December severance disclosure for public sector bodies

Technical guide
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Introduction and Application

Purpose

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

Background

The General Regulation requires public sector bodies to publicly disclose information twice per year (in June and December).

June Disclosure

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 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 more information on the June disclosure requirements, see the June Technical Guide on Compensation Disclosure for Public Sector Bodies available on the Public Sector Body Compensation Disclosure page on Alberta.ca.

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.

This guide details the requirements for the December disclosure. Further details on the disclosure requirements can be found below under “Content for December Disclosure.”
The PSCTA applies to public sector bodies and other entities, including the Government of Alberta. This Technical 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.

For example:

- The Chair and members of the board of directors of Travel Alberta are “members” for the purposes of the PSCTA.
Individuals appointed to the Land and Property Rights Tribunal are “members” for the purposes of the PSCTA.

**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 exceeds the threshold)
  - Each member (regardless of threshold). If no severance was paid or became payable, disclosure is not required

- **Any contracts respecting severance or other terms and conditions for the termination of the appointment or employment for certain members and employees made during the first half of the same calendar year (if the amount of severance paid or payable exceeds the threshold for employees). Subject to the exclusions summarized below, 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

The contract disclosure requirement does not apply to:

- An employee whose severance paid or payable during the first half of the calendar year (i.e. January 1 – June 30) 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 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 six-month period ending on June 30.

**Determining 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 employment contract entitles an employee to severance on termination, but that employee’s employment has not been terminated, then no severance is disclosed.

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).

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.
Disclosing Severance and Severance Contracts

How and When to Publish Severance and Severance Contracts

Any severance and severance contracts, where applicable, must be made public no later than December 31 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 severance and any applicable severance contracts:

- Identify severance paid or payable between January 1 and June 30 of the current calendar year.

- If applicable, identify severance contracts for all members and for those employees whose severance exceeds the threshold, and determine if the requirements for contract disclosure are met. If there are contracts to disclose, work with the appropriate areas 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 severance amount(s) and links to the 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) for where the CSV file is posted (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 the 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 Severance Contracts

Before disclosing a severance 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 severance 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 that 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 Severance to the Minister**

In addition to disclosing severance amounts to the public, the PSCTA requires public sector bodies to disclose severance and severance contracts 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.

**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 whose severance paid or payable exceeds the threshold and no members who received or became entitled to severance, then the public sector body is not required to disclose or take further action. For additional clarity, nil report forms are not required.

**Duration of Disclosure**

Severance and severance contracts disclosed by public sector bodies under the PSCTA must remain publicly available for five (5) years from the date when they were initially required to be disclosed. Disclosures for calendar years that exceed this five-year timeframe should be removed from the CSV file before the disclosure process described in Appendix Section E is completed.
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 and severance 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 exemption process for public sector bodies. Further details on the exemption policy and process along with the application form is available on the Compensation Disclosure Exemption 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 that judicial review period has passed.

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 section "Public Sector Bodies without a Web Presence" above.

A central Government of Alberta web 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 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.

- Include a link or button to the consolidated Public Sector Body Compensation Database.

- Compensation data is no longer required to be displayed in a grid (table) on each public sector body’s disclosure web page, but the data must still 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, it must be page-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 heads 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** – leave cell blank as disclosure period is only for disclosing severance amounts that have exceeded the threshold
  - **Other** – non-monetary benefits; same format as compensation
  - **Severance** – in plain decimal format including two digits for cents, excludes dollar sign and comma between thousands (e.g. 10250.00 not $10,250)
- **ContractAttachment** – leave cell blank as disclosure period is only for disclosing severance contracts

- **TerminationAttachment** – publicly-accessible http(s) URL to termination 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)

**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 Compensation Database 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 tool, 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 responsible government department 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).

3. Remove any prior year disclosure data that exceeds the required duration of disclosure (five (5) years from the date when they were initially required to be disclosed).

4. Upload any PDF attachments to the desired web page location and include the links to each as appropriate in your disclosure file in the TerminationAttachment column.

5. 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.

6. Visit the Validator Tool and choose the option that begins with “Step 1 – Pre-validation Check.” Drag and drop (or browse to) the CSV file 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.

7. 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 Step 6 and 7 as many times as necessary until you have no errors and/or determine the warnings are acceptable.

8. After completing Steps 6 and 7, 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.

9. 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.

10. 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 especially 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.