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Title	The pay multiple	
Abstract	The pay multiple defined as the ratio between the highest 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. As outlined in the Department for Communities and Local Government Transparency Code 2015.	
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Description	The pay multiple is included within Manchester City Council's pay policy statement, first published in March 2012 and refreshed annually in March.	
Source	Manchester City Council's HR module on the SAP system.	
Date created	22/3/17	
Date issued	April 2017	
Coverage	Staff employed by Manchester City Council whose remuneration including rate of pay and terms and conditions are determined by and within the control of the authority.	
Frequency of update	Annual	
Format	PDF (pay_policy_statement_2017_18v9.pdf)	
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