



OFFICE OF THE TREASURER

April 15, 2025

To researchers and research administrators,

As communicated over the previous years, a customized benefit rate for non-student research personnel is in place in order to ensure compliance with the granting agencies' funding rules. This communication is to inform you of the benefit rates applicable for the 2025-2026 university fiscal year (May 1, 2025 to April 30, 2026).

For greater clarity, the benefit rates are a mechanism through which the university funds the annual costs of statutory remittances and of the various benefit programs it offers to its employees.

2025-2026 BENEFIT RATES

The customized rate for **non-student research personnel effective May 1st, 2025 is set at 19.0%** (19.9% for 2024-2025), while the benefit rate for university Faculty & Staff is set at 26.0%.

The rate of **19.0%** applies to all research **employees unionized with CARE** (research assistants, research associates, professional support and technical support) as well as **other non-student research personnel**, such as non-unionized office support employees.

The rate for non-student research personnel of **19.0%** also applies to **Postdoctoral Fellows** who have the status of employees as per the Postdoctoral Fellow Policy that took effect on June 1, 2016.

Note that the rate for non-student research personnel only includes the cost of 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, who are mainly those unionized with CREW, is set at 10.9% effective May 1st, 2025** (10.9% for 2024-2025). This rate applies to CREW-RAs, CREW-TAs, and to students hired under the Work Study Program and other qualifying programs and corresponds to the cost of statutory remittances only.

Lastly, the rate applicable to **non-pensionable stipends is set at 10.9% effective May 1st, 2025** (10.9% for 2024-2025). If you are a **research chair** and receive a stipend net of benefits, note that the net amount of the stipend is calculated based upon that rate.

Summary table of 2025-2026 Benefit Rates:

Faculty & Staff	26.0%
Research Personnel unionized with CARE (non-student)	19.0%
Other Non-student Research Personnel & Postdoctoral Fellow Employees	19.0%
Student Employees unionized with CREW, Work Study, GradProSkills and Student Success Centre	10.9%
Non-pensionable stipends	10.9%

BUDGETING OF RESEARCH PROJECTS

For budgeting purposes, note that in addition to the benefit rate, the cost of vacation (4%, 6% or 8.8%) must be factored in only when not part of the base pay.

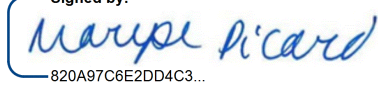
For research personnel unionized with CARE, the cost of vacation is actually included as part of the base pay, since as per the CARE Collective Agreement, vacation days are to be taken as paid time off. All research personnel unionized with CARE are entitled to an annual paid vacation leave earned during the previous reference year of June 1st to May 31st. The paid vacation leave entitlement is to be taken during the following reference year, starting on June 1st. For greater details, please refer to the [CARE Collective Agreement](#) available on the university's website. If employment ends for an employee who has not taken their entire vacation entitlement during the reference year, an indemnity equal to the number of accrued and unused vacation days to which they are entitled will be paid to the employee and **charged to the research fund**. Please do not hesitate to contact Employee & Labour Relations in Human Resources should you have any questions regarding the CARE Collective Agreement.

Likewise, for **Postdoctoral Fellows**, vacation days are included in the base pay. It is the case also for **other non-student research personnel** on a contract of one year or more, if vacation days are actually taken as recommended. Please refer to the [Researcher's Guide to Financial Management](#) published by Financial Services

– Research Funds and to the [Guidelines for Postdoctoral Fellows](#) for greater details.

Lastly, please note that 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 2025-2026 rate of 19.0%.

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

Signed by:

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