

Ontario Ministry Of Labour Releases Guide To Preparing Union Salary Disclosure Statements

On March 15, 2001, the Ontario Ministry of Labour released a Guide to Preparing Union Salary Disclosure Statements. As you may recall, one of the features of the Labour Relations Amendment Act 2000 (which came into force on December 30, 2000) is to require the disclosure of annual salaries and benefits of \$100,000 or more paid to all employees (which include officers and directors) of parent and local trade unions in Ontario.

If a trade union did not pay a total of \$100,000 or more in salary and taxable benefits to any employee in the previous year, the trade union must submit to the Ministry of Labour a written statement confirming that fact, signed by the union's highest ranking officer.

The Ministry of Labour requires that union salary disclosure be submitted to it by April 1 of the year following the year in which the salary and benefits were paid. This means that the information for the year 2000 must be submitted to the Ministry of Labour by April 1, 2001.

The Ministry of Labour has made it clear that its \$100,000 cut-off includes both salary and taxable benefits. As well, if a person is an employee of both a parent and a local trade union, the salary and benefits paid to the employee by each organization must be added together to determine whether the employee reaches the \$100,000 threshold. If the sum of the salaries and benefits paid by the local and parent unions to an employee totals \$100,000 or more, the total amount is deemed to have been paid by the parent trade union, and must be disclosed.

The Ministry of Labour has created two forms: a Statement of No Employee Salaries and Benefits to Disclose; and a Record of Employees' 2000 Salaries and Benefits. The latter form requires the trade union to prepare a list of employees paid \$100,000 or more in salary and taxable benefits in the year, along with the following information: name of organization (including local number if applicable); surname and given name as shown in payroll record; position title; salary paid; taxable benefits; and total of salary paid and taxable benefits.

The announcement by the Ministry also articulates the right of individuals to request their organization's salary disclosure statements. Individuals represented by a trade union may request directly from their union salary disclosure information relating to the previous year. Starting on April 1, 2001, unions must respond to the request within 60 days.

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