

# ***Public Sector Compensation Transparency Act***

**Technical Guide on December Severance Disclosure  
for Public Sector Bodies**

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## Introduction and Application

### Purpose

The purpose of this guide is to help public sector bodies fulfill their December disclosure obligations under the Public Sector Compensation Transparency General Regulation (the General Regulation) with respect to severance and severance contracts. This guide establishes the form and manner of disclosure pursuant to section 3 of the *Public Sector Compensation Transparency Act* (the Act).

### Background

With the enactment of the General Regulation, public sector bodies are now required to publicly disclose information twice per year. In addition to a requirement to make a disclosure in June, there is now a requirement to disclose in December.

#### June Disclosure

Section 3 of the Act requires public sector bodies to disclose the following information from the previous calendar year (i.e. January 1 to December 31):

- All remuneration paid to members (regardless of threshold).
- All remuneration paid to employees earning more than the threshold stated for the calendar year.
- Employment and severance contracts (provided the threshold was met in the contract) for:
  - Employees and/or member positions identified in Column 1 of Schedule 1 of the [Reform of Agencies, Boards and Commissions Compensation Regulation](#);
  - Chief Executive Officer of Alberta Health Services; and
  - Chief Executive Officer of the Alberta Electric System Operator.

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

#### December Disclosure

Section 2.1 of the General Regulation requires public sector bodies to disclose severance and contracts respecting severance or other terms and conditions for the termination of the appointment or employment of employees or members made during the first half of the same calendar year.

Below is a detailed outline of the requirements for the December disclosure.

### What is a Public Sector Body?

The Act applies to public sector bodies and others such as the Government of Alberta employees. This technical guide sets out requirements for public sector bodies only.

A public sector body is:

- A public agency to which the [Alberta Public Agencies Governance Act](#) applies, and any subsidiary, except those entities exempted by [regulation](#).
- An Office of the Legislature includes:
  - the Legislative Assembly Office
  - the Office of the Auditor General
  - the Office of the Ombudsman
  - the Office of the Chief Electoral Officer
  - the Office of the Ethics Commissioner
  - the Office of the Information and Privacy Commissioner
  - the Office of the Child and Youth Advocate
  - the Office of the Public Interest Commissioner
- Covenant Health and its subsidiaries.
- Any part or all of a person, an organization or a 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 someone employed at a public sector body, usually a person to whom the public sector body issues a T4. This could include seconded employees and anyone who has earned income from a public sector body in the disclosure period being reported, 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’ is a board member, council member or member of its governing body.
- If the public sector body is not a corporation, a ‘member’ may be anyone sitting on an advisory board.

This generally includes people appointed to positions by Order in Council or Ministerial Order.

Examples:

- The chair and members of the board of directors of the Alberta Energy Regulator are ‘members’ for the purposes of this Act.
- Individuals appointed to the Municipal Government Board and the New Home Buyer Protection Board are ‘members’ for the purposes of this Act.

## Content for December Disclosure

The General Regulation requires public sector bodies to disclose the following information:

- Any severance paid or payable during the first half of the same calendar year (i.e. January 1 - June 30) to:
  - Public sector body employees (if the amount of severance meets the [threshold](#))
  - Each member (regardless of threshold). If no severance was paid, disclosure is not required.
- Any contract respecting severance or other terms and conditions for the termination of the appointment or employment that was made during the first half of the same calendar year (i.e. January 1 - June 30), ending on June 30 (provided the severance amount for an employee meets the threshold. The requirement to disclose severance contracts applies to the following positions:
  - Employees and/or member positions identified in Column 1 of Schedule 1 of the [Reform of Agencies, Boards and Commissions Compensation Regulation](#)
  - Chief Executive Officer of Alberta Health Services
  - Chief Executive Officer of the Alberta Electric System Operator

The disclosure of severance and severance contracts must include the employee or member's name and the position or appointment last held by the employee or member during the 6-month period ending on June 30.

Employees or members who have a written right of confidentiality must be excluded in some circumstances. Individuals who have been granted an exemption from disclosure are also excluded.

### Employees with a Written Right of Confidentiality

Section 3(4) of the Act states that a public sector body shall not disclose information in respect of which an employee or member has a written contractual right of confidentiality that was acquired prior to November 5, 2015, subject to the expiry provisions in subsection 3(5) of the Act.

This confidentiality protection generally would not apply to employees who do not have an individual written contract. Public sector bodies will have to review contracts signed prior to November 5, 2015, to determine whether individuals should be removed from the disclosure list.

### Determining Severance

Severance is defined in the Act 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 is only reported after an employee or member has been terminated. If an employee has a severance provision in an employment contract, but that employee's employment has not been terminated, then the severance provision is not disclosed.

If an employee did not receive severance upon his/her termination or if the severance paid to the employee did not exceed the threshold, then no disclosure is required in December. If a member did not receive severance upon his/her termination, then no disclosure is required in December. In both instances, a Nil report is not required and no further action is needed.

Severance may include different forms of payments:

- 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.
- A settlement relating to termination of employment, including any damages amounts for employment related items is also counted as severance.

For the December disclosure, public sector bodies report on severance paid out during the first half of the calendar year (i.e. January 1 – June 30).

Note: Severance includes amounts payable in the following or future years where that amount is known. For example, if an employee is terminated in June, and the terms of the severance contract include installment payments in June and July, then both amounts are reported in the December disclosure.

## **Disclosing Severance and Severance Contracts**

### **Redacting Severance Contracts**

The public sector body must ensure that in any contracts disclosed the following items are redacted:

- The individual's home address (including city and actual street/house number etc.)
- Any person's signature
- Any other personal information that, in the opinion of the Minister, constitutes an unreasonable invasion of the employee's personal privacy

It is encouraged that the public sector body seek legal counsel for advice on the areas needing to be redacted in the contract. The public sector body will be accountable for reviewing and ensuring that all employee and member information has been redacted appropriately before publishing the severance contracts.

### **How and When to Publish Severance and Severance Contracts**

Any severance paid and severance contracts (where applicable) must be made public no later than December 31 in accordance with the requirements set out in the Appendix.

The technical requirements in the Appendix are intended to provide a consistent data format for public access as well as consolidation into the Alberta.ca Public Sector Body Disclosure user interface. **These requirements serve as the form and manner in which public sector bodies are to disclose their information and notify the Minister.**

The overall process in which to disclose severance and severance contracts includes:

- Identify if any severance has been paid out between January 1 to June 30. If so, determine whether the severance amount met the salary threshold for the relevant year of disclosure.
- Identify if any severance contracts came into effect January 1 to June 30. If so, work with the appropriate areas in your organization to ensure the proper redactions are in place prior to posting.
- Build off of the CSV (Comma Separated Value) file that was used to post the previous disclosure and add in the year and corresponding severance amount(s) and/or severance contract(s) as appropriate.
- Follow the link provided in the Appendix to a validator tool that the Government of Alberta has provided to ensure the data meets the requirements for posting severance. Once the validator has confirmed the data, proceed with posting on your agency's website (or other website as appropriate).
- Notify [PASInfo@gov.ab.ca](mailto:PASInfo@gov.ab.ca) if the link to the CSV file has changed from previous disclosure. PAS will then confirm the change.
- Submit the URL (web address) to where the CSV file is posted to the validation website. This process will facilitate the inclusion of disclosures into a consolidated interactive grid that will also link to each public sector body's disclosure website.

Additional information will be shared in subsequent communications as required.

*Note: Public sector bodies are only required to post a CSV file; whereby posting an interactive grid is optional. Refer to the Step-by-Step Guide for December Severance Disclosure for more details.*

### **Public Sector Bodies without a Web Presence**

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

The departments responsible for these public sector bodies will help them with the public posting requirements. For assistance, smaller public bodies should contact their responsible Government of Alberta department.

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

Some public sector bodies have members that are paid through the Government of Alberta's payroll system. Government will provide the information to the public sector body, who will verify the information, remove any exempt employees, and make the required disclosure.

### Disclosing Severance to the Minister

The Act requires public sector bodies (except Legislative Offices) to provide severance amounts to the Minister. This is accomplished by completing the self-service validation and submission process described in Appendix Section E: Validation Website Instructions.

If the official name of the public sector body, the posting page URL, or technical contact information has changed, email [PASInfo@gov.ab.ca](mailto:PASInfo@gov.ab.ca) with the updated information. If the name or posting page URL have changed, notice of this change is required before the disclosure process described in Appendix Section E can be completed.

### Where Disclosure is not Required

During the first half of the calendar year (i.e. January 1 – June 30), if a public sector body has no employees that were paid severance exceeding the threshold and/or no members who received severance, then the public sector body is not required to disclose. As such, Nil reports are not required and there is no further action required.

### Duration of Disclosure

Once disclosure under the Act is completed and the information is publicly available, public sector bodies are required to keep their disclosures available through the disclosure page, for five (5) years from the date it was initially required to be disclosed.

### Correction of Disclosure

If a public sector body discovers an error in the published disclosure, the public sector body should do the following:

- Make the correction 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 time disclosure is required.
- Repeat the validation process described in Appendix Section E: Validation Website Instructions.
- Post a statement or note on the public sector body's disclosure page (or linked directly from the page) noting that corrections have been made and the nature of the corrections.
- Prepare a letter to the Minister of Treasury Board and Finance with the following information:
  - Statement that a correction has been made to the disclosure.
  - The nature of the correction and the reason for the correction.

- Send the letter to the Minister at [PASInfo@gov.ab.ca](mailto:PASInfo@gov.ab.ca).

## Contact Person at Public Sector Bodies

Each public sector body is required to appoint a contact person to receive inquiries relating to compensation disclosure, including exemption requests. The contact person will act as the liaison between government and the public sector body to help coordinate exemption requests and responses to inquiries.

The name and title of the contact person must be made available to the public on the public sector body's website (if any) and also provided to the government official assigned to that public sector body. A list of assigned officials can be obtained by the public sector body's responsible Government of Alberta department.

## Exemptions for Individuals Based on Safety

The Act authorizes the Minister to exempt a public sector body from the requirement to disclose in relation to 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.

Further information on the exemption policy and process (including the deadline to request an exemption) may be requested via email at [PASInfo@gov.ab.ca](mailto:PASInfo@gov.ab.ca) with **subject line: PSCTA Exemptions**.

For individuals who have been granted an individual exemption or a temporary exemption, the public sector body must make sure that the individuals' information is not disclosed.

## Appendix — Information Technology Requirements

### A. Disclosure Webpage Description

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

A central government page ([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 webpage.

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

### B. Webpage Requirements

This section documents the full set of capabilities each body’s disclosure webpage must have. This list is not intended to restrict further innovations, formats or features but provides a baseline.

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

This list does not lay out many aesthetic requirements, enabling each entity to maintain their existing visual identities and website layouts. However, some degree of uniformity in appearance is required:

- Pages linked from the Government of Alberta’s central page must directly display the public sector body's disclosure webpage as opposed to requiring the user to follow additional links or buttons.
- A link or button to the consolidated [Public Sector Body Compensation Database](#).
- It is no longer required for compensation data to be displayed in a grid (table) on each public sector body's disclosure webpage, but the data must still be posted in CSV format with a link available to download the data.
- PDF attachments must be hosted in a publicly accessible location, but do not necessarily need to be available from the same location (URLs to the attachment’s location are to be included in the CSV file itself, so PDFs do not need to be directly linked from the disclosure webpage).

### C. Downloadable File Requirements

Disclosure webpages either provide a link directly to a downloadable CSV file containing the remuneration data, or to a dedicated page (such 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 webpage, it must be a page specific to the disclosure data.

Remuneration data across years or disclosure periods is to be contained in a single CSV file (not one per year or similar). Public sector bodies who wish to exclude the Name column when users follow the download link (for Open Data Licensing) may continue to do so with a separate CSV file.

The requirements for the downloadable CSV file are as follows:

- Commas are to be used as the value separator, with double quotes encasing values containing commas.
- Column headings are to be included as the first line of the CSV file; column names and order are: PublicSectorBody, Name, Position, Year, Compensation, Other, Severance, ContractAttachment, TerminationAttachment.
- The column heads identified below **MUST NOT** be changed in any way and need to appear in the CSV file exactly as indicated:
  - **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 the 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 Website Overview

The validation website supports two modes of validation:

- Hosted CSV files can be validated and officially submitted by providing the URL of the CSV. 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. This mode cannot be used to 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.

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 in fact as intended.

To report problems with or obtain assistance using the validation website please contact [PASInfo@gov.ab.ca](mailto:PASInfo@gov.ab.ca).

## E. Validation Website Instructions

A self-service tool is available on the [Public Sector Disclosure Validation website](http://pscta.alberta.ca/validator/) (<http://pscta.alberta.ca/validator/>) to assist in the validation of the downloadable CSV file. The validation website 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 Disclosure.

The following explains the steps required to complete the validation process:

- Determine if you have data that must be added to your disclosure at this time.
- 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).
- Upload any PDF attachments to the desired webpage location and include the links to each as appropriate in your disclosure file in the TerminationAttachment column.
- 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 webpage.
- Visit the validation website and choose the option that begins with “Step 1 – Pre-validation Check”. Drag and drop your CSV file (or browse to it) and press submit. A window will pop up indicating if the submission had been valid or invalid. Click on “Close & View Validation Report” button 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 or extract again to generate a new CSV file. You may repeat Step 5 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 validation website 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 further errors or warnings, return to Step 5.
9. Once submitted, the site will confirm success, and there is no further need to manually notify the Government of Alberta.

If you have previously published a separate CSV without the name column for linking to 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 (Comma Separated Value) 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, in simplifying 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 i.e. a text editor, whereas XLS files can only be read by applications that have been especially written to read their format.

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