5 B) STAFF BENEFITS COSTS: 2025 EFFICIENCY RANKINGS (TOP 50 and U-15)

EFFICIENCY RANKINGS FAVOUR INSTRUCTION AND STUDENTS

RANK This Year	RANK Last Year	RANK Chg			Staff Benefits University-wide % of Sals & Wages		Staff Benefits in Instruction & NSR % of Sals & Wages		Staff Benefits in Central Admin. % of Sals & Wages		Staff Benefits in General Operating Per FTE Student	
					Value	Rk	Value	Rk	Value	Rk	Value	Rk
					LOWEST = #1		LOWEST = #1		LOWEST = #1		LOWEST = #1	
TOP 50 UNIVERSITIES (1-40)												
1	1	-	Winnipeg	MB	13.8%	1	12.3%	1	17.8%	7	$1,791	1
2	2	-	Moncton	NB	14.3%	2	13.9%	3	16.8%	3	$2,264	6
3	5	2	Mount Royal	AB	16.5%	5	16.6%	6	17.7%	6	$2,131	4
4	4	-	Dalhousie	NS	14.4%	3	13.8%	2	16.9%	4	$2,795	16
5	3	(2)	Saint Mary's	NS	15.9%	4	14.4%	4	19.9%	12	$2,208	5
6	11	5	Ontario Tech	ON	17.9%	8	19.3%	19	19.3%	10	$1,930	2
7	8	1	HEC Montréal	QB	18.1%	10	18.0%	12	21.2%	15	$2,355	7
8	9	1	Saskatchewan	SK	16.8%	6	17.1%	8	19.0%	9	$3,378	32
9	7	(2)	Regina	SK	18.4%	13	17.2%	9	24.1%	24	$2,595	12
10	12	2	McGill	QB	17.6%	7	16.2%	5	21.8%	17	$3,381	33
11	19	8	New Brunswick	NB	18.0%	9	18.3%	15	20.6%	14	$3,309	30
12	46	34	École de Tech Supér.	QB	18.7%	14	19.5%	22	11.7%	1	$3,323	31
13	6	(7)	Ottawa	ON	18.1%	11	18.0%	11	28.9%	41	$2,440	10
14	15	1	Calgary	AB	19.1%	18	20.3%	31	14.4%	2	$2,900	23
15	20	5	Brock	ON	20.3%	24	18.7%	16	24.4%	28	$2,387	8
16	18	2	MacEwan	AB	20.4%	26	20.2%	30	24.2%	25	$2,056	3
17	17	-	Victoria	BC	18.8%	15	19.4%	21	19.4%	11	$3,485	39
18	16	(2)	Prince Edward Island	PEI	18.3%	12	17.4%	10	25.3%	30	$3,484	38
19	21	2	Manitoba	MB	19.1%	17	18.2%	14	25.4%	31	$3,180	29
20	13	(7)	Lakehead	ON	19.6%	20	19.1%	18	23.0%	20	$3,387	34
21	25	4	Queen's	ON	20.5%	27	19.7%	26	24.9%	29	$2,795	17
22	14	(8)	Laurentian	ON	20.9%	29	19.6%	25	25.7%	35	$2,497	11
23	26	3	Sherbrooke	QB	20.0%	22	19.3%	20	22.3%	19	$3,622	40
24	30	6	Laval	QB	21.4%	35	19.6%	23	23.3%	21	$3,013	26
25	37	12	Québec à Chicoutimi	QB	20.1%	23	19.1%	17	24.4%	27	$3,723	41
26	24	(2)	Western	ON	20.9%	28	23.3%	44	24.2%	26	$2,698	13
27	10	(17)	Carleton	ON	19.7%	21	19.8%	27	29.2%	42	$2,859	21
28	22	(6)	Windsor	ON	21.2%	31	18.1%	13	34.0%	49	$2,807	18
29	35	6	Fraser Valley	BC	22.2%	39	22.9%	41	21.3%	16	$2,775	15
30	49	19	Concordia	QB	22.7%	43	23.9%	46	17.1%	5	$2,822	19
31	38	7	Québec à Trois-Riv.	QB	21.1%	30	20.5%	32	23.8%	23	$3,125	28
32	29	(3)	Kwantlen	BC	21.9%	38	23.1%	43	18.8%	8	$2,912	24
33	23	(10)	Lethbridge	AB	20.3%	25	19.6%	24	27.7%	40	$2,991	25
34	31	(3)	British Columbia	BC	19.0%	16	16.8%	7	31.1%	44	$4,972	50
35	28	(7)	Thompson Rivers	BC	21.4%	36	21.3%	36	22.1%	18	$3,407	35
36	33	(3)	Québec à Montréal	QB	21.3%	32	20.1%	29	27.3%	38	$3,020	27
37	32	(5)	Toronto	ON	19.6%	19	22.9%	42	23.4%	22	$4,169	46
38	34	(4)	Toronto Met/Ryerson	ON	22.3%	41	22.0%	38	25.5%	33	$2,883	22
39	36	(3)	Wilfrid Laurier	ON	23.8%	45	20.6%	33	34.1%	50	$2,428	9
40	40	-	McMaster	ON	21.3%	33	20.8%	34	26.1%	36	$3,415	37

Data Sources: CAUBO/Statistics Canada (Finances), Universities Canada (Enrollment).
Analysis: UniversityFinances.ca

5 B) STAFF BENEFITS COSTS: 2025 EFFICIENCY RANKINGS (TOP 50 and U-15)

EFFICIENCY RANKINGS FAVOUR INSTRUCTION AND STUDENTS

RANK This Year	Last Year	Chg			Staff Benefits University-wide % of Sals & Wages		Staff Benefits in Instruction & NSR % of Sals & Wages		Staff Benefits in Central Admin. % of Sals & Wages		Staff Benefits in General Operating Per FTE Student	
					Value	Rk	Value	Rk	Value	Rk	Value	Rk
TOP 50 UNIVERSITIES (41-50)												
41	41	-	Waterloo	ON	22.3%	42	21.8%	37	25.5%	32	$3,414	36
42	39	(3)	École Polytechnique	QB	23.3%	44	23.6%	45	19.9%	13	$3,999	45
43	42	(1)	Memorial	NL	21.3%	34	19.9%	28	31.5%	47	$4,378	47
44	27	(17)	Simon Fraser	BC	21.5%	37	22.7%	40	25.6%	34	$4,616	49
45	47	2	Guelph	ON	25.0%	46	24.3%	48	31.3%	46	$2,848	20
46	43	(3)	Alberta	AB	22.2%	40	21.3%	35	30.4%	43	$3,970	44
47	48	1	Trent	ON	26.6%	50	27.5%	50	31.5%	48	$2,720	14
48	50	2	Montréal	QB	25.1%	47	22.6%	39	27.4%	39	$4,422	48
49	44	(5)	York	ON	25.3%	48	26.9%	49	26.9%	37	$3,752	42
50	45	(5)	Vancouver Island	BC	25.4%	49	24.1%	47	31.1%	45	$3,872	43
			AVERAGE		20.4%		20.3%		24.9%		$3,313	
PROVINCES (TOP 50 SCHOOLS)												
1	1	-	Nova Scotia	NS	14.6%	1	13.9%	1	17.5%	1	$2,664	1
2	3	1	New Brunswick	NB	16.7%	2	16.8%	2	19.3%	2	$2,928	3
3	2	(1)	Saskatchewan	SK	17.2%	3	17.1%	3	20.7%	3	$3,094	4
4	4	-	Manitoba	MB	18.2%	4	17.3%	4	24.0%	6	$2,872	2
5	5	-	PEI	PEI	18.3%	5	17.4%	5	25.3%	7	$3,484	8
6	6	-	Alberta	AB	20.5%	7	20.4%	9	23.8%	5	$3,128	5
7	9	2	Québec	QB	21.1%	9	20.1%	8	22.5%	4	$3,353	7
8	7	(1)	British Columbia	BC	19.8%	6	18.9%	6	26.6%	9	$4,223	9
9	8	(1)	Ontario	ON	21.1%	8	21.9%	10	26.2%	8	$3,152	6
10	10	-	Newfoundland	NL	21.3%	10	19.9%	7	31.5%	10	$4,378	10
U15 UNIVERSITIES												
1	1	-	Dalhousie	NS	14.4%	1	13.8%	1	16.9%	2	$2,795	3
2	3	1	Saskatchewan	SK	16.8%	2	17.1%	4	19.0%	3	$3,378	8
3	4	1	McGill	QB	17.6%	3	16.2%	2	21.8%	4	$3,381	9
4	5	1	Calgary	AB	19.1%	7	20.3%	9	14.4%	1	$2,900	5
5	2	(3)	Ottawa	ON	18.1%	4	18.0%	5	28.9%	13	$2,440	1
6	8	2	Manitoba	MB	19.1%	6	18.2%	6	25.4%	9	$3,180	7
7	6	(1)	Queen's	ON	20.5%	9	19.7%	8	24.9%	8	$2,795	4
8	9	1	Laval	QB	21.4%	12	19.6%	7	23.3%	5	$3,013	6
9	7	(2)	Western	ON	20.9%	10	23.3%	15	24.2%	7	$2,698	2
10	11	1	British Columbia	BC	19.0%	5	16.8%	3	31.1%	15	$4,972	15
11	10	(1)	Toronto	ON	19.6%	8	22.9%	14	23.4%	6	$4,169	13
12	12	-	McMaster	ON	21.3%	11	20.8%	10	26.1%	11	$3,415	11
13	13	-	Waterloo	ON	22.3%	14	21.8%	12	25.5%	10	$3,414	10
14	14	-	Alberta	AB	22.2%	13	21.3%	11	30.4%	14	$3,970	12
15	15	-	Montréal	QB	25.1%	15	22.6%	13	27.4%	12	$4,422	14
			AVERAGE		19.9%		19.8%		25.1%		$3,538	

Data Sources: CAUBO/Statistics Canada (Finances), Universities Canada (Enrollment).
Analysis: UniversityFinances.ca