Budget Resources – SSHRC Grants

The following information may assist you in developing your SSHRC budget and is extracted from SSHRC program information, University of Calgary guidelines, and past experience with the program. The **Tri-Agency Guide on Financial Administration** should guide all determinations on what constitute valid expenses.

Eligibility rules apply to all project costs, regardless of funding source. I.e., they apply to items that will be funded with SSHRC dollars, but also to any cash or in-kind contributions that will be included in the total project budget. Ineligible contributions may still be discussed in an application as providing meaningful support for the research but should not be factored into the budget.

Within this document is detailed guidance re: SSHRC's budget categories:

1. Personnel costs
2. Travel and subsistence costs
3. Other expenses

Also included is additional information re: how to value in-kind contributions.

SSHRC BUDGET CATEGORIES

1. Personnel Costs

Definitions	
Stipend	Financial support given to a recipient of a training award, or provided by a grantee to a trainee*, to support them while they are working on their research thesis and/or gaining research experience.
Salary	Remuneration for work performed by research personnel that contributes toward the direct cost of research for which the funds were awarded, in accordance with institutional employment contracts or collective agreements, where applicable.

*Trainees may range from undergraduate students, to graduate students and post-docs.

- Grant funds may be used to supplement salaries or stipends paid from other sources, such as other Agency grants and individual training awards.
- Trainees may be hired as research personnel on a grant (normally on a part-time basis, i.e., hourly) and/or be paid a stipend from a grant (in which case the work done is part of the training of the student and constitutes the thesis or comparable academic requirement).

Stipends – Graduate Students

- Check with your Faculty or Department for stipend rates – there are no University-wide regulations, but some units have minimum stipend requirements.

Salaries – Undergraduate, Graduate, Post-doctoral, and non-student employee

- **Finance makes available a salary and benefits calculator; follow the "Benefit cost calculator" link here.**

When students are paid by wage, the amounts should be determined in accordance with the university's collective agreement or policy. **Consult your Faculty HR Advisor for appropriate rates.**

COMPENSATION Costs for Students and Postdoctoral Associates

Benefit costs at UCalgary consist of actual charges arising as the employer side of (i) salary-based percentage deductions; (ii) fixed value premium based deductions; and (iii) charges relating to a shared suite of institutionally provided services that address a broader, wholistic view of personnel requirements. Benefit rates are established based on the per component cost of all salary-based percentage deductions, fixed value premium based deductions, and institutionally provided services. The benefit percentage is blended across annualized salary rates and staff demographics and is based on the aggregate cost of providing benefits to employees.

The **statutory deductions rate for 2025 is calculated at 8.7%** (CPP – 5.95%, EI employer portion – 1.64%x1.4 = 2.30% and WCB -0.43 for a total of 8.68% (8.70% rounded)).

Helpful Links:
People & Culture — Research Staff Employment Type Summary
People & Culture — Student Employee Types
Finance — Benefits Cost Calculator (scroll down to Updates; be sure that you always refer to the most recent version posted on the web)
Postdoc Office — Postdoctoral Appointments

A) Undergraduate students
   - Typically hired on an hourly basis. Refer to Hourly column in the *Benefits Cost Calculator*.
   - Hourly salary rate should be in accordance with Phase 1 of the appropriate job family in the AUPE Collective Agreement (see Schedule A for salary grid).
     - As general guidance, an hourly rate of $16.50–$20.00/hr is typical.
   - In addition to the hourly rate, budget for the ***mandatory stat and vacation pay earnings*** (5% and 6%, respectively) and the ***employer-paid portion of statutory deductions*** (8.7% for 2025). This is approximately 21% over and above the hourly rate.
   - Undergraduate students are permitted to work a maximum of 22.5 hours per week. This limit does not apply between December 1 and January 15 and between May 1 and September 15.

B) Graduate students
   - Refer to Hourly column in the *Benefits Cost Calculator*.
   - The minimum hourly rate in accordance with the GSA Collective Agreement is $18.03. You may pay higher rates as justified by skill requirements or department / faculty / discipline standards.
     - As guidance, the Tri-agencies (SSHRC, NSERC, CIHR) have increased their minimum support of master's students to $27,000/year and doctoral students to $40,000/year.
   - The minimum hourly rate will increase to $22.84 as of 2025-12-31. The hourly rate will continue to increase annually over the next 3 years:
     - Min. $23.30/hour as of 2026-01-01
     - Min. $23.76/hour as of 2027-01-01
     - Min. $24.24/hour as of 2028-01-01
   - In addition to the hourly rate, budget for the ***mandatory stat and vacation pay earnings*** (5% and 6%, respectively) and the ***employer-paid portion of statutory deductions*** (8.7% for 2025). This is approximately 21% over and above the hourly rate.
   - When hired as Research Assistants (i.e., the work on the project does not comprise their

thesis research project), they are hired as **Graduate Assistants – Research (GAR)**. A Graduate Assistant Research (GAR) is permitted to work up to 450 hours in one academic year (July 1 to June 30); a 450 hour GAR can be held on top of a Graduate Assistant – Teaching (GAT).

Summary of Personnel Costs for Undergraduate and Graduate Students

		Undergraduate Students	**Graduate Students**
Job Type		Student Job Hourly (UCalgary student) or Casual Hourly (non-UCalgary student)	Graduate Assistant Research (GAR)
Earnings	Minimum hourly rate	According to Phase 1 of AUPE job family	$18.03 (will increase 2025-12-31)
	Stat Pay	5.0%	5.0%
	Vacation Pay	6.0%	6.0%
Statutory Deductions, Employer portion (CPP, EI, WCB)	2025 rate	8.7%	8.7%
		The sum of these costs is the total compensation.	

C) Post-doctoral trainees/researchers

- Refer to Post Doc column in the *Benefits Cost Calculator*.
- The duration of the initial appointment may be from three months to three years.
- Postdoctoral Associates are employees who receive funding through a supervising faculty member's grant, a UCalgary grant, some external postdoctoral fellowships (e.g. Alberta Innovates, Mitacs, etc.), or an endowment/donation administered by the UCalgary.
- The terms and conditions of the Postdoctoral Associate appointment type are covered under the PDAC Collective Agreement, refer to the Postdoc Guidelines for more information.
- Postdoctoral researchers at the University of Calgary must receive a minimum salary of $49,000/year (effective 2025-07-01) plus the ***employer-paid portion of statutory deductions*** (8.7% for 2025) and ***employer-paid Plan C health benefits*** (visit Benefits for information and costs).
  - $70,000 per year is considered a competitive base salary for postdoctoral researchers based on the minimum support offered by the Tri-agencies (SSHRC, NSERC, CIHR).
- The minimum postdoctoral salary will increase by 1.75% on 2026-07-01 and an additional 1.75% on 2027-07-01. These increases must be accounted for in the budget.
  - minimum $51,000 as of 2026-07-01
  - minimum of $53,000 as of 2027-07-01

- The salary is subject to deductions for statutory benefits such as Canadian Pension Plan (CPP), Employment Insurance (EI) and income tax from each semi- monthly pay. At the end of the tax year, a T4A slip will be issued to the Postdoctoral Associate.

o Plan C group benefits include Life Insurance, Accidental Death & Dismemberment, Long Term Disability, Extended Health Care, and Dental.
  - The current rates (2025-09-01) are $145.45/month or $1,745.40/year for a single individual and $246.57/month or $2,958.84/year for a family. (Updated September 1 each year.)
  - If the single/family status is unknown, use the family rate in the budget.

o Effective 2024-07-01, Postdoctoral Associate salaries are also subject to a ***1.5% chargeback rate*** to cover the costs of the Flexible Spending Account, Tuition Support, and maternity/parental leaves. This will only apply to the benefit eligible portion of salary. The Benefits Cost Calculator refers to this chargeback amount as 'Employer Support — Project.'

o For international postdoctoral researchers, there is a $230 compliance fee to support the work permit application that is also the responsibility of the supervisor.

Summary of Personnel Costs for Postdoctoral Associates

			Single	Family
Minimum salary (2025-07-01)	Must account for annual increases past the first budget year		$49,000	$49,000
Statutory Deductions, Employer portion (CPP, EI, WCB)	2025 rate		8.7%	8.7%
Plan C Benefits		**Monthly**	$145.45	$246.57
		Annual	$1,745.40	$2,958.84
Chargeback			1.5%	1.5%
Compliance Fee (international postdocs only)			$230	$230
			The sum of these costs is the total compensation.	

D) Research Personnel Employees (AUPE) – Research Assistants, Research Associates, Research Coordinators, Lab Technicians, etc.

o See the job templates and salary guidelines provided by UCalgary HR

o **Use the "Benefit cost calculator" found at the link here.**

o Jobs must be classified and posted through HR

Other compensation-related eligible costs include:
▪ Consulting fees – only for expert advice needed to resolve highly technical problems.

▪	Fees paid and gifts for the purpose of participant recruitment, such as modest incentives to consider participation (i.e., to establish a potential participant pool), where approved by a Research Ethics Board.
▪	Fees paid to research participants, such as modest incentives for participation, where approved by a Research Ethics Board.
▪	Subcontract costs.
▪	Clerical salaries directly related to dissemination activities, including manuscript preparation.
▪	Honoraria for guest lecturers (when the guest lecturer is not a Canadian Academic or otherwise eligible to apply for their own SSHRC funding).
▪	Some SSHRC programs allow Salary Research Allowances for eligible co-directors/-applicants from Canadian non-profit organizations. Some SSHRC programs allow salaries for Project Coordinators.
Ineligible costs include:	
▪	Any part of the salary, or consulting fee, to the grantee or to other persons whose status would make them eligible to apply for grants.
▪	Any form of compensation to co-applicants and collaborators of the grant regardless of their eligibility to apply for grants.
▪	Administrative (or management) charges and fees.
▪	Moving costs for relocating a new employee to begin their job with the research team.
▪	Discretionary severance and separation packages.

Compensation-related expenses for Indigenous Research

The Tri-Council Policy Statement: Ethical Conduct for Research Involving Humans (specifically Chapter 9: Research Involving the First Nations, Inuit and Métis Peoples of Canada) recognizes the importance of respecting the culture and traditions of Indigenous peoples and acknowledges the necessity to incur expenditures in that regard in the conduct of research. As such, the federal research funding agencies consider the following expenditures eligible for payment from the grant holder's grant funds (with appropriate backup documentation):

Other compensation-related eligible costs include:	
▪	Costs related to community mobilization and engagement, including culturally relevant promotional items such as tobacco, cloth, feasting and gift-giving for honouring ceremonies, and cash reimbursements (in a method acceptable to the individual or community being reimbursed) to compensate for community participation.
▪	Honoraria for Indigenous Elders and community experts.[1]
▪	Contracts and/or consultant fees for knowledge translation and communication activities for Indigenous Elders, community members and other Indigenous knowledge-holders involved in activities related to the Indigenous community.

Unless otherwise specified by the funding opportunity or program guidelines, compensation in the form of an eligible expense may be paid to Indigenous Elders, Indigenous Knowledge Keepers, or Indigenous People affiliated with not-for-profit organizations who are not already being

[1] Per SSHRC in Fall 2022, Indigenous Elders who are team members may receive gifts (which may be cash or non-cash) but cannot receive honoraria. "Honoraria" refers to monetary payments made on a one-time or non-routine basis to an individual as a "thank you" for a service for which fees are not traditionally paid (i.e., speeches, lectures, seminars, etc. by a guest lecturer/speaker).

compensated for conducting research. For more information, please go to Tri-agency guideline on remuneration for Indigenous people participating in funded projects.

It is important to remember that each community and nation has particular ways of engaging with research and researchers, and that PIs should be consulting with the community and Elders at the earliest possible stage of planning to determine what forms of recognition or gifts are desired.

Please consult with the Indigenous Research Support Team (IRST) for further guidance, and refer to the University of Calgary Cultural Protocol document for more information.

2. Travel and subsistence costs *(detailed rates as of April 12, 2024)*

- Always consult the UCalgary Travel Handbook for current rates and for further information.
- Separate your travel and subsistence costs into those required for research, and those required for dissemination activities (e.g., conference attendance).
- Note that with the exception of certain travel- and subsistence-related expenses (e.g., to attend conferences to disseminate research results), SSHRC does not cover expenses that research **collaborators** incur in the conduct of research or research-related activity.
- Subsistence costs must be based on rates approved by the applicant's institution.
- Current mileage rate for travel in a personal vehicle is $0.65/km.
- Per diem rates are currently $51 CAD/person/day within Canada; $51 USD/person/day in North American (USA, Mexico, Caribbean); and $75 CAD/person/day outside of North America.

**COVID contingencies – consider budgeting for a refundable ticket and/or insurance, as per agency guidelines here: https://www.nserc-crsng.gc.ca/Media-Media/NewsDetail-DetailNouvelles_eng.asp?ID=1133

Eligible costs include:
▪ Air travel must be claimed at the lowest rate available, not to exceed full economy fare. **However, as per agency COVID guidelines linked above, researchers can purchase a refundable fare, which would still be considered economical: "In this specific situation, some additional cost could still be viewed as economical if it allows for partial or full reimbursement/credit in the event of cancellation."
▪ Travel cancellation insurance and seat reservations charges
▪ Travel health insurance for research personnel who do not receive any such benefits from their institution and/or other sources.
▪ Safety-related expenses for field work, e.g. protective gear, immunizations, etc.
▪ Entry visa fee (for grantees and/or research personnel) when required for the purpose of research.
▪ Some childcare expenses while a nursing mother or single parent is travelling (consult TAGFA)
▪ Collaborators may claim travel and subsistence expenses related to research planning and exchange of information with the grantee or for the dissemination of research results
Ineligible costs include:
▪ Commuting costs of grantees and associated research personnel between their residence and place of employment, or between two places of employment.
▪ Passport and immigration fees.
▪ Costs associated with thesis examination/defense, including external examiner costs.
▪ Reimbursement for airfare purchased with personal frequent flyer points programs.

3. Other Expenses

Supplies

- You may include supply items (e.g., software, stationery, postage, telephone calls) only if they relate directly to the research. See attached table for additional information.

Non-disposable equipment – Computer hardware or other

- Purchase or rental of computers and associated hardware or other equipment (e.g., audio or video equipment) is allowable only if these are not accessible through the university or employer.

Eligible costs include:
▪ Computers, tablets, modems, emerging technology and other hardware and/or specialized software required for the research not normally provided by the institution, with justification.
▪ Computer services for which researchers must pay a user fee (at most-favored-user rates).
▪ Cellular phones or smartphone devices when they are necessary for data collection, and/or personnel safety reasons with adequate justification.
▪ Monthly plan fees for electronic devices when being used for research purposes (e.g. data collection), and/or for personal safety reasons only.
Ineligible costs include:
▪ Standard monthly connection or rental costs of telephones.
▪ Connection or installation of lines (telephone or other links).
▪ Voice mail or cellular phone rental or purchase (when not required for data collection/personnel safety).
▪ Library acquisitions, computer and other information services provided to all members of an Institution.
▪ Home internet costs.

Other: Dissemination Costs, Services, and Miscellaneous expenses

Eligible costs include:
▪ Costs of developing web-based information, including website maintenance fees.
▪ Costs associated with the dissemination of findings, i.e., through traditional venues as well as videos, CDs, etc.
▪ Page charges for articles published, including costs associated with ensuring open access to the findings (e.g., costs of publishing in an open access journal or making a journal article open access).
▪ Costs of preparing a research manuscript for publication.
▪ Translation costs associated with dissemination of findings.
▪ Costs of holding a workshop or seminar, the activities of which relate directly to the funded research (including non-alcoholic refreshments or meal costs).
▪ Recruiting costs for research personnel, such as advertising and airfare for candidates, etc.
▪ Costs for safe disposal of waste.
▪ Costs for the purchase of books or periodicals, specialized office supplies, computing equipment and information services not formally provided by the institution to all its academic and research staff.
▪ Costs involved in providing personnel with training and/or development in novel techniques required for the conduct of the research project.
▪ Specialized courses with adequate justification.

▪	Hospitality costs (non-alcoholic refreshments or meals) for networking purposes in the context of formal courtesy between the grantee and guest researchers and research-related activities in the context of assemblies that facilitate and contribute to the achievement of the research objectives (e.g., grantee meeting with partners, stakeholders, guest researchers). Gifts, where approved by a Research Ethics Board, are also eligible.
▪	Costs of membership in professional associations or scientific societies if necessary for the research.
▪	Relocation costs for members of the research team to travel for direct research/field work.
▪	Monthly parking fees for vehicles specifically required for field work and only for month(s) when field work was conducted.

Ineligible costs include:	
▪	Costs of alcohol.
▪	Costs of entertainment, hospitality and gifts, other than those specified above.
▪	Costs related to staff awards and recognition.
▪	Education-related costs such as thesis preparation, tuition and course fees, leading up to a degree.
▪	Costs related to professional training or development, such as computer and language training.
▪	Costs involved in the preparation of teaching materials.
▪	Costs of basic services such as heat, light, water, compressed air, distilled water, vacuums and janitorial services supplied to all laboratories in a research facility.
▪	Insurance costs for buildings or equipment.
▪	Costs associated with regulatory compliance, including ethical review, biohazard or radiation safety, environmental assessments, or provincial or municipal regulations and by-laws.
▪	Monthly parking fees for vehicles, unless specifically required for field work.
▪	Sales taxes to which an exemption or rebate applies.
▪	Costs of regular clothing.
▪	Patenting expenses.
▪	Social media advertising.
▪	Costs of moving a lab.

IN-KIND CONTRIBUTIONS

In-kind contributions generally follow the same eligibility rules as other expenses in a SSHRC budget. They must be incremental to resources typically available to the project team – i.e. above and beyond what would be available outside the context of this project.

See SSHRC's instructions re: the valuation of in-kind contributions. Applicants and host institutions are responsible for ensuring this valuation is reasonable.

If a contribution is not eligible under SSHRC's budget rules but is important for the success of the project, consider describing it within the text of the proposal. (E.g., if access to HR training re: UCalgary's Indigenous strategy will be important to planning or executing the project, this could not be "valued" as an in-kind contribution with a dollar value but could be noted in the text as being an important resource supporting project success.)

Note: any personnel or other resource funded by another Canadian Federal research funding grant (e.g. SSHRC, NSERC or CIHR grants, or other sources like the Canada Foundation for Innovation or Canada

Research Chairs), cannot be used as matching within a SSHRC budget.

Common UCalgary in-kind contributions

a. Office and meeting space
- Eligible only if typically available at a charge to the applicant (faculty member)
- Valuation of meeting or conference spaces – the value of the contribution is equal to the fee a faculty member would be required to pay
- Valuation of office space (e.g. an additional office for trainees working on a project):
  - Identify the room area (m^2); can be found in the university's Archibus online system.
    - Select "Building Floor Plans"
    - Navigate to the building, floor and room(s)
    - Click on the room number, and room information (including the room area) will pop up
  - Research Services recommends using Facilities "occupancy cost" rate to value space: in 2023, estimated at $169 per square metre per year
    - I.e., a 12 m^2 office made available for a post-doctoral fellow working on a project for two years would be valued as follows: 12m^2 * \$169/m^2 = \$2,028 per year, or \$4,056 total in-kind contribution for the two years

b. Personnel
- Standard administrative support provided to faculty members (e.g. through the department or faculty) would not be considered above and beyond what is normally available and would be ineligible as an in-kind contribution.
- Incremental support from staff for activities specific to the funded project may be eligible, e.g. for translation, editing, marketing and communications, legal advice, project management expertise, to organize a workshop, or to film research activities.
- Valuation of staff time (reference Personnel SSHRC budget category details above):
  - Do not inquire re: the employee's actual salary; it is acceptable to use a reasonable methodology to estimate the value of the contribution.
  - Determine the employee's job family and class (e.g., AUPE Specialist/Advisor Phase II), and identify a mid-point/average hourly rate. Add benefits (typically 17-26%) for a total hourly cost for that individual.
  - Estimate hours per month (or over the life of the project), and multiply by the hourly rate.

c. Equipment and other resource access
- Free access to equipment which is typically available at a charge (e.g. meeting AV equipment) is eligible; the value should be equal to what the faculty member would typically be charged.
- Incremental access to specialized databases, IT server capacity, etc. may be eligible.