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Introduction and Application

Purpose
This guide is to help public sector bodies fulfill their annual June disclosure obligations under the Public Sector Compensation Transparency Act (PSCTA) and the Public Sector Compensation Transparency General Regulation (the General Regulation), with respect to statements of remuneration. The guide establishes the form and manner of disclosure under section 3 of the PSCTA.

Background
The PSCTA requires public sector bodies to publicly disclose all remuneration paid to employees earning more than the stated threshold and all remuneration paid to members (regardless of the threshold) in each calendar year. This disclosure is done by publishing a statement of remuneration, which sets out the required information for each employee over the threshold and for each member. The statement of remuneration must be published by June 30 of each year for compensation paid in the previous calendar year.

The General Regulation requires some public sector bodies to publicly disclose employment and severance contracts for certain members and employees. Contract disclosure requirements apply each June and December for contracts in effect at any time during the disclosure period. For more information on the December disclosure requirements, please see the Technical Guide on December Severance Disclosure, available on the Public Sector Body Compensation Disclosure page on Alberta.ca.

This guide details the requirements for the June disclosure. Further details on the disclosure requirements can be found below, under “Content for June Disclosure.”

The PSCTA applies to public sector bodies and other entities, including the Government of Alberta. This guide covers the disclosure requirements for public sector bodies only.

What is a Public Sector Body?
A public sector body is:

- A public agency to which the Alberta Public Agencies Governance Act applies and any subsidiaries, except those entities exempted by the General Regulation;
- An Office of the Legislature as defined in the PSCTA;
- Covenant Health and its subsidiaries; and,
- Any part or all of a person, organization or body, whether incorporated or not, that is identified in the regulations as a public sector body.

**Who is an Employee or Member?**

An “employee” is an individual employed at a public sector body, usually a person to whom the public sector body issues a T4. This may include seconded employees and anyone who earned income from a public sector body in the applicable disclosure period, even if they are not employed by a public sector body at the time of disclosure.

The disclosure for a seconded employee will generally be reported by the organization that pays the employee and issues the T4. This is generally the “home” organization and not the organization for which the employee is temporarily working.

The term “member” means:

- *If the public sector body is a corporation:* a member of the public sector body or its board, council or other governing body;
- *If the public sector body is an unincorporated body:* a member of the public sector body, which may include individuals sitting on an advisory or adjudicative board.

Most members are appointed to their positions by Order in Council or Ministerial Order.

Examples:

- The Chair and members of the board of directors of Travel Alberta are “members” for the purposes of the PSCTA.
- Individuals appointed to the Municipal Government Board and the New Home Buyer Protection Board are “members” for the purposes of the PSCTA.

**Content for June Disclosure**

The PSCTA and the General Regulation require public sector bodies to disclose the following information:

- All remuneration paid during the previous calendar year (i.e., January 1 to December 31) to:
  - Public sector body employees (if the compensation and severance exceeds the threshold); and,
- Each member (regardless of the threshold).

- Any contracts respecting employment or severance for certain members and employees in effect during the previous calendar year (if the amount of compensation and severance exceeds the threshold for employees). Subject to the exclusions summarized below, employment and severance contract disclosure only applies to:
  - Employee and member positions identified in Column 1 of Schedule 1 of the Reform of Agencies, Boards and Commissions Compensation Regulation
  - Employee positions identified in Column 1 of Schedule 1 of the Reform of Agencies, Boards and Commissions (Post-secondary Institutions) Compensation Regulation
  - The Chief Executive Officer of Alberta Health Services
  - The Chief Executive Officer of the Alberta Electric System Operator

Under section 2.1(2) of the General Regulation, the contract disclosure requirement does not apply to:
- An employee whose compensation and severance paid during the previous calendar year does not exceed the stated threshold
- An employee or member who is paid remuneration pursuant to the Committee Remuneration Order (OC 466/2007)
- An employee or member who does not receive a salary and is instead compensated on an hourly or daily rate, or similar basis

Individuals who have been granted an exemption under section 6 of the PSCTA are excluded from disclosure.

The statement of remuneration must be published by June 30 of each year for compensation paid in the previous calendar year.

**What is Included in the Statement of Remuneration?**

The PSCTA and the General Regulation define compensation, severance and non-monetary benefits. Together, these definitions are intended to capture all remuneration of any kind provided to an employee or member. All remuneration should fit into one of the categories without duplication and, subject to the threshold where applicable, all remuneration is required to be disclosed.

The statement of remuneration should include all of the following information:
- The employee’s or member’s name
- The position or appointment the employee or member last held during the previous calendar year
- The amount of compensation the employee or member received during the previous calendar year
- The amount or value of all non-monetary benefits provided to or in respect of the employee or member during the previous calendar year
- The amount of severance, if any, paid to the employee or member or to which the employee or member became entitled during the previous calendar year
- Subject to the exclusions in section 2.1(2) of the General Regulation summarized above, the link to employment and/or severance contract(s) in effect during the previous calendar year for all members and for those employees who earned more than the threshold
- The public sector body making the disclosure
- The year to which the disclosure relates

Please see Figure A, below, for a sample disclosure (sample data included for illustration purposes only):

![Figure A](image-url)
Determining Whether an Employee is Over the Threshold

To determine whether an employee is over the stated threshold for the disclosure period, add the compensation the employee received in the previous calendar year, plus any severance that was paid, or that became payable, to the employee in the same year. Details on how to calculate compensation and severance are set out in the sections below. For further clarity, non-monetary benefits are not included in calculation for determining whether an employee is over the threshold.

Members—corporate board members, council members or members of a governing body, advisory or adjudicative board—are not subject to any threshold. Therefore, a public sector body must report all compensation, severance and non-monetary benefits provided to a member. A person who sits on more than one board will have compensation reported separately by each board.

Calculating Compensation

Compensation is the total of all amounts paid and benefits provided in a year by a public sector body to an employee or member that are required for tax purposes to be included in that employee’s or member’s income for that year. Compensation does not include any amount of severance in respect of that year.

Compensation can be calculated as follows:

- Begin with Box 14 of the employee’s T4 slip (Figure B).
Figure B

- Subtract any amount included in Box 14 for severance. The calculation of severance is set out in the section below.

- Add remuneration paid as honoraria or retainers if not already included in Box 14 or if payment is made to a person who does not receive a T4 slip.

Compensation includes any amount paid to an individual who is tax-exempt under other legislation, such as the Indian Act. In that case, the disclosure should include the total compensation calculated as though the person was not tax-exempt.

**Calculating Severance**

Severance is defined in the PSCTA as follows:

- Any remuneration paid or payable to an employee or member in lieu of, or supplementary to, notice of termination of employment or appointment; and,

- Any salary or remuneration paid or payable to an employee or member after permanent termination of the employee’s employment or the member’s appointment or status as a member.

Severance may include different forms of payments. For example, if an individual has left their position and is no longer working for the employer, but continues to be an employee for payroll purposes (e.g., during a notice period), those amounts are severance.
Severance is only reported after an employee or member has been terminated. If an employee’s employment contract entitles that employee to severance on termination, but that employee’s employment has not been terminated, then no severance is disclosed.

Severance includes amounts payable in future years, where that amount is known. For example, if an employee is terminated in February of the previous calendar year, and the severance is structured to include a lump sum payment in both February of the previous calendar year and February of the current calendar year, then both amounts are reported in the disclosure for the previous calendar year. The lump sum payment in February of the current calendar year should not be reported again in next year’s disclosure.

Severance is calculated by:

- Including any severance deducted from the calculation of compensation as described above
- Adding any retiring allowance reported in Boxes 66 to 69 of the employee’s T4 slip. These amounts are not generally included in Box 14
- Adding any amount payable in the future calendar years, supplementary or in lieu of notice of termination

### Calculating Other (Non-Monetary) Benefits

The PSCTA requires non-monetary benefits to be disclosed. These are other benefits provided to an employee or member that are not required for tax purposes to be included in that employee or member’s income for that year and include the public sector body’s portion of pension contributions for the employee or member.

Many benefits will be reported for tax purposes as compensation. Benefits reported in Box 40 of the T4 are included in Box 14 and are reported as compensation. This “other” category includes only those non-monetary benefits paid or provided by the public sector body that are not included in compensation.

Other benefits are calculated by:

- Determining benefits paid or provided by the public sector body to an employee or member that are not included in compensation, such as:
  - the public sector body’s portion of pension contributions
  - the public sector body’s portion of Canada Pension Plan and Employment Insurance contributions
• Adding any other non-monetary remuneration the employee or member receives as a non-taxable allowance

Do not report expenses the public sector body reimburses in the statement of remuneration.

Disclosing the Statement of Remuneration

How and When to Publish the Statement of Remuneration

The statement of remuneration and any employment and/or severance contracts, where applicable, must be made public no later than June 30 of each year, in accordance with the requirements set out in the Appendix.

The technical requirements in the Appendix ensure a consistent data format and presentation for public access and posting on the consolidated Public Sector Body Compensation Database. These requirements serve as the form and manner in which public sector bodies are required to disclose their information and notify the Minister of Justice and Solicitor General.

To disclose the statement of remuneration and any applicable employment and/or severance contracts:

• Identify remuneration paid out between January 1 and December 31 of the previous calendar year.
  - All remuneration paid to members must be disclosed, regardless of the stated threshold.
  - All remuneration paid to employees earning more than the stated threshold must be disclosed.

• If applicable, identify employment and/or severance contracts in effect at any time during the previous calendar year for all members and for those employees who earned more than the threshold, and determine if the requirements for contract disclosure are met. If there are contracts to disclose, work with the appropriate areas (e.g., legal) to ensure the proper redactions have been applied before posting online.

• Build off the Comma Separated Value (CSV) file used to post the previous disclosure, and add in the year and corresponding compensation amount(s) and employment and/or
severance contract(s), as appropriate. Refer to the Appendix for details on the technical requirements.

- Follow the link provided in the Appendix to access the Government of Alberta’s validator tool to ensure the data meets the posting requirements. Once the validator has confirmed the data (Step 1 on the validator tool), proceed with posting on the public sector body’s website or other website, as appropriate.

- Notify PASInfo@gov.ab.ca if the link to the CSV file has changed from previous disclosure. The Public Agency Secretariat will then confirm the change.

- Submit the web address (URL) to where the CSV file is posted to the validator tool (Step 2 on the validator tool). This will facilitate disclosure in the consolidated Public Sector Body Compensation Database, which will also link to each public sector body’s disclosure website.

- Notify PASInfo@gov.ab.ca if the web address to the disclosure web page has changed from previous disclosure.

Additional information on disclosure will be shared with public sector bodies in subsequent communications, as required.

*Note: Public sector bodies are only required to post a CSV file containing the data to their websites. Displaying the data in an interactive grid on the website is optional.*

**Redacting Employment and/or Severance Contracts**

Before disclosing a contract that is deemed to meet the requirements for disclosure, the public sector body must ensure it has redacted the following personal information from the document:

- The home address of the employee or member (including the street address, house number and city)

- Any signatures

- Any other personal information that, in the opinion of the Minister of Justice and Solicitor General, constitutes an unreasonable invasion of the personal privacy of the employee or member

Public sector bodies are encouraged to seek legal advice as necessary on the scope of redactions required under the PSCTA. Public sector bodies are responsible for ensuring that all contracts are appropriately redacted before they are published.
Public Sector Bodies Without a Web Presence

Some public sector bodies are small, unincorporated bodies with no employees. They may only have a presence as part of a Government of Alberta departmental web page or they may have no online presence at all.

Public sector bodies without their own web page should contact their responsible Government of Alberta department for assistance in posting disclosures on the Public agencies compensation disclosure – By ministry or office web page.

Public Sector Bodies whose Members or Employees are Paid by the Government of Alberta

Some public sector bodies have members or employees who are paid through the Government of Alberta’s payroll system. In these cases, the Government of Alberta will provide the necessary information to the public sector body, which will verify the information, remove any exempt members and employees, and make the required disclosure.

Disclosing the Statement of Remuneration to the Minister

In addition to disclosing the statement of remuneration to the public, the PSCTA requires public sector bodies to disclose the statement of remuneration to the Minister. Offices of the Legislature are not subject to this additional requirement.

Disclosure to the Minister is accomplished by completing the validation and submission process described in Appendix Section E: Validation Tool Instructions. The Public Agency Secretariat at the Public Service Commission is available to provide assistance in relation to the submission process. Public sector bodies may contact PASInfo@gov.ab.ca for assistance.

If there is a change in the official name of the public sector body, the web address for the disclosure web page or the web address for the CSV file, the public sector body should email PASInfo@gov.ab.ca with the updated information. If the web address for the CSV file has changed, notice of this change is required before the disclosure process described in Appendix Section E can be completed.
Nil Report Forms

If a public sector body has no employees earning over the threshold and no members receiving compensation, severance or non-monetary benefits, the public sector body must advise the public and the Minister of Justice and Solicitor General that there is no disclosure by either:

- Completing the Nil Report form or writing a letter from the highest-ranking officer with the following information:
  - A statement that, to the best of the person’s knowledge and belief, there are no employees of the organization who earned more than the stated threshold in compensation and/or severance during the last calendar year and no members who received any amount of compensation, severance and non-monetary benefits; and,
  - The signature of the highest-ranking official and their position or title.

- A link to the Nil Report form must be posted on the public sector body or responsible department’s website. If a Nil Report form or letter from a previous year already exists, they must be available on the same web page.

- The Nil Report form or letter must also be emailed to PASInfo@gov.ab.ca with subject line: PSCTA – Nil Report. Information on the name of the public sector body as well as the website or link to where the Nil Report form or letter is posted (including previous years) should also be included in the email.

If a public sector body has at least one member who earns compensation, severance or non-monetary benefits, the public sector body must complete the disclosure for the year for all members, indicating those who earn zero.

Duration of Disclosure

Once disclosure under the PSCTA is complete and the information is publicly available, public sector bodies are required to keep their disclosures available through their web page for five (5) years from the date they were initially required to be disclosed.
Immediate Disclosure for Dissolved Public Sector Bodies

The Public Sector Compensation Transparency Dissolved Public Sector Bodies Regulation requires that before being dissolved, amalgamated or otherwise ceasing to exist, a public sector body must disclose:

- A statement of remuneration for the current calendar year
- A statement of remuneration for the previous calendar year, if not yet disclosed

If a public sector body that will be dissolved or amalgamated has positions listed under Column 1 of Schedule 1 of the Reform of Agencies, Boards and Commissions Compensation Regulation or Column 1 of Schedule 1 of the Reform of Agencies, Boards and Commissions (Post-secondary Institutions) Compensation Regulation or is otherwise required to disclose employment and severance contracts, these must be disclosed at the same time.

If a public sector body cannot make the required disclosure, it must provide the responsible government department with the information needed to make the disclosure, under section 2 of the Public Sector Compensation Transparency Dissolved Public Sector Bodies Regulation. Information provided to the responsible government department should be in a format that can help the department disclose the information quickly.

Once the responsible department receives the required information, it must make the disclosure as soon as possible and no later than June 30 of the calendar year following the year in which the public sector body was dissolved, amalgamated or otherwise ceased to exist. If the public sector body does not provide the required information, the responsible department must make a disclosure based on the available information.

Disclosure should be made in a way that is consistent with the format outlined in the Technical Guide and/or other resources available for the relevant year or, if unavailable, resources from the previous year.

Correction of Disclosure

If a public sector body discovers an error in its published disclosure, the public sector body must:

- Correct the information on the public sector body’s disclosure page as soon as possible relative to the nature of the error, but at the latest by the next disclosure deadline
• Repeat the validation process described in Appendix Section E: Validation Tool Instructions

• Post a statement on the public sector body’s disclosure page (or link directly from the page), identifying the corrections made

• Write a letter to the Minister of Justice and Solicitor General identifying the error and explaining the correction

• Send the letter to PASInfo@gov.ab.ca

Contact Person at Public Sector Bodies

Each public sector body must appoint a contact person for inquiries about compensation disclosure, including exemption requests. The contact person will work with the relevant Government of Alberta department and the public sector body to help coordinate exemption requests and responses to inquiries.

The name and title of the contact person must be posted publicly on the web page for the public sector body or the responsible department.

Exemptions for Individuals Based on Safety

The PSCTA authorizes the Minister of Justice and Solicitor General to exempt a public sector body from all or part of the disclosure requirements in respect of a specific employee or member if, in the Minister’s opinion, the disclosure could unduly threaten the safety of the employee or member.

Either an individual, or a public sector body on behalf of an individual, may apply for a safety exemption.

The Public Agency Secretariat facilitates the exemptions process for public sector bodies. Further details on the exemption policy and process along with the application form can be found on the Public Sector Body Compensation Disclosure web page.

For individuals who have been granted an exemption, the public sector body must ensure that the individual’s information is not disclosed according to the terms of that exemption.
Individuals whose applications are denied are entitled to file an application for judicial review within six (6) months from the day after the decision was made. The individual’s compensation information must not be disclosed until after the end of the six (6) month period.

Additional information on exemptions will be shared with public sector bodies in subsequent communications as required.
Appendix — Information Technology Requirements

A. Disclosure Web Page Description

The web page format for disclosure by public sector bodies is similar to that currently used by the Government of Alberta for employee disclosures. A public sector body will post its disclosure on its own website or, for those without an online presence, as described in the “Public Sector Bodies without a Web Presence” section above.

The Public Sector Body Compensation Disclosure website provides links to disclosure for each public sector body and the consolidated public sector body compensation database. Records in the consolidated database link back to the source location of the compensation data on the public sector body web page.

Information about legislation or compensation data, including definitions and other explanatory text, may be included on each public sector body’s website as appropriate.

B. Web Page Requirements

This section outlines the minimum requirements each public sector body’s disclosure web page must have. This list is not intended to restrict further innovations, formats or features; rather it provides a baseline.

This approach allows, but does not require, organizations to work together to develop disclosure pages, including consolidating data into group web pages.

The following requirements are very basic, enabling each entity to maintain their existing visual identities and website layouts. However, some degree of uniformity in appearance is required, as follows:

- Web pages linked from the Government of Alberta’s central page must directly display the public sector body’s disclosure web page, as opposed to requiring the user to follow additional links or buttons.

- Web pages must include a link or button to the consolidated Public Sector Body Compensation Database.
• Compensation data is not required to be displayed in a grid (table) on each public sector body’s disclosure web page, but the data must be posted in CSV format with a link available to download the data.

• PDF attachments must be publicly accessible but do not need to be available from the same location (include URLs to the attachment’s location in the CSV file itself, so PDFs do not need to be directly linked from the disclosure web page).

C. Downloadable File Requirements

Disclosure web pages either provide a link directly to a downloadable CSV file containing the remuneration data or to a dedicated page (such as an Open Data site) that, in turn, has a clearly visible link to download the CSV file containing the remuneration data. When linking to a web page, the page must be specific to the disclosure data.

Remuneration data across years or disclosure periods must be in a single CSV file (not one per year or similar). Public sector bodies may create a separate CSV file that excludes the “Name” column for public users to access when they follow the download link (for Open Data licensing).

The requirements for the downloadable CSV file are as follows:

• Use commas to separate values, with double quotes encasing values containing commas.

• Include column headings as the first line of the CSV file; column names and order are: PublicSectorBody, Name, Position, Year, Compensation, Other, Severance, ContractAttachment, TerminationAttachment.

• The column headers identified below MUST NOT be changed in any way and need to appear in the CSV file exactly as indicated below:
  
  - **PublicSectorBody** – name of public sector body
  - **Name** of employee or member – formatted as Last Name,First Name, with no space between comma and first name (e.g., Doe,John)
  - **Position** – can be abbreviated for longer position titles
  - **Year** – full four digits
  - **Compensation** – in plain decimal format, including two digits for cents; excludes dollar sign and comma between thousands (e.g., 10250.00; not $10,250); zeroes (e.g., 0.00) are to be used when the amount has been determined to be zero, but are not to be used
in cases where the number is not yet known or disclosed (a blank value is to be used in such cases)

- **Other** – non-monetary benefits; same format as compensation
- **Severance** – same format as compensation, but value is 0.00 when no severance paid
- **ContractAttachment** – publicly-accessible http(s) URL to employment contract in PDF/A (ISO 32000-1 or ISO 19005 compliant) format. In some cases, where more options are provided, PDF/A-2b is recommended, but other levels of PDF/A are suitable. Most PDF software, including Microsoft Office, support explicit PDF/A formatting or a “standards mode” to achieve this. URL should be complete (i.e., including the protocol indicator [http:// or https://] and the full [not relative] URL)
- **TerminationAttachment** – same format as ContractAttachment

## D. Validation Tool Overview

The [validator tool](#) supports two modes of validation

- Hosted CSV files can be validated and officially submitted by providing the URL of the CSV (Step 2 on the validator tool). The site will only accept submissions from known URLs; the existing disclosure sites will be used as the initial set of known URLs.

- Users may also validate prepared CSV files prior to hosting them on their own site (Step 1 on the validator tool). This mode will not submit the file officially, but provides the ability to check the validity of a CSV file prior to hosting it. Files that pass this validation will have to be submitted again (Step 2 on the validator tool).

Once the validation website has been provided with a CSV file or URL, it will scan the contents to ensure the formatting is correct. The validator will not confirm the accuracy or completeness of the disclosure. The validation includes such things as any missing or incorrectly named columns, invalid data types (e.g., text in a numeric column), etc.

Any issues encountered during validation that would prevent the contents from being included in the Consolidated Public Sector Body Disclosure will be noted as **errors**. In some cases, it will also flag unusual content (e.g., very long names) and other minor or potential issues as **warnings**. Warnings will not prevent submission but should be examined carefully to ensure the contents are as intended.

To report problems with or obtain assistance using the validation tool, please contact [PASInfo@gov.ab.ca](mailto:PASInfo@gov.ab.ca).
E. Validation Tool Instructions

A self-service Validator Tool is available to assist in the validation of the downloadable CSV file. The validator tool also provides a means of notifying the Government of Alberta upon successful completion of the process so that the updated data can be incorporated in the consolidated Public Sector Body Compensation Database.

The following steps are required to complete the validation process:

1. Determine if you have data that must be added to your disclosure at this time. If there are any members or employees who are paid from the Government of Alberta payroll system, the government will provide this information to the public sector body.

2. Prepare your disclosure as usual (using a spreadsheet, database, or other tools). You will need to include previous disclosure data within a single file (the simplest way is to add new rows to the previously used file to avoid this complication).

3. Upload any PDF attachments to the desired web page location and include the links to each as appropriate in your disclosure file in the ContractAttachment and/or TerminationAttachment columns.

4. Select “Save As a CSV” file containing all data for the current and prior in-scope years, using the same name, resulting in a single CSV file representing the entirety of the disclosure. If the file name has changed, you will need to update links on your web page. Please also notify PASInfo@gov.ab.ca of any updated links.

5. Visit the Validator Tool and choose the option that begins with “Step 1 – Pre-validation Check.” Drag and drop (or browse to it) and press “submit.” A window will pop up indicating if the submission was valid or invalid. Click on “Close & View Validation Report” to view any warnings and/or errors on the next screen. For additional information, click on “View Detailed Results” Button.

6. Return to the spreadsheet to address any errors and review the warnings, making any other changes as needed, then “Save As” to generate a new CSV file. You may repeat steps 5 and 6 as many times as necessary until you have no errors and/or determine the warnings are acceptable.

7. After completing steps 5 and 6, upload the CSV to your disclosure website (or work with your web team or take other steps needed to host the data on your disclosure website), replacing the previous file.

8. Visit the Validator Tool again and choose “Step 2 – Submit URL to CSV File” that logs validation successes, then provide it with the URL of the CSV file on your website and press “submit.” If the web address to the CSV file has changed from the previous disclosure, contact PASInfo@gov.ab.ca to provide the updated information.
9. Once submitted, the site will confirm success, and there is no further action required to notify the Government of Alberta.

If you have previously published a separate CSV without the name column for linking on your disclosure page, you should now update this file as well by taking the validated CSV, removing the name column and uploading this in addition to the complete file.

F. Definitions

**CSV** – Abbreviation for Comma Separated Value. Used to refer to a specific file format in which tabular data is presented by separating cells in each column with a comma and each row on a new line. While minor variations in the standards exist, this commonly used format is among the most accessible means of sharing basic structured data.

The CSV file format (as opposed to XLS) is required to ensure a uniform formatting structure for all the data contained within the file. This is key to both the design structure of the disclosure processes and to simplify the readability of the data when downloaded. In addition, though CSV files are created within Excel, there are many applications capable of reading CSV files (e.g., a text editor), whereas XLS files can only be read by applications that have been specifically written to read their format.

**URL** – Abbreviation for Uniform Resource Locator. Reference to, or address of, a web page. For example, http://www.alberta.ca is a URL for the Government of Alberta homepage.