

**Table 3: Total Salaries and Benefits in Operating Expenses (in \$thousands) by Object of Expense, 2005-06 - 2014-15**

	Academic Ranks		Other Instruction & Research		Other Salaries & Wages		Total Salaries and Wages	Employee Benefits	Total Salaries and Benefits
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time			
2005-06	\$1,322,104	\$143,933	\$116,937	\$137,232	\$1,195,641	\$188,753	\$3,104,600	\$640,728	\$3,745,328
2006-07	\$1,412,771	\$196,945	\$130,144	\$164,010	\$1,219,779	\$223,250	\$3,346,899	\$726,713	\$4,073,612
2007-08	\$1,464,169	\$285,332	\$153,557	\$182,193	\$1,306,279	\$236,948	\$3,628,478	\$780,399	\$4,408,877
2008-09	\$1,625,260	\$249,445	\$138,485	\$191,930	\$1,403,760	\$256,552	\$3,865,432	\$813,993	\$4,679,425
2009-10	\$1,714,133	\$265,124	\$134,724	\$215,911	\$1,471,069	\$258,374	\$4,059,335	\$877,655	\$4,936,990
2010-11	\$1,809,321	\$272,237	\$143,001	\$258,174	\$1,524,566	\$265,097	\$4,272,396	\$957,469	\$5,229,865
2011-12	\$1,880,103	\$289,415	\$151,649	\$272,930	\$1,590,978	\$279,376	\$4,464,451	\$1,195,948	\$5,660,399
2012-13	\$1,946,435	\$300,069	\$160,950	\$285,606	\$1,701,271	\$298,052	\$4,692,383	\$1,163,300	\$5,855,683
2013-14	\$2,007,172	\$322,254	\$166,388	\$283,112	\$1,794,536	\$317,050	\$4,890,512	\$1,346,535	\$6,237,047
2014-15	\$2,103,374	\$334,694	\$173,334	\$296,699	\$1,875,175	\$336,122	\$5,119,398	\$1,194,483	\$6,313,881

Source: Council of Finance Officers - Universities of Ontario (COFO-UO). For more information, please refer to the COFO website:

<http://cou.on.ca/numbers/cofo/>

**Notes:**

1. This table reports salaries and benefits by object of expense. This table differs from Table 2 in that it includes all categories in operating expenses.
2. Academic Ranks (Full-Time and Part-Time) - includes salaries paid to full time instructional staff who hold an academic rank in the reporting institution from lecturers to deans inclusive in faculties, academic departments or programs, summer schools, credit extension courses and other academic functions. Salary payments to staff members on paid academic leave also are included.
3. Other Instruction and Research (Full-Time and Part-Time) - includes payments made to staff members without academic rank at the reporting institution who are engaged in instruction and research as instructors, tutors, markers, laboratory demonstrators, teaching assistants, research assistants, invigilators, clinical assistants, post-doctoral fellows, and others. Payments made to graduate and undergraduate students undertaking these activities are included.
4. Other Salaries and Wages (Full Time and Part-Time) - reflects all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance. All salaries for functions other than Instruction and Research are to be included in this object even though individuals, (e.g., certain professional librarians or computing centre personnel), may hold the equivalent of an academic rank.
5. For more information, refer to *The Reporting Guidelines* by COFO:

<http://cou.on.ca/numbers/cofo/reporting-guidelines/>