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Item No. 21.5
Halifax Regional Council
April 28, 2026

TO: Mayor Fillmore and Members of Halifax Regional Council

FROM: Brad Anguish, Acting Chief Administrative Officer

DATE: April 22, 2026

SUBJECT: Potential for Amending Administrative Order 2015-006-ADM to Raise the \$100,000 Disclosure Threshold

INFORMATION REPORT

ORIGIN

September 9, 2025, Regional Council motion (Item No. 15.5.1):

MOVED by Councillor Austin, seconded by Councillor Gillis

THAT Halifax Regional Council direct the Chief Administrative Officer (CAO) to provide a staff report on potentially amending Administrative Order 2015-006-ADM Respecting Disclosure of Employee Salaries to increase the \$100,000 disclosure threshold.

BACKGROUND

Administrative Order 2015-006-ADM mandates public disclosure of compensation paid to employees earning \$100,000 or more annually (the definition of “employee” includes independent contractor and members of Council). This threshold has remained unchanged since the adoption of this order in 2015.

The purpose of public disclosure in compensation is transparency and accountability in public spending.

DISCUSSION

A recent review of municipal and provincial practices across Canada reveals the following (Attachment 1):

- Several provinces such as Ontario, Nova Scotia, and Newfoundland and Labrador use \$100,000 as the threshold.
 - Ontario legislates that all public sector organisations must disclose salaries.
- British Columbia uses \$125,000 but only limited to disclose compensation paid to the Chief Executive Officer (CEO) and the next four highest ranking or highest paid executives with decision making authority.
- Manitoba has a lower threshold of \$85,000 and applies it broadly to all positions.
- Alberta has increased its threshold to \$159,833 in 2024.

The municipality's threshold is currently in line with most provinces; however, it is below the median among some comparable jurisdictions, and inflationary pressures have significantly changed the value of \$100,000 since 2015.

The inflation-adjusted value of \$100,000 in Halifax from 2016-2025 is approximately \$130,088 (Attachment 2). This means that to reflect the same compensation purchasing power as \$100,000 in 2016, the threshold would need to be \$130,000 in 2025.

The Halifax Regional Municipality Statement of Compensation for the year ending March 31, 2025 reported that there were 1,306 individuals having received compensation of \$100,000 or more. If the threshold for reporting had been set at \$130,000 for the year ending March 31, 2025, the number of individuals with compensation over \$130,000 would have been 534; a 59% reduction in the number of individuals over the threshold.

During our review of certain municipal and provincial entities across Canada, we attempted to identify if Police and/or Fire personnel were excluded from their compensation disclosure documents. We were unable to identify any reporting authorities that exclude Police and/or Fire personnel from their reporting.

Based on the information presented in this report, staff has made no recommendation on changes to the current salary disclosure limits.

FINANCIAL IMPLICATIONS

There are no direct financial implications associated with increasing the threshold. However, reduced reporting volume may result in minor savings in staff time and administrative costs.

COMMUNITY ENGAGEMENT

No community engagement was required.

LEGISLATIVE AUTHORITY

Halifax Regional Municipality Charter, section 54A as follows:

54A (1) The Council may adopt a policy requiring the Municipality to disclose to the public the amount of compensation the Municipality pays or provides to any person, in accordance with the policy.

- (2) The Council may, in a policy adopted pursuant to subsection (1),
 - (a) define "compensation" for the purpose of the policy;
 - (b) establish a threshold amount at which compensation must be disclosed;
 - (c) designate any person or class of persons whose compensation may be subject to disclosure;
 - (d) set out the terms with respect to the timing, content and form of the disclosure required by the policy;
 - (e) include any other matter that the Council considers necessary or advisable to carry out effectively the intent and purpose of this Section.
- (3) The Council may adopt a policy

(a) requiring any agency, board, commission or corporation to which the Council may appoint the majority of the members to disclose, and any such agency, board, commission or corporation shall disclose, to the Municipality, the amount of compensation it pays or provides to any person; and

(b) requiring the Municipality to disclose to the public that compensation information, in accordance with the policy.

(4) The Council may, in a policy adopted pursuant to subsection (3),

(a) define “compensation” for the purpose of the policy;

(b) establish a threshold amount at which compensation must be disclosed;

(c) designate any agency, board, commission or corporation to which the Council may appoint the majority of the members, or any class of such agencies, boards, commissions or corporations, as subject to the policy;

(d) designate any person or class of persons whose compensation may be subject to disclosure;

(e) set out the terms with respect to the timing, content and form of the disclosure required by the policy;

(f) include any other matter that the Council considers necessary or advisable to carry out effectively the intent and purpose of this Section.

(5) The disclosure of information pursuant to a policy adopted pursuant to this Section is deemed not to contravene any Act, regulation or agreement, whether the Act was enacted or the regulation or agreement was made before or after the coming into force of this Section and, for greater certainty, Part XX of the *Municipal Government Act* does not restrict disclosure pursuant to such a policy.

ATTACHMENTS

Attachment 1 - Comparative table of Disclosure Thresholds in Canada

Attachment 2 - Nova Scotia CPI Data and Inflation Adjustment Table

Report Prepared by: Rochelle Bellemare, Total Rewards Director, Human Resources, 902.497.2627

Appendix 1

Compensation disclosure comparative table – January 2026

Jurisdiction	Threshold	Applies To	Legislation/Policy
Ontario	\$100,000.	All Public Sector Employees	Public Sector Salary Disclosure Act, 1996
Nova Scotia	\$100,000	Public sector bodies (GRE's, designated entities, some non-profits) Does not include HRM	Public Sector Compensation Disclosure Act
Halifax Municipality	\$100,000	HRM employees, Council, contractors, Halifax Water, Library Board	Administrative Order 2015-006-ADM
Manitoba	\$85,000	All Public Sector Employees	Public Sector Compensation Disclosure Act
British Columbia	\$125,000	CEO + top 4 executives in public sector organizations	Public Sector Employers Act
Alberta	\$159,833	Government employees and designated public sector bodies	Compensation Disclosure Statements OIPC of Alberta
Newfoundland & Labrador	\$100,000	Public Sector employees	Compensation Disclosure - Treasury Board Secretariat

Appendix 2 – Nova Scotia CPI Data and Inflation Adjustment Table

BASE YEAR										
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
\$ 100,000.00	1.60%	1.30%	1.70%	2.10%	-0.70%	5.20%	7.30%	4.80%	0.90%	2.70%
\$100,000.00	\$101,600.00	\$102,920.80	\$104,670.45	\$106,868.53	\$106,120.45	\$111,638.72	\$119,788.34	\$125,538.18	\$126,668.03	\$130,088.06