<table>
<thead>
<tr>
<th>Province</th>
<th>Definition</th>
<th>Threshold Requirements</th>
</tr>
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<tbody>
<tr>
<td>British Columbia</td>
<td><strong>Remuneration</strong> includes any form of salary, wages, bonuses, gratuities, taxable benefits, payments into trust or any form of income deferral paid by the corporation during the fiscal year being reported upon, whether or not reported under the Income Tax Act (Canada).**</td>
<td>$75,000</td>
</tr>
</tbody>
</table>
| Manitoba         | **Compensation** means compensation pursuant to any arrangement, including an employment contract, calculated to include the total value of all cash and non-cash salary or payments, allowances, bonuses, commissions and perquisites, including  
  - all overtime payments, retirement or severance payments, lump sum payments and vacation pay-outs,  
  - the value of loan or loan interest obligations that have been extinguished and the value of imputed interest benefits from loans,  
  - long term incentive plan earnings and payouts,  
  - the value of the benefit derived from vehicles or allowances with respect to vehicles,  
  - the value of the benefit derived from living accommodation or any subsidy with respect to living accommodation,  
  - payments made for exceptional benefits not provided to the majority of employees of the public sector body,  
  - payments for memberships in recreational clubs or organizations, and  
  - the value of any other payment or benefit that may be prescribed in the regulations; (« rémunération »)** | $50,000                |

**Disclosure required**

2(1) Within six months after the end of each fiscal year or calendar year ending on or after March 31, 1996, a public sector body shall disclose to the public in accordance with this Act the amount of compensation it pays or provides in the fiscal year or in the calendar year, directly or indirectly,  
- To, or for the benefit of, the chairperson of its board of directors or equivalent governing body, if any, if the chairperson's compensation is **$50,000.** or more;  
- in the aggregate, to, or for the benefit of, its board members, if any;  
- individually, to, or for the benefit of, each of its officers and employees whose compensation is $50,000. or more.
| **Ontario reports 'salary'** | **Salary Paid** | Amount paid by the employer to the employee in 2015. No breakdown of the components of the salary is provided.  

**Salaries Reported on T4 Slips**  
- To calculate the salary paid, boxes 30, 32, 34, 36, 38, and 40 a subtracted from box 14 of the T4 slip.  
  \[ \text{Salary Paid} = \text{Box 14} - \text{Boxes 30+32+34+36+38+40} \]  

**Remuneration Paid as Per Diems/Honorariums/Retainers**  
- Total of per diems/honorariums/retainers paid in 2015 calendar year, as indicated on records.  
- If an individual was paid per diems, honorariums and/or retainers in the 2014 calendar year, as well as issued a T4 for 2015, all amounts must be included in “salary paid” calculation.  

**Taxable Benefits Reported on T4 Slips**  
Amount paid by the employer to the employee in 2015 as reported on the T4 slip. (Total of boxes 30, 32, 34, 36 and 40).  
- No breakdown of the specific taxable benefits is provided.  
- \[ \text{Taxable Benefits} = \text{Boxes 30+32+34+36+40} \]  

If an individual who received per diem, honorarium and/or retainer remuneration, also received taxable benefits, then these taxable benefits are also reported. Travel and meal expenses incurred by the individual and reimbursed by the employer are not considered a taxable benefit. These are not included in the calculation of taxable benefits.  

*Note: The definition of “salary” in the PSSDA was amended (Regulation 385/12) and includes per diems and/or retainers paid by an organization to an individual who is a director or holder of office elected or appointed under the authority of an Act of Ontario.*  

| **Alberta reports 'compensation'** | **Compensation** is the total amount paid and the value of taxable benefits provided in a year. Compensation includes salary, allowances, supplements and other earnings included in Box 14, 028, 104 or 105 of the T4/T4A slips.  
- **Non-monetary benefits** include employer paid benefits for supplemental health, dental, employee/family assistance program, long-term disability, pension and workers compensation. Non-monetary benefits also include the employer's portion of CPP (Canada Pension Plan) and EI (Employment Insurance) contributions.  
- **Severance** is the total of any remuneration paid or payable to an employee in lieu of or supplementary to notice of termination of employment and any salary or remuneration paid or payable to an employee after permanent termination of employment. Severance is reported in Box 66 and 67 of the T4 slip.  

| **$100,000** | Organizations subject to the PSSDA are required to report their employees receiving per diems and/or retainers, if the remuneration is $100,000 or more. In these cases, the employees’ remuneration will be reported as salaries for reporting disclosure purposes.  

| **$125,000 (for 2015)** | The threshold amount will be adjusted cumulatively from year to year by a percentage equal to the increase in the Alberta Consumer Price Index (CPI).
- **Employer pension contributions** are not included in the threshold calculation but are included in non-monetary benefits.

**Disclosure**

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

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

**Exemptions**

Section 6(2) of the Act authorizes the Minister responsible for the act, or their delegate, to exempt a public sector body from the requirement to disclose an individual's information if, in the designated Minister's opinion, the disclosure could unduly threaten the safety of that individual. Please read the [Exemption Process](#) for more detailed information and to apply.