

Information Report



Service Area	Corporate Services
Date	Friday, March 7, 2025
Subject	Public Sector Salary Disclosure – Taxation Year 2024

Executive Summary

Purpose of Report

This report provides information with respect to the Public Sector Salary Disclosure Act (PSSDA) and reporting requirements for all organizations, including municipalities that receive public funding of a least one million dollars or 10 per cent of their gross revenues from the Province of Ontario (Province).

Annually, all participating organizations must report salary paid plus additional compensation including overtime, premiums, and retroactive adjustments for qualifying employees. This means that amounts reported to the Province can be more than an employee’s base salary.

Key Findings

As of December 31, 2024, there were 2,608 full-time and part-time employees at the City of Guelph (City). In 2024, 569 employees earned more than \$100,000, which was an increase of 83 employees from 2023.

Strategic Plan Alignment

Compensation plays a key role in being an employer of choice to attract and retain talent. The City can attract top talent, foster employee engagement, and establish an inclusive and welcoming culture by being an employer of choice.

Future Guelph Theme

Foundations

Future Guelph Objectives

Foundations: Be an employer of choice

Financial Implications

None.

Report

The purpose of the PSSDA:

Since 1996, the Province, under the PSSDA, has required all organizations that receive public funding of at least one million dollars or 10 per cent of their gross

revenues from the Province, to disclose annually the names, positions, salaries, and taxable benefits of all employees paid \$100,000 or more in a year.

The following organizations meet these criteria:

- Ontario Public Service
- Legislative Assembly
- Provincial Crown Corporations
- Municipalities
- School Boards
- Colleges and Universities
- Hospitals

The purpose of the Act is to improve accountability and transparency in government for taxpayers.

Municipalities are required to provide the Ministry, no later than the fifth business day in March (March 7, 2025), with a written record of employees who were paid at least \$100,000 in salary and benefits in the previous year. In alignment with this requirement, the City has submitted the required 2024 information to the Province as prescribed by the legislation.

Annually, all participating organizations must report salary paid plus additional compensation including overtime, premiums, and retroactive adjustments for qualifying employees. This means that amounts reported to the Province can be more than an employee's base salary.

Also reported are taxable benefits, which includes items such as life insurance, and for eligible employees, items such as car allowance, tool allowance, personal use of City vehicles (i.e., for those employees who are required to use a City vehicle and be on call/standby).

As of December 31, 2024, there were 2,608 full-time and part-time employees at the City of Guelph (City). In 2024, 569 employees earned more than \$100,000, which was an increase of 83 employees from 2023. The chart below demonstrates trends in relation to PSSDA reporting requirements since 2019.

Table 1 - Number of Employees from 2019-2024

Employee Group	2019	2020	2021	2022	2023	2024	Difference (2023-2024)
Transit (ATU 1189)	2	0	0	5	3	2	-1
Inside (CUPE 973)	9	16	22	25	24	38	14
Outside (CUPE 241)	1	1	0	3	0	6	6
Fire (GPFA 467)	133	136	139	137	139	140	1
Non-union (NUME)	142	171	169	193	230	272	42
EMS (OPSEU 231)	40	74	77	73	89	110	21

Employee Group	2019	2020	2021	2022	2023	2024	Difference (2023-2024)
Mayor and Council	1	1	1	1	1	1	0
Total	328	399	408	437	486	569	83

The City of Guelph’s staff complement has increased in accordance with Council approved service levels and to address community growth needs, contributing to an overall increase in the staff complement. This impacts the increase in reported employees through the public sector salary disclosure process. The increase to the number of Canadian Union of Public Employees, Local 973, can be attributed to the salaries of senior positions that are close to, or exceed, the \$100,000 mark. The increase to the number of Non-Union Municipal Employees (NUME) is primarily influenced by the annual salary increases where the majority of pay grades have a job rate of \$100,000 or higher. The rise in the number of Ontario Public Services Employee Union (OPSEU) employees resulted from negotiated wage increases and an increased number of part-time employees reaching the earnings threshold. The figures above include employees from the Guelph Public Library (GPL) and the City of Guelph. Employees of the GPL are members of the NUME group. The Province receives a separate report from Guelph Police Services.

Financial Implications

None.

Consultations

None.

Attachments

Attachment-1 Public Sector Salary Disclosure Listing for the 2024 Taxation Year

Departmental Approval

None.

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