
Fringe Benefits

Office of Research Services

Guideline

1.0 Purpose

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

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 (PI Fees),
- Graduate Students paid by stipends (GRA Graduate assistants and GAA Graduate Academic Assistantships)

- 4.2 As of May 1, 2016, and continuing:

- Full-time Faculty: 17%
- Full-time Support Staff (term of employment: greater than 1 year): 23%
- All Part-time: 7.25%
(see below for calculation of effective rates charged to accounts)
- **NEW November 1, 2020:** Postdoctoral Fellows who are included in the PSAC-PDF union: 15%

- 4.3 STUDENT POSITIONS:

- 4.3.1 Undergraduate students:

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

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- Timesheets: 4% vacation pay and 4% statutory holiday pay + 7.25% fringe benefits (Income Tax, CPP and EI), giving an effective rate of 15.83%.
- 4.3.2 Graduate students (Graduate Student Research Assistants (GSRA, formerly RA), and Graduate Student Teaching Assistants (GSTA, formerly GTA):
- Annual Rate: 7.25% fringe benefits (Income Tax, CPP and EI)—vacation pay is included in the graduate student hourly rate.
 - Timesheets: Timesheets are not used for graduate student employment. Please refer to the 'Annual Rate' section above.
- 4.4 TERM STAFF POSITIONS (term of employment: 1 year or less):
- 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%

5.0 Interpretation and Questions

5.1 For further information please contact:

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