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# HALDIMAND COUNTY

Report HRD-03-2020 Public Sector Salary Disclosure - 2019

For Consideration by Council in Committee on March 3, 2020

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## 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 2019.

## RECOMMENDATIONS:

1. THAT Report HRD-03-2020 Public Sector Salary Disclosure – 2019 be received as information.

**Prepared by:** Laurie Reichheld, Payroll Coordinator

**Reviewed by:** Megan Jamieson, Director of Human Resources

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

**Approved:** Craig Manley, MCIP, RPP, Deputy 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 thirty-two of 1094 Haldimand County employees exceeded the \$100,000 threshold in 2019, representing five additional persons compared to 2018. Submission of the attached Record and Attestation, for the 2019 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. In the past, Council has asked staff to calculate an adjusted threshold based on Canadian inflation rates. Using the published Consumer Price Index for each year since 1996, the amended 2019 threshold would be approximately \$155,000.

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.

All public sector salary disclosures are published on the province of Ontario website for access by the public. As reference, the 2018 disclosure can be found at <https://www.ontario.ca/page/public-sector-salary-disclosure-2018-all-sectors-and-seconded-employees>. The 2019 disclosure will be available shortly after the submission deadline.

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 thirty-two Haldimand County employees exceeded the \$100,000 threshold in 2019, compared to twenty-seven reported in 2018. Specifically, eleven new names appear (including two returning employees), while six dropped off, primarily due to retirements.

Each person to whom Haldimand County provided a 2019 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’ 2019 Salaries and Benefits” report must be submitted to the Ministry of Municipal Affairs and Housing by no later than March 6<sup>th</sup>, 2020. In addition, the County must submit an “Attestation to the Record of Employees’ 2019 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:

<b>Sector</b>	Municipalities and Services
<b>Employer</b>	Corporation of Haldimand County
<b>Surname</b>	As shown on 2019 T4 slip
<b>Given Name</b>	As shown on 2019 T4 slip
<b>Position Title</b>	Position last held in 2019
<b>Salary Paid</b>	Amount paid by the employer to the employee in 2019 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.
<b>Taxable Benefits</b>	Amount paid by the employer to the employee in 2019 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.

Each year, since 2016, there has been at least one non-management employee who exceeded the threshold due to circumstances surrounding temporary assignment(s) in the respective calendar year. In 2018, four non-management employees were reported; in 2019, this number increased to seven. Additionally, for the first time, staff are reporting a variety of non-management positions as follows:

- Two permanent full-time Registered Nurses who exceeded the threshold in 2018, have again exceeded the threshold in 2019, due to extra shifts worked, resulting in overtime and shift premiums paid. For comparison, a typical permanent, full-time Registered Nurse is scheduled 1957.5 hours per year, equating to a base annual rate of \$91,500 plus regular shift premiums, as applicable. When a Registered Nurse 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.
- Three permanent full-time paramedics have exceeded the threshold, due to either circumstances surrounding temporary full-time assignments and/or working additional shifts in 2019, resulting in overtime and shift premiums paid. For clarity, two of the three paramedics were in a temporary full-time assignment for part of the calendar year prior to being made permanent full-time. While temporary, a paramedic is still considered to be part-time and is paid, in addition to base wages, 14% of their wages in lieu of benefits as well as vacation pay of 4% - 12% (depending on years of service), in lieu of paid time off. By comparison, a typical permanent, full-time Paramedic is paid \$86,800, plus applicable shift and overtime premiums.
- One individual who maintains both a permanent full-time position and a volunteer firefighter position with the County. In this case, income earned as a full-time employee and volunteer are combined and, in doing so, exceeded the threshold.
- The position of Mayor has, for the first time, exceeded the threshold requiring disclosure.

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 into the future. As noted above, if the threshold had been adjusted each year at the rate of reported CPI (Canada), the 2019 threshold would be approximately \$155,000. If the threshold had been indexed for inflation Haldimand County would be reporting 1 name for 2019 rather than 32.

In addition to the province publishing this information, Haldimand County's Record (shown in Attachment #1) must be available for inspection by the public, at no charge, during the County's normal business hours, from March 31 to December 31, 2020. 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:**

The *Public Sector Salary Disclosure Act, 1996* requiring Haldimand County to report, annually, the names, positions, salaries and taxable benefits of employees paid \$100,000 or more in a year 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 31<sup>st</sup> 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' 2019 Salaries and Benefits