April 5, 2016

To researchers and research administrators,

As communicated two years ago, a customized benefit rate for non-student research personnel has been put in place effective May 1, 2014. This communication is to inform you of the benefit rates applicable for the 2016-2017 University fiscal year (May 1, 2016 to April 30, 2017).

2016-2017 BENEFIT RATES

The customized rate for non-student research personnel effective May 1st, 2016 is set at 21.4% (20.8% for 2015-2016), while the benefit rate for University Faculty & Staff is set at 27.6%.

The rate only includes the benefits that apply to the research community and that the funding agencies allow to be charged against research funds.

Furthermore, the benefit rate applicable to student employees is set at 10.1% effective May 1st, 2016 (9.8% for 2015-2016).

IMPORTANT INFORMATION & PROCEDURE

Within the financial system of the University, the benefit rate applied is driven by the salary account code used.

Salary account codes for non-student research personnel

The only salary account codes that will generate a benefit charge of 21.4% are those listed below beginning by 666, reserved for non-student research personnel. Please also refer to the guidelines of your funding agency prior to selecting an account code, as restrictions may apply as to the type of account that can be used.
Salary account codes for student research personnel

The following salary account codes, beginning by 662, are reserved for student research personnel and will generate a benefit charge of 10.1%:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>66200</td>
<td>UGRAD (RESEARCH FUNDS)</td>
</tr>
<tr>
<td>6620F</td>
<td>UNDERGRADUATE FOREIGN STUDENT</td>
</tr>
<tr>
<td>6620W</td>
<td>UGRAD (RES FDS)-WORK STUDY</td>
</tr>
<tr>
<td>66210</td>
<td>GRAD - MASTER (RESEARCH FUNDS)</td>
</tr>
<tr>
<td>6621F</td>
<td>GRAD. PH.D/MASTER FOREIGN STUDENT</td>
</tr>
<tr>
<td>6621W</td>
<td>GRAD - MASTER (RES. FDS)-W.S</td>
</tr>
<tr>
<td>66220</td>
<td>GRAD - PHD (RESEARCH FUNDS)</td>
</tr>
<tr>
<td>6622F</td>
<td>GRAD. PH. D. FOREIGN STUDENT</td>
</tr>
<tr>
<td>6622W</td>
<td>GRAD - PHD (RES. FDS)-WORK STUDY</td>
</tr>
<tr>
<td>66230</td>
<td>POST DOCTORAL (RESEARCH FUNDS)</td>
</tr>
</tbody>
</table>

Note that if salary codes other than those listed above are used, the main University benefit rate of 27.6% will be applied. Therefore, please ensure that any new notice of hire you prepare and submit includes one of the eligible...
accounts listed above. This will enable the appropriate benefit charge to be applied to your fund.

**BUDGETING OF RESEARCH PROJECTS**

For budgeting purposes, note that the benefit rates do not include the cost of vacation (4% or 8.8%) when not part of the base pay. Please refer to the *Researcher’s Guide to Financial Management* published by Financial Services - Restricted Funds for greater details.

Furthermore, the benefit rates are readjusted at the beginning of each University fiscal year. As long-term projections are not currently available, we recommend that budgets for research projects be calculated using the 2016-2017 rate of 21.4%.

Please do not hesitate to contact us for any question or for further information.

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