
HALDIMAND COUNTY

Report HRD-03-2019 Public Sector Salary Disclosure - 2018

For Consideration by Council in Committee on February 26, 2019



OBJECTIVE:

To inform Council and make public, as per the requirements under the Ontario Public Sector Salary Disclosure Act, 1996, the name of any Haldimand County employee paid \$100,000 or more in 2018.

RECOMMENDATIONS:

1. THAT Report HRD-03-2019 Public Sector Salary Disclosure – 2018 be received as information.

Prepared by: Kareen Wilkinson, Payroll Coordinator

Reviewed by: Megan Jamieson, Director of Human Resources

Respectfully submitted: Cathy Case, General Manager of Corporate & Social Services

Approved: Donald G. Boyle, Chief Administrative Officer

EXECUTIVE SUMMARY:

The *Public Sector Salary Disclosure Act, 1996* requires organizations that receive public funding from the Government of Ontario to disclose, annually, the names, positions, salaries and taxable benefits of employees paid \$100,000 or more in a year. A total of twenty-seven Haldimand County employees exceeded the \$100,000 threshold in 2018, representing four additional persons compared to 2017. Submission of the attached Record and Attestation, for the 2018 calendar year, to the Ministry of Municipal Affairs and Housing will comply with the legislated reporting requirement.

BACKGROUND:

To make Ontario's broader public sector more open and accountable to taxpayers, the *Public Sector Salary Disclosure Act, 1996* (the Act) requires organizations that receive public funding from the Government of Ontario to disclose, annually, the names, positions, salaries and taxable benefits of employees paid \$100,000 or more in the given year. The threshold of \$100,000 has been in effect since the Act was passed in 1996 and has not been adjusted for inflation, despite the level being set over 20 years ago.

The organizations, specifically listed in the Act as public-sector organizations, must make the required disclosure annually. These organizations are:

- The Crown in Right of Ontario (the Provincial Government)
- Municipalities
- School Boards
- Universities
- Colleges of Applied Arts and Technology
- Boards of Health

- Agencies established by the Province of Ontario, including: Authorities, Boards, Commissions, Corporations, Offices and Organizations where a majority of the directors, members or officers are appointed under the authority of the Lieutenant Governor in Council by Order in Council. This means all “bodies” owned or controlled by the Provincial Government. The government is considered to control a “body” if it appoints more than half of the directors, members of the board, or officers.

Haldimand County wage and salary schedules, showing the pay range for all staff positions, are publically posted on the County website.

ANALYSIS:

Haldimand County’s submission, to comply with this Act, is included as Attachment #1 to this report. A total of twenty-seven Haldimand County employees exceeded the \$100,000 threshold in 2018 compared to twenty-three reported in 2017. Specifically, six new names appear, while two dropped off due to a retirement and a leave of absence. There are also a number of new or changed position titles as a result of a Corporate restructuring approved in late 2018 (Report CAO-03-2018).

Each person to whom Haldimand County provided a 2018 T4 slip is considered an employee, for this purpose. To identify employees paid \$100,000 or more in a calendar year, exclusive of taxable benefits, a “Record of Employees’ 2018 Salaries and Benefits” report must be submitted to the Ministry of Municipal Affairs and Housing by no later than March 7th, 2019. In addition, the County must submit an “Attestation to the Record of Employees’ 2018 Salaries and Benefits” signed by the highest ranking officer of the organization.

The Act does not authorize the release of any information regarding an individual other than what is stated below:

Sector	Municipalities and Services
Employer	Corporation of Haldimand County
Surname	As shown on 2018 T4 slip
Given Name	As shown on 2018 T4 slip
Position Title	Position last held in 2018
Salary Paid	Amount paid by the employer to the employee in 2018 as reported on the T4 slip (box 14 minus boxes 30, 32, 34, 36, 38 and 40) and/or remuneration paid as per diems/retainers.
Taxable Benefits	Amount paid by the employer to the employee in 2018 as reported on the T4 slip (total of boxes 30, 32, 34, 36, and 40)

The Act does not require the disclosure of pensions, retiring allowances or severance pay. The Act does not authorize employers to disclose the specific benefits or to provide a breakdown showing how the salary was determined. However, any retroactive payments received in the calendar year are to be included in the disclosure, even if some/all of this retroactive pay pertained to a previous year. In other words, the amount disclosed is on a cash paid basis, regardless of when earned by the employee.

In prior years, through reports CS-HR-03-2016 and CS-HR-02-2017, staff reported for the first time, non-management employees (a paramedic and a Registered Nurse, respectively) who exceeded the threshold due to circumstances surrounding their temporary assignments in that calendar year. For 2018 we are reporting four non-management employees as follows:

- Two part-time paramedics, who have both exceeded the threshold due to the circumstances surrounding temporary full-time assignments for the majority of the calendar year. For comparison, a typical permanent, full-time Paramedic is paid \$85,100, plus applicable shift and overtime premiums. In lieu of benefits, part-time/temporary paramedics are paid an additional

14% on their wages, plus earn vacation pay of 4% - 12% (range depends on years of service), in lieu of paid time off. To clarify, these paramedics were classified as part-time while in a temporary full-time role and therefore continued to receive payment in lieu of benefits and vacation while working full-time hours, resulting in direct payment to the individual in excess of \$100,000. In one case, the paramedic became permanent full-time after the temporary assignment, adding to their 2018 qualifying wages.

- One part-time Grandview Lodge Registered Nurse (RN) has exceeded the threshold due to their temporary full-time assignment in 2018. Similar to above, a part-time RN is paid 13% on their wages, plus vacation pay of 4% - 14% (range depends on years of service), in lieu of benefits and paid time off. This particular RN was classified as a permanent part-time employee until November 2018, continuing to receive payment in lieu of benefits and vacation during this time, while working full-time, or close to full-time, hours.
- One permanent full-time Grandview Lodge RN has exceeded the threshold due to extra shifts worked in 2018, resulting in overtime and shift premiums paid. For comparison, a typical permanent, full-time RN is scheduled 1957.5 hours per year, equating to a base annual rate of \$89,900 plus regular shift premiums, as applicable. When an RN elects to work additional shifts (i.e. to provide coverage) they are paid additional wages, which are often eligible for overtime or additional shift premiums as outlined in the collective agreement.

It is important to note that if the \$100,000 threshold for the purpose of public sector salary disclosure remains unchanged, staff expect to see more reporting of non-management positions, such as paramedics and registered nurses, in the near future.

The Record shown in Attachment #1 must be available for inspection by the public, without charge, during the County's normal business hours, from March 31 to December 31, 2019. Copies must also be available on request during and after the above period. A fee of twenty (20) cents per page may be charged for providing a copy or this fee may be waived at the employer's discretion.

FINANCIAL/LEGAL IMPLICATIONS:

Haldimand County cannot be held liable for making this disclosure, as it is a legislated requirement for municipalities. In fact, the Act allows Management Board of Cabinet to direct a Ministry to withhold part or all of any Provincial transfer payments to an employer if the employer has failed to comply with the Act. The funds would be paid once the employer complies. If the employer fails to comply after one year (by March 31st of the following year), the employer ceases to be entitled to the payment withheld.

STAKEHOLDER IMPACTS:

Not applicable.

REPORT IMPACTS:

Agreement: No

By-law: No

Budget Amendment: No

Policy: No

ATTACHMENTS:

1. Record of Employees' 2018 Salaries and Benefits