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## Fringe Benefits

Office of Research Services

Guideline

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### 1.0 Purpose

- 1.1. To outline the University of New Brunswick's Fringe Benefit guideline.

### 2.0 Applicability

- 2.1 University-wide
- 2.2 All applications and proposals for grants, agreements, and contracts that include salary payments must include a provision for fringe benefits.

### 3.0 Definitions

- 3.1 None applicable

### 4.0 Implementation

- 4.1 Fringe-benefit costs must be included in the payment recovery rates for all employees who are paid on a T4 basis and who perform services for clients for fees not covered or financed by the operating budgets of UNB.

Please note that fringe benefits are not currently charged for staff who are paid on a T4-A basis, including:

- Principal Investigators,
- Post Doctoral Fellows
- Graduate Students (paid by stipends)

- 4.2 As of May 1, 2012, the rates are:

- Full-time Faculty: 17.25%
- Full-time Support Staff: 20.25%
- All Part-time: 7.25% (see below for calculation of effective rates charged to accounts)

- 4.3 STUDENT POSITIONS:

- Annual Rate: 4% vacation pay + 7.25% fringe benefits (Income Tax, CPP and EI), giving an effective rate of 11.54%
- Timesheets: 4% vacation pay and 3% statutory holiday pay + 7.25% fringe benefits (Income Tax, CPP and EI), giving an effective rate of 14.76%

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### 4.4 TERM STAFF POSITIONS:

- Annual Rate: 4% vacation pay + 7.25% fringe benefits (Income Tax, CPP and EI), giving an effective rate of 11.54%
- Timesheets: 4% vacation pay and 5% statutory holiday pay + 7.25% fringe benefits (Income Tax, CPP and EI), giving an effective rate of 16.9%

### 4.5 Previous rates (May 1, 2011 - April 30, 2012)

- Full-time Faculty: 17.25%
- Full-time Support Staff: 20.00%
- All part-time Positions: 7.25%

## 5.0 Interpretation and Questions

- 5.1 For further information please contact: Dwight Ball Executive Director, ORS Tel: (506) 453-4674 Fax: (506) 453-3522 E-mail: [fdball@unb.ca](mailto:fdball@unb.ca)