

Temerty  
Medicine

# Sponsored Trainees MRRP



TEMERTY FACULTY OF MEDICINE  
UNIVERSITY OF TORONTO

# Training Agreements

Postgraduate training agreements are currently in place between the University of Toronto Temerty Faculty of Medicine and sponsoring agencies from the following countries:

- Bahrain
- Kuwait
- Oman
- Qatar
- Saudi Arabia
- United Arab Emirates

# Sponsored Residents and MRRP

Are sponsored residents eligible to participate/volunteer for MRRP? PGME has reached out to the MOH to receive clarification.

## If YES:

- Participation in MRRP **must be** supported by the sponsor, as contractual stipulations exist around remuneration of their trainees.
- Sponsored trainees are fully sponsored and receive their salary and scholarship **directly from** their sponsor, and as such, are tax exempt. Paying them from a Canadian source puts their scholarship and salary at risk for scrutiny by the CRA
- PGME has pre-emptively reached out to our sponsors and provided them with information on MRRP.
  - Positive responses from **Saudi, Kuwait, Oman**



# Considerations and conditions noted by Sponsors

The following considerations and conditions must be reviewed for sponsored residents to participate in MRRP:

1. The Article in the PGME Training Agreement between U of T and the Sponsor as it relates to the prohibition of “trainees to accept payment or remuneration in any form ... except for the monies transmitted to them by the Sponsor” shall be suspended for the duration of the MRRP (expires March 31, 2022)
2. The choice to participate in the MRRP is purely voluntary; no adverse inference will be drawn against any resident who does not chose to participate
3. Each resident must first obtain approval from their Program Director to participate
4. The additional MRRP shifts (outside their sponsored programs) must in no way interfere in their ability to fulfill the expectations of their residency programs, including post-call days
5. Hospitals choosing to employ sponsored trainees through MRRP agree to abide by the terms and conditions of the Sponsors. Payments will be structured in such a way so as to prevent any disruption or interference to their existing Income Tax exemption provided to them by the CRA. For example, payments could be made in “lump-sum” amounts on a weekly basis with no deductions at source. Residents would then be responsible for filing 2022 Income Tax returns showing the total amount of these payments (which would likely amount to less than the ~\$13k, and would attract no taxation liability).

