To Whom It May Concern:

Re: Fringe Benefit Rates for Budgeting Purposes – April 1, 2017–March 31, 2018

The weighted average fringe benefit (FB) rate across all employee groups at McMaster University is approximately 30%. However, the FB packages (including discretionary employer and non-discretionary government benefits) do differ among employee groups (e.g. Unifor, TMG, Hourly, Postdocs, Temp/Casual and Graduate Students) at the University. As well, total FB as a percentage of total fiscal salary varies, with the percentage of FB decreasing as salary increases within each employee group; and the cost of family coverage is also higher than FB coverage for single employees.

For full-time Unifor employees employed as research personnel on research grants administered through the Faculty of Health Sciences, it is recommended that a rate of 30% be budgeted for FB.

For other employee groups, it is recommended that the 2017-18 FB tables provided by McMaster’s office of Budgeting Services be consulted to provide as accurate a budget estimate as possible: [http://mcmaster.ca/bms/BMS_Financial_Information.htm#fs_brt](http://mcmaster.ca/bms/BMS_Financial_Information.htm#fs_brt)

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