

SCHEDULE

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⁾;

“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

(1) S.S.I. 2007/183.

Status: This is the original version (as it was originally made).

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.

(2) 1989 c.42.