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<th>Province</th>
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| British Columbia reports "compensation" | Organizations are required to disclose all compensation paid to the Chief Executive Officer (CEO) and the next four highest ranking or highest paid executives with decision-making authority earning an annualized base salary of $125,000 or greater during a fiscal year. All public sector employers in B.C. are required to provide reports to PSEC Secretariat specifying all the terms and conditions of employment for their "senior employees" earning an annualized base salary of $125,000 or more along with copies of the senior employees' written contracts of employment. The annual executive compensation disclosure includes:  
  - base salary  
  - benefits (both taxable and non-taxable)  
  - perquisites  
  - pension contributions  
  - retirement allowances  
  - any form of performance payments such as holdbacks or bonuses | $125,000 |
| University of Saskatchewan reports salary list voluntarily | Salaries reported voluntarily within database for proactive transparency. Some employees at the University of Saskatchewan receive additional compensation in addition to their annual pay. Below is a list of what is included in the other compensation field in the Salary List.  
  - Temporary Pay for Higher Level Duty  
  - One-time Payment  
  - Bonus Pay  
  - Extraordinary Payment  
  - Banked Time Payout  
  - Board Member Fees  
  - Vacation Payout Leave Balance  
  - Canadian Research Chair Program Salary Supplement  
  - 10% Premium Pay >65 hours  
  - Administrative Stipend (Other)  
  - After-Hours Phone Consultation  
  - ASPA IT Market Supplement  
  - Benefit Stipend | $125,000 |
The list does not include severance payments made to former employees. The purpose of this disclosure is to show the compensation our employees receive as active employees of the university. Severance payments are made after the active employment relationship has ceased.

Manitoba reports “compensation”

**Compensation** means compensation pursuant to any arrangement, including an employment contract, calculated to include the total value of all cash and non-cash salary or payments, allowances, bonuses, commissions and perquisites, including
- all overtime payments, retirement or severance payments, lump sum payments and vacation pay-outs,
- the value of loan or loan interest obligations that have been extinguished and the value of imputed interest benefits from loans,
- long-term incentive plan earnings and payouts,
- the value of the benefit derived from vehicles or allowances with respect to vehicles,
- the value of the benefit derived from living accommodation or any subsidy with respect to living accommodation,
- payments made for exceptional benefits not provided to the majority of employees of the public sector body,
- payments for memberships in recreational clubs or organizations, and
- the value of any other payment or benefit that may be prescribed in the regulations; (« rémunération »)

**Disclosure required**

2(1) Within six months after the end of each fiscal year or calendar year ending on or after March 31, 1996, a public sector body shall disclose to the public in accordance with this Act the amount of compensation it pays or provides in the fiscal year or in the calendar year, directly or indirectly,
| **Ontario reports ‘salary’** | Organizations that receive public funding from the Province of Ontario are required to make public, by March 31 each year, the names, positions, salaries and total taxable benefits of employees paid $100,000 or more in the previous calendar year.

The $100,000 figure means salary before taxes, and does not include taxable benefits. However, for those who are paid $100,000 or more, the total value of these taxable benefits must be disclosed. Beginning with 2012 salaries, the definition of salary now also includes per diems and/or retainers paid to employees, in addition to amounts reported as employment income on the Canada Revenue Agency T4 slip. The act does not authorize employers to disclose what the specific benefits are.  

**Source: Government of Ontario** |

| **Alberta reports ‘compensation’** | **Compensation** is the total amount paid and the value of taxable benefits provided in a year. Compensation includes **salary, allowances, supplements and other earnings** included in Box 14, 028, 104 or 105 of the T4/T4A slips.

- **Non-monetary benefits** include employer paid benefits for supplemental health, dental, employee/family assistance program, long-term disability, pension and workers compensation. Non-monetary benefits also include the employer’s portion of CPP (Canada Pension Plan) and EI (Employment Insurance) contributions.
- **Severance** is the total of any remuneration paid or payable to an employee in lieu of or supplementary to notice of termination of employment and any salary or remuneration paid or payable to an employee after permanent termination of employment. Severance is reported in Box 66 and 67 of the T4 slip.
- **Employer pension contributions** are not included in the threshold calculation but are included in non-monetary benefits.  

**Disclosure**

The annual disclosure must occur on or before June 30 each year and will be published on the University of Alberta HRS website, accessible from the Government of Alberta website.  

Disclosure under this act is permitted by the Freedom of Information and Protection of Privacy Act.  

**Exemptions**

$100,000

$125,000 (for 2015)

$126,375 (for 2016)

$127,765 (for 2017)

$129,809 (for 2018)

The threshold amount will be adjusted cumulatively from year to year by a percentage equal to the increase in the Alberta Consumer Price Index (CPI).
Section 6(2) of the Act authorizes the Minister responsible for the act, or their delegate, to exempt a public sector body from the requirement to disclose an individual's information if, in the designated Minister's opinion, the disclosure could unduly threaten the safety of that individual. Please read the [Exemption Process](#) for more detailed information and to apply.