



OFFICE OF THE TREASURER

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 1<sup>st</sup>, 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 1<sup>st</sup>, 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.

66610	RA NON-STUDENT RESEARCH ASSISTANT LESS THAN 12 MONTHS
66615	RA NON-STUDENT RESEARCH ASSISTANT 12 MONTHS AND MORE
66620	RA NON-STUDENT RESEARCH ASSOCIATE LESS THAN 12 MONTHS
66625	RA NON-STUDENT RESEARCH ASSOCIATE 12 MONTHS AND MORE
66630	RA NON-STUDENT RESEARCH/OFFICE SUPPORT LESS THAN 12 MONTHS
66635	RA NON-STUDENT RESEARCH/OFFICE SUPPORT 12 MONTHS AND MORE
66640	RA NON-STUDENT RESEARCH/PROFESSIONAL SUPPORT LESS THAN 12 MONTHS
66645	RA NON-STUDENT RESEARCH/PROFESSIONAL 12 MONTHS AND MORE
66650	RA NON-STUDENT RESEARCH/TECHNICAL SUPPORT LESS THAN 12 MONTHS
66655	RA NON-STUDENT RESEARCH/TECHNICAL SUPPORT 12 MONTHS AND MORE
66660	RA NON-STUDENT RESEARCH/MANAGEMENT LESS THAN 12 MONTHS
66665	RA NON-STUDENT RESEARCH/MANAGEMENT 12 MONTHS AND MORE

**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%:

66200	UGRAD (RESEARCH FUNDS)
6620F	UNDERGRADUATE FOREIGN STUDENT
6620W	UGRAD (RES FDS)-WORK STUDY
66210	GRAD - MASTER (RESEARCH FUNDS)
6621F	GRAD. PH.D/MASTER FOREIGN STUDENT
6621W	GRAD - MASTER (RES. FDS)-W.S
66220	GRAD - PHD (RESEARCH FUNDS)
6622F	GRAD. PH. D. FOREIGN STUDENT
6622W	GRAD - PHD (RES. FDS)-WORK STUDY
66230	POST DOCTORAL (RESEARCH FUNDS)

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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