
HALDIMAND COUNTY

Report HRD-02-2023 Public Sector Salary Disclosure - 2022

For Consideration by Council in Committee on February 28, 2023



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 2022.

RECOMMENDATIONS:

1. THAT Report HRD-02-2023 Public Sector Salary Disclosure – 2022 be received.

Reviewed by: Megan Jamieson, Director of 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 forty-eight (48) Haldimand County employees exceeded the \$100,000 threshold in 2022, representing ten (10) net additional persons compared to 2021. The increased number to report is reflective of ongoing cost of living increases and incremental changes, compared to a stagnant threshold established in 1996, and is therefore expected to continue to grow so long as this process remains unchanged. Submission of the attached Record and Attestation, for the 2022 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 27 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 2022 threshold would be approximately \$174,000.

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

- the Government of Ontario
- Crown agencies
- municipalities

- hospitals
- boards of public health
- school boards
- universities and colleges
- Ontario Power Generation
- other public sector employers who receive a significant level of funding from the provincial government

All public sector salary disclosures are published on the Province of Ontario website for access by the public. As reference, the 2021 disclosure can be found at <https://www.ontario.ca/page/public-sector-salary-disclosure>. The 2022 disclosure will be available shortly after the submission deadline.

Haldimand County wage and salary schedules, showing the pay range for all staff positions, are publicly 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 forty-eight (48) Haldimand County employees exceeded the \$100,000 threshold in 2022, compared to thirty-eight (38) reported in 2021. Specifically, twelve (12) new names appear, while two (2) dropped off, primarily due to turnover or other reasons as outlined below.

Each person to whom Haldimand County provided a 2022 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' 2022 Salaries and Benefits" report must be submitted to the Ministry of Municipal Affairs and Housing by no later than March 7, 2023. In addition, the County must submit an "Attestation to the Record of Employees' 2022 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 2022 T4 slip
Given Name	As shown on 2022 T4 slip
Position Title	Position last held in 2022
Salary Paid	Amount paid by the employer to the employee in 2022 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 2022 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 2021, fourteen (14) non-management

employees were reported; in 2022, this number increased to twenty-three (23). Non-management staff identified exceeded the threshold for a variety of reasons, detailed as follows:

- As in 2021, those supervisory 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 added those in the position of Deputy Chief and Director of Nursing to the list.
- Five permanent full-time Supervisors within the Grade 8 pay band were provided authorized payment for on-call and/or payout of unused, accrued banks (vacation or overtime) in 2022. This, in addition to their base annual rate of \$98,498, equated to more than the 100,000 threshold. Based on the current annual rate, it is likely that all those supervisory positions in Grade 8 will meet or exceed the threshold in future years.
- Eleven (11) permanent full-time paramedics, four of whom exceeded the threshold in 2021 and seven 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 2,184 hours per year, equating to a base annual rate of \$89,590, plus regular shift premiums and other entitlements as outlined in the collective agreement.
- One permanent full-time Registered Nurse who exceeded the threshold in 2021 the past few years, has again exceeded the threshold in 2022, due to extra shifts worked, resulting in overtime and shift premiums paid, as well as provincially funded grant payout. provided to all RNs. For comparison, a typical permanent full-time Registered Nurse is scheduled 1,957.50 hours per year, equating to a base annual rate of \$98,090, plus regular shift premiums and other entitlements as outlined in the collective agreement. Based on the current annual rate, it is likely that all those in permanent full-time RN positions will meet or exceed the threshold in future years.

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 2022 threshold would be approximately \$174,000 and Haldimand County would be reporting two (2) names for 2022 rather than forty-eight (48).

In addition to the province publishing this information, Haldimand County's Record (Attachment 1) must be available for inspection by the public, at no charge, during the County's normal business hours, from March 31 - December 31, 2023. Copies must also be available on request during and after the above period. A fee of twenty cents (\$0.20) 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

REFERENCES:

None.

ATTACHMENTS:

1. Record of Employees' 2022 Salaries and Benefits