**Annex A - Publication of Information**

The Department for Housing, Communities and Local Government Code of Recommended Practice for Local Authorities on Data Transparency indicates that local authorities should publish the following data concerning staff:

Organisation chart

Authorities must publish an organisation chart covering the top three management tiers of the organisation and showing the following items of information for each member of staff:-

* Grade
* Job title
* Department and team
* Permanent or temporary
* Work contact details
* Salary in £5000 brackets
* Maximum salary for the grade

In addition, it is recommended by the Code but not required, to publish the following:-

* Charts including all staff whose annual salary exceeds £50,000
* Salary band information for each member of staff included in the charts
* Information about current vacant posts, or signposting of vacancies that are to be advertised in future.

Senior salaries

In addition to the organisation chart, the Code mandates that authorities publish information about senior salaries. The Accounts and Audit Regulations 2015 already require local authorities to publish the following information about staff whose annual remuneration is at least £50,000:-

* The number of employees whose remuneration in that year was at least £50,000 in brackets of £5,000
* Details of remuneration and job title of certain senior employees whose salary is at least £50,000 (senior employees in this context are defined as Head of Paid Service, Statutory Chief Officers and Non-Statutory Chief Officers by reference to Section 2 of the 1989 Local Government and Housing Act); and
* Employees whose salaries are £150,000 or more must be identified by name

The Code additionally requires councils to publish:-

* A list of responsibilities of all senior employees whose annual salary was at least £50,000
* Details of bonuses and ‘benefits in kind’ of all senior employees whose annual salary was at least £50,000

For the above, remuneration is to include:

* Salary, fees or allowances for the current and previous year
* Bonuses paid or receivable for the current and previous year
* Expenses paid in the previous year
* Compensation for loss of employment paid to or receivable, or payments made in connection with loss of employment
* Total estimated value of non-cash benefits that are emoluments of the person

For the above, pension contributions is to include:

* The amount driven by the authority’s set employer contribution rate
* Employer costs incurred relating to any increased membership or award of additional pension

Pay Multiple

The Code states that authorities must publish their pay multiple on their website. The pay multiple is defined as the ratio between the highest paid taxable earnings for the year (including base salary, variable pay, bonuses, allowances and the cash value of any ‘benefits in kind’) and the median earnings figure of the whole authority’s workforce.

Councils are already encouraged under Section 38 of the Localism Act 2011, to produce a Pay Policy Statement which includes their policy on pay dispersion – the relationship between remuneration of chief officers and the remuneration of other staff. In response to the Hutton Review the government committed to ensuring that public sector organisations publish their pay multiples. The Transparency Code therefore makes it mandatory for authorities to publish the data.