

Appendix I.

2016.04.15

Municipal Salary Comparison**Table**

Market Comparison of Municipal Salary Levels

City	City Population ¹ (2011)	Year	Mayor's Salary	Tax exempt	Fully Taxable Salary Equivalent ²	Councillor's Salary	Tax exempt	Fully Taxable Salary Equivalent ²	Ward Density ^{3,4} (2011)	Full-time or Part-time
Calgary	1096833	2015	\$216,402.00	All taxable	\$216,402.00	\$115,298.00	All taxable	\$115,298.00	76731	Full-time
Edmonton	812201	2015	\$176,145.00	1/3 tax exempt	\$198,515.00	\$99,994.00	1/3 tax exempt	\$111,083.00	66431	Full-time
Winnipeg	663617	2015	\$166,304.00	All taxable	\$166,304.00	\$95,040.00	All taxable	\$95,040.00	45187	Full-time
Halifax	390096	2014	\$168,449.50	1/3 tax exempt	\$194485.50	\$80,849.80	1/3 tax exempt	\$91180.80	24395	Full-time
London	366151	2013	\$104,258.00	1/3 tax exempt	\$117,927.00	\$32,969.76	1/3 tax exempt	\$35,353.76	26154	Part-time
Saskatoon	222189	2015	\$121,436.00	1/3 tax exempt	\$136,885.00	\$54,646.00	1/3 tax exempt	\$60,291.00	22928	Part-time
Kitchener	219153	2014	\$84,976.00	1/3 tax exempt	\$94,396.00	\$49,652.00	1/3 tax exempt	\$54,060.00	21915	Part-time
Windsor	210891	2015	\$86,895.23	1/3 tax exempt	\$96,390.00	\$28,770.48	1/3 tax exempt	\$30,992.48	20536	Part-time
Regina	193100	2015	\$110,435.00	1/3 tax exempt	\$124,161.00	\$36,812.00	1/3 tax exempt	\$40,003.00	19310	Part-time
Sherbrooke	154601	2010	\$139,081.00	All taxable	\$139,081.00	\$30,200.00	All taxable	\$30,200.00	25767	Part-time
Guelph	121688	2015	\$109,004.00	All taxable	\$109,004.00	\$33,433.00	All taxable	\$33,433.00	20281	Part-time
St. John's	106172	2013	\$108,743.00	1/3 tax exempt	\$122,404.00	\$50,411.00	1/3 tax exempt	\$55,505.00	10617	Part-time
Victoria	80017	2013	\$99,715.00	All taxable	\$99,715.00	\$39,886.00	All taxable	\$39,886.00	10002	Part-time
Saint John	70063	2012	\$38,000.00	1/3 tax exempt	\$41,124.00	\$12,666.67	1/3 tax exempt	\$13,242.67	17516	Part-time

¹ City populations similar to Saskatoon's are highlighted

² All calculations for fully taxable salary equivalents are generated with the Thompson Reuters tax calculator at <http://support.drta.ca/dtmax/eng/calculator> using the salary year and province applicable in each case. The difference between the calculated tax payable for the full nominal salary and the tax payable for 2/3 of the nominal salary is added to the nominal salary to provide a grossed-up salary. The assumptions used include: no income from other sources; no allowable deductions; no CPP or EI contributions; and only the basic personal exemption tax credit

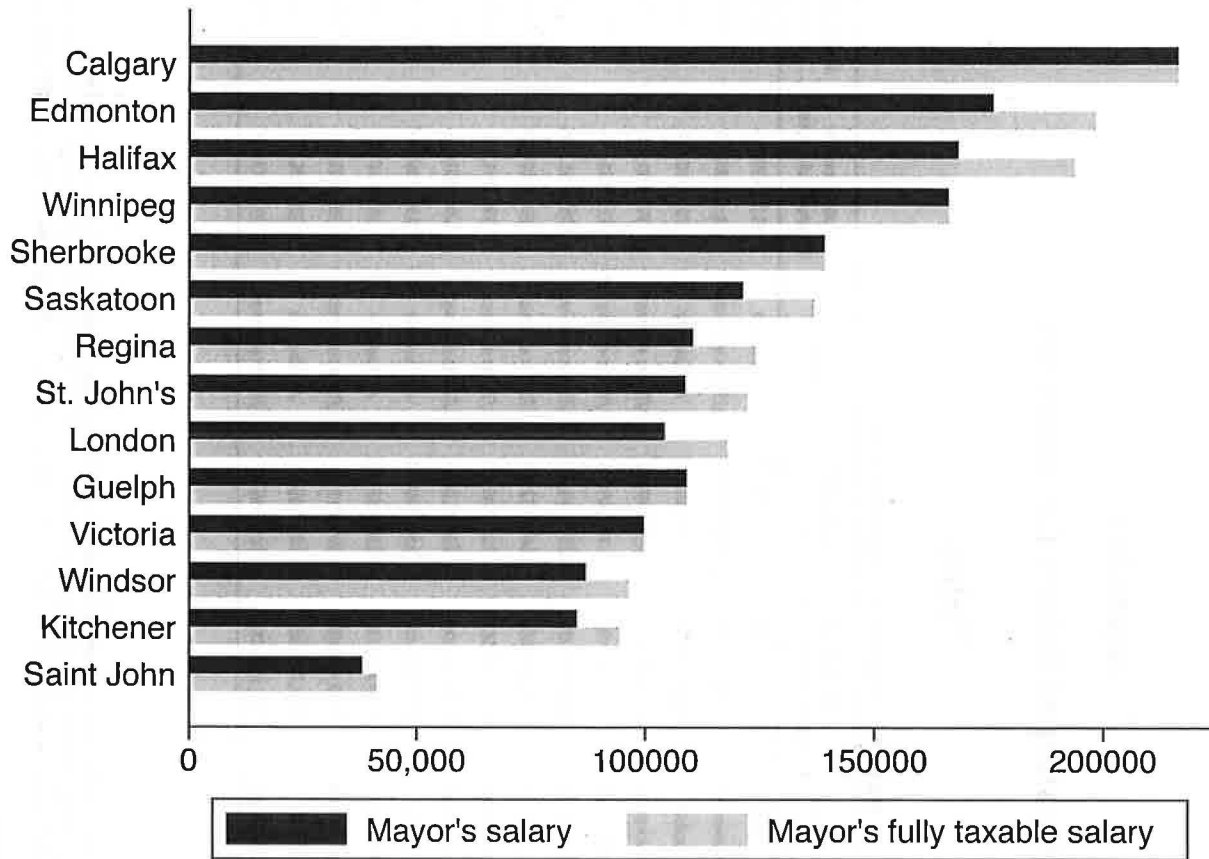
³ Ward density is defined as average number of residents per councillor

⁴ Ward densities similar to Saskatoon's are highlighted

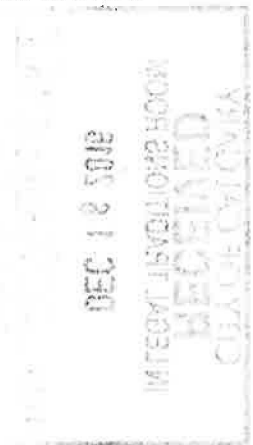
Market Comparison Among Selected Municipalities Graphs

1. Bar chart: Nominal income and fully taxable income

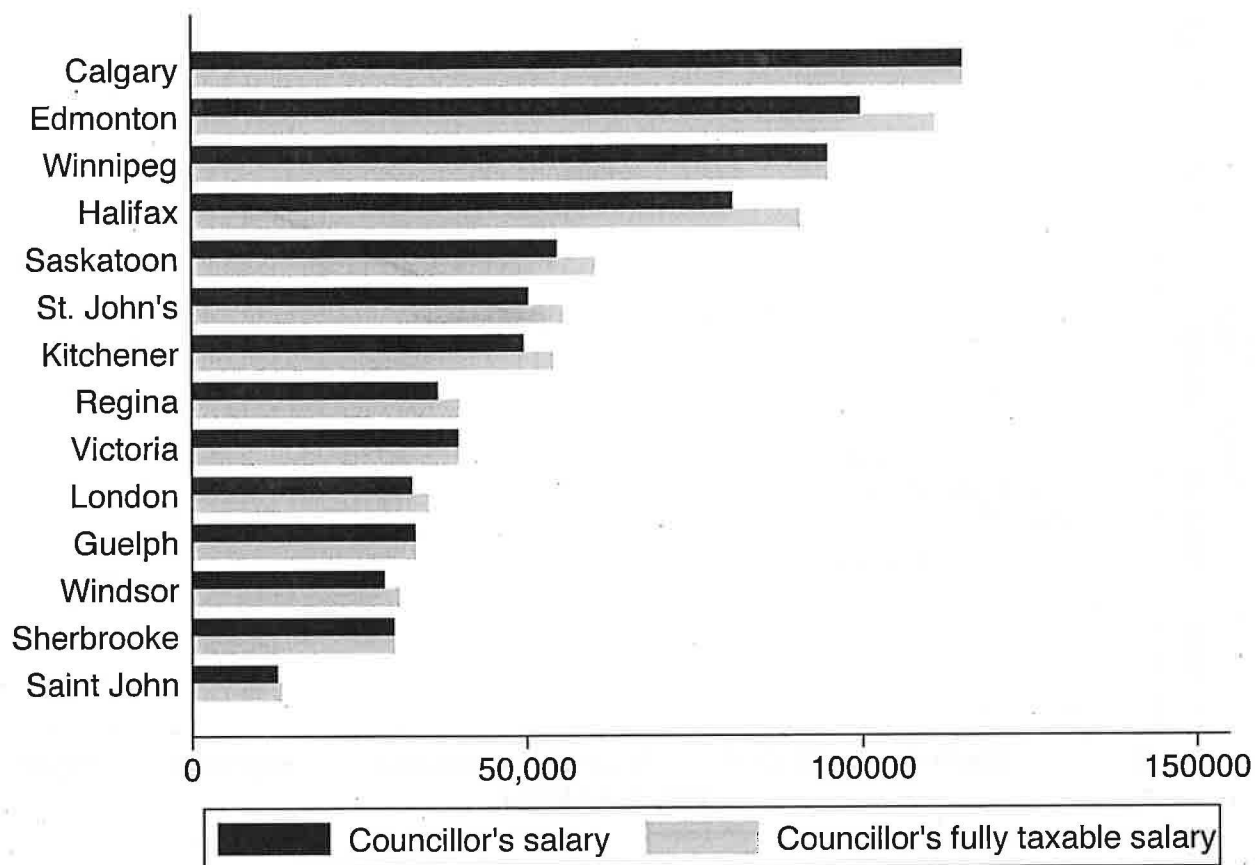
1.1 Mayor's nominal salary and fully taxable salary (sort on mayor's fully taxable salary)



When sorting on nominal salary, the descending order among St. John's, London and Guelph is Guelph, St. John's and London. However, St. John's and London both rank higher than Guelph (fully taxable) when sorting on Mayor's fully taxable salary. Saskatoon's rank among the municipalities sampled does not change with this conversion.



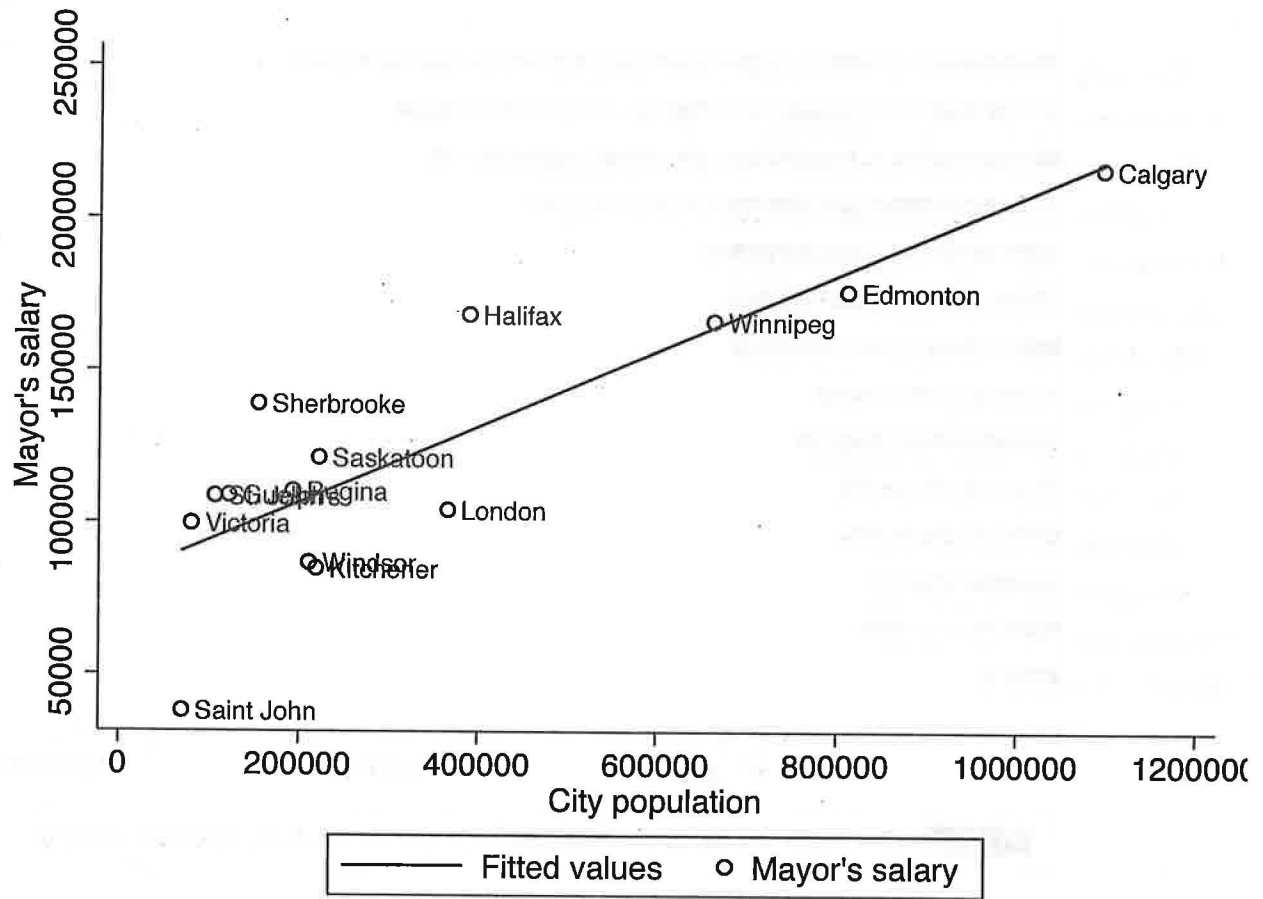
1.2 Councillor's nominal salary and fully taxable salary (sort on council's fully taxable salary)



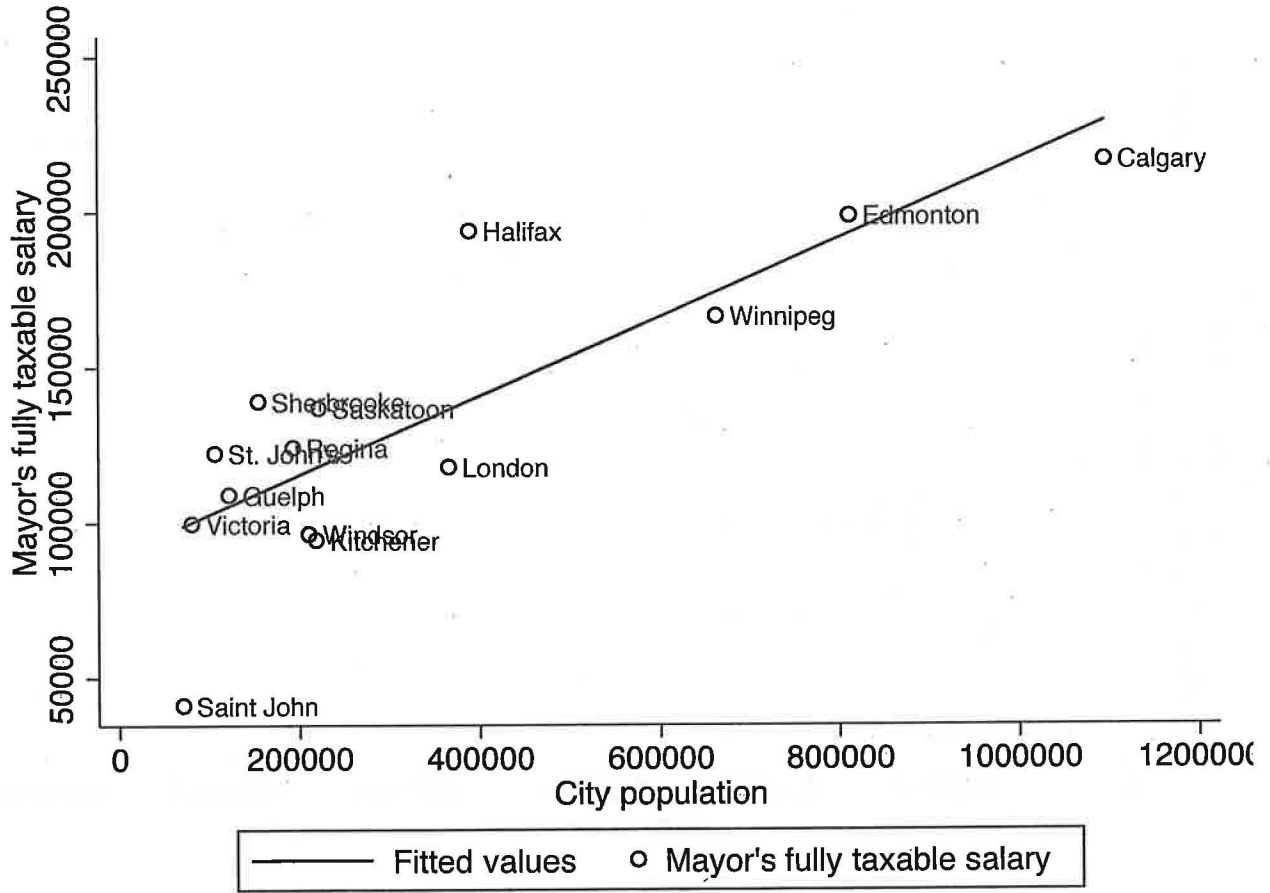
When sorting on councillor's fully taxable salary, only the order among Regina, Victoria, London, Guelph, Windsor and Sherbrooke changes. Notably, in the first group the salary for councillors in Victoria and Guelph is always fully taxable, whereas councillors' salary is one third tax exempt in Regina and London. Thus, when converting tax exempt to all taxable, the ranks of Regina, London, and Windsor increase. Saskatoon's rank among the municipalities sampled does not change with this conversion.

2. Scatterplots: Mayor's salary and city population

2.1 Mayor's nominal salary and city population

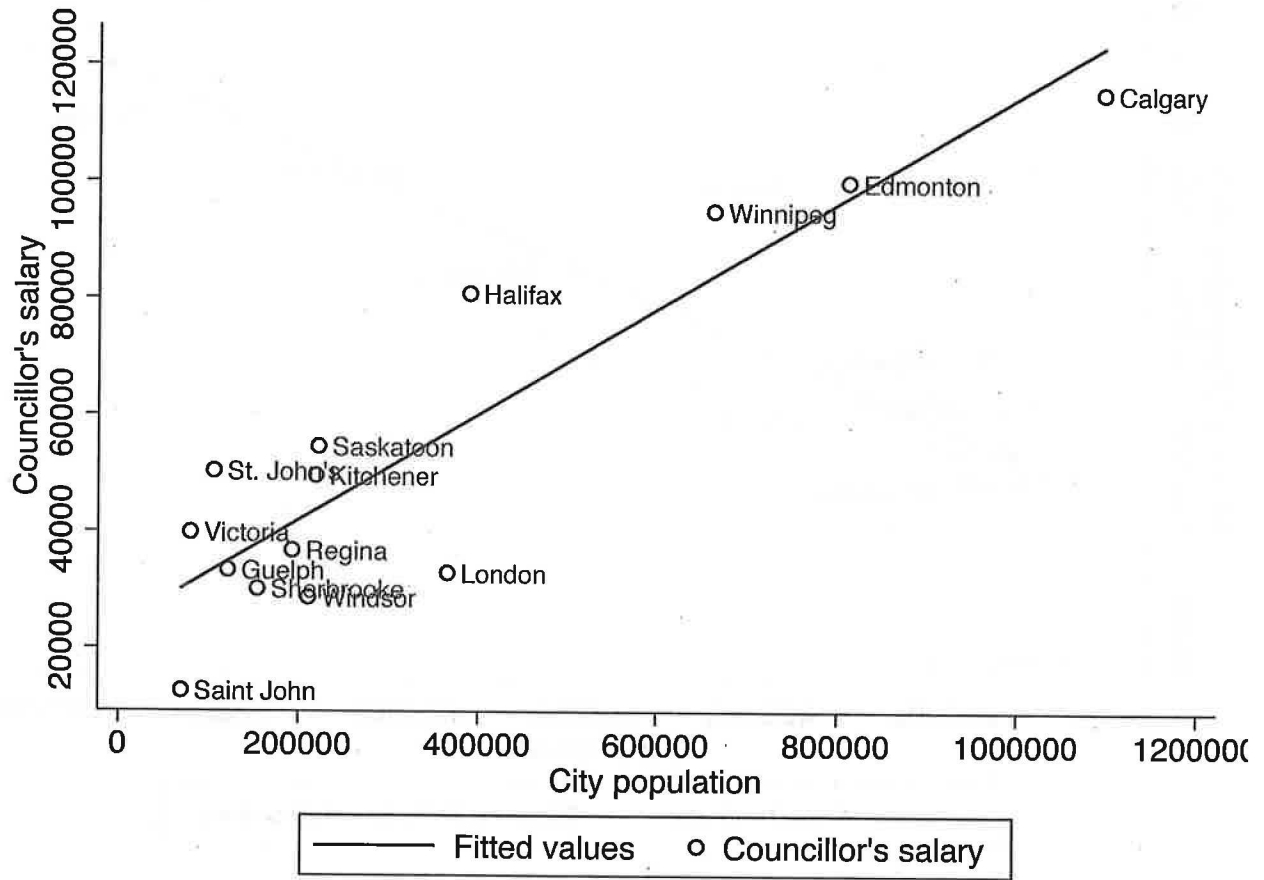


2.2 Mayor's fully taxable salary and city population

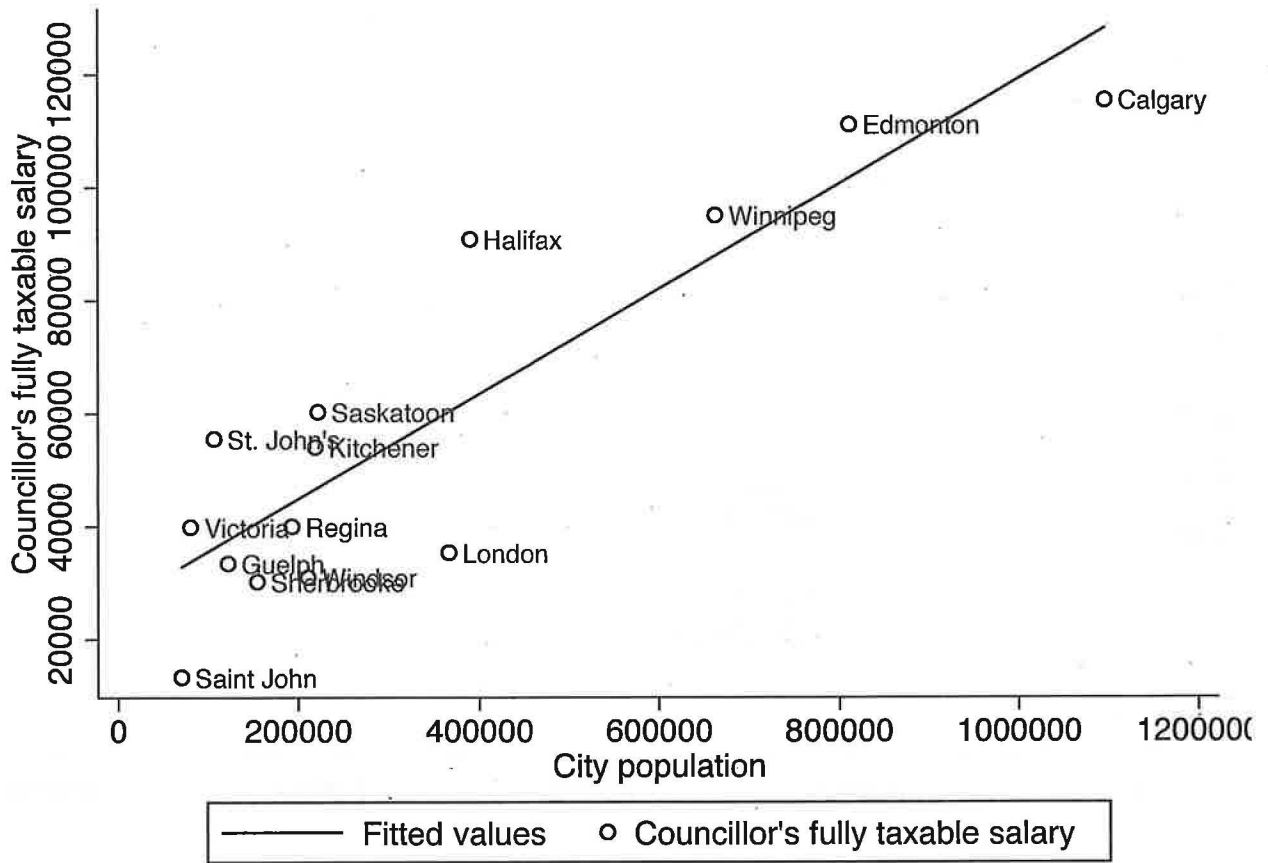


3. Scatterplot: Councillor income and city population

3.1 Councillor's nominal salary and city population



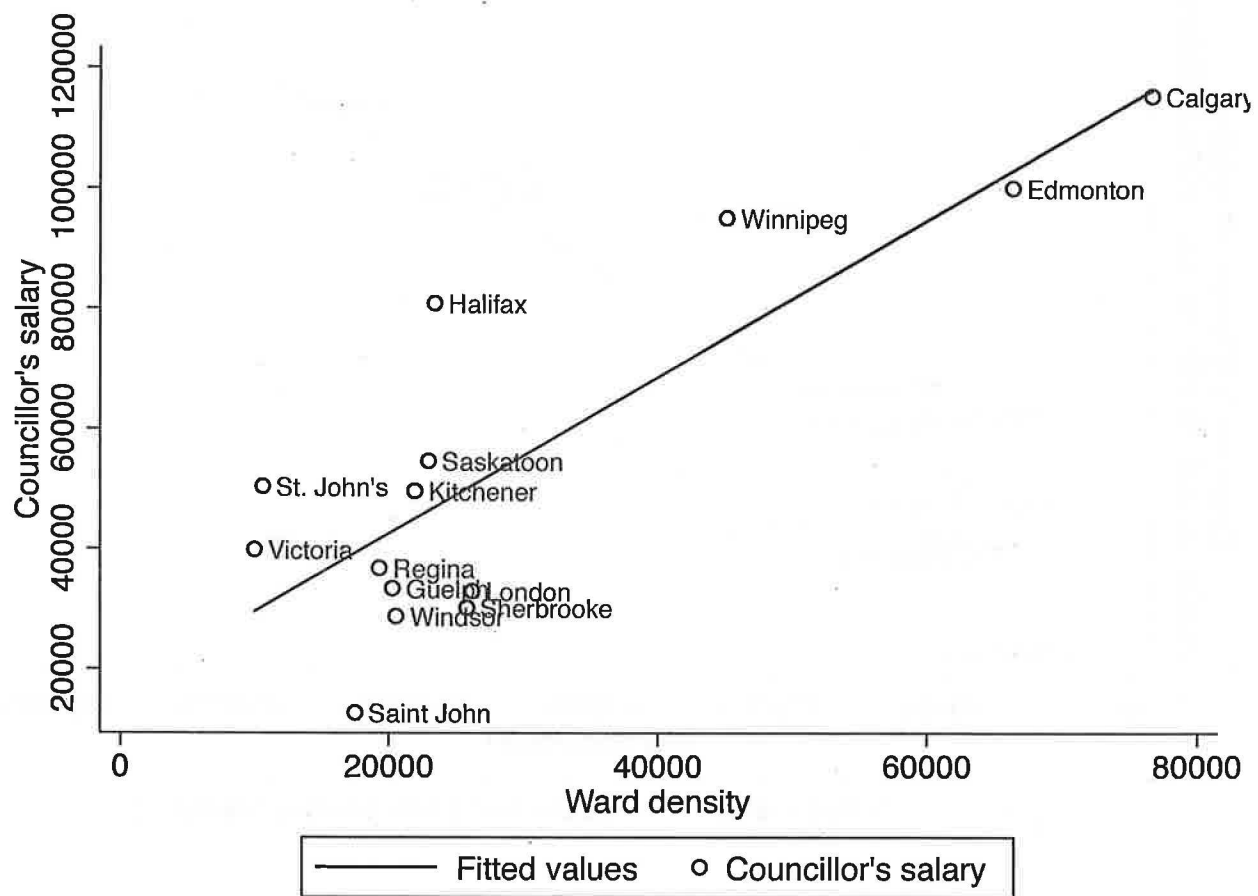
3.2 Councillors' fully taxable salary and city population



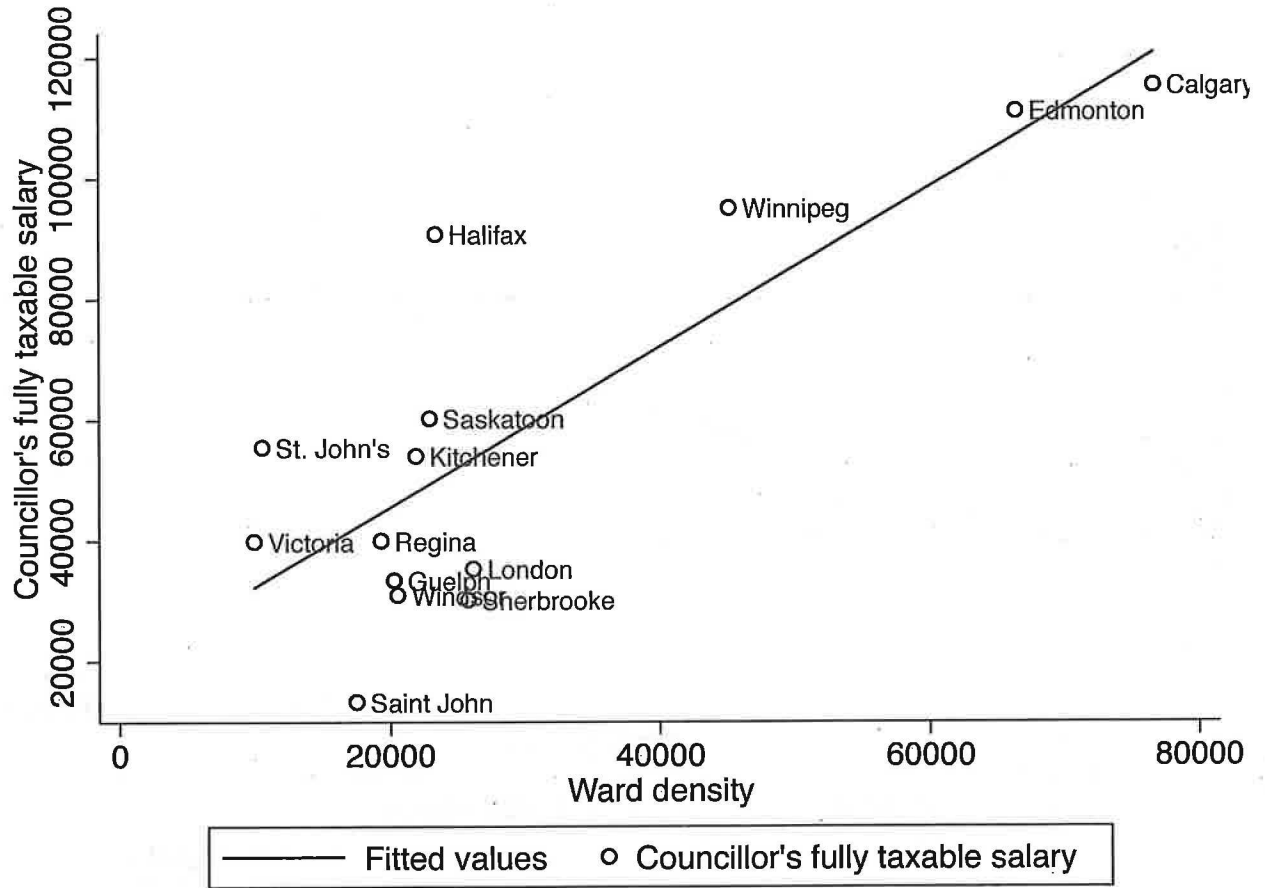
4. Scatterplot: Councillor's salary and ward density

4.1 Councillor's nominal salary and ward density

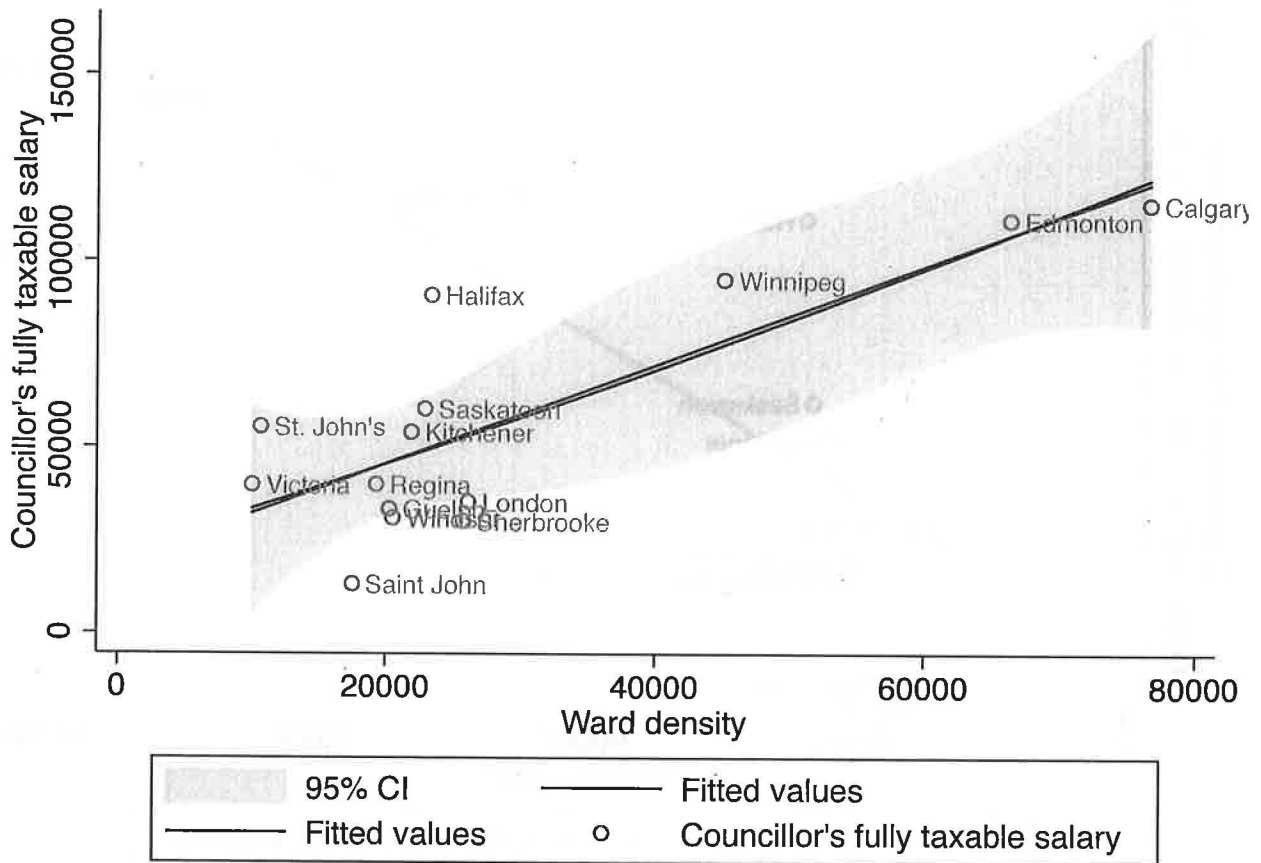
Ward density is referred as average number of residents per ward (councillor).



4.2 Councillor fully taxable salary and ward density



4.3 Councillor fully taxable salary and ward density with 95% confidence interval



Conclusion and policy implications:

For most municipalities, tax-exemption tends to increase both mayor and councillor's actual income substantially when converting their nominal salary to a fully taxable salary. However, this policy does not have substantial impact on Saskatoon's remuneration ranking. No matter what measure is adopted, Saskatoon's ranking of both the mayor's and councillor's nominal and fully taxable salaries remains the same among the municipalities sampled. When comparing Saskatoon to cities such as Regina, Kitchener, and Windsor with similar city populations and ward densities, Saskatoon's remuneration level always ranks higher than the others. This suggests that the remuneration level for both mayor and councillors is relatively higher than comparable cities.