

# 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 approved and preliminary CBR's. 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			Preliminary
		FY2018	FY2019	FY2020	FY2021
Faculty Summer Salary	Limited Benefits	4.80%	4.90%	3.40%	1.30%
Undergraduate Students					
Graduate Students <sup>††</sup>					
Post-Doctoral Scholars	PostDocs	39.60%	39.60%	16.70%	2.90%
Faculty Academic Year <sup>†</sup>	Faculty	39.60%	41.50%	39.00%	36.30%
Laboratory Assistant (1-4) <sup>†</sup> Staff Rsch Associate (1) <sup>†</sup>	Non-Exempt Staff	56.50%	59.10%	54.90%	58.70%
Staff Rsch Associate (2-5) <sup>†</sup>	Academic & Exempt Staff	45.10%	47.30%	46.90%	46.90%
Project Scientist Series <sup>†</sup>					
Specialist Series <sup>†</sup>					
Researcher Series <sup>†</sup>					

### Notes

<sup>†</sup> 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'.

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

## Approved CBR Rate Agreements

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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

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