**PAY MULTIPLE**

**West Sussex County Council**

“Pay Multiple” 2014

The County Council publishes information relating to the pay of staff in the Annual Report and Accounts, and on the West Sussex Data Store on the County Council’s website.

In line with the recommendations of the Local Government Transparency Code 2014, the County Council will annually publish a “pay multiple”.

As specified in the 2014 Code, the “pay multiple” now compares the taxable earnings of the highest paid member of staff to the median equivalent actual taxable earnings of all staff*, at the specified date. The pay multiple publication for previous years compared basic salary.

Taxable earnings include all elements of remuneration that can be valued e.g. taxable earnings including base salary, variable pay, bonuses, allowances and benefits in kind, but exclude employer’s pension contributions which are not taxable.

The median comparator is the middle point if all actual taxable earnings are listed in order.

On 31 March 2014 the Chief Operating Officer’s taxable earnings were 6.06 times the median taxable earnings of all other staff.

<table>
<thead>
<tr>
<th>Data On</th>
<th>Chief Operating Officer Taxable Earnings (Highest Paid)</th>
<th>Full-time Equivalent Median Taxable Earnings of All Staff*</th>
<th>Median Pay Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>31/3/2014</td>
<td>£119,366</td>
<td>£19,696</td>
<td>1 : 6.06</td>
</tr>
</tbody>
</table>

*Excludes staff based in schools and casual staff