


UN2853 1 of 2 25 th FEB 2020	Electronic Staff Record Programme USER NOTICE	
Title	CEO to Worker ratio reporting	
Purpose	To assist organisations wishing to report on the CEO to Worker ratio	
Intended Audience	All ESR Organisations with more than 250 employees	

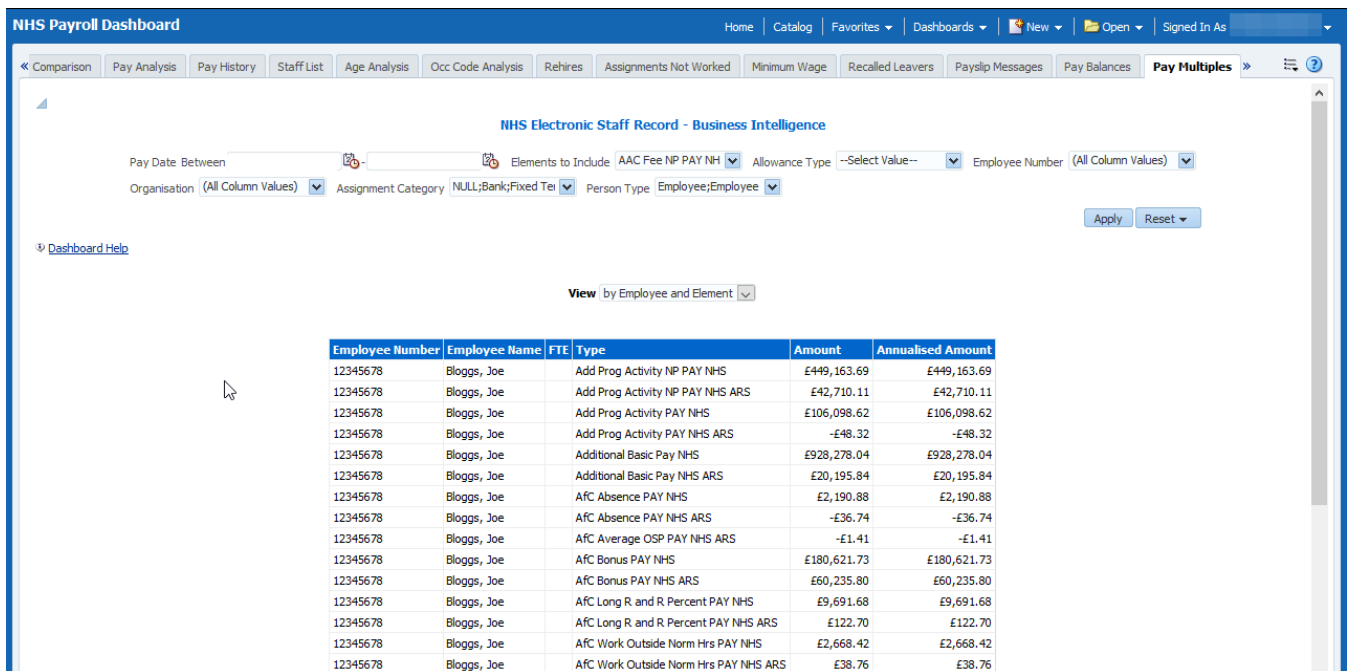
SUBJECT

Information regarding the option to report on the CEO to Worker ratio.

DETAIL


In January 2019 the UK government announced new regulations that would require UK listed companies with more than 250 employees to annually disclose their executive pay ratios from 2020. Although this doesn't currently apply to NHS organisations, we have reviewed the requirements in readiness should the legislation change.

To assist ESR Organisations who may wish to report on the CEO to Worker ratio the current Pay Multiples report can be utilised to provide the information required. This can be found in the Payroll Dashboard, Pay Multiples Tab.



The screenshot shows the NHS Payroll Dashboard interface. The 'Pay Multiples' tab is selected. The report is titled 'NHS Electronic Staff Record - Business Intelligence'. The filters are set to 'Pay Date Between' (empty), 'Elements to Include' (AAC.Fee NP PAY NH), 'Allowance Type' (--Select Value--), 'Employee Number' (All Column Values), 'Organisation' (All Column Values), 'Assignment Category' (NULL;Bank;Fixed Te), and 'Person Type' (Employee;Employee). The 'View' is set to 'by Employee and Element'. The table below shows the data for Joe Bloggs (Employee Number 12345678).

Employee Number	Employee Name	FTE	Type	Amount	Annualised Amount
12345678	Bloggs, Joe		Add Prog Activity NP PAY NHS	£449,163.69	£449,163.69
12345678	Bloggs, Joe		Add Prog Activity NP PAY NHS ARS	£42,710.11	£42,710.11
12345678	Bloggs, Joe		Add Prog Activity PAY NHS	£106,098.62	£106,098.62
12345678	Bloggs, Joe		Add Prog Activity PAY NHS ARS	-£48.32	-£48.32
12345678	Bloggs, Joe		Additional Basic Pay NHS	£928,278.04	£928,278.04
12345678	Bloggs, Joe		Additional Basic Pay NHS ARS	£20,195.84	£20,195.84
12345678	Bloggs, Joe		AFC Absence PAY NHS	£2,190.88	£2,190.88
12345678	Bloggs, Joe		AFC Absence PAY NHS ARS	-£36.74	-£36.74
12345678	Bloggs, Joe		AFC Average OSP PAY NHS ARS	-£1.41	-£1.41
12345678	Bloggs, Joe		AFC Bonus PAY NHS	£180,621.73	£180,621.73
12345678	Bloggs, Joe		AFC Bonus PAY NHS ARS	£60,235.80	£60,235.80
12345678	Bloggs, Joe		AFC Long R. and R. Percent PAY NHS	£9,691.68	£9,691.68
12345678	Bloggs, Joe		AFC Long R. and R. Percent PAY NHS ARS	£122.70	£122.70
12345678	Bloggs, Joe		AFC Work Outside Norm Hrs PAY NHS	£2,668.42	£2,668.42
12345678	Bloggs, Joe		AFC Work Outside Norm Hrs PAY NHS ARS	£38.76	£38.76

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Pay Multiples Tab

Description

This analysis supports users in calculating the ratio between a CEO or highly paid director to the rest of the organisation. This can be useful for requirements such as the Pay Multiples report (with guidance from the HFMA) or the CEO to Worker Ratio report. The analysis provides the annual salary for each employee as at a specific date (in order to lessen the impact of new starters, leavers and hours changes), as well as any other pay paid to them over the period (e.g. overtime etc).

By default the analysis will return data related to the previous financial year therefore only employees employed as at the end of the period (e.g. 31 March) are included.

The effective date for salary, employee and assignment details will always be the last day in the period (31 March by default). The salary for each employee is annualised by dividing it by their FTE.

Guidance and details of the Pay Multiples report can be found on the ESR Support website:

<http://www.esrsupport.co.uk/ESRBI/guide/v2/Payroll%20Dashboard/#pay-multiples-tab>

ACTION REQUIRED

If required users can run the Pay Multiples report via the standard BI reports on the Payroll Dashboard to obtain the information in order to prepare the report.

FURTHER INFORMATION

None

NEXT UPDATE

None