
HALDIMAND COUNTY

Report HRD-03-2021 Public Sector Salary Disclosure – 2020

For Consideration by Council in Committee on March 2, 2021



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 2020.

RECOMMENDATIONS:

1. THAT Report HRD-03-2021 Public Sector Salary Disclosure – 2020 be received as information.

Prepared by: Laurie Reichheld, Payroll Coordinator

Reviewed by: Megan Jamieson, Director, Human Resources

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

Approved: Craig Manley, MCIP, RPP, 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-three of 1,100 Haldimand County employees exceeded the \$100,000 threshold in 2020, representing one additional person compared to 2019. Submission of the attached Record for the 2020 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 25 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 2020 threshold would be approximately \$156,500.

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 2019 disclosure can be found at <https://www.ontario.ca/page/public-sector-salary-disclosure>. The 2020 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-three Haldimand County employees exceeded the \$100,000 threshold in 2020, compared to thirty-two reported in 2019. Specifically, nine new names appear, while eight dropped off, primarily due to turnover and temporary working arrangements.

Each person to whom Haldimand County provided a 2020 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’ 2020 Salaries and Benefits” report must be submitted to the Ministry of Municipal Affairs and Housing by no later than March 5th, 2021. In addition, the County must submit an “Attestation to the Record of Employees’ 2020 Salaries and Benefits” signed by the Chief Administrative Officer.

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 2020 T4 slip
Given Name	As shown on 2020 T4 slip
Position Title	Position last held in 2020
Salary Paid	Amount paid by the employer to the employee in 2020 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 2020 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 at Haldimand County who exceeded the threshold due to circumstances surrounding temporary assignment(s) in the respective calendar year. In 2019, seven non-management employees were reported; in 2020, this

number increased to eight. Non-management staff identified exceeded the threshold for a variety of reasons, detailed as follows:

- One permanent full-time Registered Nurse who exceeded the threshold in 2019 has again exceeded the threshold in 2020, due to extra shifts worked, resulting in overtime and shift premiums paid as well as additional premium payments provided through the Provincial Pandemic Pay program. For comparison, a typical permanent full-time Registered Nurse is scheduled 1957.5 hours per year, equating to a base annual rate of \$93,100, plus regular shift premiums and other entitlements as outlined in the collective agreement.
- Two permanent full-time Paramedics, one who exceeded the threshold in 2019 and one new, have exceeded the threshold, due to extra shifts worked, resulting in overtime, as well as authorized payout of accrued banks (vacation/holiday) and additional premium payments provided through the Provincial Pandemic Pay program. For comparison, a typical permanent, full-time Paramedic is scheduled 2190 hours per year, equating to a base annual rate of \$88,300, plus regular shift premiums and other entitlements as outlined in the collective agreement.
- Five permanent full-time Supervisors are exceeding the threshold for the first time in 2020, primarily due to additional “on-call” premiums and authorized payout of accrued vacation and/or overtime banks. In one case, the Supervisor maintains both a permanent full-time position and is a Volunteer Firefighter with the County. In this case, income earned as a full-time employee and volunteer are combined and, in doing so, exceeded the threshold.

It is important to note that if the \$100,000 threshold for the purpose of public sector salary disclosure remains unchanged, as it has since 1996, 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 2020 threshold would be approximately \$156,500 and Haldimand County would be reporting 3 names for 2020 rather than 33.

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, 2021. 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. As mentioned above, this information is available on the provincial website and includes the public salary disclosure for all public sector employers in Haldimand County and Ontario.

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 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' 2020 Salaries and Benefits