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PROSPECTIVE

SCHEDULE

Regulation 8(2)(d)(i)

Content of Remuneration Report

Definitions

1. In this Schedule—

“annual remuneration” is to be calculated—

- (a) in respect of a person who is employed or serves on a part time basis, with the salary element of remuneration increased to what it would have been had the person been paid for usual full time hours at the same hourly rate;
- (b) in respect of a person who is employed or serves for less than the full relevant financial year, with the salary element of remuneration increased to what it would have been had the person been employed for the whole year, at the same rate as applied to their period of employment or service; or
- (c) in respect of a person who falls within both of sub-paragraphs (a) and (b), with the salary element of remuneration increased as required by sub-paragraph (a) and then further increased as required by sub-paragraph (b);

“exit package” means any agreement by which a local authority and a person agree that the person will relinquish an office or employment with the authority in exchange for compensation, and the cost of an exit package is to be calculated by adding together the costs of all benefits to that person which are payable by the authority as a result of that agreement, including any compulsory or voluntary redundancy costs, the capitalised cost of pension contributions in respect of added years, and ex-gratia payments;

“relevant person”, in relation to a Remuneration Report for a financial year, means—

- (a) a senior councillor or senior employee employed by the local authority or holding office with that authority, whether on a permanent or temporary basis, in the financial year to which that Remuneration Report relates; and
- (b) a person whose name is shown in a Remuneration Report for that financial year by virtue of paragraph 7 (persons employed by local authority subsidiary bodies);

“remuneration” means salary, fees and bonuses, whether paid to or receivable by a person, by or from a local authority or local authority subsidiary body, and includes sums paid or due by way of expenses allowance (so far as those sums are chargeable to United Kingdom income tax) and the estimated monetary value of any other benefits received by a person otherwise than in cash, and—

- (a) includes any sum paid as compensation for loss of employment or termination of a contract for provision of services; but
- (b) excludes any sum that has been paid by the local authority or local authority subsidiary body as a contribution to the person’s pension;

“senior councillor” means a Leader of the Council (as defined by regulation 3), or a Civic Head or a Senior Councillor, both as defined by regulation 2 of the Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007(1);

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“senior employee” means any local authority employee—

- (a) who has responsibility for management of the local authority to the extent that the person has power to direct or control the major activities of the authority (including activities involving the expenditure of money), during the financial year to which the Report relates, whether solely or collectively with other persons;
- (b) who holds a post that is politically restricted by reason of section 2(1)(a), (b) or (c) of the Local Government and Housing Act 1989(2); or
- (c) whose annual remuneration, including any annual remuneration from a local authority subsidiary body, is £150,000 or more.

Commencement Information

- I1** Sch. para. 1 in force at 10.10.2014, see [reg. 1](#)

Remuneration arrangements

2. A Remuneration Report is to provide details of the local authority’s remuneration policy for senior employees and senior councillors, and details of any role the authority has in determining the remuneration policy for any local authority subsidiary body.

Commencement Information

- I2** Sch. para. 2 in force at 10.10.2014, see [reg. 1](#)

3. A Remuneration Report is to describe the role, and state the membership of, the local authority’s committee that deals with remuneration arrangements or, where the authority does not have such a committee, state how remuneration arrangements are managed within the authority.

Commencement Information

- I3** Sch. para. 3 in force at 10.10.2014, see [reg. 1](#)

Disclosure of exit packages

4. A Remuneration Report is to give the number of exit packages agreed by the local authority in the financial year to which it relates and the number agreed in the preceding financial year, in each case—

- (a) separated into exit packages in respect of compulsory redundancies and other departures;
- (b) shown on a scale using brackets initially in multiples of £20,000, starting with exit packages costing up to £20,000, and after the bracket for exit packages costing up to £100,000 continuing in multiples of £50,000, but if publication of a bracket would result in details of an individual’s exit package being identifiable, and those details are not otherwise accessible to the public, that bracket is to be combined with such adjoining bracket as the local authority considers appropriate; and
- (c) giving for each published bracket of the scale the combined cost of the packages it contains.

(2) [1989 c.42.](#)

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Commencement Information

I4 Sch. para. 4 in force at 10.10.2014, see [reg. 1](#)

5. However, paragraph 4 does not require a Remuneration Report to refer to any exit package that did not require the agreement of the local authority (such as where a person exercises a contractual right to leave employment on the grounds of ill health).

Commencement Information

I5 Sch. para. 5 in force at 10.10.2014, see [reg. 1](#)

General disclosure by pay band

6. A Remuneration Report is to give the number of employees of the local authority in the financial year to which it relates whose remuneration from that authority fell into each bracket of a scale in multiples of £5,000, starting with £50,000, along with the number of employees in each band in the preceding financial year.

Commencement Information

I6 Sch. para. 6 in force at 10.10.2014, see [reg. 1](#)

Disclosure - local authority subsidiary bodies

7. A Remuneration Report is to give, for any local authority subsidiary body, the name of that body, together with—

- (a) the full post title and name of the chief executive of that body (or, if there is no chief executive, the post held and name of the most senior manager in that body); and
- (b) the full post title and name of each director or employee of the body whose annual remuneration in that year, including any annual remuneration from a local authority, was £150,000 or more.

Commencement Information

I7 Sch. para. 7 in force at 10.10.2014, see [reg. 1](#)

Disclosure of remuneration for relevant persons

8. The Remuneration Report for each financial year is to show, in tabular form, against the post held and name of each relevant person the total amounts (before tax and other deductions), whether received or receivable, by each relevant person from the local authority or, as the case may be, local authority subsidiary body—

- (a) listed individually and rounded to the nearest whole pound;
- (b) under each of the categories listed in paragraph 10; and
- (c) for the financial year to which the Report relates, except for the total amount required by paragraph 10(h).

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Commencement Information

I8 Sch. para. 8 in force at 10.10.2014, see [reg. 1](#)

9. The Remuneration Report must show in separate tables—
- (a) remuneration from the local authority to relevant persons who are senior employees;
 - (b) remuneration from the local authority to relevant persons who are senior councillors; and
 - (c) remuneration from the local authority subsidiary body to relevant persons who are included in a Remuneration Report for that financial year by virtue of paragraph 7.

Commencement Information

I9 Sch. para. 9 in force at 10.10.2014, see [reg. 1](#)

10. The categories are—
- (a) the total amount of salary, fees or allowances due to the person, whether paid or not;
 - (b) the total amount of bonuses so paid or receivable;
 - (c) the total amount of sums paid by way of expenses allowance that are chargeable to United Kingdom income tax and were paid to or receivable by the person;
 - (d) the total amount of any compensation for loss of employment paid to or receivable by the person, and any other payments made to or receivable by the person in connection with the termination of their employment, or, in the case of a councillor, the total of any payment made to that person in connection with their ceasing to hold office before the end of a fixed term appointment;
 - (e) the total estimated value of any benefits received by the person otherwise than in cash that do not fall within sub-paragraphs (a) to (d), are emoluments of the person, and are received by the person in respect of their employment or in their capacity as a councillor, with a footnote describing the nature of any such benefits;
 - (f) the total amount of any payments made by the local authority and local authority subsidiary body by way of remuneration to or in respect of the person that do not otherwise fall within this paragraph, other than payments relating to pensions;
 - (g) the amount that is the total of the sums shown in categories (a) to (f); and
 - (h) the amount that is the total of the payments that were made by way of remuneration to or in respect of the person under categories (a) to (f) in the financial year preceding that to which the Remuneration Report relates.

Commencement Information

I10 Sch. para. 10 in force at 10.10.2014, see [reg. 1](#)

Pension rights - disclosure of information and calculation of value

11. The Remuneration Report must show, in tabular form, against the post held and name of each relevant person the value of pension rights held and acquired by that person, as required by paragraphs 13 and 14.

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Commencement Information

I11 Sch. para. 11 in force at 10.10.2014, see [reg. 1](#)

12. The Remuneration Report must group in separate tables—

- (a) relevant persons who are senior employees;
- (b) relevant persons who are senior councillors; and
- (c) relevant persons who do not fall within sub-paragraph (a) or (b) and who are included in a Remuneration Report for that financial year by virtue of paragraph 7.

Commencement Information

I12 Sch. para. 12 in force at 10.10.2014, see [reg. 1](#)

13.—(1) Where a relevant person included in a Remuneration Report under paragraph 11 has rights under a pension scheme which will provide defined benefits (within the meaning of section 99 of the Pensions Act 2008(3)), the information to be provided in respect of the person is—

- (a) the value of the person's accrued pension benefits under the scheme as at 31st March in the financial year to which the Remuneration Report relates, rounded to the nearest £1,000;
 - (b) the difference between that value and the equivalent value (so rounded) as at the previous 31st March; and
 - (c) the amount, rounded to the nearest whole pound, of any pension contributions made to that scheme by the local authority producing the Remuneration Report, or a local authority subsidiary body named in that Report, during the financial year to which that Report relates, including any contributions which that local authority, or a local authority subsidiary body named in that Report, has agreed to pay in respect of the relevant person at a later date.
- (2) In sub-paragraph (1)(a) and (b) the value of accrued pension benefits is to be calculated—
- (a) on the basis of the age at which the person will first become entitled to receive a full pension on retirement without reduction on account of its payment at that age, disregarding any entitlement to payment upon retirement on the grounds of illness, incapacity or redundancy;
 - (b) assuming that the person left the related employment or service as at 31st March in the year to which the value relates without exercising any option to commute pension entitlement into a lump sum;
 - (c) including any contributions that the relevant person is required to make in terms of the scheme rules, but disregarding any voluntary contributions made by the relevant person; and
 - (d) without any adjustment for the effects of future inflation.

Commencement Information

I13 Sch. para. 13 in force at 10.10.2014, see [reg. 1](#)

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14.—(1) Where a relevant person included in a Remuneration Report under paragraph 11 has rights under a pension scheme which is a money purchase scheme (within the meaning of subparagraph (2)), the information to be provided in respect of the person is the amount, rounded to the nearest whole pound, of any pension contributions made to that scheme by the local authority producing that Report, or a local authority subsidiary body named in that Report, during the financial year to which that Report relates, including any contributions which that local authority, or a local authority subsidiary body named in that Report, has agreed to pay in respect of the relevant person at a later date.

(2) A “money purchase scheme” means a scheme under which all the benefits that may become payable to or in respect of a person are retirement benefits, the rate or amount of which is calculated by reference to payments made, or treated as made, by the person (or by any other person in respect of that person) and which are not average salary benefits.

Commencement Information

I14 Sch. para. 14 in force at 10.10.2014, see [reg. 1](#)

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Changes and effects yet to be applied to :

- Sch. para. 1 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 2 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 3 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 4 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 5 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 6 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 7 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 8 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 9 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 10 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 11 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 12 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 13 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 14 coming into force by [S.S.I. 2014/200 reg. 1](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 10(1)(b)(i) word substituted by [S.S.I. 2022/122 reg. 2\(2\)\(b\)](#)
- reg. 10(1)(b)(i) words substituted by [S.S.I. 2022/122 reg. 2\(2\)\(a\)](#)