

Public Salary Disclosure for City Agencies and Corporations

Date: December 9, 2025

To: City Council

From: City Manager and Chief People Officer

Wards: All

SUMMARY

This report responds to City Council's direction to the City Manager to report directly to City Council to provide an annual report outlining the equivalent information to what appears on the annual Provincial Public Sector Salary Disclosure for those agencies and corporations that are not included on the provincial disclosure.

In addition, City Council requested that the City Manager and the Chief People Officer provide information on which agencies and corporations continue to use Short Term Incentive Programs as part of their Executive Compensation Framework.

Based on the requirements under the Public Sector Salary Disclosure Act and the Municipal Freedom of Information and Protection of Privacy Act, not all City Agencies and Corporations are required to publicly disclose the salaries of their employees earning over \$100,000. Following the direction at City Council, staff reached out to all City Agencies and Corporations who are not currently required to disclose their salary information and requested that they provide this information for the purposes of this report.

RECOMMENDATIONS

The City Manager and Chief People Officer recommend that:

1. City Council receive this report for information.

FINANCIAL IMPACT

There are no immediate financial impacts resulting from the adoption of the recommendations contained within this report.

The Chief Financial Officer and Treasurer has reviewed this report and agrees with the financial impact section.

DECISION HISTORY

At its meeting on May 21 and 22, 2025, City Council directed the City Manager to publicly report to the October 8, 2025 City Council Meeting with the equivalent Provincial Public Sector Salary Disclosure information for those agencies and corporations that are not included on the provincial disclosure.

City Council also directed that the report include information on which agencies and corporations continue to use Short Term Incentive Programs as part of their Executive Compensation Framework.

<https://secure.toronto.ca/council/agenda-item.do?item=2025.MM30.29>

At its meeting on July 19 and 20, 2023, City Council requested some Boards of Directors from City agencies and corporations to align their organization's executive compensation policy with the Guiding Principles for the Development of Senior Executive Compensation Policies at City Agencies and Corporations and apply it to newly hired executives and newly created executive positions.

<https://secure.toronto.ca/council/agenda-item.do?item=2023.EX6.1>

COMMENTS

Under the Public Sector Salary Disclosure Act (PSSDA), all public sector organizations, including City Agencies and Corporations, are required to disclose employee information if they meet specific funding criteria (i.e., they receive equal to or more than \$1M or 10% of their gross revenues directly from the Province). Due to the funding thresholds, not all City Agencies and Corporations are required to publicly disclose the salaries of their employees earning over \$100,000.

Required disclosure to the Province includes employees names, positions, salaries, and taxable benefits of the employees earning \$100,000 or more annually. This information is then published publicly on Ontario's public sector salary disclosure, referred to colloquially as the "Sunshine List". This requirement was introduced in 1996 under the PSSDA.

Following the direction from City Council in MM30.29, City staff reached out to all City Agencies and Corporations who are not currently required to disclose the salary information of employees earning over \$100,000 annually and requested that they provide this information for the purposes of this report.

Under the Municipal Freedom of Information and Protection of Privacy Act, R.S.O. 1990, c. M.56, (“MFIPPA”), local and City Boards are defined as separate entities and considered “institutions”. As institutions under MFIPPA, they are also obligated to comply with MFIPPA disclosure requirements. The disclosure of an employee’s classification, salary range, and benefits does not constitute an unjustified invasion of personal privacy. However, disclosures of the exact salary along with other identifying information such as name and position is considered personal information and a Board would need to obtain consent from the individual to whom the personal information relates in order to disclose it. Absent legislative authority to disclose names and exact compensation such as provided in the PSSDA, the City does not have the ability to compel a Board or employee of the Board to disclose personal information without their consent.

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SIGNATURE

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Chief People Officer

ATTACHMENTS

Attachment 1: City of Toronto – Agencies and Corporations Annual Executive Compensation Disclosure - 2024/2025