

N.B.: This website changes frequently.  
Please refer to [http://www.fin.uoguelph.ca/uploadFiles/04\\_05BenRates.pdf](http://www.fin.uoguelph.ca/uploadFiles/04_05BenRates.pdf) for the most recent version of this document.

**2004/2005 BUDGET BENEFIT RATES (Effective May 1, 2004)**

EXPENSE CODES	CATEGORY	BENEFIT ALLOCATION RATE (%)
	<b>ESTABLISHED SALARIES (Full-Time Equivalent):</b>	
61101	FACULTY	19.75
61103	PROFESSIONAL/MANAGERIAL (P/M)	24.00
61124	COLLEGE ACADEMIC/RESEARCH (CARG)	24.00
61125	LIBRARIANS	23.00
61126	CUPE	26.15
61127	ENGINEERS (UGOE)	26.00
61128	POLICE (UGPA)	26.00
61129	FOOD SERVICES (UGFSEA)	26.00
61130	USWA LOCAL 4120 (formerly UGSA)	26.00
61132	ONTARIO NURSES ASSOCIATION (ONA)	23.90
61133	EXEMPT STAFF (EMUS)	26.00
	<b>TEMPORARY SALARIES:</b>	
61250	CONTRACTUALLY LIMITED FACULTY	17.05
61201	TEMPORARY ACADEMIC SALARIES	17.05
61221	POST DOCTORAL	11.00
61226	CUPE – TFT	17.30
61230	USWA – TFT	17.30
61233	EXEMPT – TFT	17.30
61305	TEMPORARY SUPPORT	17.30
61108	OVERTIME	6.50
61109	SHIFT PREMIUM	6.50
61210	CLASS 'M' SEMESTER LECTURERS	12.50
61203	TEMPORARY PROFESSIONAL	17.60
61417	CASUAL STUDENT LABOUR	9.25
61418	GTA	8.25
61419	GRA	0.50
61420	GSA	8.25