

CBR Budgeting Guide for Sponsored Projects

Business & Financial Services | Costing & Policy
University of California, Merced

CBRs for Common Research Appointments

When developing a proposal budget for a Sponsored Project, it is crucial that the appropriate Composite Benefit Rate (CBR) be used to ensure that there will be sufficient funding to cover the cost of fringe benefits. The use of an incorrect CBR may result in the need to re-budget project funds from other direct-cost items, which could have a negative impact on the project.

To assist in the budget development process, a reference table has been provided that lists common research appointments and the applicable CBR (including the 5-year projected CBRs). If you are unable to locate an appointment in this document, please use tools and resources provided on the CBR website (<http://costpolicy.ucmerced.edu/cbr>) to locate the appropriate CBR.

Title/Appointment Type	Employee Group	FY2018 CBR	Projected Composite Benefit Rates				
			FY2019	FY2020	FY2021	FY2022	FY2023
Faculty Summer Salary	Limited	4.8%	4.8%	4.9%	4.9%	4.9%	4.9%
Faculty Academic Year†	Faculty/Post-Doc	40.0%	40.3%	40.7%	41.1%	41.6%	42.0%
Undergraduate Students	Limited	4.8%	4.8%	4.9%	4.9%	4.9%	4.9%
Graduate Students††	Limited	4.8%	4.8%	4.9%	4.9%	4.9%	4.9%
Post-Doctoral Scholars	Faculty/Post-Doc	40.0%	40.3%	40.7%	41.1%	41.6%	42.0%
Project Scientist Series†	Acad/Exmpt Staff	45.5%	46.0%	46.4%	46.9%	47.7%	47.9%
Staff Rsch Associate (1)†	Non-Exmpt Staff	56.5%	57.0%	57.4%	57.8%	58.3%	58.8%
Staff Rsch Associate (2-5)†	Acad/Exmpt Staff	45.5%	46.0%	46.4%	46.9%	47.7%	47.9%
Researcher Series†	Acad/Exmpt Staff	45.5%	46.0%	46.4%	46.9%	47.7%	47.9%
Specialist Series†	Acad/Exmpt Staff	45.5%	46.0%	46.4%	46.9%	47.7%	47.9%
Laboratory Assistant (1-4)†	Non-Exmpt Staff	56.5%	57.0%	57.4%	57.8%	58.3%	58.8%

Notes

† By default, full-benefits eligibility is assumed. If the appointment is subject to partial/no benefits eligibility, the CBR employee group will map to 'Limited Benefits Eligibility'.

†† GSR Fees are not included as part of the CBRs. Please ensure that GSR Fees are included in the project budget, if applicable.

The projected rates (FY19-FY23) are estimates for planning purposes only and are subject to change as rates are adjusted.

Budgeting for a Multi-Year Project

In order to adjust for any over- or under-recoveries, the CBRs will be subject to updates each fiscal-year. If you are preparing the budget for a multi-year project, please ensure that you use the appropriate projected CBR for each fiscal-year that the project crosses. For example, let's say that on January 1, 2018, you are preparing a budget for a three-year project that is anticipated to begin on July 1, 2018. You would budget for employee fringe benefits as follows for each of the three-years:

Project Year	Budget Period	Fiscal Year CBRs to Use
1	July 1, 2018 – June 30, 2019	FY2019
2	July 1, 2019 – June 30, 2020	FY2020
3	July 1, 2020 – June 30, 2021	FY2021