





**Examining Academic and Non-Academic Jobs at Ontario's Universities using the Ontario's Public Sector Salary Disclosure Database—a Preliminary Comparative Examination of Queen's, McMaster and Western**  
**September 20, 2023**

**Precis:**

Using information from the Public Sector Salary Disclosure Database (PSSDD) in Ontario, this analysis discerns how three comparable universities allocate high-level salaries (>\$100,000/year) between academic and non-academic jobs. As shown in the linked spreadsheet and analysis, multiple indicators within the high-level (>\$100K) salary category strongly suggest that Queen's allocates less money to academic salaries and more money to non-academic salaries than McMaster and Western, particularly when adjusted for size.

**Background:**

During an era of fiscal austerity in the mid 1990s, the Provincial government of Ontario led by Premier Mike Harris enacted the *Public Salary Disclosure Act* (the *Act*) which applied to all public-sector employees earning salaries at \$100,000 or higher. "The purpose of the Act," according to the 1996 legislation, "is to assure the public disclosure of the salary and benefits paid in respect of employment in the public sector to employees who are paid a salary of \$100,000 or more in a year." (1996, c. 1, Sched. A, [s. 1](#)) The *Act* has withstood critics and successive provincial governments and has remained in place – largely without modification – since its inception nearly three decades ago, providing uninterrupted data concerning public sector salaries above \$100,000 in the Government of Ontario, crown agencies, municipalities, hospitals, boards of public health, school boards, universities, colleges, Hydro One, Ontario Power Generation, and other employers who receive a significant level of funding from the Province. While the rhetoric of "accountability" and "transparency" featured prominently in the justification of the *Act*, its impact remains widely debated by economists, labour analysts and political scientists to this day.

When the legislation came into effect in 1996, only 5378 public sector employees met the \$100,000 salary threshold to warrant disclosure, representing a small fraction—literally the top 1%—of the estimated 500,000 public sector employees in Ontario. The 1996 list was composed primarily of upper-level executives and managers, senior postsecondary faculty at the rank of full professor, specialized medical and clinical professionals, and other director-level employees. By 2022, owing to inflationary increases and a salary disclosure threshold that has remained static since 1996, the number of public sector salaries included on the annual

disclosure list rose to 266,904, an increase of more than 4800%. It is estimated that this figure represents over 40% of all public sector salaries in the province. The dramatic increase in publicly disclosed salaries has resulted in the generation of substantive volumes of data concerning public sector employment in Ontario that can be used to analyze workplace trends. The usefulness of the data owes to the type of information disclosed by the *Act*, which not only discloses salaries and benefits beyond \$100K, but the employee's specific job title, the name of the employer, as well as the labour sector (education, health, etc.).

The current analysis takes a novel approach to the data contained in the 2022 *Public Sector Salary Disclosure Database* (PSSDD) by drawing upon the PSSDD categories of "salary" and, more specifically, "job title" to compare the upper-level workforce makeup in three Ontario Universities – Queen's University, McMaster University, and Western University. These universities are similar in important ways. As publicly funded research/doctoral universities in Ontario, they are all classified in the "U-15" category, and have substantial graduate/doctoral programs, a medical school, and various research centres in addition to comprehensive undergraduate programs and professional schools. The student enrollments are also comparable, and their endowments range between \$1.4 billion (Queen's) on the high end and \$704 million (McMaster) on the low. All three universities are more than a century old and are located within two hours of Canada's most densely populated area, the Greater Toronto Area (GTA), and they attract students from across Canada and the world. Additionally, all three universities rank in close proximity to each other on various academic reputational scores.

The main question this study focuses upon relates to the distribution of salaries towards academic vs. non-academic jobs, and compares the resulting non-academic costs required to educate students in these three institutions. This study does not address changes in the distribution of academic and non-academic jobs over time – which has become a topic of much debate amongst scholars of higher education – but rather, it offers a comparative snapshot of how three similar universities distribute upper-level salaries between academic and non-academic roles.

Although the *Public Sector Salary Disclosure* is restricted to jobs with salaries above \$100K, and indeed many critical university jobs (in adjunct teaching, research, administration, services, facilities, trades, and elsewhere) fall below this salary threshold, the database does capture between 34% - 49% of all salary expenditures at these universities. This fact is of particular significance to the question at hand due to the fact that the overwhelming majority of *permanent* teaching positions (tenure or tenure track, as opposed to adjunct) meet the \$100K disclosure threshold, as do most senior leadership and non-academic director-level positions. Thus, the database provides a statistically significant body of important information to shed

light on the ways these universities distribute higher-salary jobs between academic and non-academic roles.

### **Methodology and limits of this analysis:**

- Data used in this research is publicly available. The primary data consists of the *Ontario Public Sector Salary Disclosure 2022* list. Ancillary data includes the 2021-2022 enrollment statistics for Ontario universities provided by *Ontariosuniversities.ca*.<sup>[1]</sup>

Any other information, such as the total number of employees at each institution, or the university's annual salary costs, is taken directly from the respective university's website or its official annual financial statements and reports.<sup>[2]</sup>

- For the purposes of this analysis, the author has divided university jobs into two general types: "academic" and "non-academic". "Academic" jobs are defined as being primarily teaching and or research in nature. The overwhelming majority of all "academic" jobs at all three institutions adheres to the standardized designations of "Professor," "Associate Professor," and "Assistant Professor". A small minority of designated "academic" jobs did not fit this clear pattern and were deemed "other research and teaching". By contrast, "non-academic" jobs are those that are not directly involved in the teaching or research activities of the university (such as a "Director of Facilities" or "Coach"), or they are jobs whose primary function is the administration or leadership of academic units (such as "Dean" or "Provost"). The non-academic jobs tend to be less standardized across all three universities and, hence, the author has had to exercise greater judgement in this area to distinguish non-academic from academic jobs. It is acknowledged that many non-academic jobs, as defined here, also play a role in the teaching and research mission of the university, but the author asserts that their primary function is neither research nor teaching.

- The entire dataset, including formulas, is found at the following link:  
<https://docs.google.com/spreadsheets/d/1nUJLQGXRBLntUSUwtUoJJZ8LM67tF47l6s9jiTr43Rc/edit?usp=sharing>

- As noted earlier, due to the Act's salary threshold, jobs with annual salaries of less than \$100,000 were excluded from this study. The following table indicates the extent to which jobs and salaries were included in the study at each university. As such, the study should not be seen as providing a complete picture of how all jobs and all salaries are distributed, but rather, it provides a compelling picture of how upper-level salaries are distributed.

	Queen's University	McMaster University	Western University
Number of jobs captured on the 2022 PSSDD. (Headcount)	1314	1536	1590
Total number of jobs at university (Headcount)	10262	15900	~12000
Percentage of jobs captured on 2022 PSSD (Percentage headcount)	12.8%	9.6%	13.3%
Total salary amount captured on the 2022 PSSDD (Dollars)	\$215.9M	\$256.2M	\$258.0M
Overall salary expenditure at university (Dollars)	\$571.4M	\$523.0M	\$767.5M
Percentage of overall salary expenditures captured on the 2022 PSSDD (Percentage)	37.8%	48.9%	33.5%

- This report does not provide a longitudinal analysis that may point to hiring trends over time. It does provide a comparative analysis of non-academic and academic jobs at three competitor universities in 2022.

## Findings

The results of the analysis, supported by the following tables and attached spreadsheet, indicate two broad findings:

- **Multiple indicators within the high-level (>\$100K) salary category strongly suggest that Queen's allocates less money to academic salaries and more money to non-academic salaries than McMaster and Western.**

**Rationale:** Compared to its two closest competitor universities, Queen's allocates the least amount of >\$100K salary dollars to teaching and research positions, according to the following metrics: A) as an absolute dollar amount, B) as a percentage of overall salary expenditures at the university, C) on a per-student basis. As a result, Queen's has the highest student-to-tenure/tenure-track teaching ratio amongst all three universities. On the other side of the spectrum, there are consistent indicators that strongly suggest Queen's allocates more overall money towards high-paying non-academic salaries in comparison to McMaster and Western,

according to the following metrics: A) in absolute dollar amounts, B) as a percentage of overall >\$100k salary expenditures at the university, and C) on a per-student basis. Point A is particularly noteworthy because Queen's has the lowest number of students and instructors, and yet it allocates the most money of all three universities to upper-level non-academic salaries.

- **In comparison to McMaster and Western, Queen's is the least efficient university at delivering its academic programs, with the highest non-academic salary costs for each student.**

**Rationale:** On a per-student basis Queen's spends more money on upper-level non-academic salaries than McMaster and Western. As a result, Queen's is the least efficient university of the three in terms of delivering its academic programs. For every enrolled (FT/PT) student at Queen's, the university spends \$2153 on upper-level non-academic salaries. By contrast, McMaster spends \$1689 per student on the equivalent upper-level non-academic salaries and Western spends \$1276 per student on the same. If Queen's lowered its upper-level non-academic salaries to match McMaster's non-academic salary-to-student ratio, it would eliminate \$15.6 million from its annual salary. If it reduced its non-academic salaries to match Western's non-academic salary costs on a per-student-basis, Queen's would reduce its non-academic salary expenditures by \$29.5 million annually.

Western University has the highest number of non-academic Decanal appointments overall, with a total of 51 Deans, Vice-Deans, Associate Deans or Assistant Deans. Queen's has the second-highest number of Decanal appointments, with a total of 45, while McMaster has 35. When adjusted for student enrollment, however, Queen's has the highest ratio, with one Decanal appointment for every 750 students. McMaster has one Decanal appointment for every 1086 students and Western has one Decanal appointment for every 833 students. The ranking of all three universities is the same when adjusted for faculty headcount as opposed to student headcount. Queen's has 19 academic appointments per Decanal appointment, whereas McMaster has 29 and Western has 24 per academic appointments per Decanal appointment.

Non-academic "Directorships" represent a diverse category of service jobs encompassing various ranks such as "Executive Director," "Director," "Associate Director," and "Assistant Director". These jobs typically perform various non-academic operations, including but not limited to offices for alumni relations, administration, advancement, communications, compliance, facilities, faculty relations, finance, giving, information technology, operations, planning, sales, security, student services, wellness, and so on. In this category, Queen's was

considerably higher than both McMaster and Western, both in absolute terms as well as when adjusted for student enrollment and faculty headcount, as seen in the chart below. At Queen's, there is one "Directorship" position for every 3.6 academic position, whereas there is one "Directorship" position for every 5.8 academic positions at McMaster and one "Directorship" position for every 9.5 academic positions at Western.

#### Other Details

	Queen's University	McMaster University	Western University
Ratio of permanent, tenure/tenure-track faculty making above \$100K to students	44:1	37:1	34:1
Percentage of all university salaries above \$100K allocated to academic positions	66%	72%	79%
Total salaries above \$100K allocated to non-academic positions	\$73million	\$72 million	\$54 million
Non-academic salary expenditures per enrolled (FT/PT) student	\$2153	\$1689	\$1276
Decanal Appointments in total	45	35	51
Students per Decanal appointment	749.3	1085.9	833.3
Faculty per Decanal appointment	18.7	29.4	24.3
Non-academic Directorship appointments in total	232	178	131
Number of students per Directorship appointment	145	214	324
Number of faculty per Directorship appointment	3.6	5.8	9.5



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[1] Table 3. *Fall Term Headcounts by Institution and Level of Study, 2012-13 to 2021-2022*. Ontariouniversities.ca (<https://ontariosuniversities.ca/wp-content/uploads/2022/05/Table-3-Fall-Term-Headcounts-by-Institution-and-Level-of-Study.pdf>)

[2] See: *Consolidated Financial Statements, Queen's University at Kingston, April 30, 2022*. ([https://www.queensu.ca/financialservices/sites/finwww/files/uploaded\\_files/Publications/Statements/2021-2022%20Financial%20Statements.pdf](https://www.queensu.ca/financialservices/sites/finwww/files/uploaded_files/Publications/Statements/2021-2022%20Financial%20Statements.pdf))

*Annual Financial Report, 2021-2022, McMaster University*. ([https://financial-affairs.mcmaster.ca/app/uploads/2022/10/FS\\_AFR\\_2022\\_Oct31.pdf](https://financial-affairs.mcmaster.ca/app/uploads/2022/10/FS_AFR_2022_Oct31.pdf))

*Financial Statements, April 30, 2022, Western University*.

([https://www.uwo.ca/finance/forms/docs/corporate\\_accounting/2022.pdf](https://www.uwo.ca/finance/forms/docs/corporate_accounting/2022.pdf))