

The following chart describes public sector compensation disclosure practises in Canada:

Jurisdiction	Legislation	Scope	Disclosure Criteria	Disclosure Requirements	Manner of Disclosure
<b>Alberta Provincial Government</b>	Public Service Compensation Disclosure Policy (2014)	Ministers and Associate Ministers Offices and Government of Alberta departments  <b>Municipalities not included</b>	Any employee with a base salary or severance payment of more than \$100,000.	<ul style="list-style-type: none"> <li>-Employee Name</li> <li>-Position</li> <li>-Office or Department</li> <li>-Salary (regular salary and acting pay)</li> <li>-Cash Benefits (overtime, vacation payout, allowances)</li> <li>-Non-cash Benefits (government share of benefits including pension, health and dental, disability, and group life insurance)</li> <li>-Salary Range</li> <li>-Contract of Employment</li> <li>-Termination Allowance and Termination Agreement.</li> </ul>	<p>Disclosed in searchable format on Government of Alberta website.</p> <p>Posted annually on June 30.</p> <p>Termination Allowances are posted June 30 and Dec 31 for previous 6 month period.</p> <p>Example:  <a href="http://alberta.ca/salarydisclosure.cfm">http://alberta.ca/salarydisclosure.cfm</a> </p>
<b>British Columbia Public Sector</b>	Financial Information Act (1994)	Public sector employers that receive funding from the Province.  <b>Includes all municipalities</b>	Any employee earning remuneration and expenses over \$75,000 (effective 2002, previously \$50,000).	<ul style="list-style-type: none"> <li>-Employee name</li> <li>-Position</li> <li>-Function</li> <li>-Remuneration including salary, wages, bonuses, gratuities and taxable benefits.</li> <li>-Expenses including travel, memberships, tuition, relocation, vehicle leases, extraordinary hiring expenses, registration fees.</li> <li>-Severance</li> </ul>	<p>Disclosed in Statement of Financial Information for public access, typically by posting on the corporation's website.</p> <p>Example:  <a href="#">City of Vancouver</a> </p> <p>Vancouver Sun synthesizes the data and posts in a searchable online <a href="#">database</a>.</p>

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<b>British Columbia Provincial Government</b>	Public Sector Employers Act (1993)	Provincial public sector employers  <b>Municipalities not included</b>	Any employee with a base salary over \$125,000.  Enhanced disclosure for CEO and the next four highest paid executives	<i>Executives</i> - All forms of compensation, Disclosure approval statement by board member, descriptions of re-earnable incentive pay and other compensation, compensation philosophy, disclosure statement for year-over-year increases of more than 5%.	Must be proactively disclosed on the organization's website.  Example: <a href="#">B.C. Hydro</a>
<b>Saskatchewan Cities</b>	The Cities Act (2002)	All Saskatchewan cities  <b>Municipalities Only</b>	Any employee whose remuneration exceeds \$50,000.	-Employee name -Job title -Remuneration  Remuneration is not defined in the Act. However, it is practice to include all forms of remuneration including taxable benefits.	Disclosed in Public Accounts Report  Typically posted on the individual city's website  Example: <a href="#">City of Saskatoon</a>
<b>Saskatchewan Provincial Government</b>	The Financial Administration Act (1993)	Crown Investments Corporation and each of its subsidiary Crown corporations  <b>Municipalities not included</b>	Any employee who received more than \$50,000 in salary and taxable benefits (effective 2003 previously \$2500).	-Employee name -Remuneration including salaries, wages, bonuses, payments in lieu of notice, vacation payouts and other taxable benefits (excluding pension payments) -For executive and senior management: out-of-province travel expenses.	Disclosed in Payee Disclosure Report  Posted on website  Example: <a href="#">Crown Investments Corporation of Saskatchewan and Crown Subsidiaries: 2012 Payee Disclosure Report</a>

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<b>Manitoba Public Sector</b>	Provincial Public Sector Compensation Disclosure Act (1997)	All public sector employers that receive funding from the Province.  <b>Includes all municipalities</b>	Any employee who receives compensation over \$50,000.	-Employee name -Position -Compensation (including salary, taxable benefits, overtime, retirement allowance, sick pay, vacation pay, retro pay, and severance pay)  Does not include payments made or benefits accrued in pension plans	Information must be made available for inspection on request and without charge by any person during normal office hours.  Typically posted on the corporation's website  Example: <a href="#">City of Winnipeg</a>
<b>Ontario Public Sector</b>	Public Sector Disclosure Act (1996)	All public sector employers that receive funding from the Province.  <b>Includes all municipalities</b>	Any employee earning more than \$100,000 before taxes, not including taxable benefits.	-Employee Name -Employer -Position -Salary paid as reported on T4 -Taxable Benefits as reported on T4 -Per diems and retainers disclosed when amount exceeds \$100,000	All employers submit their disclosure records to the funding ministry.  The Ministry of Finance publishes the information on their website.  Example: <a href="#">Ontario Ministry of Finance</a>
<b>Nova Scotia Provincial Government</b>	Public Sector Compensation Disclosure Act (2011)	Provincial public sector employers  <b>Municipalities not included</b>	Any employee, contractor, or consultant paid compensation of \$100,000 or more.	-Employee Name -Compensation (including wages, payments, allowances, bonuses, commissions, and perquisites; excluding pensions)	Stand alone document or part of financial statements  Also submitted to the Minister of Finance who posts information on their website and on the public sector body's website.  Example: <a href="#">Nova Scotia Finance and Treasury Board</a>

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<b>New Brunswick Provincial Government</b>	Unknown (2008)	Provincial public sector employers  <b>Municipalities not included</b>	Any employee whose actual salary exceeds \$60,000 during the calendar year.	<i>Employees</i> -Employee Name -Salary Range <i>Ministers</i> -Employee Name -Actual Salary, allowances and expenses <i>Deputy Ministers</i> -Employee Name -Salary Range  Retirement Allowance/Severance Pay -Employees who receive payments in excess of \$10,000  Payments for Travel and Other Employee Expenses -Employee Name -Actual payments totalling \$12,000 or more made to employees	Disclosed in Annual Statement of Public Accounts report  The Office of the Comptroller posts on website  Example: <a href="#">Financial Statements – Unaudited Supplementary Employee Lists</a>
<b>City of Fredericton</b>	None – Voluntary Disclosure	All City positions	All City positions	-Salary Range -Position Title -# of positions for non-union only -General information about employer cost of benefit and pension plans	Disclosed on City website in pdf format  <a href="#">City of Fredericton – Pay Scales and Ranges</a>
*No legislation currently exists in Quebec, Prince Edward Island and Newfoundland					