

## **Pay multiple**

The code requires that local authorities must publish the pay multiple on their website, defined as the ratio between the highest paid taxable earnings for the given year (including base salary, variable pay, bonuses, allowances and the cash value of any benefits-in-kind) and the median earnings figure of the whole of the authority's workforce. The measure must:

- Cover all the elements of remuneration that can be valued
- Use the median earnings figure as the denominator, which should be that of all employees of the local authority on a fixed date each year, coinciding with reporting at the end of the financial year
- Exclude changes in pension benefits, which due to their variety and complexity cannot be accurately included in a pay multiple disclosure

Worth Parish Council's pay multiple as at 1<sup>st</sup> January 2020 is 1.65