

---

# HALDIMAND COUNTY

## Report HRD-02-2022 Public Sector Salary Disclosure - 2021

For Consideration by Council in Committee on March 1, 2022

---



### 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 2021.

### RECOMMENDATIONS:

1. THAT Report HRD-02-2022 Public Sector Salary Disclosure – 2021 be received.

**Prepared by:** Laurie Mio, Coordinator, Payroll Services

**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-eight Haldimand County employees exceeded the \$100,000 threshold in 2021, representing five net additional persons compared to 2020. Submission of the attached Record for the 2021 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 2021 threshold would be approximately \$164,000.

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 2020 disclosure can be found at <https://www.ontario.ca/page/public-sector-salary-disclosure>. The 2021 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-eight Haldimand County employees exceeded the \$100,000 threshold in 2021, compared to thirty-three reported in 2020. Specifically, nine new names appear, while four dropped off, primarily due to turnover or other reasons as outlined below.

Each person to whom Haldimand County provided a 2021-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’ 2021 Salaries and Benefits” report must be submitted to the Ministry of Municipal Affairs and Housing by no later than March 7th, 2022. In addition, the County must submit an “Attestation to the Record of Employees’ 2021 Salaries and Benefits” signed by the Chief Administrative Officer. Given this deadline, staff will submit the information immediately following the Council in Committee meeting and prior to Council ratification of the report on March 7<sup>th</sup>.

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 2021 T4 slip
<b>Given Name</b>	As shown on 2021 T4 slip
<b>Position Title</b>	Position last held in 2021
<b>Salary Paid</b>	Amount paid by the employer to the employee in 2021 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 2021 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) and/or banked leave payouts in the respective calendar year. In 2020, eight non-management employees were reported; in 2021, this number increased to fourteen. Non-management staff identified exceeded the threshold for a variety of reasons, detailed as follows:

- For the first time in 2021, those positions within the Grade 9 pay band of the Non Union Salary Schedule receive a job rate annual earnings higher than 100,000. In previous years, only those positions in Grades 10 or above exceeded the threshold. This change adds those in the position of Deputy Chief and Director of Nursing to the list.
- Four permanent full-time Supervisors within the Grade 8 pay band were provided authorized payout of unused, accrued banks (vacation and/or overtime) in 2021. This, in addition to their base annual rate of \$94,860, equated to more than the 100,000 threshold. Such payments are subject to internal processes and subject to approval on a case-by-case scenario.
- Four permanent full-time paramedics, one who exceeded the threshold in 2020 and three new, have exceeded the threshold due to extra shifts worked, resulting in overtime premiums and/or the authorized payout of accrued banks (vacation/holiday). For comparison, a typical permanent, full-time Paramedic is schedule 2184 hours per year, equating to a base annual rate of \$89,560, plus regular shift premiums and other entitlements as outlined in the collective agreement.
- One permanent full-time Registered Nurse who exceeded the threshold in 2020 has again exceeded the threshold in 2021, due to extra shifts worked, resulting in overtime and shift premiums paid as well as an authorized vacation bank payout. For comparison, a typical permanent full-time Registered Nurse is scheduled 1957.5 hours per year, equating to a base annual rate of \$96,280, plus regular shift premiums and other entitlements as outlined in the collective agreement.

It is important to note that if the provincially directed threshold of \$100,000 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 the Canadian Consumer Price Index (CPI), the 2021 threshold would be approximately \$164,000 and Haldimand County would be reporting three names for 2021 rather than thirty-eight.

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, 2022. 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' 2021 Salaries and Benefits