

Part: **Appendices**  
 Section: **Fringe Benefit Factors**

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## Fringe Benefit Factors

The average rates for fringe benefits are based on actual costs of the previous year.

They are as follows:

Fringe Benefit	Average Rate
CPP	0.03238
EI	0.01653
Workers' Compensation (up to a maximum salary of \$65,130 per employee)	0.014425
Group Life Insurance	0.00100
Dental Plan	
-in-scope	0.01385
-out-of-scope	0.01550
Extended Health Plan	
-in-scope	0.02550
-out-of-scope	0.01550
Disability Income Plan (out-of-scope only)	0.0215
Flexible Benefit (out-of-scope only)	0.00801
Superannuation (New Plan)*	
-in-scope	.0755
-out-of-scope	.0750
Average Rate	
-in-scope	17.92%
-out-of-scope	19.98%

\* If the Old Plan is involved, contact PEBA for more information.

In a secondment situation with an organization other than a ministry, if it is not practical to calculate the salary overhead costs (i.e., the Government's share of employee benefits, such as EI, CPP), the recovery may be determined by applying the above average rates to the gross salary. For more information, refer to [Section 3005 Refunds to Vote](#).

These average rates may be used and applied to sharable gross salaries for cost share agreements (e.g., federal, provincial) that allow fringe benefits (i.e., government's share of employee benefits) as claimable costs, when it is not practical to calculate actual fringe benefits.