

Preparing Your Report for the Year
2009

Public Sector Salary Disclosure Act

2009 Guide

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Introduction

The Public Sector Salary Disclosure Act, 1996 (PSSDA) and the Public Sector Salary Disclosure Amendment Act, 2004 were passed to make Ontario's public sector more open and accountable to taxpayers. The Public Sector Salary Disclosure Act requires organizations that receive public funding from the Province of Ontario to disclose annually the names, positions, salaries and total taxable benefits of employees paid \$100,000 or more in a calendar year.

The act covers the Government of Ontario, Crown Agencies, Municipalities, Hospitals, Boards of Public Health, School Boards, Universities, Colleges, Hydro One, Ontario Power Generation, and other public sector employers who receive a significant level of funding from the Province.

The main requirement for the organizations covered by the act is to make their disclosure (or, if applicable, to make their Statement of No Employee Salaries to Disclose) available to the public by March 31. Organizations are now required to send their disclosure or statement to their funding ministry by the fifth business day of March.



The purpose of this guide is to:

1. help employers determine if they are covered under the act
2. explain what to disclose, how salaries and total taxable benefits are calculated and how to prepare the disclosure report
3. explain how to comply with the legislative requirements

If you have any questions after reading this guide, please contact your responsible ministry. A list of contacts, phone numbers and e-mail addresses is available at the end of the guide.

Additional information can also be found at the Public Sector Salary Disclosure section of the Ministry of Finance website:

www.fin.gov.on.ca/en/publications/salarydisclosure

The Public Sector Salary Disclosure Act, 1996 and the related Regulations are available on the Ontario E-Laws website www.e-laws.gov.on.ca.



What's New This Year?

Amendment of Regulation 85/96

In January 2010, amendments were made to Regulation 85/96 of the Public Sector Salary Disclosure Act. These amendments include:

- all employers subject to the PSSDA are required to submit their disclosure records to their funding ministries by the **fifth business day of March** each year;
- employers subject to the PSSDA, other than the Crown, with an employee seconded to a ministry are required to provide by the fifth business day of March each year, the disclosure record in respect of that employee to the ministry where the employee is seconded. These employers will also report these employees on their own disclosure records.
 - the ministry the employee is seconded to is required to disclose the employee's name, position title at the ministry, name of the employer, and the salary and taxable benefits the employer is reporting.
 - Please refer to Section 5 for more detailed instructions on reporting employees seconded to ministries.

The Public Sector Salary Disclosure Act, 1996 and the related Regulations, including the amendments, are available on the Ontario E-Laws website:

www.e-laws.gov.on.ca.

Attestation to the Record of Employees' 2009 Salaries and Benefits

There is a new administrative requirement for all organizations that submit a Record of Employees' 2009 Salaries and Benefits. Beginning this year, the Record is to be accompanied by an **Attestation to the Record of Employees' 2009 Salaries and Benefits** signed by the highest ranking officer. A sample of the completed form is located in Section 3.3 of this guide. This form is available on the Ministry of Finance website at: www.fin.gov.on.ca/en/publications/salarydisclosure

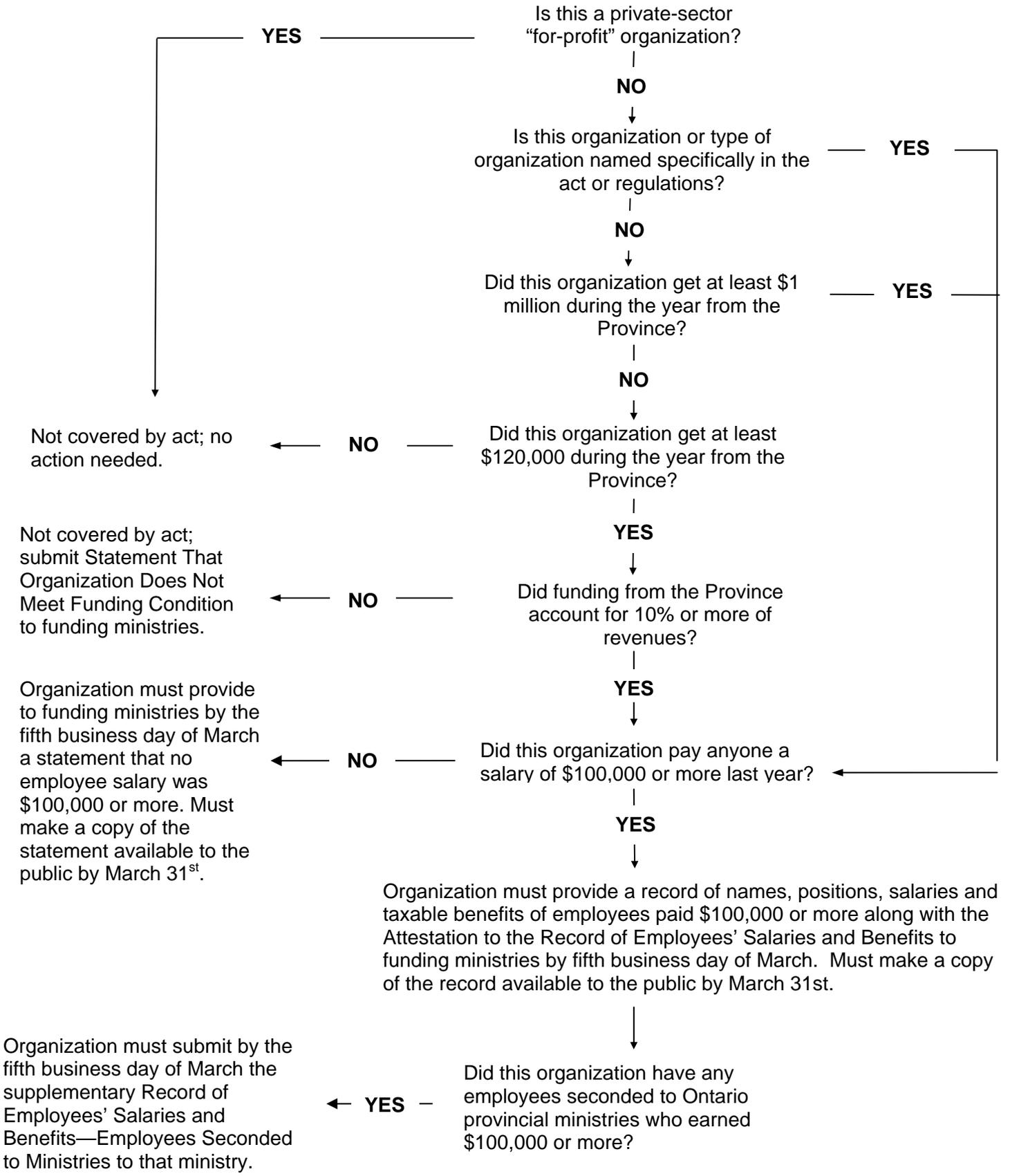
Statement That Organization Does Not Meet Funding Condition

There is a new administrative requirement for organizations (such as not-for-profit organizations, local boards of municipalities, and corporations owned or controlled by the public sector organizations listed in the act) that are subject to the funding condition and that received at least \$120,000 but less than \$1 million in funding from the Government of Ontario where the amount received **equaled less than ten percent** of their gross revenues.

Beginning this year, these organizations that received between \$120,000 and \$1 million but do not meet the funding condition are asked produce a **Statement That Organization Does Not Meet Funding Condition** and submit it by **March 5, 2010** to all the ministries from whom they received funding. A sample of the completed form is located in Section 2.4 of this guide. This form is available on the Ministry of Finance website at: www.fin.gov.on.ca/en/publications/salarydisclosure

Refer to Section 1.4 to determine if your organization is required to submit this form.

Quick Guide to Public Sector Salary Disclosure



Section 1: Is my organization covered under PSSDA?

This section explains which organizations are covered and the funding condition.

1.1 Public sector organizations specifically listed as "Employers" in the act

All these organizations are covered under the PSSDA:

- The Crown in Right of Ontario (the Provincial Government)
- Municipalities
- School Boards
- Universities
- Colleges of Applied Arts and Technology
- Post secondary institutions in Ontario, the enrolments of which are counted for purposes of calculating annual operating grants entitlements
- Hospitals (as defined in the Public Hospital Act, Private Hospital Act and Community Psychiatric Hospitals Act)
- Boards of Health
- Agencies established by the Province of Ontario
- 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
- Office of the Lieutenant Governor in Council, Office of the Assembly, members of the Assembly and offices of persons appointed on an address of the Assembly
- Hydro One Inc., Ontario Power Generation Inc. and each of their subsidiaries

1.2 Organizations considered as "Employers" if they meet the funding condition

Some organizations are covered only if they received a significant amount of funding from the Province during the calendar year:

- A local board of a municipality
- Corporations, with share capital, where at least 90% of the issued shares are owned or held by any of the organizations listed above and every wholly-owned subsidiary thereof
- Corporations without share capital, the majority of whose members, directors or officers are appointed or chosen by any of the organizations listed above and every wholly-owned subsidiary thereof
- Not-for-profit organizations receiving funding from the Province

1.3 Organizations excluded from the act

The following organizations are not covered under the act:

- Organizations that carry on their activities for the purpose of gain or profit to their members or shareholders
- Not-for-profit organizations, local boards of a municipality, corporations owned or controlled by the public sector organizations listed above (in Section 1.1), **if they do not meet the funding condition.**

1.4 The funding condition

Some organizations (such as not-for-profit organizations, local boards of municipalities, and corporations owned or controlled by the public sector organizations listed in the act) are covered if they received funding from the Province as detailed below.

Generally, funding means transfer payments. A transfer payment is a transfer of money to an organization for which the Province **does not**:

- receive goods or services directly in return, as would occur in a purchase or sale transaction;
- expect to be repaid in the future, as would be expected in the case of a loan; or
- expect a financial return, as would be expected in the case of an investment.

The major types of transfer payments are entitlements, shared cost agreements and grants.

| Funding received from the Province of Ontario in 2009 | Requirements under PSSDA |
|---|---|
| Under \$120,000 | The organization is not covered under PSSDA and does not have to disclose. |
| At least \$120,000 but under \$1 million | <p>The organization is covered under PSSDA if the funding represents 10 per cent or more of the organization's gross revenues for the calendar year. In that case, the organization must disclose.</p> <p>If the funding represents less than 10 per cent of the organization's gross revenues for the calendar year, the organization is not required to disclose. Submit a Statement That Organization Does Not Meet Funding Condition to your funding ministries. The form is available on the Ministry of Finance website: www.fin.gov.on.ca/en/publications/salarydisclosure</p> |
| \$1 million and more | Organization is covered under PSSDA and must disclose. |
| Total Funding | An organization may receive funding from more than one ministry. Ultimately, it is the responsibility of the organization to determine whether it meets the funding criteria since the act refers to total funding from the Province, not just from one ministry. |



Example

The example below is a fictitious situation and the sample statement has been provided for illustration purposes only.

Organization 123 is an organization that meets clause (c), (g), (h) or (k) of the definition of public sector. In 2009, it received \$250,000 from the Government of Ontario. However, this amount made up less than 10% of its gross revenues, and therefore it does not meet the funding condition and is not captured by the PSSDA.

It will complete and submit the Statement That Organization Does Not Meet Funding Condition to all its funding ministries.

Sample record of statement

STATEMENT THAT ORGANIZATION DOES NOT MEET FUNDING CONDITION

Organization 123
(name of organization)

This organization is subject to the funding condition in subsection 2(2) of the Public Sector Salary Disclosure Act, 1996, (the "act").

To the best of my knowledge and belief, in the 2009 calendar year, this organization received at least \$120,000 but less than \$1 million in funding from the Government of Ontario, and the total amount received from the Government of Ontario equaled less than ten percent of this organization's gross revenues for the 2009 calendar year. As a result, this organization does not meet the funding condition as defined in subsection 2(2) of the act.

John Doe
Name
(Highest Ranking Officer)

(signature)
Signature

Chief Executive Officer
Position Title

March 5, 2010
Date

If your organization meets clause (c), (g), (h) or (k) of the definition of public sector, then you must fill out this form. If your organization does not meet any of those clauses, then you do not need to fill out this form.

Refer to Section 1.4 of the guide **Preparing your report for the year 2009, Public Sector Salary Disclosure Act** for more information on the funding condition.

Section 2: How do I know if my organization has any employees whose salary should be disclosed?

This section explains how to identify the employees captured by the act and how to calculate their salary paid. Ultimately, it is the organization that will know if it has to either disclose employees or complete a statement of no employee salaries to disclose.

2.1 Employees

Everyone to whom your organization issues a T4 slip is considered an employee. This includes a person who is a director or officer of an employer and someone who is elected or appointed under the authority of an act of Ontario.

Employees on secondment or temporary assignment are considered employees of the organization that issued their T4.

2.2 Calculation of the salary paid

It is only when an employee's **salary** is at least \$100,000 that an organization is required to disclose the salary amount and the value of the taxable benefits. The \$100,000 salary cutoff does not include taxable benefits. The definition of salary in PSSDA is tied to the Income Tax Act. Therefore, it is necessary to use the amounts in specific boxes on the T4 slip to calculate the salary paid and the taxable benefits.

Salary Calculation

Salary Paid = (Box 14 of T4 slip) - (Boxes 30+32+34+36+38+40 of T4 slip)

Do not include amounts listed on a T4A slip when calculating the salary paid.

Example

Box 14 of T4 slip = \$101,000.00

Sum of boxes 30+32+34+36+38+40 of T4 slip = \$1,200.00

Salary Paid = \$101,000.00 - \$1,200.00
= \$99,800.00

This employee is not reported because the Salary Paid is less than \$100,000.00.

2.3 Difference between salary rate and salary paid

The salary paid on the T4 slip may not be the same as the salary *rate* for the position, or the salary *earned* in 2009. There may be differences due to payments such as retroactive pay, grievances prior to 2009, etc. Payment for overtime, which is usually paid on top of the annual salary, pushes the amount of salary *paid* above the annual salary *rate*.

2.4 No employee salaries to disclose

An employer covered under the act is required to produce a Statement of No Employee Salaries to Disclose if it has no employees to disclose (i.e. no employee was paid \$100,000 or more). Submit the completed statement to the responsible ministry. This form is available on the Ministry of Finance website at:

www.fin.gov.on.ca/en/publications/salarydisclosure

Submit the statement by fax or e-mail to the funding ministry or ministries by **March 5, 2010***. Section 4 of this guide provides more information on where to send your statement. A list of ministry contacts is available at the end of this guide.



Example

The example below is a fictitious situation and the sample statement has been provided for illustration purposes only.

Organization ABC is captured by the PSSDA, however it did not pay any of its employees at least \$100,000 in 2009. It will complete and submit the Statement of No Employee Salaries to Disclose to all its funding ministries.

Sample record of statement

| | |
|---|--|
| STATEMENT OF NO EMPLOYEE SALARIES TO DISCLOSE | |
| <u>Organization ABC</u> (name of organization) | |
| To the best of my knowledge and belief, no employees of the above organization were paid a salary as defined in the Public Sector Salary Disclosure Act, 1996, in the calendar year 2009, of \$100,000 or more. | |
| John Doe _____ Name (Highest Ranking Officer) | Chief Executive Officer _____ Position Title |
| (signature) _____ Signature | March 5, 2010. _____ Date |
| Prepared under the Public Sector Salary Disclosure Act, 1996 | |

* Please note that Regulation 85/96 of the *Public Sector Salary Disclosure Act* was amended and now requires that organizations submit their records to their funding ministries no later than the fifth business day of March.

Section 3: How does my organization disclose the employees earning \$100,000 or more?

This section explains how to complete the Record of Employees' 2009 Salaries and Benefits when an organization has employees to disclose.

3.1 Record of Employees' 2009 Salaries and Benefits

If your organization has employees who were paid \$100,000 or more, complete a Record of Employees' 2009 Salaries and Benefits. The template is available at:

www.fin.gov.on.ca/en/publications/salarydisclosure

Submit the record to the funding ministry or ministries preferably in electronic Excel format by **March 5, 2010***. Section 4 explains where to send the record. A list of ministry contacts is also available at the end of this guide.



3.2 How to complete the Excel template

The Record of Employees' 2009 Salaries and Benefits consists of seven fields that need to be completed for each employee.

1. Sector

Choose from one of the following in the dropdown menu:

- Government of Ontario
 - Ministries
 - Legislative Assembly and Offices
 - Judiciary

Example: Government of Ontario - Ministries
- Crown Agencies
- Municipalities and Services
- Hospitals and Boards of Public Health
- School Boards
- Universities
- Colleges
- Hydro One and Ontario Power Generation
- Other Public Sector Employers

2. Employer

Provide the organization's legal name spelled in full. Do not abbreviate. Please be consistent with the name appearing in last year's disclosure, if applicable. Ministry of Finance will abbreviate where necessary.

* Please note that Regulation 85/96 of the *Public Sector Salary Disclosure Act* was amended and now requires that organizations submit their records to their funding ministries no later than the fifth business day of March.

3. Surname

Use the employee's surname, as shown on the 2009 T4 slip.

Do not use "Estate of" in the case where an employee is deceased.

Use all upper case text.

4. Given name

Use the employee's full given name (not just first initial), as shown on the 2009 T4 slip.

Do not use "Estate of" in the case where an employee is deceased.

Use all upper case text.

Although middle initials are not required, if you do include them, insert a period after each initial.

5. Position Title

Use the position title held on December 31, 2009. If the employee was no longer with the employer at the end of 2009, use the position title last held by the employee.

Spell the position title in full (no abbreviations or acronyms).

Certain expressions should not be used in the position title as they provide extra information that is not required by the act. Adding these expressions to a position title is an infringement of the Freedom of Information and Protection of Privacy Act (FIPPA).

Some examples are:

- Do not use the words "temporary" or "former."
- Do not use the word "Acting." The **only** exception is when there is an official contract or paper trail which officially designates the position as acting.
- Do not indicate that the employee is on a temporary assignment unless you receive written consent from the employee. (Special provisions apply to employees seconded to ministries. See Section 5 for more information.)

6. Salary Paid

Amount paid by the employer to the employee in 2009.

- To calculate the salary paid, subtract boxes 30, 32, 34, 36, 38, and 40 from box 14 of the T4 slip.
- Do not provide any breakdown of the components of the salary.
- **Salary Paid = [Box 14] - [Boxes 30+32+34+36+38+40]**

7. Taxable Benefits

Amount paid by the employer to the employee in 2009 as reported on the T4 slip. (Total of boxes 30, 32, 34, 36 and 40).

- Do not provide any breakdown of the specific taxable benefits.
- **Taxable Benefits = Boxes 30+32+34+36+40**



3.3 Attestation to the Record of Employees' 2009 Salaries and Benefits

Beginning this year, the disclosure record is to be accompanied by an Attestation to the Record of Employees' 2009 Salaries and Benefits signed by the highest ranking officer.

This form is available on the Ministry of Finance website at:

www.fin.gov.on.ca/en/publications/salarydisclosure

Examples

Examples of fictitious situations and sample disclosures have been provided below for illustration purposes only.

Example 1

Jane Doe is the Chief of Staff for Red Hospital. In 2009 she earned a regular salary of \$97,000 and taxable benefits of \$525.16. She also received a retroactive salary payment of \$4,500 for 2008, as a result of settlement of negotiations for a salary increase beginning in 2006. Jane's T4 for 2009 reflects a salary paid of \$101,500 (\$97,000 + \$4,500) in the year 2009.

Jane Doe's T4:

- Box 14 amount is \$102,025.16
- Box 30 = 0, Box 32 = \$525.16, Box 34 = 0, Box 36 = 0, Box 38 = 0 and Box 40 = 0
- **Salary paid** = [Box 14] - [Boxes 30+32+34+36+38+40]
= \$102,025.16 - \$525.16 = **\$101,500**
- **Taxable Benefits** = Boxes 30+32+34+36+40
= 0+525.16+0+0 = **\$525.16**

Example 2

Rose Lee is a registered nurse and a permanent employee at Red Hospital. She is on a temporary assignment to Blue Hospital to work on a special project from May 2009 to December 2010. Rose is still paid by Red Hospital during that time but Blue Hospital reimburses part of her salary to Red Hospital.

At the end of the year:

- Red Hospital issues a T4 for Rose for 2009.
- The calculation of her salary paid for PSSDA is over \$100,000.
- Rose's position title at Red Hospital is Registered Nurse but the payroll system reported her as "Registered Nurse on temporary assignment to Blue Hospital."
- Blue Hospital does not issue a T4 for Nurse Rose.

In this case, Rose will be disclosed under Red Hospital. Her position title will be "Registered Nurse". If Red Hospital wants to mention that Rose is on temporary assignment with Blue Hospital, Rose needs to give written consent. If she accepts, her position title will be "Registered Nurse (on temporary assignment to Blue Hospital)."

Sample record of disclosure

| RECORD OF EMPLOYEES' 2009 SALARIES AND BENEFITS | | | | | | |
|---|--------------|---------|------------|------------------|--------------|------------------|
| Sector | Employer | Surname | Given Name | Position | Salary Paid | Taxable Benefits |
| Hospitals and Boards of Public Health | Red Hospital | DOE | JANE | Chief of Staff | \$101,500.00 | \$525.16 |
| Hospitals and Boards of Public Health | Red Hospital | LEE | ROSE | Registered Nurse | \$101,040.00 | \$200.00 |

This record has been approved by:

Name _____ **Position Title** _____

Phone Number _____ **Date** _____

Prepared under the Public Sector Salary Disclosure Act, 1996

Sample record of attestation

ATTESTATION TO THE
RECORD OF EMPLOYEES' 2009 SALARIES AND BENEFITS

_____ **Red Hospital** _____
(name of organization)

To the best of my knowledge and belief, the information provided on the Record of Employees' Calendar Year 2009 Salaries and Benefits is complete, accurate, reliable, is in accordance with the Public Sector Salary Disclosure Act, 1996, and meets the filing requirements as provided by the Ministry of Finance.

John Doe _____ Chief Executive Officer _____
Name **Position Title**
(Highest Ranking Officer)

(signature) _____ March 5, 2010. _____
Signature **Date**

Prepared under the Public Sector Salary Disclosure Act, 1996

Section 4: What should I do with my reporting documents?

This section explains the requirements for disclosure under the act.

4.1 Submit the reporting documents to the funding ministry

Submit to your funding ministry either:

- the *Record of Employees' 2009 Salaries and Benefits* accompanied by the signed *Attestation to the Record of Employees' 2009 Salaries and Benefits*;
or
- the *Statement of No Employee Salaries to Disclose*;
or
- the *Statement That Organization Does Not Meet Funding Condition*.

Please include an electronic Excel version of the Record of Employees' 2009 Salaries and Benefits. Submit your reporting documents to your funding ministry as shown below.

| Employer | Ministry Receiving Record |
|--|---|
| Agencies and other bodies owned or controlled by the Province of Ontario | Every ministry that provided funding. |
| Municipalities and Services | Ministry of Municipal Affairs and Housing |
| School Boards | Ministry of Education |
| Universities | Ministry of Training, Colleges and Universities |
| Colleges | Ministry of Training, Colleges and Universities |
| Hospitals | Ministry of Health and Long-Term Care |
| Boards of Health | Ministry of Health and Long-Term Care |
| Hydro One Inc., Ontario Power Generation Inc. and each of their subsidiaries | Ministry of Energy and Infrastructure |
| Employers subject to the funding condition | Every ministry that provided funding. <u>You may have to report to more than one ministry.</u> |



Please submit your record by **March 5, 2010*** to your funding ministry. A list of contacts for each ministry is available at the end of this guide. Each year the Ministry of Finance publishes a compendium of statements and records.

* Please note that Regulation 85/96 of the *Public Sector Salary Disclosure Act* was amended and now requires that organizations submit their records to their funding ministries no later than the fifth business day of March.

4.2 Make the record or statement available on the premises of your head office

Your organization's record or statement must be available for inspection without charge during your normal business hours from March 31 to December 31 of the same year. Copies are required to be available on request during and after the above period. You may charge 20 cents per page for providing a copy. However, you may waive this fee at your discretion. No separate fee is allowed for postage.



Section 5: What are my responsibilities as an employer with employees seconded to a ministry?

This section outlines additional filing requirements as a result of the amendments made to Regulation 85/96 regarding employees seconded to ministries by organizations subject to the PSSDA.

5.1 Complete your salary disclosure as explained in Section 3

All organizations subject to the PSSDA will continue, as in previous years, to report **all employees** captured by the PSSDA on their Record of Employees' 2009 Salaries and Benefits, as described in Section 3, and submit this record to their funding ministries as described in Section 4.

5.2 Identify your employees that were seconded to ministries

The amendments made to the regulation affect only those employees:

- who were seconded from an organization subject to the Public Sector Salary Disclosure Act (the “Home Position Employer”); and
- who were issued a T4 from their Home Position Employer where the salary paid was at least \$100,000; and
- who were seconded to an Ontario provincial ministry for all or part of 2009.

The regulation does not capture other secondment relationships nor does it capture employees seconded from private sector employers or other organizations not subject to the PSSDA.

For the purposes of s. 2.1(2) of O. Reg. 85/96, as amended, a person who is employed by a designated employer as defined in the regulation, is seconded if the employee is temporarily assigned to a ministry to perform services for the ministry while remaining an employee of the designated employer and the ministry reimburses the designated employer for some or all of the employee's salary and benefits as defined in the Public Sector Salary Disclosure Act, 1996.

5.3 Submit secondment information to the ministry to which the employee is seconded

In addition to the reporting requirement explained in Section 5.1, you must also provide information **pertaining only to seconded employees** to the ministry to whom the employee is seconded to, by **March 5, 2010**. Complete the Record of Employees' 2009 Salaries and Benefits—Employees Seconded to Ministries. This form is available on the Ministry of Finance website at:

www.fin.gov.on.ca/en/publications/salarydisclosure.

In a case where an employee was seconded to more than one ministry in the year, the employer must submit the record to the last ministry the employee was seconded to that year.

Please note that the ministry the employee is seconded to may not necessarily be the ministry that you are required to submit the complete disclosure record to. A list of ministry contacts is available at the end of this guide.

In a case where an organization's employees were seconded to different ministries, it must submit a Record of Employees' 2009 Salaries and Benefits—Employees Seconded to Ministries for each ministry.

5.4 Include the seconded employee's information in your organization's disclosure record

Remember that Home Position Employers must still continue to include that employee's salary information in the disclosure record that they submit to their funding ministries and make this record available to the public for inspection.

Examples

Examples of fictitious situations and sample disclosures have been provided below for illustration purposes only.

Example 1

Sam Smith, an employee of Blue Hospital, is seconded to the Ministry of Labour in 2009 and Blue Hospital continues to pay his salary. Blue Hospital issues Sam a T4 with a salary paid of \$129,113.23 and \$39.34 in taxable benefits. The Ministry of Labour does not issue a T4 to Sam.

Blue Hospital will include Sam Smith in its disclosure report that it submits to its funding ministry as illustrated below (highlighted for emphasis):

Sample record of disclosure

| RECORD OF EMPLOYEES' 2009 SALARIES AND BENEFITS | | | | | | |
|---|---------------|---------|------------|--------------------------|--------------|------------------|
| Sector | Employer | Surname | Given Name | Position | Salary Paid | Taxable Benefits |
| Hospitals and Boards of Public Health | Blue Hospital | BROWN | RAMONA | Manager | \$101,254.76 | \$23.65 |
| Hospitals and Boards of Public Health | Blue Hospital | SMITH | SAM | Director, Communications | \$129,113.23 | \$39.34 |
| Hospitals and Boards of Public Health | Blue Hospital | YOUNG | ANNE | Registered Nurse | \$108,345.57 | \$123.65 |

This record has been approved by:

Name _____ **Position Title** _____

Phone Number _____ **Date** _____

Prepared under the Public Sector Salary Disclosure Act, 1996

Blue Hospital will also submit the information pertaining to Sam Smith to the Ministry of Labour as illustrated below:

Sample record of disclosure

| RECORD OF EMPLOYEES' 2009 SALARIES AND BENEFITS—EMPLOYEES SECONDED TO MINISTRIES | | | | | | |
|--|---------------|---------|------------|--------------------------|--------------|------------------|
| Sector | Employer | Surname | Given Name | Position | Salary Paid | Taxable Benefits |
| Hospitals and Boards of Public Health | Blue Hospital | SMITH | SAM | Director, Communications | \$129,113.23 | \$39.34 |

To the best of my knowledge and belief, this information is complete, accurate, reliable and is in accordance with the Public Sector Salary Disclosure Act, 1996, and meets the filing requirements as provided by the Ministry of Finance.

This record has been approved by:

Name _____ **Position Title** _____

Phone Number _____ **Date** _____

Prepared under the Public Sector Salary Disclosure Act, 1996

Example 2

Jane Brown, an employee of Red Hospital is seconded to the Ministry of Health and Long-Term Care (MOHLTC) for the first part of the year and then to the Ministry of Health Promotion (MHP) for the other part of the year. Red Hospital pays the salary while on secondment and both ministries reimburse Red Hospital for the respective periods Jane Brown is at their ministries. On December 31st Jane Brown is at MHP.

Red Hospital issues Jane a T4 for \$300,000 in salary and \$325.78 in taxable benefits. MOHLTC reimburses \$150,000 and MHP reimburses \$150,000. Neither ministry issues a T4 to Jane.

Red Hospital will include Jane Brown in its disclosure report that it submits to its funding ministry as illustrated below (highlighted for emphasis):

Sample record of disclosure

| RECORD OF EMPLOYEES' 2009 SALARIES AND BENEFITS | | | | | | |
|---|--------------|---------|------------|-------------------------|--------------|------------------|
| Sector | Employer | Surname | Given Name | Position | Salary Paid | Taxable Benefits |
| Hospitals and Boards of Public Health | Red Hospital | BROWN | JANE | Chief Financial Officer | \$300,000.00 | \$325.78 |
| Hospitals and Boards of Public Health | Red Hospital | JOHNSON | BOB | Physician | \$145,231.23 | \$259.22 |
| Hospitals and Boards of Public Health | Red Hospital | PETERS | SAM | Manager, Communications | \$103,245.87 | \$236.45 |

This record has been approved by:

Name _____ Position Title _____

Phone Number _____ Date _____

Prepared under the Public Sector Salary Disclosure Act, 1996

Red Hospital will also submit the information pertaining to Jane Brown to the Ministry of Health Promotion as illustrated below:

Sample record of disclosure

| RECORD OF EMPLOYEES' 2009 SALARIES AND BENEFITS—EMPLOYEES SECONDED TO MINISTRIES | | | | | | |
|---|--------------|---------|------------|-------------------------|--------------|------------------|
| Sector | Employer | Surname | Given Name | Position | Salary Paid | Taxable Benefits |
| Hospitals and Boards of Public Health | Red Hospital | BROWN | JANE | Chief Financial Officer | \$300,000.00 | \$325.78 |
| <p>To the best of my knowledge and belief, this information is complete, accurate, reliable and is in accordance with the Public Sector Salary Disclosure Act, 1996, and meets the filing requirements as provided by the Ministry of Finance.</p> <p>This record has been approved by:</p> <p>Name _____ Position Title _____</p> <p>Phone Number _____ Date _____</p> <p style="text-align: center;">Prepared under the Public Sector Salary Disclosure Act, 1996</p> | | | | | | |

Section 6: What are my other responsibilities as an employer under PSSDA?

This section explains how to deal with some of your employees' questions or concerns regarding the disclosure of their salaries. It also informs the employers of their responsibilities.

6.1 Inform your employees

We recommend that you inform your employees about the disclosure of their salaries before you release the information. This will provide them with the opportunity to confirm the information before it is published. They will find more information on the PSSDA on the Ministry of Finance website.

www.fin.gov.on.ca/en/publications/salarydisclosure

6.2 Answering questions on the components of the salary paid or taxable benefits

The act authorizes employers to disclose the value of the salary paid and the taxable benefits as defined by the Canada Revenue Agency. The act does not authorize employers to disclose what is specifically included in the salary paid or the specifics of the benefits.

6.3 Privacy of individuals and personal information

Employers cannot be held liable for making this disclosure if they reasonably believed that they were required to make the disclosure. A non-disclosure clause in an employment contract cannot be used to avoid disclosure. If you have any doubts about what you are required to disclose, check with your funding ministry. The act only covers information that it specifically authorizes employers to release, as explained in Section 3 of this guide.

6.4 Penalties for not making the required disclosure

The act allows Management Board of Cabinet to direct a ministry to withhold part or all of the transfer payment to an employer if the employer has failed to comply with the act. The funds will be paid once the employer complies. If the employer fails to comply after one year (by March 31 of the following year) the employer ceases to be entitled to the payment withheld. Management Board of Cabinet can also withhold funds if an organization fails to provide evidence regarding revenues under the funding criteria (i.e. whether at least 10 per cent of gross revenues came from the Province or not).

6.5 Deadline for disclosure

Employers covered under the act must make the Record of Employees' 2009 Salaries and Benefits or the Statement of No Employee Salaries to Disclose public by March 31.

These records must be submitted to the funding ministries by **March 5, 2010***

6.6 Salary disclosure in annual reports

Employers which normally issue an annual report are required to include the salary disclosure with their annual report unless that disclosure is made available on a public website (a corporate website or on the Ministry of Finance website as part of the PSSD Compendium).

* Please note that Regulation 85/96 of the *Public Sector Salary Disclosure Act* was amended and now requires that organizations submit their records to their funding ministries no later than the fifth business day of March.

List of Contacts

| Ministry | E-Mail Address | Phone Number | Fax Number |
|--|--|------------------------------|--------------|
| Aboriginal Affairs | Carolanne.Allen@ontario.ca | 416-326-4749 | 416-212-1644 |
| Agriculture, Food and Rural Affairs | pssd.omafra@ontario.ca | 519-826-3192 | 519-826-4130 |
| Attorney General | pssd.mag@ontario.ca | 416-326-4526 | 416-326-2298 |
| Children and Youth Services | pssd@css.gov.on.ca | 416-327-4563 | 416-325-5125 |
| Citizenship and Immigration | Paul.Bland@ontario.ca Winnie.Ma@ontario.ca | 416-325-6146 416-326-8388 | 416-325-6387 |
| Community and Social Services | pssd@css.gov.on.ca | 416-327-4563 | 416-325-5125 |
| Community Safety and Correctional Services | pssd.jus@ontario.ca | 416-325-5085 416-326-3146 | 416-325-3465 |
| Consumer Services | Adelia.Neblett-Johnson@ontario.ca | 416 325-2154 | 416 325-6715 |
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| Economic Development and Trade | Adelia.Neblett-Johnson@ontario.ca | 416 325-2154 | 416 325-6715 |
| Education | pssd.met@ontario.ca | 416-325-1809 | 416-325-1835 |
| Energy and Infrastructure | info.mei@ontario.ca | 416-212-3170 | 416-314-3354 |
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| Finance | pssd.finanreven@ontario.ca | 905-433-6716 | 905-433-6588 |
| Francophone Affairs | pssd@css.gov.on.ca | 416-327-4563 | 416-325-5125 |
| Government Services | Niloufer.Srivastav@ontario.ca Jessica.Brethour@ontario.ca | 416-326-8915 416-327-3823 | 416-327-4048 |
| Health and Long-Term Care | pssd.moh@ontario.ca | 416-327-4374 | 416-327-8791 |
| Health Promotion | Lucia.Lau@ontario.ca | 416- 326-4360 | 416-326-4366 |
| Labour | Franky.Chan@ontario.ca | 416-326-7227 | 416-326-7241 |
| Municipal Affairs and Housing | pssd.mah@ontario.ca | 416-585-6990 | 416-585-7292 |
| Natural Resources | pssd.mnr@ontario.ca | 705-755-2125 705-755-1348 | 705-755-3108 |
| Northern Development, Mines and Forestry | Sandra.Ferguson@ontario.ca | 705-564-7415 | 705-564-7954 |
| Research and Innovation | Adelia.Neblett-Johnson@ontario.ca | 416 325-2154 | 416 325-6715 |
| Revenue | pssd.finanreven@ontario.ca | 905-433-6716 | 905-433-6588 |
| Tourism | Paul.Bland@ontario.ca Winnie.Ma@ontario.ca | 416-325-6146 416-326-8388 | 416-325-6387 |
| Training, Colleges and Universities | pssdtcu@ontario.ca | 416-327-9102 416-326-6719 | 416-314-9979 |
| Transportation | Betty.Cartwright@ontario.ca | 905-704-2591 | 905-704-2720 |