



OFFICE OF THE TREASURER

April 4, 2017

To researchers and research administrators,

As communicated over the past few years, a customized benefit rate for non-student research personnel has been in place since May 1, 2014. This communication is to inform you of the benefit rates applicable for the 2017-2018 University fiscal year (May 1, 2017 to April 30, 2018).

2017-2018 BENEFIT RATES

The customized rate for **non-student research personnel effective May 1st, 2017 is set at 21.1%** (21.4% for 2016-2017), while the benefit rate for University Faculty & Staff is set at 27.7%.

The rate for non-student research personnel of 21.1% also applies to **Postdoctoral Fellows** who have the status of employees as per the revised Postdoctoral Fellow Policy adopted last year.

Note that the rate for non-student research personnel 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 10.0% effective May 1st, 2017** (10.1% for 2016-2017). This rate applies to TRAC-RAs, TRAC-TAs and Work Study programs only.

Lastly, the rate applicable to **non-pensionable stipends is set at 10.0% effective May 1st, 2017** (10.1% for 2016-2017). If you are a **research chair** and receive a stipend net of benefits, note that the net amount of the stipend that you are receiving will be recalculated accordingly; you can expect the change to be reflected on the first pay of May 2017.

Summary table of 2017-2018 Benefit Rates:

Faculty & Staff	27.7%
Non-student Research Personnel & Postdoctoral Fellow Employees	21.1%
Student Employees	10.0%
Non-pensionable Stipends	10.0%

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 and Postdoctoral Fellow Employees

The **only** salary account codes that will generate a benefit charge of 21.1% are those listed below beginning by 666, reserved for non-student research personnel and for Postdoctoral Fellow Employees. 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 SUPPORT 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

66670	POSTDOCTORAL FELLOW LESS THAN 12 MONTHS
6667F	POSTDOCTORAL FELLOW FOREIGN MORE THAN 12 MONTHS
66680	POSTDOCTORAL FELLOW 12 MONTHS AND MORE
6668F	POSTDOCTORAL FELLOW FOREIGN 12 MONTHS AND MORE

Salary account codes for student research personnel (TRAC-RAs)

The following salary account codes, beginning by 662, are reserved for student research personnel (TRAC-RAs, must be Concordia students) and will generate a benefit charge of 10.0%:

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

Note that if salary codes other than those listed above are used, the main University benefit rate of 27.7% 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 2017-2018 rate of 21.1%.

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

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