Quick Guide: Senior Employee Compensation (SEC) and Executive Compensation Disclosure (ECD)

Who do I have to report?

In your organization as part of the Senior Employee Compensation (SEC) reporting, you will need to report all non-union employees earning an annual base salary equal to or over $125,000. Out of those employees you will need to disclose the CEO and top 4 decision makers each year as part of the Executive Compensation Disclosure.

1 Register for a BCeID account.

If you have an IDIR account go directly to Step 2

➢ **Have Business BCeID:**
Ask your Administrator to create BCeID for you;

➢ **Not have Business BCeID:**
Use the link provided to register for a Basic BCeID: https://www.bceid.ca/

2 Request a LIGER account.

Once you have received your BCeID account (or IDIR), please email LIGERHelp@gov.bc.ca and include:

➢ **Employer, Name, Position, BCeID (or IDIR), Office Address/Phone, Work Email, and Reason to Have Access.**

Note If you log in using your BCeID (or IDIR) without a LIGER account an *Account Unknown* error message will be displayed and you will not be able to continue.

3 Log in to LIGER with BCeID or IDIR.

If PSEC Secretariat approves your request, using your BCeID (or IDIR) account and password, you will now be able to access the LIGER website:

https://www.publicsectorcompensation.gov.bc.ca/

Public Sector Compensation Disclosure
There are two levels of disclosure required.

Executive Compensation Disclosure (ECD)
CEO + Top 4 Decision Makers
2

1 Senior Employee Compensatoin (SEC)
Annual Salary
>= $125,000

Your Organization

Notes: ECD records can only be added if the executive is entered or updated up-to-date in SEC

Step 1 - Navigation to Senior Employee Compensation (SEC)

Select **Senior Employee Compensation (SEC):**

To **add** an employee:

Senior Employee Compensation Organizations Catalog / Senior Employee Compensation Catalog

☰ All School Districts   ⬇ Import   ＋ Add

➢ Navigate through the required sections using the menu bar on the left side of the page to add new employees
➢ Complete all the mandatory sections and upload the required supporting documents (e.g. most recent employment contract or offer letter)
➢ When all required fields are completed, no error messages will appear in the menu bar, and then select ✈ Submit
➢ Once the senior employee record has been submitted, the status will change to Pending The record will then either be accepted or rejected by PSEC Secretariat

Step 2 - Navigation to Executive Compensation Disclosure (ECD)
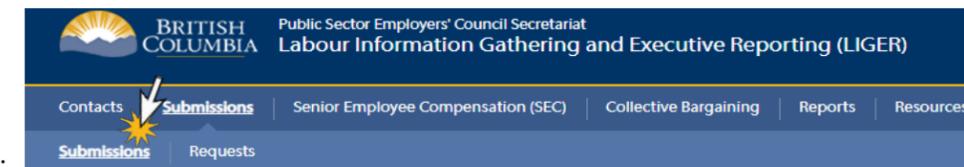
Select **Submissions**:

To complete the disclosure, select 🔍 Surveys (ECD) and then select ✏ Edit

Action	Employer	Survey Name	Date	Stratum Name	Status
✏ Edit	BC Railway Company	Executive Compensation Disclosure (ECD)	2017-05-15	All Employees	Not Started

➢ Click **Start** or **Survey Menu** to update/ complete mandatory fields in the Contacts, Executive Compensation and Document sections
➢ Note the information button in select fields ℹ and click for instructions
➢ When adding a new executive, select the name from the drop down menu. If the executive you are trying to add does not appear on the dropdown list, make sure that the SEC entry is up-to-date and accepted by PSEC Secretariat
➢ Complete the required fields and click save when complete
➢ Once executive data has been entered the survey can be submitted to the Employers' Association/PSEC/Board for draft review
➢ Once data is confirmed and there is no error message, the final version (including documents) can be submitted to PSEC Secretariat for final review. If it's accepted the status will change to ❓ Complete

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Executive Compensation Disclosure – Help Button Text [i]

SENIOR EMPLOYEE Use the drop-down function to select the Senior Employee that you wish to add to your organization's Executive Compensation Disclosure (ECD). New NEOs must be entered in SEC before they will appear as an option in this drop-down list. By choosing an employee the following data will be copied from SEC. If the resulting auto-populated information does not look correct, you will need to update the Senior Employee's data in the Senior Employee Compensation (SEC) module before it will correct it here.

REPORTING PERIOD IS FULL YEAR Use the check box to indicate whether the information being reported for the senior employee is for the full fiscal year or whether it is just a partial year. If it is a partial year, uncheck the box and more questions will become available.

ANNUALIZED BASE SALARY This is the annualized base salary for the NEO on the last day of the fiscal year, or their last day of employment, as specified in their contract. If a holdback or bonus system in place this should be the base salary including the holdback/bonus.

ACTUAL BASE SALARY (EXCLUDING HOLDBACK OR BONUS) Enter the actual dollar value of the base salary of the NEO earned during the year. Report Salary Continuance as part of the base salary. In the disclosure notes section at the bottom of the form, please include the dollar amount attributed to Salary Continuance as well as the period over which the continuance was paid in this fiscal and if it extends into the next fiscal reporting period. Please Note: Vacation Payouts and lump-sum payouts of Severance are reported separately under their own respective sections.

STATUTORY AND HEALTH BENEFITS Provide a rolled up total amount of employer contributions paid for statutory and non-statutory health benefits. Please include the following benefit types: Employment Insurance (EI) premiums, Canada Pension Plan (CPP) premiums, Workers Compensation (WCB) premiums, Extended Health and Dental premiums, including Health Spending Accounts, Group Life and Accidental Death and Dismemberment (AD&D) benefits available to all employees, Long-term disability (LTD) benefits available to all employees, Medical Service Plan (MSP) premiums, and Other life insurance policy (i.e. universal life insurance). Note: Employer contributions reported should be based on premiums and not individual employee benefit usage. For organizations that do not pay employee extended health and dental premiums, but instead reimburse employees for the cost they incur for this benefit type, please use the average annual employee reimbursement amount.

PENSION CONTRIBUTIONS Include the 'employers' pension contributions made for each NEO. Amount reported under the pension contribution section may include: If the organization paid an 'employee's' share of pension contributions; RRSP contributions on behalf of the NEO; Contributions made on behalf of the CEO or NEO Organizations as a result of membership in the Municipal Pension Plan, College Pension Plan, Teachers' Pension Plan or Public Service Pension Plan; Organizations that have unfunded Supplementary Retirement Plan (SRP) arrangements should include the current service costs for these SRP arrangements for the fiscal year being reported that are associated with the CEO or NEO. Include notes describing any material factors necessary to understand the SRP arrangement.

SEVERANCE If an employee's employment contract was terminated, any SEVERANCE attributable to the termination arrangements should be included under this category and should be explained in a footnote, such as lump sum payments. Please Note: If is being paid as a SALARY CONTINUANCE, the board or the employer may choose to disclose the entire amount for the fiscal year and must use extensive footnotes to ensure clarity on the timing and amount, particularly if it straddles two fiscal years.

VACATION PAYOUT Any paid-out vacation should be reported. Organizations should provide a footnoted explanation for greater clarity.

PAID LEAVE The value of any employer-paid leave period, such as a sabbatical, or the amortized value of leave earned over multiple reporting periods should be reported. Organizations should provide a footnoted explanation for greater clarity.

VEHICLE TRANSPORTATION ALLOWANCE The value of any transportation or vehicle allowance paid to the employee, including the value of a leased vehicle, but not including mileage (under CRA maximum) for private vehicle use should be reported.

PERQUISITE OTHER ALLOWANCE The value of any other non-reimbursable allowance not related to transportation should be reported. Itemize individual amounts with a description. Some perquisites are defined as taxable benefits, and any amount that is forgiven plus the interest must be disclosed, i.e. subsidized borrowing costs or loans for housing.

OTHER Any other property or personal benefit provided to the NEO. Value these items on the basis of the aggregate incremental cost to the organization. Organizations must provide a footnoted explanation for each item for greater clarity.

EARNED BUT NOT PAID Identify all elements of compensation that were earned or accrued during the previous fiscal year but were not paid during the previous fiscal year and have not been otherwise included in this disclosure. This is not meant to include holdbacks if they are scheduled to be paid in the next fiscal year to the NEO(s). Examples may include retirement allowances and accrued paid leaves, or any other form of compensation that an NEO may be accruing. For items that are entered in web form: Only include a dollar value for items if it is known. Whether or not a dollar value is known enter a description; If the dollar value is known and is *guaranteed to be paid out regardless of the departure circumstances,* the description should include both the amount accrued in this year and the total accrued to date. The allowance should then be reported as part of total compensation in the fiscal year.

NOTES Use this section to provide the required notes that will be part of the overall disclosure which will be made public. Note: For those employees that have a different start and/or end date than your organization's fiscal year, please input the text to describe this in this field. Any text entered in this field will be carried forward to the 'Summary Compensation Tables' that will make up the final disclosure.

ACTIVE When the checkmark is present it means this individuals disclosure is active. To remove an individual's disclosure from the disclosure list, please uncheck this box. By unchecking the box, you will not delete the record entirely. If for some reason you need to restore it, you can use the filter function called "show deleted" on the main page of the Executive Section.