer sabbatical after four CYS.
- Faculty members who go on sabbatical for a year or more can take the next sabbatical only after at least four CYS have passed since the end of the previous sabbatical.
- Faculty members who go on sabbatical for a semester (winter or spring) can take the next sabbatical for a semester or more after at least three CYS have passed since the end of their previous sabbatical.
- Part-time hospital staff who take a short sabbatical (for less than one semester) can take the next short sabbatical after at least two CYS have passed since the end of their previous sabbatical.
- CYS rules do not apply to sabbaticals close to retirement (taken five years or less prior to retirement).
- If you hold an administrative appointment and are nearing the end of your employment you can go on sabbatical for a semester and use up to six grants.

#### **Sabbaticals Abroad and Eligibility to Receive Grants in Dollars**

- Sabbaticals abroad that begin in the winter semester can effectively start the day after the final spring semester exams.

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- Receiving sabbatical grants in dollars requires a minimum consecutive stay of two months (60 days) abroad.
- If the consecutive stay abroad is less than two months, the grants will be paid in Israeli currency (NIS) for the entire sabbatical period. If the stay abroad is longer than two months, the number of grants in dollars will be determined in proportion to the duration of the stay abroad (for hospital staff the minimum period is one month).
- To receive all the grants in dollars during sabbaticals abroad lasting one semester, your stay abroad must consist of at least 137 days, 60 of which must be consecutive (coming to Israel for periods of less than 13 days does not break the continuity of the stay abroad). If this requirement is not met, the relative portion of the sabbatical grants will be converted to grants in Israeli currency (provided the stay abroad is not shorter than two consecutive months).
- To receive all the grants in dollars during sabbaticals abroad lasting one year, your stay abroad must consist of at least 335 days, 60 of which must be consecutive (coming to Israel for periods of less than 30 days does not break the continuity of the stay abroad). If this requirement is not met, the relative portion of the sabbatical grants will be converted to grants in Israeli currency (provided the stay abroad is not shorter than two consecutive months).

#### **Using Grants in Advance**

- Faculty members before retirement (five years or less) are eligible to receive an “advance” on their future sabbatical grants (subject to signing a letter of undertaking—Using Sabbatical Grants in Advance toward Retirement).
- In cases of early departure/retirement, the monetary value of the advance must be returned.

#### **Sabbatical after Retirement**

- It is not possible to go on sabbatical after retirement, other than in exceptional cases where a faculty member was prevented from going on sabbatical due to filling a position that

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ended a semester or less prior to their retirement (Section 9.3 of the Sabbatical Regulations).

### **Summer Sabbatical**

- Summer sabbaticals last two months (August–September). The August and September salaries are not paid.
- Summer sabbaticals abroad require spending at least 60 days outside of Israel (not necessarily consecutively). If a faculty member spends less than 60 days abroad the sabbatical is considered a sabbatical in Israel and all the grants will be paid in Israeli currency.
- Summer sabbaticals abroad can begin the day after the final day of spring semester exams.
- Summer sabbaticals do not reset the CYS count.

### **Exemption from Teaching (EFT)**

- The EFT period allows faculty members to focus on research at the Technion. During this time, faculty members continue to conduct research and advise students, but are exempt from teaching duties. EFT can include exemption from administrative duties (subject to the department head's approval).
- During the EFT period faculty members get paid their regular salaries, including all added payments. Six accumulated grants are deducted for an EFT period of a semester; 12 accumulated grants are deducted for an EFT period of one year.
- The EFT application submission and approval process is identical to the sabbatical application process.
- The regular rules pertaining to external work apply during the EFT period.
- There is some flexibility regarding trips abroad for academic purposes during the EFT period, as faculty members are not scheduled to teach during this time.

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- EFT months can be incorporated into a sabbatical, provided the EFT is given for full months only (from the 1<sup>st</sup> of the month) for consecutive periods of at least two months. In other words, during a six-month training period that combines a sabbatical abroad with an EFT period, it is not possible to get an EFT for less than two consecutive months. Combining a sabbatical with EFT (for a semester) does not award double grants.
- Hospital staff are not eligible for EFT.

### **Sabbaticals in Israel**

- The winter semester in Israel starts on October 1<sup>st</sup>; the spring semester in Israel starts on March 1<sup>st</sup>.
- Faculty members who go on sabbatical in Israel are eligible to receive added payment for research type A, provided the sponsor is notified and approves of this.

### **Who Should I Turn to If I Have Questions?**

- For issues related to sabbatical/EFT/unpaid leave applications, eligibility periods, eligibility to use grants, etc., contact Mrs. Sherry Itzhak Halevy, Office for Academic Staff, 077-8871490, [sherry.i@technion.ac.il](mailto:sherry.i@technion.ac.il).
- For financial matters—value of the sabbatical grants, contact Mrs. Yael Liatim, Payroll Department, 04-8292552, [lyael@technion.ac.il](mailto:lyael@technion.ac.il).
- For financial matters—preparing for going on sabbatical (flight ticket prices, closing salary months at the Technion, bank account details for transferring sabbatical grants, travel advances, etc.), contact Mrs. Michal Sarig/Mrs. Miri Sade-Kalo, 04-8292561, [tsmichal@technion.ac.il](mailto:tsmichal@technion.ac.il), [mirik@technion.ac.il](mailto:mirik@technion.ac.il).
- For insurance-related issues (health insurance abroad), contact the Technion's Academic Staff Organization [www.segeltechnion.org.il/home](http://www.segeltechnion.org.il/home).

## Chapter 2: Before/Toward the Trip

### Submitting a Sabbatical Application

- If the sabbatical is meant to begin at the start of the 1<sup>st</sup> semester (winter semester) applications must be submitted no later than January 1<sup>st</sup> of the same year.
- If the sabbatical is meant to begin at the start of the 2<sup>nd</sup> semester (spring semester) applications must be submitted no later than May 1<sup>st</sup> of the previous year.
- If the sabbatical is meant to start in the summer semester, applications must be submitted no later than March 1<sup>st</sup> of the same year.
- Sabbatical applications are submitted online through the Technion's portal and are initiated by the faculty member, using a **Sabbatical/EFT/Unpaid Leave Form**. You can track the approval process on the portal.
- After the sabbatical is approved in principle, the form arrives at the "faculty member" station, where changes can be made and the sabbatical plan can be updated (this refers to slight changes to the start and end dates or the destination). More significant changes, such as postponing the sabbatical by a semester or a year, require submitting a new application for approval by the EVPAA.
- An approved sabbatical can be canceled (portal/"forms system"/"applications I initiated").

### Contacting the Accounting Division

- After obtaining final approval for the sabbatical period and prior to its start date, you need to contact the Accounting Division to:
  - Update the actual period of the sabbatical abroad and choose how to close the Technion salary months.
  - Receive details regarding the sums you are entitled to receive for plane tickets and a list of travel agencies that work with the Technion.
  - Receive an income tax form to complete.
  - Receive details regarding the amount you will be paid each month while on sabbatical abroad.



### **Confirmation for Receiving a Visa**

- Getting a visa for staying in a foreign country generally requires a letter of confirmation from the Technion stating that the faculty member will return to work in Israel and will receive funding from the Technion during their stay abroad.
  - You can get a letter of confirmation stating the payment amount of your sabbatical grants from the Accounting Divisions. Contact Mrs. Michal Sarig or Mrs. Miri Sade-Kalo, 04–8292561, [tsmichal@technion.ac.il](mailto:tsmichal@technion.ac.il), [mirik@technion.ac.il](mailto:mirik@technion.ac.il).
  - You can get a letter confirming your employment by the Technion from the Office for Academic Staff. Contact Mrs. Sherry Itzhak Halevy, Office for Academic Staff, 077–8871490, [sherry.i@technion.ac.il](mailto:sherry.i@technion.ac.il).

### **Maintaining Insurance Continuity**

The various insurance payments continue to be deducted in an ongoing manner to ensure continuity of coverage (for faculty members covered by a **budgetary pension** plan, advanced study fund payments and deposits toward severance packages do not continue during their sabbatical abroad).

Pay slips are issued only for sabbaticals in Israel. A “form 106” for the sabbatical (in Israel or abroad) is issued in April of the tax year following the sabbatical.

- For issues related to group health insurance, contact the Academic Staff Organization at 04–8292429/30 or MIC Insurance Consultants at 09–7655326. For further details, visit [www.segeltechnion.org.il/home](http://www.segeltechnion.org.il/home).
- National insurance and national health insurance: the Technion continues to deduct these payments and transfer them to the National Insurance Institute along with its required participatory payment as an employer, to maintain full continuity of coverage, without faculty members having to take any action.

### **Pension Rights and Payments**

- Faculty members covered by a budgetary pension plan continue to accumulate pension rights while on sabbatical and the Technion deducts the faculty member's participation fees from the sabbatical grant. There is no need to take any action.
- For faculty members covered by a cumulative pension plan, pension fund payments continue automatically during the sabbatical period, and there is no need to take any action.
  - If the number of sabbatical grants is less than the number of sabbatical months, the grants will be spread over a longer period and the monthly payment will be adjusted accordingly. We recommend contacting your pension fund and checking your coverage.

### **Plane Tickets**

- Alongside sabbatical grant benefits, faculty members accumulate plane ticket benefits at a rate of half a ticket per year.
- Hospital staff on the clinical track accumulate a third of a plane ticket per year, in proportion to the scope of their position.
- You can see your plane ticket and sabbatical grant balance on the forms system on the Technion's portal, under the "Staff Reports" tab.
- The tickets are intended for going on sabbatical abroad.
- The value of a ticket is calculated based on the cost of a one-way Y class ticket to the farthest destination in which the faculty member spends at least two months. If the faculty member stays at any destination for less than two months, the EVPAA can determine an intermediate destination. You can inquire about the amount you are eligible to receive at the Accounting Division.
- Faculty members may use two plane tickets per sabbatical. No tax at source will be deducted for the two tickets; a third ticket can be used for spouses or children up to the age of 18. Tickets for family members will be taxed at source and the payment will be deducted

from the sabbatical funds. The final tally is done directly vis-à-vis the Income Tax Authority.

- If there is no remaining plane ticket balance or the balance is lower than two tickets, the cost can be supplemented from the International Science Relations Fund (up to two plane tickets).
- Plane tickets can only be purchased from Technion-approved travel agencies. For details, contact the Accounting Division. [See the link to the list of travel agencies.](#)
- Plane tickets for sabbaticals cannot be used to fly business class. However, you can purchase business class tickets from an approved travel agency and pay the difference (relative to a full-price Y class ticket) out of your International Science Relations Fund or your own pocket.

## **Chapter 3: While on Sabbatical**

### **Sabbatical Grants**

- During sabbaticals abroad the grant is calculated based on a base dollar amount with added payment for seniority, resulting in the gross grant amount for the sabbatical period.
- The base rate is updated from time to time in accordance with the Association of University Heads.
- Added payment for seniority while on sabbatical is calculated as follows:
  - Professors begin with an added payment rate of 27.5%; the maximum added payment rate is 77.5%.
  - Associate professors begin with an added payment rate of 20%; the maximum added payment rate is 45%.
  - Senior lecturers begin with an added payment rate of 12.5%; the maximum added payment rate is 30%.
  - Lecturers begin with an added payment rate of 7.5%; the maximum added payment rate is 17.5%.

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- While on sabbatical, faculty members are not eligible to receive added payments for research, devotion of time, role associated payments, differential grants, and convalescence pay. Likewise, payments are not deducted toward their advanced study fund and sabbatical benefits are not accumulated. Payments to the Science Relations Fund continue during the sabbatical. Added payment for devotion of time for the preceding year will be paid during the sabbatical.
- Income tax, national insurance, national health insurance, payments toward pension funds (or pension participation fees for those covered by a budgetary pension plan) are deducted at source (from the gross payment, meaning before it is transferred to the faculty member).
- After obtaining final approval, contact the Accounting Division for details regarding the amounts, deductions, and accordingly, the net amount you will receive each month.
- If you are promoted in rank while on sabbatical, your sabbatical grant will be adjusted accordingly.
- While on sabbatical in Israel, you will receive your regular salary as a sabbatical grant, not including added payment for research (aside from added payment for research type A, if your sponsor is notified and approves of this), added payment due to your role, added payment for devotion of time, and differential grants. Allocations to your advanced study funds and pension fund will continue as usual.
- While on sabbatical in Israel, you will not be reimbursed for travel expenses to and from work.
- During EFT you will receive your regular salary as a sabbatical grant, including added payments for research, added payment due to your role, allocations to your advanced study fund, accumulation of Science Relation Fund benefits, added payment for devotion of time, and differential grants.

#### **Opening a Bank Account and Receiving the Grant**

- A month before going on sabbatical, and provided the sabbatical has been finally approved, faculty members are entitled to receive an advance based on their rank. You can receive

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the advance via bank transfer to a dollar account or by contacting the bank to withdraw foreign currency, or via bank transfer to an Israeli shekel account.

- Faculty members going on sabbatical in the United State or Canada can receive payment via bank transfer to a dollar account in the United States by completing an ATS form that will be sent by the Accounting Division once the sabbatical has been finally approved.
- A form for completing the details for transferring the sabbatical grants to a foreign currency, non-dollar account in the United States will be sent by the Accounting Division after the sabbatical has been finally approved.
- When a sabbatical is taken in the 1<sup>st</sup> semester, only the salaries for April through September of the same academic year will be paid. When a sabbatical is taken in the 2<sup>nd</sup> semester, only the salaries for October through March (prior to the sabbatical) will be paid. This is subject to the faculty member's choice regarding the salary closing month (the "Distribution Options" form). Months for which salaries are paid are unrelated to the effective sabbatical start and end dates; payment is made based on the option chosen by the faculty member before going on sabbatical.
- The Distribution Options form (for choosing the salary closing months) will be sent by the Accounting Division after the sabbatical has been finally approved.
- Faculty members going on sabbatical abroad for at least one month can apply to have added to their sabbatical grants, funds withdrawn from their International Science Relations Fund at a rate of up to 30% of the sabbatical grant amount or at the amount of the annual credit (the higher of the two). In such cases, the funds will be taxed directly and indirectly (the indirect taxes, about 15%, will be deducted from your remaining Science Relations balance). You need to notify the Accounting Division if you wish to use your Science Relations Funds in this way.

### **Keeping Receipts and Asking the Income Tax Authority for an Extension**

- During sabbaticals, certain expenses can be deducted from your taxable income. In light of this, the taxes deducted from your sabbatical grant are only "income tax

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advances.” At the end of the year, you need to submit a report to the Income Tax Authority and the tax rate will be determined accordingly. This will often result in a **tax refund**.

- You are obligated to report income made abroad during your sabbatical. Israel has signed tax treaties with several countries under which tax is not deducted under certain conditions. However, if you do pay tax abroad, this payment is taken into account when the tax rate in Israel is determined.
- For the purpose of the report, you need to keep documents specifying your income abroad (if you have any) and receipts (or other proof) of the following expenses:
  - Rent and home maintenance payments (including local taxes, electricity, heating, water, maintenance, etc.). (The cost of purchasing furniture and equipment is non-deductible, however the cost of renting furniture and equipment is).
  - Hotel accommodation during work trips.
  - Children’s education (for those on sabbatical abroad for over ten months).
  - Flights to the sabbatical destination and flights during the sabbatical, such as other trips on public transportation for work purposes only (not including trips to and from unrecognized work places).
  - Car rental or use for driving to a conference/research/professional visit—including specification of the trips made and number of kilometers for each trip (car maintenance expenses are not recognized).
  - Expenses related to issuing work visas.
  - Additional expenses related to participating in professional conferences, professional tours, and professional meetings—with verifying documents attached.
  - Shipment of personal belongings.
  - Professional literature and journal purchases—specifying the titles.
  - Computer-related expenses—rental, purchase, maintenance, communication.
  - Professional and office equipment purchases.
  - Medical insurance abroad.
  - Other expenses related to your professional work while on sabbatical or related to your training or stay at the training location (not including living expenses, aside from those specified above).

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- **Let us emphasize that not all of these expenses will necessarily be recognized. However, we recommend keeping receipts that might be recognized and presenting them to the accountant.**
- The tax year based on which reports are submitted to the tax authorities is a calendar year (January to December).
- You can contact the accountants who work with Technion faculty members mentioned in Part 4: “Income Tax – Submitting a Report.”

### **The Science Relations Fund and Research Budgets**

- Faculty members on sabbatical can go to conferences and be reimbursed from their Science Relations Fund according to the regular rules (completing a travel form on the Technion portal and submitting a report after the trip with receipts and flight tickets attached). Expenses that can be refunded include the flight ticket from the sabbatical location to the conference and back, registration fees, and taxis to and from the airport. Hotel, per diem, and travel expenses during the conference days will not be refunded. Reimbursement of conference expenses during sabbaticals is done vis-à-vis the Accounting Division (Mrs. Miri Sade-Kalo or Mrs. Michal Sarig). These amounts will be included in the “form 106” for the sabbatical and must be reported to the Income Tax Authority.
- Use of research budgets while on sabbatical is subject to the sponsors’ procedures at the Research Authority.
- While you receive sabbatical grants you continue to accumulate Science Relations Fund benefits.

### **Visits to Israel**

- During a sabbatical abroad faculty members can stay in Israel for up to 2.5 days on average per month (e.g. 30 days if the sabbatical abroad is for a period of 12 months). If you stay in Israel for longer, your sabbatical period will partially be considered a sabbatical in Israel (payments will be recalculated and adjusted accordingly).

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- This does not apply to visits for major family events or to grieve the death of a first-degree relative, i.e. parents, siblings, spouses, and children (up to seven days). Likewise, this does not apply to other work-related visits done at the behest of the university, which have been specially approved by the EVPAA.
- Faculty members must submit a report regarding their sabbatical to the tax authorities, including a statement regarding the sabbatical days abroad and days spent in Israel. The final tax amount will be calculated accordingly.

### **Working while on Sabbatical**

- As part of their sabbatical, faculty members can incorporate teaching in an academic institution or other work in their field of specialization, provided the primary purpose of the sabbatical is research/training.
- When taking a sabbatical in Israel, faculty members may be employed by another academic institution funded by the Planning and Budgeting Committee of the Council for Higher Education at a scope of no more than a half-time position, and in any event, no more than four hours a week.

## **Chapter 4: After Returning from Sabbatical**

### **Updating the Office for Academic Staff**

- At the end of your sabbatical you must update Mrs. Sherry Itzhak Halevy (Head of Sabbatical, Professional Travel, and External Work) so she can instruct the Payroll Department to renew your regular salary payments.
- At the same time, you need to complete a “Statement of Days Spent Abroad and in Israel after Returning from Sabbatical” form, which you can find on the Office for Academic Staff website ([link to the website](#)). Email the form to Mrs. Sherry Itzhak Halevy at [sherry.i@technion.ac.il](mailto:sherry.i@technion.ac.il).



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#### **Income Tax – Submitting a Report**

- After your return you must submit an income tax report of your expenses and income while on sabbatical. We recommend using the paid services of an external accountant or tax advisor. A list of possible service providers can be found at the Office for Academic Staff.
- A “form 106” for the tax year (January–December) in which the sabbatical was taken will be issued at the start of the second quarter of the following tax year. If the sabbatical was spread over two tax years, another “form 106” will be issued in the following year. The forms will be sent to you.

#### **National Insurance – Child Benefits**

- Eligibility for child benefits continues during the sabbatical. You need to send the National Insurance Institute a letter of confirmation from the Technion stating that the sabbatical was for a set period. Based on this statement, child benefit payments should continue as usual. It is important to contact the National Insurance Institute upon your return to Israel to ensure continuity of child benefits.

#### **Differential Grants/Devotion of Time/Sick Days/Convalescence Pay in the Past Year**

- Every year in January, faculty members are required to complete a “Differential Grant” form to receive the grant.
- The form refers to activity in the three years prior to completing the form (e.g. in the 2020–2021 academic year the form referred to the 2019–2020, 2018–2019, and 2017–2018 academic years).
- The grant is paid in three instalments during the year, as follows:
  - In the March salary (paid in April); the first instalment for the months of October, November, December, and January.
  - In the June salary (paid in July); the second instalment for the months of February, March, April, and May.

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- In the September salary (paid in October); the third instalment for the months of June, July, August, and September.
- Faculty members going on sabbatical for a full academic year are not entitled to a differential grant. Upon their return, they can specify their activity during the sabbatical year in an eligibility form. The algorithm takes this into account in the final scoring.
- Faculty members are not eligible to receive a devotion of time grant for a sabbatical year.
- While on sabbatical, faculty members must report their use or non-use of sick days on the staff portal on SAP.
- Convalescence pay is transferred to faculty members in the June salary, which is paid at the start of July. Faculty members on sabbatical at the time will receive the relative portion of convalescence pay after they return to Israel (excluding the sabbatical months).