



BILL NO. 115

Government Bill

*2nd Session, 61st General Assembly
Nova Scotia
59 Elizabeth II, 2010*

An Act Respecting the Public Disclosure of Compensation in the Public Sector

CHAPTER 43
ACTS OF 2010

**AS ASSENTED TO BY THE LIEUTENANT GOVERNOR
DECEMBER 10, 2010**

The Honourable Graham Steele
Minister of Finance

*Halifax, Nova Scotia
Printed by Authority of the Speaker of the House of Assembly*

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An Act Respecting the Public Disclosure of Compensation in the Public Sector

Be it enacted by the Governor and Assembly as follows:

1 This Act may be cited as the *Public Sector Compensation Disclosure Act*.

2 In this Act,

(a) “board members” means the members of the board of directors or other governing body of a public sector body, whether those members are elected or appointed;

(b) “compensation” means the total amount or value of all cash and non-cash salary, wages, payments, allowances, bonuses, commissions and perquisites, other than a pension, pursuant to any arrangement, including an employment contract, and includes, without restricting the generality of the foregoing,

(i) all overtime payments, retirement or severance payments, lump-sum payments and vacation payouts,

(ii) the value of loan or loan-interest obligations that have been extinguished and of imputed-interest benefits from loans,

(iii) long-term incentive plan earnings and payouts,

(iv) the value of the benefit derived from vehicles or allowances with respect to vehicles,

(v) the value of the benefit derived from living accommodation provided or any subsidy with respect to living accommodation,

(vi) payments made for exceptional benefits not provided to the majority of employees,

(vii) payments for memberships in recreational clubs or organizations, and

(viii) the value of any other payment or benefit prescribed in the regulations;

(c) “fiscal year” means the financial or fiscal year of the public sector body;

(d) “funding” means an appropriation as defined in the *Finance Act*, a grant or a combination of grants but does not include a grant for a capital purpose;

(e) “Minister” means the Minister of Finance;

(f) “public sector body” means

(i) a member of the Government Reporting Entity, as defined in the *Finance Act*,

(ii) a person, organization or body designated as a public sector body by the regulations, and

(iii) any other person, organization or body, whether or not incorporated, that does not carry on its activities for the purpose of profit and receives in a fiscal year from one or more other public sector bodies funding that totals at least five hundred

thousand dollars or, where the funding is fifty per cent or more of its total revenue for the fiscal year, at least two hundred thousand dollars.

3 A public sector body may and, within six months after the end of each fiscal year ending on or after March 31, 2012, or such other date set out in the regulations, shall disclose to the public in accordance with this Act the amount of compensation it pays or provides, directly or indirectly, to any person in that fiscal year if the amount of compensation to that person is one hundred thousand dollars or more including, without limiting the generality of the foregoing, compensation paid to, or for the benefit of, each of its board members, officers, employees, contractors and consultants.

4 (1) The information required by this Act to be disclosed by a public sector body must be disclosed

- (a) in the body's audited financial statements for the fiscal year;
- (b) in a statement prepared for the purpose of this Act and certified by the body's auditor to be correct; or
- (c) in another manner authorized by the regulations.

(2) Notwithstanding subsection (1), the information required to be disclosed by this Act must be disclosed in the manner provided by the regulations if the regulations so provide.

(3) The name and compensation of each person with respect to whom disclosure is required by this Act to be made must be disclosed.

(4) Where compensation is paid other than to an individual, the manner of disclosure may be further prescribed by the regulations.

(5) A public sector body shall make the information required to be disclosed by this Act available for inspection by any person without charge by publishing such information on a publicly accessible website or in another manner authorized by the regulations.

5 The Minister may direct any officer, director or employee of a public sector body, or a body that the Minister believes to be a public sector body, to provide any information that the Minister may require to determine whether the body is a public sector body or for any purpose related to the administration of this Act and, upon such direction, the officer, director or employee shall provide the information to the Minister.

6 Notwithstanding any other Act or any agreement or arrangement, where disclosure has not been made by a public sector body as required by this Act, the Minister may require that an amount not exceeding fifteen per cent of the amount of funding payable by Her Majesty in right of the Province to a public sector body be withheld until disclosure as required by this Act has been made.

7 The disclosure of information pursuant to this Act or the regulations or the withholding of funding pursuant to this Act is deemed not to contravene any Act, regulation or agreement, whether the Act was enacted or the regulation or agreement was made before or after the coming into force of this Act and, for greater certainty, the *Freedom of Information and Protection of Privacy Act* does not restrict disclosure pursuant to this Act.

8 Where the information required by this Act to be disclosed by a public sector body is contained in the Public Accounts, as defined in the *Finance Act*, the public sector body is not required to disclose the information pursuant to this Act.

9 (1) The Governor in Council may make regulations

- (a) varying the threshold amounts set out in Sections 2 and 3;
- (b) varying the date set out in Section 3;
- (c) requiring amounts of compensation paid to any person, or different but related persons, by different public sector bodies or under different enactments, or both, to be aggregated for the purpose of this Act;
- (d) prescribing the manner in which information about compensation must be disclosed by a public sector body;
- (e) prescribing information that must remain confidential notwithstanding the disclosure requirements of this Act;
- (f) designating a person, organization or body as a public sector body for the purpose of this Act;
- (g) requiring payment of compensation under any enactment to be subject to disclosure under this Act and prescribing the manner of disclosure of such payments;
- (h) exempting any public sector body from the requirements of all or any part of this Act;
- (i) further defining "compensation" or "funding";
- (j) defining any word or expression used but not defined in this Act;
- (k) respecting any other matter the Governor in Council considers necessary or advisable to carry out effectively the intent and purpose of this Act.

(2) A regulation may apply to all persons or bodies or to a class of persons or bodies to whom this Act applies and there may be different regulations for different classes of such persons or bodies.

(3) The exercise by the Governor in Council of the authority contained in subsection (1) is regulations within the meaning of the *Regulations Act*.
