

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. CBRs are subject to updates each fiscal-year to adjust for any over- or under-recoveries from prior year activity, and the use of an incorrect CBR may result in the need to re-budget project funds from other direct-cost items.

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](#) to locate the appropriate CBR.

Title/Appointment Type	Employee Group	Approved CBRs		Projected CBRs				
		FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Faculty Summer Salary Undergraduate Students Graduate Students ^{††}	Limited Benefits	4.8%	4.9%	4.9%	4.9%	5.0%	5.0%	5.0%
Faculty Academic Year [†] Post-Doctoral Scholars	Faculty & Post-Docs.	39.6%	41.5%	42.0%	42.4%	42.8%	43.2%	43.6%
Laboratory Assistant (1-4) [†] Staff Rsch Associate (1) [†]	Non-Exempt Staff	56.5%	59.1%	60.0%	60.9%	61.7%	62.6%	63.5%
Staff Rsch Associate (2-5) [†] Project Scientist Series [†] Specialist Series [†] Researcher Series [†]	Academic & Exempt Staff	45.1%	47.3%	47.8%	48.3%	48.7%	49.2%	49.7%

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 (FY20-FY24) are estimates for planning purposes and are subject to change as rates are adjusted.

For rate estimates past FY2024, please use a 3% rate escalation for each additional year.

Approved CBR Rate Agreements

CBRs are reviewed and approved by our Federal Cognizant Agency, the U.S. Department of Health and Human Services – Cost Allocation Services (CAS). To find the most current CBR Rate Agreements with CAS, please refer to the [CBR Website](#).

Budgeting for Multi-Year Contracts & Grants

Please refer to the budgeting guidelines established by the Sponsored Research Services office.