



To: Principals, Deans, Academic Directors and Chairs

cc: Divisional Business Officers via AMS listserv
Divisional Financial Officers via DFO listserv

From: Sally Garner, Executive Director, Planning & Budget

Re: Standard Benefit Rates (SBR) for 2017-18

Date: January 25, 2017

Employer benefit costs are currently charged to divisions at a standard benefit rate of 24.75% of compensation for appointed staff and 10.00% of compensation for non-appointed staff.

Effective May 1, 2017, the standard benefit rate (SBR) will decrease from 24.75% to 24.00% for appointed staff and will remain at 10% for non-appointed staff in 2017-18. The SBR covers legislated and negotiated benefits. The decrease is as a result of salaries growing faster than the cost of benefits combined with a lower average rate of payroll deductions since most salaries are now above the maximum legislated salary for CPP and EI. Please note that the SBR excludes any pension special payments.

The standard benefit rate for non-appointed staff will remain at 10.00%.

Research grant applications and ancillary budget planning for fiscal 2018-19 should use the estimated rates of 24.0% for appointed staff and 10.0% for non-appointed staff. Please note this is only an estimate and the final SBR rate for 2018-19 will be determined towards the end of 2017, in order to take into account projected benefit costs and salaries at that time.

If you have any further questions please contact your Planning and Budget Officer.