

Public Service Pay Commission

Strictly Confidential

Pay and benefits for Nurses, Non-Consultant Hospital Doctors and Consultants – International Data

29 June 2018



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1. EXECUTIVE SUMMARY

1.1 Introduction

In accordance with Section 3 of the Public Service Stability Agreement 2018-2020, and consistent with its overall Terms of Reference, Phase 2 of the Public Service Pay Commission's work involves an examination of recruitment and retention issues for certain public service grades.

This report presents the findings of independent research, conducted by Treacy Consulting/Willis Towers Watson (TC/WTW), on the remuneration packages and standard contracted full-time working hours for New Entrants and Newly Appointed jobholders specified in Module 1 grades (nurses, non-consultant hospital doctors and consultants) in four countries, the United Kingdom (UK), Australia, the United States (US) and Canada.

All of the four countries under review are of a scale where different regional labour markets and taxation systems apply. Thus, a host location in each country was selected to provide comparator data where there was access to robust, publicly available information on the nature of the roles in the relevant grades and the associated pay and benefits data for the grades selected. For the US, the North Central region was selected as the host location due to the robustness of the not-for-profit data set available through WTW 2017 Health Care Compensation Survey Report. In the case of Canada, two host locations were identified, Ontario and British Columbia, as there is evidence that both have significant populations of internationally qualified nurses and doctors.

The report includes an analysis of gross basic pay data with adjustments for local taxes, social insurance and the OECD Purchasing Power Parity (PPP) Indices together with an overview of available data on allowances and other non-pay benefits.

The New Entrant Staff Nurse, Senior House Officer (SHO) and Hospital Consultant in the public service in Ireland provided the basis for a pay comparison across countries. These data points are presented as primary comparator guides.

1.1 Introduction

Data is also presented for levels similar to the Registrar and Clinical Nurse Manager (CNM II) /Clinical Nurse Specialist (CNS) public service grades in Ireland. The consultants advise that due to differences in career paths and the speed of career progression across countries, this data is provided for information purposes only.

In summary, the findings indicate that:

- The public service pay rate, in net hourly terms, for **New Entrant Nurses** in Ireland is not as competitive as other markets. The contracted hours in Ireland are slightly higher (1.5 hours) than the UK and Canada. Annual leave (including public holidays) is not significantly out of line with the other markets. However, it is two days less than in the UK and Australia. Overtime arrangements compare favorably with the UK and US but are less generous than Australia and Canada. Ireland is competitive in terms of security benefits such as pension, maternity leave, sick leave and long term disability benefits. There is evidence of recruitment and retention incentives in the UK and US (see page 11).
- The public service pay rate, in net hourly terms, for **New Entrant Senior House Officers** in Ireland is not as competitive as other markets. The contracted hours in Ireland are slightly higher than the UK and Australia. Annual leave (including public holidays) is not significantly out of line with the other markets. However, it is two days less than in the UK and Australia. Overtime arrangements compare favorably with the UK, US and Canada but are less generous than Australia. Ireland is competitive in terms of security benefits such as pension, maternity leave, sick leave and long term disability benefits. There is evidence of recruitment and retention incentives in the UK and US (see page 12).
- The public service pay rate, in net hourly terms, for **New Entrant Consultants** in Ireland is competitive relative to the UK and Australia, Canada's position is slightly more attractive. The US pay rate is significantly above all markets. The annual leave entitlement in Ireland of 31 days plus public holidays is more generous than other markets. Ireland is competitive in terms of security benefits such as pension, maternity leave, sick leave and long term disability benefits. There is evidence of recruitment incentives in the US (see page 13).

1.2 New Entrant comparisons

New Entrant Staff Nurse

In terms of annual gross basic pay, New Entrant Staff Nurse equivalents are highest paid in the US, followed by Canada, Australia, Ireland and the UK. A comparison based on the net hourly rate adjusted for PPP indicates that Ireland and the UK remain the least competitive of the five countries.

The contracted working hours per week in Ireland (39 hours) are lower than the US (40 hours) but higher than Australia (38 hours) and the UK and Canada (both 37.5 hours).

New Entrant Nurses based in Australia and the UK have two more days annual leave (including public holidays) compared to their counter-parts in Ireland. The annual leave entitlements in the US and Canada are the least competitive.

Remuneration Definition	Irish public service (€000)	UK (England)		Australia (Victoria)		United States (North Central)		Canada (Ontario)	
		1 April, 2018		1 April, 2018		1 April, 2017		31 March, 2018	
		(€000)	Compa-ratio	(€000)	Compa-ratio	(€000)	Compa-ratio	(€000)	Compa-ratio
Annual gross basic pay data converted to euro	28.8	26.3	109%	42.3	68%	52.9	54%	42.9	67%
Gross basic pay adjusted for PPP	28.8	28.2	102%	44.4	65%	59.4	48%	46.1	62%
Net hourly rate adjusted for PPP	12.1	12.0	101%	15.5	78%	22.1	55%	17.9	67%
Standard contracted hours (working week)	39.0	37.5	104%	38.0	103%	40.0	98%	37.5	104%
Annual leave (incl. service days) plus public holidays	24+ 9 days	27+ 8 days	↓	25+ 10 days	↓	23+ 8 days	↑	15+ 12 days	↑

Notes:

1. The compa-ratio identifies the competitive position of the Irish public service information relative to the comparator market. It is the Ireland data as a % of the host location data point.
2. In the case of England it should be noted that this excluded London, where a High Cost Area Supplement (HCAS) of up to 20% applies.
3. In the case of isolated rural locations in Australia an uplift of 4% is applied to salary.
4. Section 2.4 Data presentation, provides information on exchange rates, revenue assumptions and the OECD Purchasing Power Parity indices applied to the data.
5. For the purpose of this summary section Ontario, as the largest population centre, was selected as the key Canada host location.
6. The US paid annual leave days, excluding public holidays, are based on median market data extracted from the WTW 2017 Health Care Compensation Policies and Practices survey. The consultants note that the lower quartile provision was only 12 days.

1.2 New Entrant comparisons

New Entrant Senior House Officer

In terms of annual gross basic pay, New Entrant Senior House Officer (SHO) equivalents are highest paid in Australia followed by the US, Canada, Ireland and the UK. A comparison based on the net hourly rate adjusted for PPP indicates that Ireland and the UK remain the least competitive of the five countries.

The contracted working hours per week in Ireland (39 hours) are lower than the US (40 hours) but higher than Australia (38 hours) and the UK (37.5 hours).

New Entrant SHO equivalents based in Australia and the UK have two more days annual leave (including public holidays) compared to their counter-parts in Ireland. The annual leave entitlement in Canada and the US are the least competitive.

Remuneration Definition	Irish public service (€000)	UK (England)		Australia (Victoria)		United States (North Central)		Canada (Ontario)	
		1 April, 2018		1 January, 2018		1 April, 2017		1 July, 2018	
		(€000)	Compa-ratio	(€000)	Compa-ratio	(€000)	Compa-ratio	(€000)	Compa-ratio
Annual gross basic pay data converted to euro	43.5	35.2	124%	52.2	83%	47.7	91%	44.4	98%
Gross basic pay adjusted for PPP	43.5	37.8	115%	47.9	91%	53.5	81%	47.7	91%
Net hourly rate adjusted for PPP	16.4	15.3	107%	18.5	88%	20.2	81%	17.8	92%
Standard contracted hours (working week)	39.0	37.5	104%	38.0	103%	40.0	98%	N/A	N/A
Annual leave (incl. service days) plus public holidays	24+ 9 days	27+ 8 days	↓	25+ 10 days	↓	23+ 8 days	↑	20+ 11 days	↑

Notes:

1. The compa-ratio identifies the competitive position of the Irish public service information relative to the comparator market. It is the Ireland data as a % of the host location data point.
2. In the case of England it should be noted that this excluded London, where a High Cost Area Supplement (HCAS) of up to 20% applies.
3. Section 2.4 Data presentation, provides information on exchange rates, revenue assumptions and the OECD Purchasing Power Parity indices applied to the data.
4. For the purpose of this summary section Ontario, as the largest population centre, was selected as the key Canada host location.
5. Host location standard contracted hours not available for Canada – Irish hours used as proxy.
6. The US paid annual leave days, excluding public holidays, are based on median market data extracted from the WTW 2017 Health Care Compensation Policies and Practices survey. The consultants note that the lower quartile provision was only 12 days.

1.2 New Entrant comparisons

New Entrant Hospital Consultant

In terms of annual gross basic pay, New Entrant Consultant equivalents are highest paid in the US followed by Canada, Australia, Ireland and the UK. A comparison based on the Net Hourly rate adjusted for PPP indicates that the US and Canada have the most competitive offerings followed by Australia, Ireland and the UK. It is important to note that in the UK there is typically a significant uplift due to the payment of Clinical Excellence Awards which can be as high as £77,000 (see page 83).

The contracted working hours per week in Ireland (37 hours) are lower than the US (40 hours), Australia (38) and the UK (37.5 hours).

The New Entrant Consultant grade in Ireland has the highest annual leave days (including public holidays) at 40 days followed by the UK (37 days) and Australia (35 days). The annual leave entitlement in the US is the least competitive.

Remuneration Definition	Irish public service (€000)	UK (England)		Australia (Victoria)		United States (North Central)		Canada (Ontario)	
		1 April, 2017		1 January, 2018		1 April, 2017		31 March, 2016	
		(€000)	Compa-ratio	(€000)	Compa-ratio	(€000)	Compa-ratio	(€000)	Compa-ratio
Annual gross basic pay data converted to euro	134.3	87.5	154%	151.1	89%	203.3	66%	157.7	85%
Gross basic pay adjusted for PPP	134.3	94.0	143%	138.5	97%	228.3	59%	169.2	79%
Net hourly rate adjusted for PPP	40.4	33.0	122%	45.6	89%	74.7	54%	53.7	75%
Standard contracted hours (working week)	37.0	37.5	99%	38.0	97%	40.0	93%	N/A	N/A
Annual leave (incl. service days) plus public holidays	31+ 9 days	29+ 8 days	↑	25+ 10 days	↑	23+ 8 days	↑	N/A	N/A

Notes:

1. The compa-ratio identifies the competitive position of the Irish public service information relative to the comparator market. It is the Ireland data as a % of the host location data point.
2. In the case of England it should be noted that this excluded London, where a High Cost Area Supplement (HCAS) of up to 20% applies.
3. Section 2.4 Data presentation, provides information on exchange rates, revenue assumptions and the OECD Purchasing Power Parity indices applied to the data.
4. For the purpose of this summary section Ontario, as the largest population centre, was selected as the key Canada host location.
5. Host location standard contracted hours not available for Canada – Irish hours used as proxy.
6. The US paid annual leave days, excluding public holidays, are based on median market data extracted from the WTW 2017 Health Care Compensation Policies and Practices survey. The consultants note that the lower quartile provision was only 12 days.

1.3 Benefits provision by grade

Nurses

Item	Summary observations based on available data
Unsocial working hours	<ul style="list-style-type: none"> There are a range of different allowance practices and percentage premiums to cover unsocial hours. They are not directly comparable (please see host location reports).
Over time	<ul style="list-style-type: none"> Ireland pay overtime at x1.5Ts (day), x2.0Ts night and x2.0Ts public holidays. This compares favourably with the UK and the US. The UK is less generous with x1.5T for all hours, except x2Ts for public holidays. However, there is potential for time in lieu arrangements. In the US hourly paid nurses may have OT arrangements, however other nurses may be classified as professionally exempt. Australia and Canada are more generous and award x1.5T for the first two hours and x2T thereafter.
On call and standby	<ul style="list-style-type: none"> There is evidence of payment for standby allowances and on-call payments for nurses in all host locations, excluding the US. They are not directly comparable (please see host location reports).
Incentives	<ul style="list-style-type: none"> The research indicates that there are sign-on bonus arrangements in the US (e.g. sign on bonus \$5,000). Recruitment and retention premia in the UK (up to 30% recruitment and retention premia determined at a local level). However, the NHS has withdrawn nationally agreed Recruitment and Retention premia since 2011, and usage of local recruitment and retention premia is decreasing and applies in very limited circumstances. The % of qualified nurses, midwives and health visiting staff in receipt of a payment has fallen from 3.1% in 2014 to 1% in 2016 despite ongoing localised supply challenges.
Flexible working	<ul style="list-style-type: none"> There are a broad range of flexible arrangements evident in the UK and there is also evidence of flexible working arrangements in Australia and Canada. There was no information provided in our primary data source for the US.
Paid Maternity Leave	<ul style="list-style-type: none"> Maternity paid leave in Ireland is competitive with 26 weeks full pay and 16 weeks unpaid and compares very favourable relative to Australia and US where the benefits provision ranges from 7- 9 weeks paid leave. In the UK provision is made for 8 weeks full pay less SW and 18 weeks half plus statutory allowance. In Canada there was evidence of a variety of arrangements (see host location reports). 13 weeks paid is evident in Ontario.
Sick leave and Long Term Disability	<ul style="list-style-type: none"> Ireland is competitive in terms of sick leave arrangements and Long Term Disability arrangements. There is no evidence of employer provision for Long Term Disability benefits in Australia or the US. In the US health insurance is a key feature of the package.
Pension	<ul style="list-style-type: none"> Ireland along with the UK and Canda provide career average Defined Benefit plans. Australia and the US typically have Defined Contribution arrangements.
Other	<ul style="list-style-type: none"> Benefits provision outside of the standard package tends to be determined at a local level. (See host location reports).

1.3 Benefits provision by grade

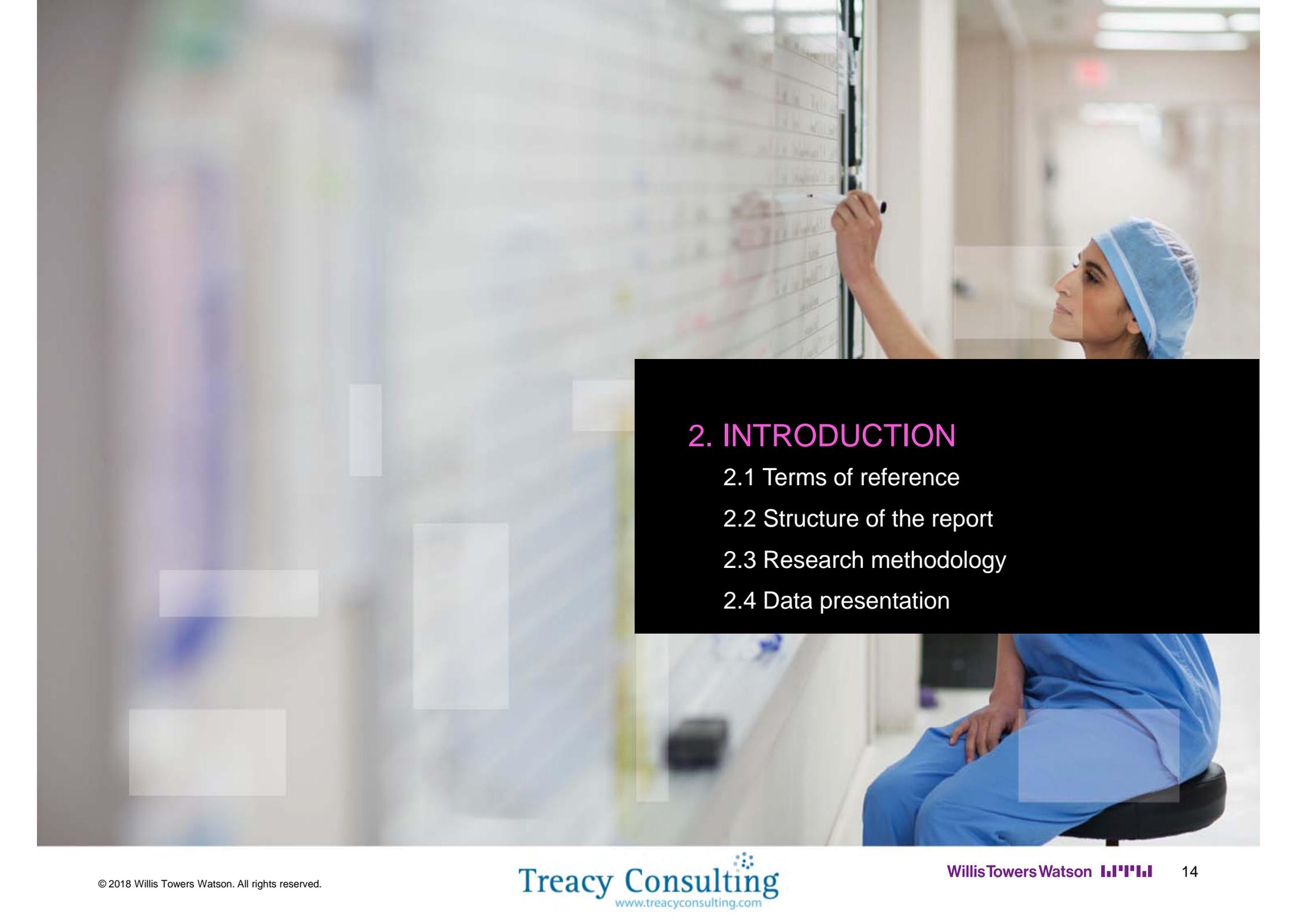
Non-Consultant Hospital Doctors

Item	Summary observations based on available data
Unsocial working hours	<ul style="list-style-type: none"> There are a range of different allowance practices and percentage premiums to cover unsocial hours in the UK and Australia. They are not directly comparable (please see host location reports). There was no information provided in our primary data sources for the US and Canada.
Over time	<ul style="list-style-type: none"> Ireland pay overtime at x1.5Ts (day), x2.0Ts night and x2.0Ts public holidays. Australia is more generous and awards x1.5T for the first two hours and x2T thereafter. The UK is less generous with x1.5T for all hours, except x2Ts for public holidays. However, there is potential for time in lieu arrangements. There was no information provided in our primary data sources for the US and Canada.
On call and standby	<ul style="list-style-type: none"> There is evidence of payment for standby allowances and on-call payments for doctors in all host locations, excluding the US. They are not directly comparable (please see host location reports).
Incentives	<ul style="list-style-type: none"> The research indicates that there are sign-on bonus arrangements in the US (e.g. sign on bonus \$32,000). Recruitment and retention premia in the UK (up to 30% recruitment and retention premia determined at a local level). However, the NHS has withdrawn nationally agreed Recruitment and Retention premia since 2011, and usage of local recruitment and retention premia is decreasing and applies in very limited circumstances.
Flexible working	<ul style="list-style-type: none"> There are a broad range of flexible arrangements evident in the UK and there is also evidence of flexible working arrangements in Australia and Canada. There was no information provided in our primary data source for the US.
Paid Maternity Leave	<ul style="list-style-type: none"> Maternity paid leave in Ireland is competitive with 26 weeks full pay and 16 weeks unpaid and compares very favourable relative to Australia and US where the benefits provision ranges from 7- 9 weeks paid leave. In the UK provision is made for 8 weeks full pay less SW and 18 weeks half plus statutory allowance. In Canada there was evidence of a variety of arrangements (see host location reports). 13 weeks maternity paid leave plus 13 weeks paternal leave at 84% is evident in Ontario.
Sick leave and Long Term Disability	<ul style="list-style-type: none"> Ireland is competitive in terms of sick leave arrangements and Long Term Disability arrangements. There is no evidence of employer provision for Long Term Disability benefits in Australia, Canada or the US. In the US health insurance is a key feature of the package.
Pension	<ul style="list-style-type: none"> Ireland along with the UK and Canada provide career average Defined Benefit plans. Australia and the US typically have Defined Contribution arrangements.
Other	<ul style="list-style-type: none"> Benefits provision outside of the standard package tends to be determined at a local level. (See host location reports).

1.3 Benefits provision by grade

Hospital Consultants

Item	Summary observations based on available data
Unsocial working hours	<ul style="list-style-type: none"> • There are a range of different allowance practices and percentage premiums to cover unsocial hours. • They are not directly comparable (please see host location reports).
On call and standby	<ul style="list-style-type: none"> • There is evidence of payment for standby allowances and on-call payments for Consultants in the UK but not at other host locations.
Incentives	<ul style="list-style-type: none"> • There is evidence of recruitment incentive as well as annual bonus payments in the US. However, there was no evidence of incentives in Australia, Canada and the UK although there are Clinical Excellence Awards in England.
Flexible working	<ul style="list-style-type: none"> • There are a broad range of flexible arrangements evident in the UK and there is also evidence of flexible working arrangements in Australia. There was no information provided in our primary data source for US and in Canada the consultants are not treated as employees.
Paid Maternity Leave	<ul style="list-style-type: none"> • Maternity paid leave in Ireland is competitive with 26 weeks full pay and 16 weeks unpaid and compares very favourable relative to Australia and US where the benefits provision ranges from 7- 9 weeks paid leave. • In the UK provision is made for 8 weeks full pay less SW and 18 weeks half plus statutory allowance. • In Canada as they are not direct employees paid maternity leave does not apply.
Sick leave and Long Term Disability	<ul style="list-style-type: none"> • Ireland is competitive in terms of sick leave arrangements and Long Term Disability arrangements. • There is no evidence of employer provision for Long Term Disability benefits in Australia, Canada or the US. In the US health insurance is a key feature of the package.
Pension	<ul style="list-style-type: none"> • Ireland along with the UK provide career average Defined Benefit plans. • Australia and the US typically have Defined Contribution arrangements. • In Canada as they are not direct employees paid maternity leave does not apply.
Other	<ul style="list-style-type: none"> • Benefits provision outside of the standard package tends to be determined at a local level (see host location reports).



2. INTRODUCTION

2.1 Terms of reference

2.2 Structure of the report

2.3 Research methodology

2.4 Data presentation

2.1 Terms of reference

In accordance with Section 3 of the Public Service Stability Agreement 2018-2020, and consistent with its overall Terms of Reference, Phase 2 of the Public Service Pay Commission's work involves an examination of recruitment and retention issues for certain public service grades.

The objective of this exercise was to conduct independent research and report on the total remuneration package and standard contracted full-time working hours for New Entrants and Newly Appointed jobholders specified in Module 1 grades (nurses, hospital consultants, non-consultant hospital doctors) in equivalent roles internationally, with reference to four countries.

Following some preliminary desk research the parameters of the exercise were further clarified:

- The roles to be included in the research framework as primary comparator guides were new entrants in Staff Nurse, Senior House Officer and Hospital Consultant grades.
- The levels of Registrar and CNMII/CNS were included as secondary comparator guides. Due to the differences in career paths across countries this data is provided for information purposes only and is not presented as a primary comparator guide.
- The four countries selected for examination were the UK, Australia, the US and Canada.

The analysis was required to include comparisons of total gross earnings and non-pay benefits, but also include adjustments for local taxes, social insurance and purchasing power parity.

2.2 Structure of the report

The report is composed of six sections.

Section 1: Executive Summary – presents a summary of the key findings.

Section 2: Introduction – describes the terms of reference, the structure of the report, the research methodology and explains how to interpret the data presented.

Sections 3, 4 and 5: Presentation of the findings of the international pay and benefits review for each of the three Module 1 grades under review (i.e. Nurses, Non-Consultant Hospital Doctors and Hospital Consultants) by country (i.e. UK, Australia, Canada and the US). Twelve reports in total.

The grade reports present the rationale for the following:

- The **host location(s)** selected per country
- The primary **data sources** selected per host location
- The **grades/roles** selected in the host locations as either primary or secondary comparator guides

A summary of the research framework per grade is presented in the tables on pages 19,20 and 21.

The grade reports present the following market data per comparator guide:

- Gross basic pay
- Basic pay adjusted for net pay and Purchasing Power Parity (PPP)
- Annual leave entitlement by comparator guide

The benefits sections presents information on the allowances and benefits applicable to the relevant grade under collective agreements and /or grade specific contracts.

Section 6: Appendices

2.3 Research methodology

The research process

Treacy Consulting/Willis Towers Watson (TC/WTW) conducted the international review of Pay and Benefits for Nursing, Non-Consultant Hospital Doctors and Hospital Consultants over the period 1 May, 2018 to 29 June, 2018.

The project was led by a team of five consultants based in Dublin with support from colleagues in the four countries reviewed: the UK, Australia, the US and Canada.

The project was conducted in four phases outlined below:

1. Project set up
2. Defining the research framework
3. International data collection
4. Report preparation and delivery

Defining the research framework

Further to the conducting of a preliminary review of available data, the research framework for this exercise was determined. The factors shaping the research framework were as follows:

- Evidence, where available, that health professionals who qualified in Ireland are based in a particular host location. In this report, the 'host location' is the country or region within a country that was determined appropriate for assessment.
- All of the four countries under review are of a scale where different regional labour markets and taxation systems apply. Thus, the selection of the host location, at country or region level, was further refined by all or a combination of the following criteria:
 - Access to robust, publicly available information on the nature of the roles in the relevant grades and pay and benefits data for the grades selected.
 - The WTW Global Data Service team had primary data available in the host location for the relevant grades.

2.3 Research methodology

- The consultants reviewed qualification requirements for the relevant grades by reference to the requirements advised directly by the Medical Council of Ireland and the Royal College of Surgeons of Ireland. The consultants reviewed the data publically available on the Nursing and Midwifery Board of Ireland website.
- As there is no common form of health system across the four host locations and there are variations in the qualification requirements, the nature of the career paths and the time taken to progress through grades and associated pay ranges, a direct like-for-like role comparison with the public service grades in Ireland was not feasible by desk research.
- Further to the preliminary research, the consultants identified grades at early career points for Nurses, Non-Consultant Hospital Doctors and Consultants that would provide primary comparator guides to pay and benefits in the host locations.
- A second, more experienced career point was identified for nurses and NCHDs in host locations to provide a general guide reflecting pay progression in the host locations. Due to the differences in career paths across countries this data is provided for information purposes only and not presented as a primary comparator guide.
- As the majority of the relevant jobholder population in Ireland are employed in the public service, the consultants focused on centrally negotiated pay systems where relevant. Where there was a more localised determination of pay, the consultants accessed not-for-profit and private-sector data based on primary research (employer-based surveys).

The tables on the following pages summarize:

- The host location(s) selected per country and the rationale for the selection
- The primary data sources per host location and the rationale for the selection
- The grades selected as comparator guides

The rationales are presented in more detail in the grade reports in Sections 3, 4 and 5 of the report.

2.3 Research methodology

Table 1: Nurses

	United Kingdom	Australia	United States	Canada
Host locations (rationale for selection)	England <ul style="list-style-type: none"> Minimal regional differentials within UK (excluding London). England introducing new pay structure 1 April, 2018 – providing most up-to-date information. Identified accessible public data. 	Victoria region <ul style="list-style-type: none"> Minimal regional differentials within Australia. Melbourne is a high population density location. Identified accessible public data. 	North Central <ul style="list-style-type: none"> i.e. Wisconsin, South Dakota, Ohio, North Dakota, Nebraska, Missouri, Minnesota, Michigan, Kansas, Iowa, Indiana, Illinois. Robust WTW survey data available. Areas of high population density. 	Ontario and British Columbia <ul style="list-style-type: none"> The determination of pay and benefits is largely determined at a provincial / local level in Canada. Both locations identified as provinces with largest populations of international registered nurses. Areas of high population density. Identified accessible public data.
Primary Data Source(s)	<p>NHS public-sector/not-for-profit pay template.</p> <p>Accessible information on career paths and roles.</p> <p>Data points:</p> <ul style="list-style-type: none"> England Pay Agreement 01.04.18. <p>Reporting: Pay scales.</p>	<p>Victoria public-sector pay structures.</p> <p>Accessible information on career paths and roles.</p> <p>Data points:</p> <ul style="list-style-type: none"> Nursing and Midwives Enterprise agreement 2016 – 2020. <p>Reporting: Pay scales.</p>	<p>Selected primary and secondary survey data.</p> <p>Comparator survey job capsules.</p> <p>Data points:</p> <ul style="list-style-type: none"> WTW 2017 Health Care Compensation Survey Report (not-for-profit extract). <p>Reporting: 25th, 50th, 75th percentiles.</p>	<p>Collective agreements and Individual hospital agreements.</p> <p>Accessible information on career paths and roles, job titles.</p> <p>Data points:</p> <ul style="list-style-type: none"> Ontario Nurses Association – hospital collective agreements. British Columbia Nurse Union, Public Service and Nurses Bargaining Association collective agreements. Individual hospital agreements. <p>Reporting: Pay scales.</p>
Comparator guide for: CNM II/CNS Staff Nurse	<p>NHS – Band 7.</p> <p>NHS – Band 5.</p>	<p>Clinical Nurse Specialist.</p> <p>Registered Staff Nurse.</p>	<p>Advanced Registered Nurse Practitioner (N1).</p> <p>Registered Nurse.</p>	<p>Clinical Nurse Specialist (Ontario). RGN Level 2 (British Columbia).</p> <p>Registered Nurse (both locations).</p>

2.3 Research methodology

Table 2: Non Consultant Hospital Doctors

	United Kingdom	Australia	United States	Canada
Host locations (rationale for selection)	<p>Scotland, Wales and Northern Ireland</p> <ul style="list-style-type: none"> A traditional incremental pay structure applies across these regions. No significant differentials. <p>England</p> <ul style="list-style-type: none"> Since 2016, England in a different pay model to rest of UK. Identified accessible public data. 	<p>Victoria region</p> <ul style="list-style-type: none"> Minimal regional differentials within Australia. Melbourne is a high population density location. Identified accessible public data. 	<p>North Central with National references</p> <ul style="list-style-type: none"> Three quality sources of data. Mobile workforce evident from prevalence of relocation allowances. Robust WTW survey data. 	<p>Ontario and British Columbia</p> <ul style="list-style-type: none"> The determination of pay and benefits is largely determined at a provincial / local level in Canada. Both locations identified as provinces with largest populations of Irish trained physicians, Ontario (651) and British Columbia (223). Areas of high population density. Identified accessible public data.
Primary Data Source(s)	<p>NHS public-sector/not-for-profit pay template.</p> <p>Accessible information on career paths and roles.</p> <p>Data points:</p> <ul style="list-style-type: none"> NHS Agreements: Scotland, Wales (01.04.17) Northern Ireland (01.04.17) England (01.04.2017). <p>Reporting: Pay scales.</p>	<p>Victoria public-sector pay structures.</p> <p>Accessible information on career paths and roles.</p> <p>Data points:</p> <ul style="list-style-type: none"> Victoria Public Health Sector – Doctors in Training Enterprise Agreement 2018–2021. <p>Reporting: Pay scales.</p>	<p>Selected primary and secondary survey data sources.</p> <p>Comparator survey job capsules and accessible information on career paths and roles.</p> <p>Data points:</p> <ul style="list-style-type: none"> WTW 2017, Compensation Survey Report and WTW 2017, Health Care Compensation Survey Report. Medscape Physician Compensation Report, 2017. Merrit Hawkins 2017, Review of Physician and Advanced Practitioner Recruiting Incentives. Bureau of Labor Statistics (US Department of Labor). <p>Reporting: 25th, 50th, 75th percentiles</p>	<p>Collective Agreements.</p> <p>Accessible information on career paths and roles.</p> <p>Data points:</p> <ul style="list-style-type: none"> British Columbia (BC) - Resident Doctor of BC Agreement with Health Employers Association of BC, 2014 – 2019. Ontario – Professional Association of Residents of Ontario agreement with Hospitals of Ontario 2016-2020. <p>Reporting: Pay scales.</p>
Comparator guides for: Registrar/Specialist Registrar levels and SHO	<p>Specialist Registrar (SpR)/ /Specialty Registrar(StR) Foundation Yr2 (Entry).</p>	<p>Registrar.</p> <p>Hospital Medical Officer (Y1).</p>	<p>Fellows.</p> <p>Resident Doctor (Y2).</p>	<p>No feasible match.</p> <p>Resident Doctors (Y2).</p>

2.3 Research methodology

Table 3: Hospital Consultants

	United Kingdom	Australia	United States	Canada
Host locations (rationale for selection)	<p>England, Scotland, Wales and Northern Ireland</p> <ul style="list-style-type: none"> Review of 2003 agreement New Consultant Contact. under negotiation, expected in Autumn 2018. Identified accessible public data. 	<p>Victoria region</p> <ul style="list-style-type: none"> Minimal regional differentials within Australia. Melbourne is a high population density location. Identified accessible public data. 	<p>National data</p> <ul style="list-style-type: none"> Three quality sources of data. Mobile workforce evident from prevalence of relocation allowances. Robust WTW survey data. 	<p>Ontario and British Columbia</p> <ul style="list-style-type: none"> The determination of pay and benefits is largely determined at a provincial / local level in Canada. Both locations identified as provinces with largest populations of Irish trained physicians, Ontario (651) and British Columbia (223). Areas of high population density. Identified accessible public data.
Primary Data Source(s)	<p>NHS public sector/not-for-profit pay template.</p> <p>Accessible information on career paths and roles.</p> <p>Data points:</p> <ul style="list-style-type: none"> NHS Agreements 2003 – Effective 2016,17 and 18. <p>Reporting: Pay scales.</p>	<p>Victoria public-sector pay structures.</p> <p>Accessible information on career paths and roles.</p> <p>Data points:</p> <ul style="list-style-type: none"> Victoria Public Health Sector – Doctors in Training Enterprise Agreement, 2018–2021. <p>Reporting: Pay scales.</p>	<p>Selected primary and secondary survey data.</p> <p>Comparator survey job capsules.</p> <p>Data points:</p> <ul style="list-style-type: none"> WTW 2017 Health Care Compensation Survey Report. Medscape Physician Compensation Report, 2017. Merrit Hawkins 2017 Review of Physician and Advanced Practitioner Recruiting Incentives. Bureau of Labor Statistics (US Department of Labor). <p>Reporting: 25th, 50th, 75th percentiles.</p>	<p>Selected secondary survey data.</p> <p>Accessible information on career paths and roles.</p> <p>Data points:</p> <p>National Physician Database Canadian Institute for Health Information.</p> <p>Reporting: 40th, 50th, 60th percentiles.</p>
Comparator guide for: Consultant - Contract A	Consultant.	Medical Specialist.	Attending Physician.	Medical Specialist. Surgical Specialities.

2.4 Data presentation

The following table outlines the host locations for which pay data is presented, the taxation regime applied to calculate net pay and the OECD Purchasing Power Parity (PPP) indices applied to gross and net basic pay.

In order to minimise the fluctuations that can present in a point-in-time data set, the consultants applied the 2017 annual average data for both the foreign exchange currency (FX) and PPP.

Table 4: The fundamentals of the data analysis

Country	Host Location (Pay Data Location)	FX Currency 2017 (OECD Average) (IRE 1 EUR = local FX)	Taxation/Social Security (Assumption single person categorisation)	OECD National Purchasing Power Parity Indices 2017 ¹ (Base Ireland = 100)
Ireland	Ireland	EUR€ 1.00	Ireland (2018)	Ireland 100.0
United Kingdom	England	GBP£ 0.87	England (2018)	United Kingdom 81.5
Australia	Victoria	AUD\$ 1.47	Victoria state (2018)	Australia 160.4
United States	National and North Central States (i.e. Wisconsin, South Dakota, Ohio, North Dakota, Nebraska, Missouri, Minnesota, Michigan, Kansas, Iowa, Indiana, Illinois).	USD\$ 1.13	Illinois State (2018) (largest population)	United States 100.3
Canada	British Columbia and Ontario	CAD\$ 1.46	Vancouver (British Columbia) and Toronto (Ontario) (2018)	Canada 136.3

NOTES

In the cases of the US and Canada two host location sources are used: National and North Central states for the US and Ontario and British Columbia for Canada.

- I. In the case of the US, the mobile nature of the Consultant workforce indicated that national data would be most relevant for that grade. In the case of NCHDs robust regional data was available.
- II. In the case of Canada, pay and benefits for medical workers is largely determined at a provincial / local level leading to variances in terms by location. Union negotiated and central pay agreements were available for both of the provinces identified as the most likely popular destinations for Irish nurses and doctors.

¹ <http://www.oecd.org/sdd/prices-ppp/purchasingpowerparitiespppsdata.htm> - PPP for private final consumption (see Appendix II for definition)

2.4 Data presentation

The report tables present the following information for each comparator guide:

Section 1: Annual gross basic pay data for the host location, adjusted to euros and adjusted for Purchasing Power Parity (PPP).

Section 2: Annual net pay adjusted for PPP.

Section 3: Net hourly rate adjusted for PPP based on standard contracted hours.

Section 4: Annual leave entitlement (including service days) plus public holidays.

Comparator Guide	Annual gross basic pay data for host location									Annual net pay adjusted for OECD Purchasing Power Parity (PPP)						Standard contracted hours (working week)		Net hourly rate						Annual leave (incl. service days) plus public holidays	
	Local currency (£,000)			Converted to euros (€000)			Adjusted for OECD PPP Index (€000)			Host location value based on host hours (€000)			Host location value based on Ireland hours (€000)			(excl Breaks)		Host location remuneration data adjusted for OECD PPP			Net Irish public service hourly remuneration				
	Pts above Entry	Min £	Mid £	Max £	Min €	Mid €	Max €	Min €	Mid €	Max €	Min €	Mid €	Max €	Min €	Mid €	Max €	Local Working Week	Ireland Working Week	Min €	Mid €	Max €	Min €	Mid €		Max €
ENGLAND																									
BAND 7 Nurse Manager/ CNS	7	33.2	37.2	43.0	37.9	42.4	49.2	40.8	45.6	52.8	31.9	35.1	40.1	33.1	36.6	41.7	37.5	39	16.3	18.0	20.5	17.5	18.5	19.8	29+8 days
BAND 5 Registered Nurse	6	23.02	25.93	28.6	26.5	29.6	33.8	28.2	31.8	36.3	23.4	25.8	28.8	24.3	26.8	30.0	37.5	38	12.0	13.2	14.8	12.0	14.8	16.7	27+8 days



Section 1



Section 2



Section 3



Section 4

2.4 Data presentation

Section 1: Annual gross pay data for selected host location

Heading	Definition
Host location	The country or region determined appropriate for assessment.
Comparator guide	The grade/role selected in the host location as the appropriate comparator to the Irish public-sector grade under review.
Annual gross basic pay	Gross Pay represents the amount received by an employee before any tax or social security deductions on an annual basis. For the purpose of this report, the Gross Basic Pay is defined as Basic Salary excluding overtime, allowances or any other payments.
Points above entry	The information provided when the data source is a comparator 'pay scale' with a minimum and a maximum. This column presents the number of points above the minimum or entry point.
Minimum	The definition of minimum varies depending on the data source. For example, the minimum can mean: <ul style="list-style-type: none"> • The minimum entry point on a formal pay scale, or • The 25th or 40th percentile of a data set. The relevant definition is noted under each table.
Mid-Point	The definition of mid-point varies depending on the data source. For example, the mid-point can mean: <ul style="list-style-type: none"> • The mid-point of a formal pay scale or • The 50th percentile (median) of a data set. The relevant definition is noted under each table.
Maximum	The definition of maximum varies depending on the data source. For example, the maximum can mean: <ul style="list-style-type: none"> • The maximum point on a formal pay scale, or • The 60th, 75th percentile of a data set. The relevant definition is noted under each table.
Converted to euros	The local data of the host location converted to euros € The conversion rate applied is the period-average and effective of the year 2017. It is also noted below each individual table. This information has come from OECD website. https://data.oecd.org/conversion/exchange-rates.htm#indicator-chart .
Adjusted for Purchasing Power Parity (PPP)	Gross pay data adjusted by OECD Purchasing Power Parity (PPP) Indices. PPPs are the rates of currency conversion that equalize the purchasing power of different currencies by eliminating the differences in price levels between countries. In their simplest form, PPPs are price relatives that show the ratio of the prices in national currencies of the same good or service in different countries. http://www.oecd.org/sdd/prices-ppp/purchasingpowerparitiespppsdata.htm - PPP for private final consumption (see Appendix II for definition).

2.4 Data presentation

Section 2: Annual net pay adjusted for PPP

Heading	Definition	
Standard contracted hours (working week)	Local	The contractual working hours applicable in the selected host location.
	Ireland	The contractual working hours applicable in Ireland.
Annual Net Pay adjusted for Purchasing Power Parity (PPP)	Net Pay represents the amount received by an employee after taxation and social security deductions from the gross pay. For the purpose of this report, the Net Pay has been calculated assuming a single person categorisation. The Net Pay was further adjusted by the OECD PPP indices.	
Host location value based on host hours	The value of Annual Basic Pay in the host location taking account of net pay and equalised for cost of living with Ireland based on the contracted hours in the host country.	
Host location value based on Ireland hours	The value of Annual Basic Pay in the host location taking account of net pay and equalised for cost of living with Ireland based on the assumption the jobholder works the same hours as contracted in Ireland.	

Section 3: Net hourly rate adjusted for PPP based on standard contracted hours.

Heading	Definition
Net hourly rate adjusted for Purchasing Power Parity (PPP)	<p>This section presents:</p> <ul style="list-style-type: none"> The Irish public service remuneration data points adjusted for statutory taxation and social security deductions but not for PPP as Ireland is the base country. The Ireland rate is not adjusted for the Pension Related Deduction (PRD). The host location data points adjusted for taxation, social security and COL to provide purchasing power parity comparison.

Section 4: Annual leave entitlement (including service days) plus public holidays

Heading	Definition
Annual leave (incl. service days) plus public holidays	The number of days annual leave based on annual leave and service associated with the comparator guide, plus additional days for public holidays.

2.4 Data presentation

Presentation of Benefits, Terms and Conditions

For all host locations, apart from the US, the information presented reflects broad health services collective agreements as they relate to the roles under review and/or contracts that are specific to the grade. Collective agreements, employee handbooks and contracts were reviewed to establish the allowances and benefits applicable to each grade.

In the US, the primary data sources were the WTW Practices Report and WTW 2017 Benefits Profile – US.

The allowances and benefits reviewed included (where available):

- Flexible working arrangements
- Unsocial hours payment
- Overtime
- Standby allowance and call out
- Annual leave and general public holidays
- Maternity leave
- Other leave
- Retirement plans
- Other benefits

All available data is presented in the tables.



3. NURSES

- 3.1 United Kingdom
- 3.2 Australia
- 3.3 United States
- 3.4 Canada

Nurses

Selected data location

The **National Health Service (NHS)** is the name used for each of the public health services in the UK (the NHS in England, NHS Scotland, NHS Wales, and Health and Social Care in Northern Ireland) as well as a term to describe them collectively.

The Agenda for Change, established in 2004², frames the national pay system for all NHS staff including nursing staff in the UK with the exception of doctors, dentists and most senior managers.

A new three-year Agenda for Change pay agreement, impacting nurses in the NHS is due to be ratified by the NHS Staff Council on 27 June, 2018. This refresh agreement will retain the use of the NHS Job Evaluation Scheme to assign roles to pay bands, increase starting salaries, reduce the number of pay bands from 9 to 8 over three years and reduce the number of pay points within bands, thus shortening the amount of time it takes to reach the top of the pay band for most staff.³

It is anticipated that once ratified, the changes to the pay structure and terms and conditions will be backdated effective 1 April, 2018.

Selected data location

The consultants reviewed the Nursing pay structures across the UK and for the purpose of selecting a comparator guide focused on the new pay structure that will be implemented in England. The rationale for this is as follows:

- Historically, there has been a significant tradition of nurses working in England who have qualified in Ireland.
- While there are currently no significant differences in the gross pay for nurses across the NHS (see page 30), the consultants understand that the implementation of the new pay structure may vary in terms of timing and the quantum of % increases applied in the regions. Thus, for the purpose of this exercise, WTW have focused on the new pay structure in England (excluding London).
- An analysis of overall regional pay differentials is presented on page 30.

² <http://www.nhsemployers.org>; Agenda for Change NHS TERMS AND CONDITIONS OF SERVICE HANDBOOK, December 2004

³ <http://www.nhsemployers.org/your-workforce/2018-contract-refresh/breakdown-by-pay-band>

Nurses

Selected roles

The consultants selected two Irish public service nursing grades to provide an overview of pay at the entry point of the nursing career (Staff Nurse) and at a more experienced career point Clinical Nurse Manager II (CNMII) /Clinical Nurse Specialist (CNS).

The data presented for England covers the Nurse Practitioner (Band 7) and Registered Staff Nurse (Band 5) as comparator guides for CNM II/CNS and Staff Nurse respectively.

- Entry-level nurses registered with the Nursing and Midwifery Council in the UK are typically responsible for an assigned group of patients (e.g. administering medications, assessing, punctures, wound care and other clinical duties) and positioned at Band 5.
- Clinical Nurse Specialists in the UK commonly provide clinical leadership and education for the Staff Nurses working in their department, and will also have special skills and knowledge which ward nurses can draw upon. The status in the hierarchy of specialist nurses is variable as each specialist nurse has a slightly different role within their respective NHS organisation. They are generally experienced nurses and employed on at least Band 6.
- Roles are assigned to grades based on the NHS job evaluation system.⁴

NHS Bands	Typical Profile
Band 8 a - c	Modern Matron/Nursing Director
Band 7	Ward Managers, Ward Sisters, Charge Nurses, Nurse Managers and Clinical Ward Nurse Leads
Band 6	Senior Staff Nurses, Junior Deputies and Deputy Ward Sisters/ Sisters/Charge Nurses
Band 5	Entry-level nurses registered with the Nursing and Midwifery Council in the UK

⁴ <http://www.nhsemployers.org/your-workforce/pay-and-reward/job-evaluation/national-job-profiles/nursing-and-midwifery>

Nurses

Regional differentials

Table 5 presents the pay scales (effective 1 April, 2017) in England, Wales, Scotland and Northern Ireland. There are minimal pay differentials across these regions. There is a notable variation between the cost of living in London and the rest of the UK which is addressed by way of a High Cost Area Supplement as set out in Table 6.

Under the existing pay system (effective 1 April, 2017) the pay differentials between regions are minimal.

Table 5: Regional differential based on existing pay bands for selected roles by region

NHS Band 5, 1 April, 2017

Pt	England	Wales		Scotland		Northern Ireland	
	Basic Sal	Basic Sal	Dif	Basic Sal	Dif	Basic Sal	Dif
1	£22,128	£22,129	100%	£22,440	101%	£21,910	99%
2	£22,683	£22,683	100%	£22,910	101%	£22,458	99%
3	£23,597	£23,597	100%	£23,832	101%	£23,683	100%
4	£24,547	£24,548	100%	£24,793	101%	£24,304	99%
5	£25,551	£25,551	100%	£25,806	101%	£25,297	99%
6	£26,565	£26,566	100%	£26,830	101%	£26,301	99%
7	£27,635	£27,635	100%	£27,911	101%	£27,361	99%
8	£28,746	£28,747	100%	£29,034	101%	£28,462	99%

NHS Band 7, 1 April, 2017

Pt	England	Wales		Scotland		Northern Ireland	
	Basic Sal	Basic Sal	Dif	Basic Sal	Dif	Basic Sal	Dif
1	£31,697	£31,697	100%	£32,013	101%	£31,383	99%
2	£32,732	£32,732	100%	£33,058	101%	£32,407	99%
3	£33,896	£33,896	100%	£34,234	101%	£33,559	99%
4	£35,578	£35,578	100%	£35,933	101%	£35,224	99%
5	£36,613	£36,613	100%	£36,979	101%	£36,250	99%
6	£37,778	£37,778	100%	£38,155	101%	£37,403	99%
7	£39,070	£39,070	100%	£39,461	101%	£38,683	99%
8	£40,429	£40,429	100%	£40,833	101%	£40,027	99%
9	£41,787	£41,787	100%	£42,205	101%	£41,274	99%

Table 6: NHS England – High Cost Area Supplement (HCAS) 1 April, 2017

The zones for high cost area payments are defined as Inner London, Outer London and London Fringe Areas.⁵

Inner London	20% of basic salary, subject to a	minimum payment of £4,200 and a max payment of £6,469
Outer London	15% of basic salary, subject to a	minimum payment of £3,553 and a max payment of £4,528
Fringe Areas	5% of basic salary, subject to a	minimum payment of £971 and a max payment of £1,682

HCAS payments are pensionable. They do not count as basic pay for the purposes of calculating the rate of overtime, unsocial hours pay or on call payments.

⁵ <http://www.nhsemployers.org/tchandbook/annex-4-to-10/annex-8-high-cost-area-payment-zones>,

Nurses

Base pay, working hours and holidays

Table 7 presents host location practices in terms of annual gross pay, the annual net pay and hourly net pay adjusted for OECD Purchasing Power Parity (PPP), standard contracted weekly hours and annual leave provision including public holidays. The minimum data point for Band 5 Registered Nurse is presented as the primary comparator guide (see section 2.3 Research methodology). In terms of net hourly remuneration, adjusted for OECD PPP, the host location offering is at the same level of pay rate of Ireland.

Table 7: NHS England – Pay and Conditions 1 April, 2018 (New Agreement)

Grade	Annual gross basic pay data for host location									Annual net pay adjusted for OECD Purchasing Power Parity (PPP)						Standard contracted hours (working week)		Net hourly rate						Annual leave (incl. service days)		
	Local currency (£,000)			Converted to euros (€000)			Adjusted for OECD PPP Index (€000)			Host location value based on host hours (€000)			Host location value based on Ireland hours (€000)			(exl Breaks)		Host location remuneration data adjusted for OECD PPP			Net Irish public service hourly remuneration			plus public holidays		
	Pts above Entry	Min £	Mid £	Max £	Min €	Mid €	Max €	Min €	Mid €	Max €	Min €	Mid €	Max €	Min €	Mid €	Max €	Local Working Week	Ireland Working Week	Min €	Mid €	Max €	Min €	Mid €	Max €		
ENGLAND																										
BAND 7 Nurse Manager/ CNS	7	33.2	37.2	43.0	37.9	42.4	49.2	40.8	45.6	52.8	31.9	35.1	40.1	33.1	36.6	41.7	37.5	39	16.3	18.0	20.5	17.7	18.6	19.9	29+8 days	
BAND 5 Registered Nurse	6	23	25.9	29.6	26.3	29.6	33.8	28.2	31.8	36.3	23.4	25.8	28.8	24.3	26.8	30.0	37.5	39	12.0	13.2	14.8	12.1	14.9	16.5	27+8 days	

Notes:

- Under the new pay model;
 - Incremental pay progression for all pay points, within each pay band, will continue to be conditional upon individuals demonstrating that they have the requisite knowledge and skills/competencies for their role and that they have demonstrated the required level of performance and delivery during the review period, as determined locally.
 - Under the new pay model both Band 5 and Band 7 will be reduced to 4 unique points by 2020/21.
 - Band 5 data is presented as the primary comparator guide. Band 7 is presented as a secondary comparator guide for information purposes only.
- Data source: <http://www.nhsemployers.org/your-workforce/2018-contract-refresh/2018-19-pay-scale>.
- Points above Entry – This information is provided when the data source is a comparator 'pay scale' with a minimum and a maximum. This column presents the actual number of points above the minimum or entry point of the scale.
- Exchange rate 2017 : EURO€ to GBP£ = 0.876.
- OECD Purchasing Power Parity indices (Ireland = 100, Host location 81.5).
- The Ireland rate is not adjusted for the Pension Related Deduction (PRD).
- Annual leave days based on service plus public holidays.

Nurses

Allowances and benefits provision

Table 8: NHS England benefits applicable to all staff & selected nurses bands – Working flexibility, unsocial hours and annual leave ⁶

Flexible Working Arrangements (Available to all employees subject to service needs)	Unsocial Hours Payment (Bands 4 to 9)	Overtime (Bands 1 to 7)	Stand By Allowance and Call Out Nurses	Annual Leave and General Public Holidays
<p>NHS Employers have policies on flexible working which, as far as is practicable, include:</p> <ul style="list-style-type: none"> • job sharing: where two or more people share the responsibilities of one or more full-time job(s), dividing the hours, duties and pay between them. • flexi-time: where employees can choose their own start and finish time around fixed core hours; annual hours contracts, where people work a specific number of hours each year. • term-time working: where people work during the school term but not during school holidays. • school-time contracts: time off during school holiday periods. • tele-working*: where people work from home for all or part of their hours with a computer or telecommunication link to their organisation. • voluntary reduced working time: where people work reduced hours by agreement at a reduced salary. • fixed work patterns: where, by agreement, days off can be irregular to enable, for example, separated parents to have access to their children and flexible rostering. • flexible retirement 	<p>All time on Saturday (midnight to midnight) and on weekdays between 8pm and 6am. Time plus 30%</p> <p>All time on Sundays and Public Holidays (midnight to midnight). Time plus 60%</p> <p>Where a continuous night shift or evening shift on a weekday (excluding public holidays) includes hours outside the period of 8pm to 6am, Time plus 30% applies to the whole shift if more than half of the time falls between 8pm and 6am.</p> <p>Any extra time worked in a week, above standard hours, will be treated as overtime.</p>	<p>There is a single harmonised rate of x1.5 salary for all overtime, with the exception of work on public holidays, which is paid double time.</p> <p>In certain circumstances, time in lieu can be an alternative.</p>	<p>A member of staff is on call when, he/she is available outside his/her normal working hours, either at work, at home or elsewhere, to work as and when required.</p> <p>These payments are negotiated locally.</p> <p>Special duty payments. Sleeping in allowance. These payments are negotiated locally.</p>	<p>On appointment 27 days + 8 days.</p> <p>After five years' service 29 days + 8 days.</p> <p>After ten years' service 33 days + 8 days.</p> <p>Pay during annual leave will include regularly paid supplements.</p> <p>Annual leave carried over.</p>

* It is interesting to note that while **tele-working** is not currently a common arrangement for Nurses, hospitals now have Nurses conducting 'telephone clinics' and medics providing a 'telemedicine' service. Teleworking may be a practical flexible option going forward.

⁶ NHS Terms and Conditions of service handbook, <http://www.nhsemployers.org/your-workforce/pay-and-reward/nhs-terms-and-conditions/nhs-terms-and-conditions-of-service-handbook> and update circulars.

Nurses

Allowances and benefits provision

Table 9: NHS England benefits applicable to all staff & selected nurses bands – Other leave, pension and other benefits

Maternity Leave	Other Leave	NHS Pension Plan 2015 ⁷	Other Benefits
<p>All employees (with 12 months continuous service) have the right to take 52 weeks of maternity leave.</p> <ul style="list-style-type: none"> • First 8 weeks, full pay, less any Statutory Maternity Pay or maternity allowance (including any dependents' allowances) receivable. • Next 18 weeks, half of full pay, plus any Statutory Maternity Pay or maternity allowance (including any dependents' allowances) receivable, providing the total receivable does not exceed full pay. • For the next 13 weeks, Statutory Maternity Pay or maternity allowance that they are entitled to under the statutory scheme. • Statutory adoption leave: • 26 weeks of ordinary Adoption Leave (OAL) and 26 weeks of additional Adoption Leave (AAL) Adoption Pay is made up of 8 weeks full pay, 18 weeks half pay and remaining 26 weeks unpaid leave. 	<p>Sick Leave Supplements to statutory sick pay;</p> <ul style="list-style-type: none"> • Yr. 1 of service - one month's full pay and two months' half pay. • Yr. 2 of service - two months' full pay and two months' half pay. • Yr. 3 of service - four months' full pay and four months' half pay. • Yr. 4 and yr. 5 of service - five months' full pay and five months' half pay. • After Yr. 5 of service - six months' full pay and six months' half pay. <p>Shared Parental Leave (SPL)</p> <ul style="list-style-type: none"> • Unpaid leave of up to 18 weeks for each child up to their 18th birthday. <p>Paternity Leave</p> <ul style="list-style-type: none"> • Eight weeks full pay, 18 weeks half pay, 13 weeks statutory and 13 weeks unpaid leave. • Criteria apply. <p>Employment breaks: childcare, eldercare, training, work abroad, other up to 5 years.</p>	<p>The NHS Pension Scheme is the default pension scheme for NHS workers to be automatically enrolled in under government efforts to increase levels of personal pension saving in the UK.</p> <ul style="list-style-type: none"> • Defined benefits plan based on a career average. • 1/54th of pensionable earnings for each year of service. • Pensionable earnings include: salary, wages and fees. It excludes bonuses, payments to cover expenses, payments for overtime in excess of full time equivalent hours and non-consolidated pay awards/increases. • The final pension payable is calculated by adding together the revalued pensions earned in each year of membership. • Pensionable age: 65 years of age. 	<ul style="list-style-type: none"> ▪ Long Service recognition for 25 and 40 years service. ▪ NHS Employee Benefits website for discounted products grocery, cinema, meals, leisure activities. ▪ Travel: Cycle to Work scheme 15% discount on public transport Salary sacrifice for low emission cars. ▪ Reimbursement for work-related travel either by car, motor cycle or public transport. ▪ Health awareness for NHS Staff. ▪ Where NHS organisations acquire earned autonomy or foundation trust status in England, they have greater freedom to offer alternative packages of benefits of equivalent value. ▪ Recruitment and retention premia up to 30% of base pay, new team bonus schemes or other incentives, accelerated development and progression schemes. However, the NHS has withdrawn nationally agreed Recruitment and Retention premia since 2011, and usage of local recruitment and retention premia is decreasing and applies in very limited circumstances. The % of qualified nurses, midwives and health visiting staff in receipt of a payment has fallen from 3.1% in 2014 to 1% in 2016 despite ongoing localised supply challenges. ▪ Preparation for retirement.

⁷ <https://www.nhsbsa.nhs.uk/nhs-pensions> (NHS Business Services Authority)

Nurses

Selected data location

The Australian health care system provides universal access to a comprehensive range of largely publicly funded services. Australia has a federal system of government, with a national (Commonwealth) government, six states and ten territories. At federation level, health is the responsibility of the states. However, the Commonwealth Government holds the greatest power to raise revenue, so states rely on financial transfers from the Commonwealth to support their health systems. This makes the Australian health care system a complex division of responsibilities and roles across different levels of government.⁸ Public hospitals are organised into Local Hospital Networks called LHNs. They are owned and operated by the state and territory governments.⁹

Selected data location

The consultants reviewed available information on nursing pay structures across Australia and for the purpose of selecting a comparator guide focused on the Victorian region. The rationale for this is as follows:

- Through the desk research, robust Australia 'national data' was not identified.
- The WTW Global Geographic Salary Differentials Report, 2017 indicated that in Australia, apart from Perth, there is no significant pay differentials between regions. However, it should be noted there is a Rural and Isolated Practice Allowance of 4% of the earnings.
- The Victorian region is the second most populated region in Australia (includes Melbourne) indicating a high concentration of hospitals.
- Robust data for the public health system in Victoria was available.

The Victorian Public Health Sector pay agreement for Nurses and Midwives with public hospitals covers the period 2016 to 2020 and was the source of pay data for this report.¹⁰

⁸ <https://international.commonwealthfund.org/countries/australia/> (Common Wealth Fund)

⁹ <https://www.australia.gov.au/about-government/how-government-works> (Australia Government)

¹⁰ <http://www.anmfvic.asn.au/~media/files/ANMF/EBA%202016/Nurses-and-Midwives-Vic-PS-SIE-EA-2016-2020-amended> (Nurses and Midwives Victorian Public Health Sector Enterprise Agreement 2016-2020)

Nurses

Selected roles

The consultants selected two Irish public service nursing grades to provide an overview of pay at the entry point of the nursing career (Staff Nurse) and at a more experienced career point Clinical Nurse Manager II (CNMII) /Clinical Nurse Specialist (CNS).

The data presented for Australia covers Registered Nurses (RN) and Clinical Nurse Specialists as comparator guides. A RN is a person with appropriate educational preparation and competence for practice who is registered and licensed under the Nursing and Midwifery Board of Australia¹¹ established under the Health Practitioners Regulation National Law Act 2009 to practice nursing in Australia¹². RN (entry level) in Australia have typically undertaken three years study/training at university and a health facility to achieve a Bachelor Degree in Health Science (Nursing) or Bachelor Degree in Nursing. The key responsibilities may include administration, team leader or unit manager duties and once they progressed in their career also medication administration, assessment and management of the client including complex nursing care, specialised nursing care or undertaking research¹³.

Clinical Nurse Specialists (CNS) in Australia are qualified and registered with the Nursing and Midwifery Board of Australia¹ to practice advanced clinical skills in particular area(s) of expertise over and above the standard Registered Nurse qualifications. The CNS role includes:

- Use of advanced knowledge when planning patient/client care.
- Clinical problem solving and decision making at advanced level.
- Acting as a role model and taking an active role in teaching less experienced staff.
- Actively involved in staff development and unit in-service education.
- Instigating actions to rectify unsafe practice or professional misconduct.

Levels of Nursing	Typical Profile
Director of Nursing	RN appointed as the principal nursing executive officer.
Nurse Practitioner	RN who has satisfactorily completed a course of study and undertaken clinical experience.
Nurse Unit Manager	RN who is in charge of a ward or unit.
Associate Nurse Unit Manager	RN who deputises the Nurse Unit Manager on clinical and administrative topics.
Clinical Nurse Specialist (CNS)	RN specialised in a specific area.
Registered Nurse (RN)	University Diploma education and registered.
Enrolled Nurses	2 years trainings / Certificate and enrolled.

11 <http://www.nursingmidwiferyboard.gov.au/> (Nursing and Midwifery Board of Australia)

12 <http://www.anmfvic.asn.au/~media/files/ANMF/EBA%202016/Nurses-and-Midwives-Vic-PS-SIE-EA-2016-2020-amended> (Nurses and Midwives Victorian Public Health Sector Enterprise Agreement 2016-2020)

13 <http://www.nurseinaustralia.com/categories-of-nurses-in-australia/> (Nurse in Australia)

Nurses

Regional differentials

The Willis Towers Watson Global Geographic Salary Differentials Report 2017 provides information on regional differentials in several countries around the world covering all continents. A sample of 6,724 organisations from 11 countries participated in the Asia Pacific (APAC).

The ratios below are comparing base pay against the full sample (National Data). There are minimal pay differentials across these regions.

Table 29: 2017 Regional differentials professional roles 1 April, 2017¹⁴

Region	Ratio relative to National Norm
Perth	1.05
Sydney	1.01
Rest of the Country Australia	1.00
Brisbane	0.99
Melbourne (Victoria State)	0.99

The ratios for the table above were calculated considering the following equation: the average base pay for the national sample was calculated by taking an average of all the reporting organisations' average base salaries for a particular job code.

¹⁴ Willis Towers Watson Global Geographic Salary Differentials Report (2017)

Nurses

Basic pay, working hours and holidays

Table 11 presents host location practices in terms of annual gross pay, the annual net pay and hourly net pay adjusted for OECD Purchasing Power Parity (PPP), standard contracted weekly hours and annual leave provision including public holidays.

The minimum data point for Registered Nurse/Midwife is presented as the primary comparator guide (see section 2.3 Research methodology). In terms of net hourly remuneration, adjusted for OECD PPP, the host location offering is above the comparator rate in Ireland.

Table 11 Victorian Public Health Sector Scale 1 April, 2018

Grade	Annual gross basic pay data for host location									Annual net pay adjusted for OECD Purchasing Power Parity (PPP)						Standard contracted hours (working week)		Net hourly rate						Annual leave (incl. service days) plus public holidays	
	Local currency (\$,000)			Converted to euros (€000)			Adjusted for OECD PPP Index (€000)			Host location value based on host hours (€000)			Host location value based on Ireland hours (€000)			(exl Breaks)		Host location remuneration data adjusted for OECD PPP			Net Irish public service hourly remuneration				
	Pts above Entry	Min \$	Mid \$	Max \$	Min €	Mid €	Max €	Min €	Mid €	Max €	Min €	Mid €	Max €	Min €	Mid €	Max €	Local Working Week	Ireland Working Week	Min €	Mid €	Max €	Min €	Mid €		Max €
VICTORIA																									
Clinical Nurse Specialist	n/a	-	81.3	-	-	55.3	-	-	50.6	-	-	38.4	-	-	39.4	-	38	39	-	19.5	-	17.7	18.6	19.9	25+10 days
Registered Nurse/Midwife Grade 2 - Year 2	10	62.2	71.3	79.0	42.3	48.5	53.7	38.7	44.4	49.2	30.6	34.4	37.5	31.4	35.3	38.5	38	39	15.5	17.4	19.0	12.1	14.9	16.5	25+10 days

Notes:

- Incremental pay progression for all pay points, within each pay band, is conditional upon yearly progression basis.
- Data source: <http://www.anmfvic.asn.au/~media/files/ANMF/EBA%202016/Nurses-and-Midwives-Vic-PS-SIE-EA-2016-2020-amended> (Nurses and Midwives Victorian Public Health Sector Enterprise Agreement 2016-2020)
- Points above Entry – This information is provided when the data source is a comparator 'pay scale' with a minimum and a maximum. This column presents the actual number of points above the minimum or entry point of the scale.
- The minimum point (€000) presented for the Registered Nurse/ Midwife comparator guide is €42.3. The actual minimum of the scale for the Registered Nurse/ Mid Wife is €40.7.
- N/A – The data category is not applicable.
- Exchange rate 2017 : EURO€ to AUD\$ = 1.4703
- OECD Purchasing Power Parity indices (Ireland = 100, Host 160.4) (see Appendix II)
- The Ireland rate is not adjusted for the Pension Related Deduction (PRD)
- Annual leave days based on service plus public holidays.

Nurses

Allowances and benefits provision

Table 12: Victoria public health sector benefits applicable to all staff & nurses - Working flexibility, overtime, stand by and annual leave¹⁵

Flexible Working Arrangements	Unsocial Hours Payment	Stand By Allowance and Call Out Nurses	Annual Leave and general public holidays
<p>Victorian Public Health sector has policies on flexible working, which are applicable for specified employees to request flexible working arrangements in specified circumstances.</p> <p>The arrangements are classified as follows:</p> <ul style="list-style-type: none"> • Hours of work • Patterns of work and • Location of work 	<p>Rates are broken down into weekdays, weekends and public holidays.</p> <p>For weekdays, the overtime rate is x1.5 salary for the first 2 hours and x2 salary thereafter.</p> <p>Saturday and Sunday, the overtime rate is a x2 salary.</p> <p>For Public Holidays, x2 (based on 1/38th of the weekly salary) for the time worked on a public holiday Monday to Friday; or X2.5 for the time worked on a public holiday on a Saturday or Sunday.</p> <p>Shift allowances are also paid and range from \$28.80 to \$77.20.</p>	<p>Only one on-call rate is paid for members of staff. This amount is updated on an yearly basis. For 2018, the on-call allowance is set at \$62 for the period of 12 hours.</p>	<p>For each year of service, the annual leave entitlement is 190 paid hours for a full-time employee (25 days).</p> <p>The amount of paid hours does not increase by length of service.</p> <p>Public holidays account for 10 additional days leave.</p> <p>There is no evidence of an annual leave carry-over policy.</p>

¹⁵ <http://www.anmfvic.asn.au/~media/files/ANMF/EBA%202016/Nurses-and-Midwives-Vic-PS-SIE-EA-2016-2020-amended> (Nurses and Midwives Victorian Public Health Sector Enterprise Agreement 2016-2020)

Nurses

Allowances and benefits provision

Table 13: Victoria public health sector benefits applicable to all staff & nurses - Other leave, pension and other benefits ¹⁶

Maternity Leave	Other Leave	Pension Plan	Other Benefits
<p>Maternity Leave</p> <p>All Employees (with 12 months continuous service) have the right to take up to 52 weeks of maternity leave.</p> <ul style="list-style-type: none"> • First 8 weeks, full pay as well as pension. • After 8 weeks, the leave is unpaid. <p>Paid parental leave is in addition to any relevant Commonwealth Government paid parental leave scheme.</p> <p>Statutory adoption - the current agreement provides unpaid leave for the adoption process.</p>	<p>Sick Leave</p> <p>An Employee may use up to 5 days personal leave, in aggregate, in any year of service on account of a disability or where the employee is required to attend a registered health practitioner.</p> <p>There is no provision of long-term disability mentioned on the agreement.</p>	<p>Retirement</p> <p>Pensions are dealt with extensively by federal legislation. The Public Sector Superannuation Accumulation Plan's key points are highlighted below:</p> <ul style="list-style-type: none"> • Defined contribution. • Minimum of 15.4% employer contributions. • Pensionable earnings include: salary, wages. Other elements can be included only if there has been an agreement between the employer and the Individual employee. • Option to make extra contributions. • Pensionable age: from 55 to 60 depending on your date of birth. 	<p>Other benefits</p> <p>Include allowances and other benefits;</p> <ul style="list-style-type: none"> ▪ Qualification Allowance. ▪ Rural and Isolated Practice Allowance (4% of the earnings). ▪ Higher Duties. ▪ Vehicle Allowance. ▪ Travelling and Reimbursement. ▪ Uniform and Laundry Allowance. ▪ Childcare Reimbursement. ▪ Change of Roster Allowance. ▪ Fitness for Work, Family Violence, Breastfeeding leaves.

¹⁶ <http://www.anmfvic.asn.au/~media/files/ANMF/EBA%202016/Nurses-and-Midwives-Vic-PS-SIE-EA-2016-2020-amended> (Nurses and Midwives Victorian Public Health Sector Enterprise Agreement 2016-2020)

Nurses

Selected data location

The US (US) health care system does not have a uniform health system, it has no universal health care coverage, and only recently enacted legislation mandating healthcare coverage for almost everyone. Rather than operating a national health service, a single-payer national health insurance system, or a multi-payer universal health insurance fund, the U.S. health care system can best be described as a hybrid system. The federal government accounts for 28 percent of spending while state and local governments accounted for 17 percent. Most health care, even if publicly financed, is delivered privately.¹⁷

Health-care in the US is provided by many distinct organisations and the facilities are largely owned and operated by private-sector businesses. Additionally, 58% of the US community hospitals are non-profit, 21% are government owned, and 21% are for-profit.

Selected data location

The consultants reviewed available information on nursing pay structures across the US and for the purpose of selecting a comparator guide focused on the North Central region (i.e. Wisconsin, South Dakota, Ohio, North Dakota, Nebraska, Missouri, Minnesota, Michigan, Kansas, Iowa, Indiana, Illinois). The rationale for this is as follows:

- Through the desk research, robust US 'national data' was not identified for the nursing population.
- The consultants sourced robust data on nurses' pay for the North Central region (WTW 2017 Health Care Compensation Survey Report – U.S) and supplemented it with the findings of the WTW Global Geographic Salary Differentials Report 2017. The WTW Compensation Survey has 316 participant organisations (see Appendix III).
- The consultants accessed a strong not-for-profit data set which best reflects the organisation setup in Ireland, in which the comparable roles operate.

¹⁷ <http://dpeaficio.org/programs-publications/issue-fact-sheets/the-u-s-health-care-system-an-international-perspective/>

Nurses

Selected data location

In order to provide a robust sample of data, the following considerations were taken into account;

Consideration	Reason
1: Not-for-profit organisations where referenced specifically the Hospital System/Network	Health care in the US is provided by many distinct organisations. In order to consider a similar environment to the public sector hospital environment in Ireland the data from the WTW 2017 Healthcare Compensation survey was representative of not-for-profit organisations.
2: North Central Data was referenced for both salary and additional benefits	Based on the number 1 assumption above, the data was further cut to reference the North Central region of the US only. It was in this region that the most robust data was held and it was also where the data represented the best sample of not-for-profit organisations.
3: Use of percentiles rather than actual salary ranges	Due to the variances across the hospital system/network, we have reported the lower quartile, median and upper quartile for each role. Where possible we have also captured the average rates of the salary ranges for the respective roles.

Nurses

Selected roles

The consultants selected two Irish public service nursing grades to provide an overview of pay at the entry point of the nursing career (Staff Nurse) and at a more experienced career point at Clinical Nurse Manager II (CNMII) /Clinical Nurse Specialist (CNS).

The data presented for the US covers Registered Nurse(RN) and Advanced Registered Nurse Practitioners (ARNP) as comparator guides.

The **RNs** make for the largest segment of healthcare workers. They have a bachelor's degree, an associate degree or a diploma and they are in direct contact with patients. They continuously monitor, observe and assess the patient's progress and note down recordings. In addition to the duties of CNAs (Certified Nursing Assistant) and LPNs (Licensed practical nurse), RNs are qualified to make nursing diagnoses, and to supervise the work of CNAs and LPNs.¹⁸

Level	Typical Profile
Advanced Registered Nurse Practitioner (ARNP)	Postgraduate Education in specialised aspect of nursing and RN licensure
Registered Nurse (RN)	Associate of Science in Nursing or Bachelor of Science in Nursing
Licensed Practical Nurse (LPN)	One-year vocational course
Certified Nursing Assistant (CAN)	Certificate earned through a postsecondary program

The **ARNP** (N1 Level), who are sometimes also referred to as Clinical Nurse Specialists, are nurses who have already completed their advanced training beyond the basic nursing education or criteria which all the registered nurses must fulfill. They meet higher clinical and educational requirements than other nurses. Within this category, there are two subcategories which are given as follows:

- Nurse practitioners – These are nurses who work closely with physicians and are qualified to diagnose and treat common illnesses. They can also work as the patient's main healthcare provider.
- CNS – They are experts of a specific area of nursing practice. For example, they may specialize in surgery, pediatric, diabetic, geriatric, cardiovascular or psychiatric patients.

ARNPs include nurse midwives, nurse practitioners, clinical nurse specialist and nurse anesthetists.

¹⁸ <https://nursejournal.org/certified-nursing-assistant/certified-nursing-assistant-responsibilities>

Nurses

Regional differentials

Table 14 represents the regional differentials based on an analysis of registered nurses salaries in the not-for-profit hospital system/network as per WTW's 2017 Health Care Compensation Survey. The baseline for this analysis is the National data. The below differentials can be used as a guideline to localise the results reported.

There are minimal pay differentials for nurses across these regions, except for the West Coast where the regional differential is significantly above the national norm. The nurses salary guide indicates that California is the highest-paying state for a RN closely followed by Hawaii and Massachusetts. Iowa is the lowest-paid state on mainland US. The variation can in part be explained by supply and demand influences.

Table 14: Registered Nurses pay differentials by region

Region	Ratio relative to National Norm
West Coast	1.31
Northeast	1.05
South Central	1.04
North Central*	1.00
Southeast	0.94

***North Central** region is representative of the following states:
Wisconsin, South Dakota, Ohio, North Dakota, Nebraska, Missouri, Minnesota, Michigan, Kansas, Iowa, Indiana, Illinois.

The above differentiators have been derived from the nurses salary guide¹⁹, they have been calculated based on role specific data extrapolated from this data source, they are not representative of the NHCD or Consultant roles, please see Tables 33 and 50 respectively.

¹⁹ <https://nursesalaryguide.net/registered-nurse-rn-salary>

Nurses

Basic pay, working hours and holidays

Table 15 presents host location practices in terms of annual gross pay, the annual net pay and hourly net pay adjusted for OECD Purchasing Power Parity (PPP), standard contracted weekly hours and annual leave provision including public holidays.

The minimum data point for Staff Nurse is presented as the primary comparator guide (see section 2.3 Research methodology). In terms of net hourly remuneration, adjusted for OECD PPP, the host location offering is above the comparator rate in Ireland.

Table 15: USA – North Central Pay and Conditions, 1 April, 2017

Grade	Annual gross basic pay data for host location									Annual net pay adjusted for OECD Purchasing Power Parity (PPP)						Standard contracted hours (working week) (excl Breaks)		Net hourly rate						Annual leave (incl. service days) plus public holidays		
	Local currency (\$,000)			Converted to euros (€000)			Adjusted for OECD PPP Index (€000)			Host location value based on host hours (€000)			Host location value based on Ireland hours (€000)			Host location remuneration data adjusted for OECD PPP			Net Irish public service hourly remuneration							
	Pts above Entry	Min \$	Mid \$	Max \$	Min €	Mid €	Max €	Min €	Mid €	Max €	Min €	Mid €	Max €	Min €	Mid €	Max €	Local Working Week	Ireland Working Week	Min €	Mid €	Max €	Min €	Mid €		Max €	Inc. Public Hols
NORTH CENTRAL (Illinois Tax Regime has been applied)																										
Nurse Practitioner (8205-N2)	n/a	97.3	101.3	106.2	86.3	89.9	94.2	97.0	100.9	105.8	70.7	70.7	76.4	68.9	68.9	74.5	40.0	39	34.0	34.0	36.7	17.7	18.6	19.9	23+8 days	
Staff Nurse (8190-N2)	n/a	59.6	65.8	71.8	52.9	58.4	63.7	59.4	65.6	71.6	46.0	50.0	54.0	44.8	48.8	52.6	40.0	39	22.1	24.1	26.0	12.1	14.9	16.5	23+8 days	

Notes:

- There is no central agreement across the US that can be referenced, the data presented above represents a benchmarking analysis of Lower Quartile, Median and Upper Quartile based on Willis Towers Watson market data. With specific reference made to Not-for-profit organisations in the hospital system/network located in the North central region.
- Data source: 2017 Health Care – Clinical & Professional Compensation Survey Report - US (see Appendix III for participant listing).
- N/A – The data category is not applicable.
- Illinois tax regime has been applied here based on our understanding of the population demographic of North Central – with highest populations in this state
- Points above Entry – N/A – The data category is not applicable
- Exchange rate 2017 EUR€ to USD\$ = 1.126
- OECD Purchasing Power Parity indices (Ireland = 100, Host location 100.348) (see Appendix II)
- The Ireland rate is not adjusted for the Pension Related Deduction (PRD)
- Annual leave days based on service plus public holidays. The US paid annual leave days, excluding public holidays, are based on median market data extracted from the WTW 2017 Health Care Compensation Policies and Practices survey. The consultants note that the lower quartile provision was only 12 days.

Nurses

Allowances and benefits provision

Table 16: US Healthcare employees - Working flexibility, unsocial hours and annual leave^{20,21,22}

Bonus & Incentive Pay	Unsocial Hours	Standby Allowances	Annual Leave & Other Benefits
<ul style="list-style-type: none"> Sign-on bonus of \$5,000 (at median) for medical / surgical nurses as a common practice with c.60% organisations confirming such payments. 73.4% of not-for-profit organisations have a formal incentive plan. Typically the practice is more prevalent in the hospital system/network with circa 70% of respondents in the North Central area providing a formal incentive plan. In the hospital network, 10% of overall respondents plan to install an incentive pay program, (7.7% in the North Central area). Eligibility for bonus plans is dependent on level in the not-for-profit sector. Only 19.6% of respondents claimed to have a plan open for staff (below management level, including nurses). Typical measurements include organisation financial performance, patient satisfaction, operating performance and individual performance. 	<ul style="list-style-type: none"> 94% of not-for-profit organisations confirm the eligibility for shift differentials during normal week. With 83% claiming to provide differential for weekend shifts. Where differential is paid for weekend work, an individual in the North Central region can receive a shift premium at the rate of 10% of salary. 40% of organisations in the North Central region provide premium rates to employees for working additional unscheduled shifts. This can occur as a premium hourly rate of \$5 at median or a flat dollar bonus of \$100 for unscheduled shifts. Registered nurses who are paid on an hourly basis should receive overtime pay. However, registered nurses who are registered by the appropriate state examining board generally meet the duties requirements for the learned professional exemption, and if paid on a salary basis of at least \$455 per week, may be classified as exempt. 	<ul style="list-style-type: none"> Circa 93% of not-for profit organisations (97% of North central organisations) provide on-call or standby pay at 10% of salary. In the North Central region, 70% of organisations claimed to have a minimum of 2 hours guaranteed on-call pay in the event they are called into work. Typically the 6 days eligible for premium pay in the North Central region are - New Years day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day. 	<ul style="list-style-type: none"> 100% of not-for-profit organisations provide paid leave. In the North Central region there is a prevalence of pooled leave plans. Included in the pooled leave are vacation and personal/floating. The median days of leave increase based on years of service and in the Not-For-Profit peer the following are the median pooled leave days based on years of service: <ul style="list-style-type: none"> - 3 months: 21 days - 1 year: 23 days - 5 years: 27 days - 10 years: 31 days - 20 years: 34 days Eligible to carry over holidays. The consultants note that the lower quartile provision was only 12 days.

20 WTW 2017 Health care Compensation Policies

21 WTW Practices Report and WTW 2017 Benefits Profile – United States

22 https://www.dol.gov/whd/overtime/fs17n_nurses.htm

Nurses

Allowances and benefits provision

Table 17: US Healthcare employees – Other leave, pension and other benefits^{23,24}

Maternity and Parental Leave	Pension Benefits	Healthcare
<ul style="list-style-type: none"> • Social security does not provide maternity, paternity or parental leave benefits in this region. As of 2017, there are three states which provide parental or family leave (California, New Jersey and Rhode Island). New York has also passed legislation for paid family leave, which will take effect in 2018. • While not required by law, employer-paid maternity leave is a very common benefit for all sizes of employers but the duration of the benefit tends to be rather modest, ranging from 7 to 9 weeks on average. The benefit may be payable as a straightforward paid maternity leave benefit or as provided by Short Term Disability insurance if any, or a combination thereof. • Under the Family and Medical Leave Act (FMLA), employees are entitled to 12 weeks' unpaid leave during any 12-month period for the purposes of birth, adoption, placement for adoption or fostering of a child. To be eligible, employees must have one year or more of service with an employer who has 50 or more employees within a 75-mile radius. States are allowed to expand on this provision, although only a small number have done so. 	<ul style="list-style-type: none"> • According to the 2016 National Compensation Survey by the Bureau of Labor Statistics (BLS), 77% of full-time workers in private industry had access to a retirement plan. • Prevalence for employees of small firms (fewer than 100 employees) is much less common (52%). Small employers may provide simplified employee pension plans (SEPs), which allow them to contribute to Individual Retirement Accounts (IRAs) established for employees on a tax-favoured basis. • The majority of workers with an occupational retirement plan are in some form of a defined contribution (DC) plan. Fewer than 30% of companies surveyed by Willis Towers Watson are covered by a defined benefit (DB) plan. However, in terms of total assets, DB plans still account for more than 50% of total retirement savings (OECD data). Key factors restraining the growth of DC plan assets are inadequate contribution levels and enrolment rates. • According to the BLS, 62% of all employees in private industry had access to a DC plan. 	<ul style="list-style-type: none"> • As of 1 January 2016, employers with more than 50 employees are required to provide health insurance to their full-time employees and their dependent children. • According to Willis Towers Watson's survey data, the most common types of employer medical plans by order of prevalence are: <ul style="list-style-type: none"> • Preferred Provider Organizations (PPOs) • Consumer-Driven Health Plans (CDHPs) • Health Maintenance Organizations (HMOs) • Exclusive Provider Organizations (EPOs) • Point of Service Plans (POS) • CDHPs have grown in popularity over the past few years due to lower premiums and savings features but the plans are still expensive by any measure, with an average annual premium of USD 16,737 for family coverage.

23 WTW 2017 Health care Compensation Policies and Practices Report
 24 WTW 2017 Benefits Profile – United States

Nurses

Selected data location

Responsibility for the administration and funding of Canada's health care system is shared by the federal, and provincial and territorial governments. In this system it is the provincial and territorial governments that have primary responsibility for delivering health and other social services under guidelines set by the federal government.

The Canadian healthcare system has both public and private involvement. Hospitals are a mix of public and private (predominantly not-for-profit) organisations. Provincial governments still exercise considerable authority over the manner in which these private entities deliver services. How this authority is applied differs from one province to another. Generally the provincial health authorities will set hospital budgets, in addition to reviewing large financial decisions made by a hospital's board.²⁵

The nursing unions in Canada centrally negotiate a pay template agreement for each province directly with the province (in the case of public sector), or with hospital groups. However, the application of this may differ by individual province/hospital depending on the outcome of local negotiation.

Selected locations

The consultants reviewed available information on nursing pay structures across Canada and for the purpose of selecting a comparator guide focused on the Ontario and British Columbia. The rationale for this is as follows:

- According to the Canadian Institute for Health *Regulated Nurses, 2016 Report*²⁶: These two provinces have the largest populations of international registered nurses in Canada, i.e. Ontario (11,737) and British Columbia (5,405).
- In 2016, there were 134 Irish qualified Registered Nurses in Canada and 11 Registered Psychiatric Nurses.

There was no requirement to review regional differentials as the data is presented for the two key locations in the country covering a significant number of the 'international' nursing population.

²⁵ <https://www.canada.ca/en/health-canada/services/health-care-system/reports-publications/health-care-system/canada.html>

²⁶ <https://www.cihi.ca/en/regulated-nurses-2016>

Nurses

Selected roles

The consultants selected two Irish public service nursing grades to provide an overview of pay at the entry point of the nursing career (Staff Nurse) and at a more experienced career point Clinical Nurse Manager II (CNMII) /Clinical Nurse Specialist (CNS). The data presented for Canada covers Nurse Practitioners and Registered Nurses (13)/ Clinical Nurse Specialists as comparator guides.

Registered nurses (RNs) practice in all of Canada's provinces and territories across the five domains of practice: clinical care, education, administration, research and policy. RN's graduate (4-year course) as generalists and can then become specialised by further education and accreditation by employers, educational institutions, regulatory bodies and the Canadian Nurses Association (CNA).²⁶

Clinical Nurse Specialists are present in the Canadian health system with similar requirements to an NP. However, there is no regulation of the title (outside of Quebec). Therefore we would use caution in relation to the directness of the comparator guide of CNS/CNM 2 to the CNS role in Ontario.

Nurses groups	Typical Profile
Nurse Practitioner (NP)	Must be a Registered Nurse, holding a postgraduate degree and have passed the relevant Nurse Practitioner Examination.
Registered Nurses (RNs)	RN's graduate (4-year course) as generalists and can then become specialised by further education and accreditation by employers, educational institutions, regulatory bodies and Canadian Nurses Association (CNA).
Registered Psychiatric Nurse	Requirements vary by province.
Licensed Practical Nurse/Registered Practical Nurse (RPN)	LPNs/RPNs hold two-year practical nursing diplomas from accredited colleges.

In British Columbia we have selected the 3rd level of Registered Nurse as comparable to CNM2/CNS. From the Nurses' Bargaining Association 2014-2019 Proposed Collective Agreement, the main purpose of this level is defined as: Administrating, overseeing and coordinating the delivery of health services for a unit or district, including responsibility for administering resources, responsibility for interpreting, monitoring, changing policies/procedures/standards related to patient care activities and overall responsibility for supervision of staff including selecting staff, evaluating staff, line responsibility for making training/staff development decisions for subordinate staff.²⁷

²⁶ Canadian Nurses Association: <https://cna-aiic.ca/en/nursing-practice/nursing-as-a-career/nursing-in-canada>

²⁷ HEABC and Nurses' Bargaining Association Nurses Job Classification Manual: <https://www.bcnu.org/Contracts-Bargaining/Documents/Joint%20%20Nurses%20Job%20Classification%20Manual.pdf>

Nurses

Ontario pay system - pay and conditions

Table 18 presents host location practices in terms of annual gross pay, the annual net pay and hourly net pay adjusted for OECD Purchasing Power Parity (PPP), standard contracted weekly hours and annual leave provision including public holidays.

The minimum data point for Registered Nurse Entry Scale is presented as the primary comparator guide (see section 2.3 Research methodology). In terms of net hourly remuneration, adjusted for OECD PPP, the host location offering is above the comparator rate in Ireland.

Table 18 Ontario - Pay and Conditions, Effective up to 31 March, 2018

Grade	Annual gross basic pay data for host location										Annual net pay adjusted for OECD Purchasing Power Parity (PPP)						Standard contracted hours (working week)		Net hourly rate						Annual leave (incl. service days) plus public holidays	
	Pts above Entry	Local currency (\$,000)			Converted to euros (€000)			Adjusted for OECD PPP Index (€000)			Host location value based on host hours (€000)			Host location value based on Ireland hours (€000)			(exl Breaks)		Host location remuneration data adjusted for OECD PPP			Net Irish public service hourly remuneration				
		Min	Mid	Max	Min	Mid	Max	Min	Mid	Max	Min	Mid	Max	Min	Mid	Max	Local Working Week	Ireland Working Week	Min	Mid	Max	Min	Mid	Max		
ONTARIO (Independent Tax Regime)																										
Clinical Nurse Specialist (Median of 10 individual hospital agreements)	5-9	87.7	97.1	111.3	59.9	66.4	76.1	64.3	71.3	81.6	47.5	51.7	57.6	49.4	53.8	59.9	37.5	39	24.3	26.5	29.5	17.7	18.6	19.9	20+12 days	
Registered Nurse Entry Scale (ONA Hospital Template Agreement)	9	62.8	72.5	89.9	42.9	49.6	61.5	46.1	53.2	66.0	34.9	39.8	48.6	36.3	41.4	50.5	37.5	39	17.9	20.4	24.9	12.1	14.9	16.5	15+12 days	

Notes:

1. No central agreement was in place for Clinical Nurse Specialists, the data presented above represents a median analysis of entry, mid and maximum point of the scale for 10 hospitals (see Appendix IV). Clinical Nurse Specialists roles were matched to comparators in individual hospitals on a job title only basis as there was no job descriptor available and there is no overall regulation of the title in Ontario.
2. Data source: Ontario Nurse's Association – Hospital Collective Agreement (expiry March 31, 2018) and sample of individual hospital agreements (Appendix IV).
3. Points above Entry – This information is provided when the data source is a comparator 'pay scale' with a minimum and a maximum. This column presents the actual number of points above the minimum or entry point of the scale.
4. Exchange rate 2017: EUR€ to CAD\$ 1.462
5. OECD Purchasing Power Parity indices (Ireland = 100, Host location 136.3) (see Appendix II).
6. The Ireland rate is not adjusted for the Pension Related Deduction (PRD)
7. Annual leave days based on service plus public holidays.

Nurses

Allowances and benefits provision

Table 19: Ontario – Agreement for RNs on working flexibility, unsocial hours and annual leave²⁹

Flexible Working Arrangements	Unsocial Hours Payment	Overtime	Standby Allowance and Call Out Nurses	Annual Leave and General Public Holidays
If the hospital and the union agree to a job sharing arrangement, the introduction of such job sharing arrangements is determined locally. Once the hospital has determined that a vacancy exists and the hospital and the union have agreed to a job-sharing arrangement, the vacancy to be posted will be determined locally.	Shift premiums are paid as a dollar figure and not as a percentage of salary and are as follows: Evenings - \$2.25 hourly Nights - \$2.65 hourly Weekends - \$2.80 hourly	x1.5 applicable rate, x2 for a public holiday.	Employee on-call paid premium of \$3.45 per hour, or \$5.05 on paid holidays. Employees are paid a minimum of 4 hours at x1.5 the relevant rate.	Base of 15 days leave, increasing to 20 after 3 years service, 25 after 11 years, 30 after 20 years and 35 after 25 years. In addition, there are 12 paid public holidays.

Table 20: Ontario - Agreement for RNs on other leave, pension and other benefits

Maternity Leave	Other Leave	Pension ³⁰	Other Benefits
<ul style="list-style-type: none"> • Maternity/Parental leave of up to 12 months. • The nurse is paid through hospital's Supplemental Unemployment Benefit (SUB) Plan. • For nurses that have given birth the benefit is 84% of the nurse's regular weekly earnings and the sum weekly Employment Insurance benefits and any other earnings. • Payment begins after 2 weeks and continues for a maximum of 15 weeks. • For paternal leave the benefit is 84% of the nurse's regular weekly earnings and the sum weekly Employment Insurance benefits and any other earnings. • Payment begins after 2 weeks and continues for a maximum of 12. 	<p>Sick Pay Covered by the Hospitals of Ontario. Disability Income Plan which has the following schedule: 3 mths to 1 year: 66.66% of earnings 1 yr. to less than 2 yrs.: 70% of earnings 2yrs to less than 3 yrs.: 80% of earnings 3 yrs. to less than 4 yrs.: 90% of earnings 4yrs and up 100% of earnings</p> <p>Long-term Disability Disability pension calculated based on the projected years of contributory service built up to age 65 or 35 years, whichever is first.</p> <p>Other leave: Family bereavement – 4 days.</p>	<p>Healthcare of Ontario Pension Plan Final benefits are based on:</p> <p>The number of years of pensionable service by the average of highest five years of salary by the average Year's Maximum Pensionable Earnings (YMPE).</p> <p>The normal retirement age is 65.</p> <p>For each year of contributory service, employees receive 1.5% of average annualised earnings up to the average YMPE, plus 2% of average annualised earnings above the average YMPE.</p>	<p>Supervising students \$0.60per hour.</p>

²⁹ Ontario Nurse's Association – Hospital Collective Agreement (expiry March 31, 2018).

³⁰ Healthcare of Ontario Pension Plan - <https://hoopp.com>

Nurses

British Columbia pay system - pay and conditions

Table 21 presents host location practices in terms of annual gross pay, the annual net pay and hourly net pay adjusted for OECD Purchasing Power Parity (PPP), standard contracted weekly hours and annual leave provision including public holidays.

The minimum data point for Registered Nurse and Psychiatric Nurse Entry Scale is presented as the primary comparator guide (see section 2.3 Research methodology). In terms of net hourly remuneration, adjusted for OECD PPP, the host location offering is above the comparator rate in Ireland.

Table 21 British Columbia - Pay and Conditions Effective from 1 April, 2018

Grade	Annual gross basic pay data for host location									Annual net pay adjusted for OECD Purchasing Power Parity (PPP)						Standard contracted hours (working week)		Net hourly rate						Annual leave (incl. service days) plus public holidays	
	Local currency (\$,000)			Converted to euros (€000)			Adjusted for OECD PPP Index (€000)			Host location value based on host hours (€000)			Host location value based on Ireland hours (€000)			(exl Breaks)		Host location remuneration data adjusted for OECD PPP			Net Irish public service hourly remuneration				
	Pts above Entry	Min \$	Mid \$	Max \$	Min €	Mid €	Max €	Min €	Mid €	Max €	Min €	Mid €	Max €	Min €	Mid €	Max €	Local Working Week	Ireland Working Week	Min €	Mid €	Max €	Min €	Mid €		Max €
BRITISH COLUMBIA (Independent Tax Regime)																									
Registered Nurse & Registered Psychiatric Nurse Level 3 Scale <i>Data source A</i>	8	82.9	89.9	99.9	56.7	61.5	68.3	60.8	66.0	73.3	45.7	49.2	53.9	47.5	51.2	56.1	37.5	39	23.4	25.3	27.7	17.7	18.6	19.9	21+11 days
Registered Nurse & Registered Psychiatric Nurse Entry Scale <i>Data source B (Public Service Agreement)</i>	8	65.4	75.5	85.9	44.7	51.6	58.8	48.0	55.4	63.0	36.6	41.9	47.2	38.0	43.6	49.1	37.5	39	18.8	21.5	24.2	12.1	14.9	16.5	20+11 days
Registered Nurse & Registered Psychiatric Nurse Entry Scale <i>Data source A</i>	8	58.9	67.4	77.4	40.3	46.1	52.9	43.2	49.4	56.7	33.2	37.6	42.9	36.9	41.9	47.8	35	39	18.2	20.7	23.5	12.1	14.9	16.5	20+11 days

Notes:

- Registered Nurse Level 3 as defined by the Nurses' Bargaining Association Collective Agreement was deemed an appropriate match to CNM II / CNS, a direct comparator was not identifiable in the 16th Master Collective Agreement for this level.
- Data source:
 - A - British Columbia Nurses Union – Nurses' Bargaining Association 2014 – 2019 Proposed Collective Agreement & other iterations. This provincial collective agreement (PCA) covers LPNs, RNs and RPNs working in the public health care system (for the health authorities and affiliates), HealthLink BC and Canadian Blood Services.
 - B - British Columbia Nurses Union – 16th Master Nurses Collective Agreement (2015-2019) - Memorandum of Settlement & other iterations. This collective agreement covers BCNU members who work as direct provincial government employees working in either hospital or community jurisdictions
- Points above Entry – This information is provided when the data source is a comparator 'pay scale' with a minimum and a maximum. This column presents the actual number of points above the minimum or entry point of the scale.
- Exchange rate 2017 : EUR€ to CAD\$ = 1.462
- OECD Purchasing Power Parity indices (Ireland = 100, Host location 136.3) (see Appendix II).
- The Ireland rate is not adjusted for the Pension Related Deduction (PRD)
- Annual leave days based on service plus public holidays.

Nurses

Allowances and benefits provision

Table 22: British Columbia –16th Master Nurses Collective Agreement on working flexibility, unsocial hours and annual leave³¹

Flexible Working Arrangements	Unsocial Hours Payment	Overtime	Stand By Allowance and Call Out Nurses	Annual Leave and General Public Holidays
<p>Job sharing can occur where one of the two proposers holds the position or two proposers apply for a vacant position.</p> <p>Flexible working hours are available if they can be scheduled in agreement between both parties at a local level.</p>	<p>Shift premiums are paid as a dollar figure and not as a percentage of salary and are as follows:</p> <p>Evenings: \$1.50 hourly Nights: \$2.95 hourly Weekends: \$1.50 hourly</p> <p>These premiums can be earned cumulatively i.e. a nightshift on Saturday night may attract a premium of \$4.45 per hour.</p>	<p>x1.5 first two hours, x2 thereafter.</p>	<p>Employees receive compensation equivalent to 1 shift for every 24 hours on call.</p> <p>Employees are paid a minimum of 3 hours the relevant overtime rate for each call back.</p>	<p>Basic entitlement of 20 days, increasing by 1 with 5 years of completed service and by 1 for every year after that until a maximum entitlement of 35 days leave.</p> <p>11 public holidays.</p>

31 British Columbia Nurses Union – 16th Master Nurses Collective Agreement (2015-2019) - Memorandum of Settlement & other iterations

Nurses

Allowances and benefits provision

Table 23: British Columbia – 16th Master Nurses Collective Agreement on other leave, pension and other benefits³²

Maternity Leave	Other Leave	Pension ³³	Other Benefits
<p>Maternity leave allowance is paid in accordance with the Supplemental Employment Benefit (SEB) Plan. Employees can also take parental leave within 52 weeks of birth. For adoption, this must be taken immediately after the placement of the child.</p> <ul style="list-style-type: none"> • 15 weeks of pay at 85%, less any other income during maternity leave. • 35 weeks at 75% of pay less any other income during parental leave. • Employees must remain in service for 6 months or the equivalent of the leave taken or the payments are subject to clawback on a pro-rata basis. 	<p>Sick Leave Employees are covered by the Short Term Illness and Injury Plan upon completion of six months of active service with the Employer.</p> <ul style="list-style-type: none"> • Sick pay is paid at 75% of basic salary and can be topped up with vacation time. • All benefits accrue during this period. • Unused sick banks cashed at 50% at retirement. <p>For long-term disability the employee receives: (1) 70% of the first \$2,300 of monthly earnings, and (2) 50% of the monthly earnings above \$2,300.</p> <p>Other leave includes:</p> <ul style="list-style-type: none"> • Child's wedding: 1 day • Birth/adoption: 2 days • Moving: 1 day • Attend a funeral: ½ day • Citizen hearing: 1 day • Marriage: 3 days • Care for sick/elderly parent: 1 day per year • Child custody hearing: 1 day per year • Court appearance for child: 1 day 	<p>Pension is provided by the Public Service Pension Plan which is a defined benefit plan.</p> <p>Final benefits are based on: The number of years of pensionable service x The average of highest five years of salary.</p> <p>The normal retirement age is 65 and the maximum service for pension purposes is 35 years.</p>	<ul style="list-style-type: none"> ▪ Diploma in Advanced Psychiatric Nurses or employee with clinical specialism (not taking less than 4 months) \$50 per month. ▪ Admin or management training \$25 per mth. ▪ Dual RN/PN registry \$50 per mth. ▪ Masters degree \$125 per mth.

32 British Columbia Nurses Union – 16th Master Nurses Collective Agreement (2015-2019) - Memorandum of Settlement & other iterations.

33 Public Service Pension Plan BC - <https://pspp.pensionsbc.ca>

Nurses

Allowances and benefits provision

Table 24: British Columbia – Nurses Bargaining Association Agreement on working flexibility, unsocial hours and annual leave³⁴

Flexible Working Arrangements`	Unsocial Hours Payment	Overtime	Stand By Allowance and Call Out Nurses	Annual Leave and General Public Holidays
<p>It is up to the employer and employee at the particular hospital to negotiate flexible working hours.</p> <p>Employees can also make requests for a position to be job shared.</p>	<p>Shift premiums are paid as a dollar figure and not as a percentage of salary and are as follows:</p> <p>Evenings - \$0.70 hourly Nights - \$3.50 hourly Weekends - \$2.30 hourly Super Shift (between 23:30 Friday and 07:30 Saturday, and between 23:30 Saturday and 07:30 Sunday) - \$1.00 These premiums can be earned cumulatively i.e. a nightshift on Saturday night between 23:30 and 7:30 Sunday may attract a premium of \$6.80 per hour.</p>	<p>x1.5 first two hours, x2 thereafter, x1.5 on calendar holidays or days scheduled off changed without 14 days notice.</p>	<p>Employee paid premium of \$5.75 per hour for the first 72 hours on-call in a calendar month and \$6.25 per hour after.</p> <p>Employees are paid a minimum of 2 hours the relevant overtime rate for each call back.</p>	<p>Basic entitlement of 20 days, increasing by 1 day with 5 years of completed service and by 1 day for every year after that until a maximum entitlement of 45 days leave.</p> <p>11 public holidays.</p>

³⁴ British Columbia Nurses Union – Nurses' Bargaining Association 2014 – 2019 Proposed Collective Agreement & other iterations

Nurses

Allowances and benefits provision

Table 25: British Columbia – Nurses Bargaining Association Agreement on other leave, pension and other³⁵ benefits

Maternity Leave	Other Leave	Pension ³⁶	Other Benefits
<p>Maternity leave allowance is paid in accordance with the Supplemental Employment Benefit (SEB) Plan. Maternity leave paid at 2 weeks at 85% of salary and 15 weeks of 85% of salary less any other income during maternity.</p> <p>Can take 52 weeks of unpaid leave.</p> <p>No requirement for repayment if the employee does not return to work/stay for a period of time.</p>	<p>Sick Leave Sick leave is banked at a rate of 1.5 days per months of service to a maximum of 1123.2 hours. Sick pay is 100% of pay per hour in sick bank. Once sick pay bank is exhausted, employees go on unpaid.</p> <p>Other leave includes:</p> <ul style="list-style-type: none"> • Marriage: 5 days • Paternity: 1 day • Family member care: 2 days • Compassionate leave: 1 day • Travel related to compassionate leave: 1 day <p>Long-term Disability: After 5 months post the injury/illness benefit equal to 70% of the first \$4,000 of the pre-disability monthly earnings, and 50% on the pre-disability monthly earnings above \$4,000, or 2/3 of pre-disability monthly earnings, whichever is more. \$4,000 level is to be increased annually by the increase in the weighted average wage rate for employees under the collective agreement.</p>	<p>Employees entitled to join the Municipal Pension Plan after 3 months of service.</p> <p>Final benefits are based on: The number of years of pensionable service x the average of highest five years of salary.</p> <p>The normal retirement age is 65 and the maximum service for pension purposes is 35.</p>	<ul style="list-style-type: none"> ▪ Diploma in Advanced Psychiatric Nurses or employee with clinical specialism (not taking less than 4 months) \$50 per month. ▪ Admin or management training \$25 per month. ▪ Dual RN/PN registry \$50 per month. ▪ Masters degree \$125 per month.

³⁵ British Columbia Nurses Union – Nurses’ Bargaining Association 2014 – 2019 Proposed Collective Agreement & other iterations

³⁶ Municipal Pension Plan – British Columbia - <https://mpp.pensionsbc.ca/>



4. NON-CONSULTANT HOSPITAL DOCTORS

4.1 United Kingdom

4.2 Australia

4.3 United States

4.4 Canada

Non-Consultant Hospital Doctors

Selected data location

The National Health Service (NHS) pay system has two pay spines or series of pay bands: pay spine one for staff within the remit of the Doctors' and Dentists' Review Body (DDRB)³⁷ and pay spine two for staff within the extended remit of the NHS Pay Review Body (NHSPRB) which includes nurses.

The majority of doctors in the UK work in the NHS and the pay of those on national agreements is reviewed annually by the independent Doctors' and Dentists' Review Body (DDRB). The Review Body is currently in the process of conducting the 2018 review.

Selected data location

The consultants reviewed the Non-Consultant Hospital doctors pay structures across the UK and for the purpose of selecting a comparator guide focused on the new pay structure that will be implemented in England. The rationale for this is as follows:

- the availability of robust data for each region.
- the traditional movement of labour between Ireland and all parts of the UK.
- As there is a different pay model in England compared to the other regions a broader view was required. Scotland, Wales and Northern Ireland are working with a pay system which is based on a traditional incremental pay structure. Since 2016, Junior Doctors in England moved from the incremental pay system to a simplified model with four nodal points and changes to selected the terms and conditions.

³⁷ <https://www.gov.uk/government/organisations/review-body-on-doctors-and-dentists-remuneration>

Non-Consultant Hospital Doctors

Selected roles

The consultants selected two Irish public service medical grades to provide an overview of pay at the early stage of the medical career (Senior House Officer (SHO)) and at a more experienced career point (Registrar). Registrar was selected as a base line reference, recognising that while this is primarily a service delivery grade there are a number of specialist trainees in HST employed at this level.

The data presented for England covers Foundation House Officer 2 and Specialty Registrar as comparator guides.

As part of the Modernising Medical Careers programme in 2007, the grade of Foundation Doctor (House Officer) replaced the traditional grades of pre-registration house officer and senior house officer.

Foundation Year 1 reflects the Intern grade in Ireland and Foundation Year 2 reflects the entry point to the grade of Senior House Officer.

A specialty registrar (StR) in a hospital is a doctor who is working as part of a specialty training programme. This is known as a training grade as these doctors are supervised to an extent, as part of a structured training experience that leads to being able to undertake independent practice in a hospital specialty or working as a general practitioner. This grade replaced the Senior House Officer (SHO) and Specialist registrar (SpR) posts.

NHS Levels of Progression	
Consultant (experienced)	–
Consultant (Newly-Qualified)	Associate Specialist
Specialist Registrar (SpR)	Specialty Registrar (StR) Core training, Run-Through Training and Higher-Training
Foundation house officer 2 (FY2)	
Foundation house officer (FY1)	

Non-Consultant Hospital Doctors

Regional differentials

Tables below present the pay scales (effective 1 April, 2018) in England, Wales, Scotland and Northern Ireland. There are minimal pay differentials across these regions. There is a notable variation between the cost of living in London and the rest of the UK which is addressed by way of a High Cost Area Supplement as set out in the table below.

NHS UK - Pay Structure 1 April, 2017

Under the existing incremental pay system effective 1 April, 2017 the pay differentials between England, Wales and Northern Ireland are minimal. The new pay scales for 2017-18 are not yet available for Northern Ireland. The scales in Scotland are between 2-3% higher than the other regions.

	England & Wales £	Scotland £	Dif %
Specialty Registrar			
1	30,605	31,220	102%
2	32,478	33,131	102%
3	35,093	35,799	102%
4	36,675	37,412	102%
5	38,582	39,358	102%
6	40,491	41,305	102%
7	42,399	43,251	102%
8	44,307	45,197	102%
9	46,215	47,144	102%
10	48,123	49,091	102%
Foundation Yr 2			
1	28,640	29,361	103%
2	30,513	31,281	103%
3	32,386	33,201	103%

NHS England – 2016* Pay Structure

* Effective 1 April 2018

Grade	Min £	Max £
Specialist Registrar (SpR) Specialty Registrar (StR)	36,461 (CT1/ST1)	46,208 (CT3/ST3)
Foundation Doctor Year 2	30,805 (SY2)	
Foundation Doctor Year 1	26,614 (SY1)	

NHS England – High Cost Area Supplement

The zones for high cost area payments are defined as Inner London, Outer London and London Fringe Areas.

Non-resident staff £ per annum	
Inner London	£2,162
Outer London	£ 527
Fringe	£ 149

Non-Consultant Hospital Doctors

Basic pay, working hours and holidays

Table 26 presents host location practices in terms of annual gross pay, the annual net pay and hourly net pay adjusted for OECD Purchasing Power Parity (PPP), standard contracted weekly hours and annual leave provision including public holidays.

The minimum data point for Foundation Doctor Year 2 is presented as the primary comparator guide (see section 2.3 Research methodology). In terms of net hourly remuneration, adjusted for OECD PPP, the host location offering is below the comparator rate in Ireland.

Table 26 NHS England – Pay and Conditions 1 April, 2017

Grade	Annual gross basic pay data for host location									Annual net pay adjusted for OECD Purchasing Power Parity (PPP)						Standard contracted hours (working week)		Net hourly rate						Annual leave (incl. service days)		
	Local currency (£,000)			Converted to euros (€000)			Adjusted for OECD PPP Index (€000)			Host location value based on host hours (€000)			Host location value based on Ireland hours (€000)			(exl Breaks)		Host location remuneration data adjusted for OECD PPP			Net Irish public service hourly remuneration			plus public holidays		
	Pts above Entry	Min £	Mid £	Max £	Min €	Mid €	Max €	Min €	Mid €	Max €	Min €	Mid €	Max €	Min €	Mid €	Max €	Local Working Week	Ireland Working Week	Min €	Mid €	Max €	Min €	Mid €	Max €		
ENGLAND																										
Specialty Registrar (StR)	n/a	36.5	-	46.2	41.6	-	52.8	44.7	-	56.7	34.6	-	42.7	35.9	-	44.4	37.5	39	17.7	-	21.9	19.4	18.3	21.8	29+8 days	
Foundation Doctor Year 2	n/a	-	30.8	-	-	35.2	-	-	37.8	-	-	29.8	-	-	31.0	-	37.5	39	-	15.3	-	16.4	18.3	20.4	27+8 days	

Notes:

1. The Foundation Doctor Year 2 pay point is presented as the primary comparator guide.
2. The Specialty Registrar pay points are presented as a secondary comparator guide for information purposes only.
3. Data source: <http://www.nhsemployers.org/your-workforce/2018-contract-refresh/2018-19-pay-scale>
4. N/A – The data category is not applicable.
5. As pay scales are not applicable there are some blank data points.
6. Exchange rate 2017 : EUR€ to GBP£ = 0.876
7. OECD Purchasing Power Parity indices (Ireland = 100, Host location 81.5)
8. Annual leave days based on service plus public holidays
9. The Ireland rate is not adjusted for the Pension Related Deduction (PRD)

Non-Consultant Hospital Doctors

Allowances and benefits provision

Table 27: NHS England benefits applicable to all staff & consultant contract benefits – Working flexibility, unsocial hours and annual leave^{38,39}

Flexible Working Arrangements	Unsocial Hours Payment	Overtime	Stand By Allowance and Call Out	Annual Leave and general public holidays
<p>NHS Employers have policies on flexible working which, as far as is practicable, include:</p> <ul style="list-style-type: none"> • job sharing, where two or more people share the responsibilities of one or more full-time job(s), dividing the hours, duties and pay between them. • flexi-time, where employees can choose their own start and finish time around fixed core hours; annual hours contracts, where people work a specific number of hours each year. • term-time working, where people work during the school term but not during school holidays. • school-time contracts time off during school holiday periods. • tele-working, where people work from home for all or part of their hours with a computer or telecommunication link to their organisation. • voluntary reduced working time, where people work reduced hours by agreement at a reduced salary. • fixed work patterns where, by agreement, days off can be irregular to enable, for example, separated parents to have access to their children and flexible rostering. • flexible retirement 	<p>Weekend Work (One or more shifts/duty periods) paid as a % of basic salary.</p> <p>1 wkend in 2 = 10% <1wkend in 2 and great than or equal to 1 wkend in 4 = 7.5% <1wkend in 4 and great than or equal to 1 wkend in 5 = 6% <1wkend in 5 and great than or equal to 1 wkend in 7 = 4% <1wkend in 7 and great than or equal to 1 wkend in 8 = 3% Less frequently than 1 wkend in 8 = No allowance</p> <p>Enhancement of 37% of the hourly basic is paid for hours between 21.00 and 07.00.</p>	<p>There is a single harmonised rate of x1.5 salary for all overtime, with the exception of work on public holidays, which is paid double time.</p> <p>In certain circumstances, time in lieu can be an alternative.</p>	<p>On on-call rota, required to be available to work or give advice on the phone, not normally expected to be on site for the whole period. Allowance is 8% of salary. (Must be no more than three on-call periods in seven consecutive days.</p> <p>Special duty payments. Sleeping-in allowance. These payments are negotiated locally.</p>	<p>On appointment 27 days + 8 days.</p> <p>After five years' service 32 days + 8 days.</p> <p>These core days include two extra statutory days previously available under the 2002 T&Cs of Service.</p>

38 NHS terms and conditions of service handbook, <http://www.nhsemployers.org/your-workforce/pay-and-reward/nhs-terms-and-conditions/nhs-terms-and-conditions-of-service-handbook>, and update circulars.

39 Terms and Conditions of Service for NHS Doctors and Dentists in Training 2016.

Non-Consultant Hospital Doctors

Allowances and benefits provision

Table 28: NHS England benefits applicable to all staff & consultant contract benefits – Other leave, pension and other benefits

Maternity Leave	Other Leave	NHS Pension Plan 2015 ⁴⁰	Other Allowances and Benefits
<p>All employees (with 12 months continuous service) have the right to take 52 weeks of maternity leave.</p> <ul style="list-style-type: none"> First 8 weeks, full pay, less any Statutory Maternity Pay or maternity allowance (including any dependents' allowances) receivable. Next 18 weeks, half of full pay, plus any Statutory Maternity Pay or maternity allowance (including any dependents' allowances) receivable, providing the total receivable does not exceed full pay. For the next 13 weeks, Statutory Maternity Pay or maternity allowance that they are entitled to under the statutory scheme. Statutory adoption leave, 26 weeks of ordinary Adoption Leave (OAL) and 26 weeks of additional Adoption Leave (AAL) Adoption Pay is made up of 8 weeks full pay, 18 weeks half pay and remaining 26 weeks unpaid leave. 	<p>Study Leave allowances Foundation Doctor Yr. 1–15 days All other doctors in training – 30 days.</p> <p>Sick Leave Supplements to statutory sick pay:</p> <ul style="list-style-type: none"> Yr. 1 of service - one month's full pay and two months' half pay. Yr. 2 of service - two months' full pay and two months' half pay. Yr. 3 of service - four months' full pay and four months' half pay. Yr. 4 and yr. 5 of service - five months' full pay and five months' half pay. After Yr. 5 of service - six months' full pay and six months' half pay. <p>Shared Parental Leave (SPL)</p> <ul style="list-style-type: none"> unpaid leave of up to 18 weeks for each child up to their 18th birthday. <p>Paternity Leave</p> <ul style="list-style-type: none"> Eight weeks full pay, 18 weeks half pay, 13 weeks statutory and 13 weeks unpaid leave. Criteria apply. <p>Employment breaks - childcare, eldercare, training, work abroad, other up to 5 years.</p>	<p>The NHS Pension Scheme is the default pension scheme for NHS workers to be automatically enrolled in under government efforts to increase levels of personal pension saving in the UK.</p> <ul style="list-style-type: none"> Defined benefits plan based on a career average. 1/54th of pensionable earnings for each year of service. Pensionable earnings include: salary, wages and fees. It excludes bonuses, payments to cover expenses, payments for overtime in excess of full time equivalent hours and non-consolidated pay awards/ increases. The final pension payable is calculated by adding together the revalued pensions earned in each year of membership. Pensionable age: 65 years of age. 	<ul style="list-style-type: none"> Recruitment and retention premia up to 30% of base pay, new team bonus schemes or other incentives, accelerated development and progression schemes. However, the NHS has withdrawn nationally agreed Recruitment and Retention premia since 2011, and usage of local recruitment and retention premia is decreasing and applies in very limited circumstances. Long Service recognition for 25 and 40 years service. NHS Employee Benefits website for discounted products grocery, cinema, meals, leisure activities. Travel: Cycle to Work scheme. 15% discount on public transport Salary sacrifice for low emission cars. Reimbursement for work related travel either by car, motorcycle or public transport. Health awareness for NHS Staff. Where NHS organisations acquire earned autonomy or foundation trust status in England they have greater freedom to offer alternative packages of benefits of equivalent value. Preparation for retirement.

40 <https://www.nhsbsa.nhs.uk/nhs-pensions> (NHS Business Services Authority)

Non-Consultant Hospital Doctors

Selected data location

The Australian health care system provides universal access to a comprehensive range of largely publicly funded services. Australia has a federal system of government, with a national (Commonwealth) government, six states and ten territories. At federation level, health is the responsibility of the states. However, the Commonwealth Government holds the greatest power to raise revenue, so states rely on financial transfers from the Commonwealth to support their health systems. This makes the Australian health care system a complex division of responsibilities and roles across different levels of government.⁴¹ Public hospitals are organised into Local Hospital Networks called LHNs. They are owned and operated by the state and territory governments.⁴²

Selected data location

The consultants reviewed available information on non-consultant hospital doctors pay structures across Australia and for the purpose of selecting a comparator guide focused on the Victorian region. The rationale for this is as follows:

- Through the desk research robust Australia ‘national data’ was not identified.
- The WTW Global Geographic Salary Differentials Report 2017 indicated that in Australia, apart from Perth, there is no significant pay differentials between regions.
- The Victorian region is the second most populated region in Australia (includes Melbourne) indicating a high concentration of hospitals.
- Robust data for the public health system in Victoria was available.

Victorian Public Health Sector has a pay agreement for doctors in training with public hospitals (2018 to 2021). This agreement covers Health Services Hospitals across the Victorian region.⁴³

41 <https://international.commonwealthfund.org/countries/australia/> (Common Wealth Fund)

42 <https://www.australia.gov.au/about-government/how-government-works> (Australia Government)

43 <https://membership.amavic.com.au/files/Doctors%20in%20Training%20Enterprise%20Agreement%202018.pdf> (Victorian Public Health Sector - Doctors in Training Enterprise Agreement 2018-2021)

Non-Consultant Hospital Doctors

Selected roles

The consultants selected two Irish public service medical grades to provide an overview of pay at the early stage of the medical career Hospital House Officer (HMO) and at a more experienced career point, Registrar.

The data presented for Australia covers Hospital Medical Officer and Registrar as comparator guides.

In Australia, the education and training requirements of medical practitioner from starting medical school (4 to 6 years) to completing specialist training typically takes between 9 to 15 years in total, assuming full-time study and work and dependent on the specialty choice.⁴⁴

The first year at the level of Hospital Medical Officer (HMO) is considered equivalent to an Intern level.

The Registrar is a doctor who is either appointed to an accredited specialist training position or who holds a position designated as such by the Health Service.

Levels of Doctors in Training	Typical Profile
Registrar or person enrolled in Specialist Training	Doctor undergoing specialist training
Senior Medical Officer (SMO)	Doctor heading a Department
Medical Officer (MO)	At least 3 years of experience
Hospital Medical Officer (HMO)	Residents with no experience up to 3 years

44 <https://ama.com.au/careers/becoming-a-doctor> (Australian Medical Association)

45 <https://membership.amavic.com.au/files/Doctors%20in%20Training%20Enterprise%20Agreement%202018.pdf> (Victorian Public Health Sector - Doctors in Training Enterprise Agreement 2018-2021)

Non-Consultant Hospital Doctors

Regional differentials

The Willis Towers Watson Global Geographic Salary Differentials Report 2017 provides information on regional differentials in several countries around the world covering all continents. A sample of 6,724 organisations from 11 countries participated in the Asia Pacific (APAC).

The ratios below are comparing base pay against the full sample (National Data). There are minimal pay differentials across these regions.

Table 29: 2017 Regional differentials professional roles 1 April, 2017⁴⁶

Region	Ratio relative to National Norm
Perth	1.05
Sydney	1.01
Rest of the Country Australia	1.00
Brisbane	0.99
Melbourne (Victoria State)	0.99

The ratios for the table above were calculated considering the following equation: the average base pay for the national sample was calculated by taking an average of all the reporting organisations' average base salaries for a particular job code.

⁴⁶ Willis Towers Watson Global Geographic Salary Differentials Report (2017)

Non-Consultant Hospital Doctors

Basic pay, working hours and holidays

Table 30 presents host location practices in terms of annual gross pay, the annual net pay and hourly net pay adjusted for OECD Purchasing Power Parity (PPP), standard contracted weekly hours and annual leave provision including public holidays.

The minimum data point for Hospital Medical Officer is presented as the primary comparator guide (see section 2.3 Research methodology). In terms of net hourly remuneration, adjusted for OECD PPP, the host location offering is above the comparator rate in Ireland.

Table 30 Victorian Public Health Sector Scale, 1 January, 2018

Grade	Annual gross basic pay data for host location										Annual net pay adjusted for OECD Purchasing Power Parity (PPP)						Standard contracted hours (working week)		Net hourly rate						Annual leave (incl. service days) plus public holidays	
	Local currency (\$,000)			Converted to euros (€000)			Adjusted for OECD PPP Index (€000)			Host location value based on host hours (€000)			Host location value based on Ireland hours (€000)			(excl Breaks)		Host location remuneration data adjusted for OECD PPP			Net Irish public service hourly remuneration					
	Pts above Entry (Full Scale)	Min \$	Mid \$	Max \$	Min €	Mid €	Max €	Min €	Mid €	Max €	Min €	Mid €	Max €	Min €	Mid €	Max €	Local Working Week	Ireland Working Week	Min €	Mid €	Max €	Min €	Mid €	Max €		Inc. Public Hols
VICTORIA																										
Registrar Year 1	6	109.4	123.0	150.6	74.4	83.7	102.4	68.2	76.7	93.8	49.3	54.5	64.9	44.7	49.4	58.9	43	39	22.0	24.4	29.0	19.4	18.3	21.8	25+10 days	
Hospital Medical Officer Year 1	2	76.8	80.0	83.3	52.2	54.4	56.6	47.9	49.9	51.9	36.6	37.9	39.3	37.6	38.9	40.3	38	39	18.5	19.2	19.9	16.4	18.3	20.4	25+10 days	

Notes:

- Incremental pay progression for all pay points, within each pay band, is conditional upon yearly progression basis.
- Data source: <https://membership.amavic.com.au/files/Doctors%20in%20Training%20Enterprise%20Agreement%202018.pdf> (Victorian Public Health Sector - Doctors in Training Enterprise Agreement 2018-2021).
- Points above Entry – This information is provided when the data source is a comparator 'pay scale' with a minimum and a maximum. This column presents the actual number of points above the minimum or entry point of the scale.
- The minimum point (€000) presented for the Hospital Medical Officer comparator guide is €52.2. The actual minimum of the scale for the Hospital Medical Officer is €49.1.
- Exchange rate 2017 : EURO€ to AUD\$ = 1.4703
- OECD Purchasing Power Parity indices (Ireland = 100, Host 160.4) (see Appendix II)
- The Ireland rate is not adjusted for the Pension Related Deduction (PRD)
- Annual leave days based on service plus public holidays.

Non-Consultant Hospital Doctors

Allowances and benefits provision

Table 31: Victoria Doctors in Training Enterprise Agreement - Working flexibility, overtime, stand by and annual leave⁴⁷

Flexible Working Arrangements	Overtime	Stand By Allowance and Call Out HMO Year 2	Annual Leave and general public holidays
<p>Victorian Health Public sector has policies on flexible working which are applicable for specified employees to request flexible working arrangements in specified circumstances.</p> <p>The arrangements are classified as follows:</p> <p>Hours of work Patterns of work and Location of work.</p>	<p>Rates are broken down into weekdays and weekends.</p> <p>For weekdays, overtime rate is x1.5 salary for the first 2 hours and x2 salary thereafter.</p> <p>For hours worked between midnight Friday and midnight Sunday that are in excess of ordinary hours, this rule also applies.</p> <p>Saturday and Sunday: the overtime rate is x1.5 salary.</p>	<p>There are two types of on-calls allowance, general on call and standby on call. They both cannot exceed 16 hours.</p> <p>The general on-call rate is broken down into work days and public holidays. For 2018, the on-call allowance for work days is set at \$62.80 and for public holidays is set at \$88.20.</p> <p>For standby on-call allowance on work days, the doctor will receive 2.5% of the weekly rate and 3.5% on public holidays.</p> <p>When doctors are called out to their place of work, payment of x1.5 of the hourly rate for the first 2 hours and then x2.0 thereafter.</p>	<p>For each year of service, the annual leave entitlement ranges from 4 to 5 weeks depending whether the doctor is classified as a shiftworker.</p> <p>Public holidays account for more 10 days to the annual leave.</p> <p>The amount of paid weeks does not increase by length of service.</p> <p>There is no mention of an annual leave carry-over policy.</p>

⁴⁷ <https://membership.amavic.com.au/files/Doctors%20in%20Training%20Enterprise%20Agreement%202018.pdf> (Victorian Public Health Sector - Doctors in Training Enterprise Agreement 2018-2021)

Non-Consultant Hospital Doctors

Allowances and benefits provision

Table 32: Victoria Doctors in Training Enterprise Agreement - Other leave, pension and other benefits⁴⁸

Maternity Leave	Other Leave	Pension Plan	Other Benefits
<p>Maternity Leave</p> <p>All employees (with 12 months continuous service) have the right to take up to 52 weeks of maternity leave.</p> <ul style="list-style-type: none"> • First 8 weeks, full pay as well as pension. • After 8 weeks, the leave is unpaid. <p>Paid parental leave is in addition to any relevant Commonwealth Government paid parental leave scheme.</p> <p>Statutory adoption</p> <p>The current agreement provides unpaid leave for the adoption process only. Provision of number of days is not mentioned on the agreement.</p>	<p>Sick/Carer's Leave</p> <p>An Employee may use up to 28 days personal leave, in aggregate, in any year of service on account of a disability or where the employee is required to attend a registered health practitioner.</p> <p>There is no provision of Long-term disability mentioned on the agreement.</p>	<p>The Pension Scheme is dealt with extensively by federal legislation. The Public Sector Superannuation Accumulation Plan's key points are highlighted below:</p> <ul style="list-style-type: none"> • Defined Contribution. • minimum of 15.4% employer contributions. • Pensionable earnings include: salary, wages. Other elements can be included only if there has been an agreement between the employer and the individual employee. • Option to make extra contributions. • Normal retirement age: from 55 to 60 depending on your date of birth. 	<p>Other benefits include both leaves and other allowances:</p> <ul style="list-style-type: none"> ▪ Accommodation and Facilities ▪ Higher Duties Allowance ▪ Meal Allowance ▪ Telephone Allowance ▪ Travelling Allowance ▪ Uniform/Laundry Allowance ▪ Fitness for work, Family Violence, Breastfeeding leaves, etc.

48 <https://membership.amavic.com.au/files/Doctors%20in%20Training%20Enterprise%20Agreement%202018.pdf> (Victorian Public Health Sector - Doctors in Training Enterprise Agreement 2018-2021)

Non-Consultant Hospital Doctors

Selected data location

Health care remains in a period of uncertainty and transition, as the Affordable Care Act (ACA) of 2010 continues to face challenges. Concerns persist over whether or not the growth rate of physician supply will keep pace with growing healthcare demands. Latest figures show, the United States' first-year medical school enrolment has increased by 28% since 2002 and the population mix of the graduate population in 2016 was 76% (US & Canadian), 22.7% (International) remaining were unknown.⁴⁹

Selected Data

Due to the variable providers⁵⁰ of health care across the US, various data sources have been used to establish the pay practices for non-consultant hospital doctors and hospital consultants. The data sources are noted below:

- Willis Towers Watson 2017 Health Care Compensation Survey – United States: see appendix III for participants
- Medscape Physician Compensation Report 2017: 20,000 physicians across the US covering 29 specialties
- Bureau of Labor Statistics: from the United States Department of Labor

As highlighted by the Journal of Medical Regulation⁵¹ and further confirmed by the 2018 Review of Physician and Advanced Practitioner Recruiting Incentives⁵², the demand for physicians is no longer limited to rural areas but across the nation. It is for this reason the report references national data and, where possible, TC/WTW have provided regional differential information. A mobile work force is evident through the high prevalence of relocation allowances (see Other Benefits table on page 74)

49 <https://www.fsmb.org/globalassets/advocacy/publications/2016census.pdf>

50 <http://dpeaficio.org/programs-publications/issue-fact-sheets/the-u-s-health-care-system-an-international-perspective/>

51 <http://jmr.fsmb.org/wp-content/uploads/2015/09/Health-Care-Workforce-in-Transition.pdf>

52 https://www.merrithawkins.com/uploadedFiles/MerrittHawkins/Pdf/2017_Physican_Incentives_Review.pdf

Non-Consultant Hospital Doctors

Selected roles

The consultants selected two Irish public service medical grades to provide an overview of pay at the early stage of the medical career (Senior House Officer (SHO)) and at a more experienced career point (Registrar).

The data presented for the US covers Resident Yr. 2 and Fellow as comparator guides⁵³.

Resident 2nd Year: Assists in the diagnosis and treatment of hospital patients under the supervision of the attending physician. Assists with admissions, consultations and evaluations. Communicates with patients and families regarding the medical process and the plan of care as outlined by the attending physician – equivalent to a Senior House Officer in Ireland.

Fellows” Capable of acting as an attending physician or consultant physician in the generalist field in which they are trained, such as pediatrics.

Levels of Progression	Typical Profile
Attending Physician	They are fully trained and have completed a least of 3 years of residency training. (see detail in Hospital Consultant section).
Fellow	Primary residency completed. Undertaking advanced training in a certain specialised field.
Residents	Yr. 1–7 (1st year resident also known as intern)

⁵³ <https://www.ecfm.org/echo/team-doctors-attending-physician.html>

Non-Consultant Hospital Doctors

Regional differentials

Table 33 represents the regional differentials based on an analysis of the pay data in the Medscape Physician Compensation Report 2018. A different data source was used to analysis regional differentials in nurses pay (see Table 14). The below differentials can be used as a guideline to localise the results reported

There are minimal pay differentials for the physician group across.

Table 33: Regional differentials 2018

Region	Differentiation Factor
North Central	1.07
Southeast	1.03
Northwest	1.02
South Central	1.01
Great Lakes	1.01
West*	-
Mid-Atlantic	0.94
Southwest	0.93
Northeast	0.92

*Includes Hawaii and Alaska

Base Line – based on the average physician salary as reported by Medscape Physician Compensation Report 2018

Non-Consultant Hospital Doctors

Basic pay, working hours and holidays

Table 34 presents host location practices in terms of annual gross pay, the annual net pay and hourly net pay adjusted for OECD Purchasing Power Parity (PPP), standard contracted weekly hours and annual leave provision including public holidays.

The minimum data point for Resident 2nd Year is presented as the primary comparator guide (see section 2.3 Research methodology). In terms of net hourly remuneration, adjusted for OECD PPP, the host location offering is above the comparator rate in Ireland.

Table 34: North Central Pay and Conditions Data 1 April, 2017

Grade	Annual gross basic pay data for host location									Annual net pay adjusted for OECD Purchasing Power Parity (PPP)						Standard contracted hours (working week)		Net hourly rate						Annual leave (incl. service days)	
	Local currency (\$,000)			Converted to euros (€000)			Adjusted for OECD PPP Index (€000)			Host location value based on host hours (€000)			Host location value based on Ireland hours (€000)			(exl Breaks)		Host location remuneration data adjusted for OECD PPP			Net Irish public service hourly remuneration			plus public holidays	
	Pts above Entry	Min \$	Mid \$	Max \$	Min €	Mid €	Max €	Min €	Mid €	Max €	Min €	Mid €	Max €	Min €	Mid €	Max €	Local Working Week	Ireland Working Week	Min €	Mid €	Max €	Min €	Mid €	Max €	Inc. Public Hols
NORTH CENTRAL (Illinois Tax Regime has been applied)																									
Resident 4th Year/Fellow	n/a	57.6	59.0	59.5	51.1	52.4	52.8	57.4	58.8	59.3	44.7	45.6	45.9	43.5	44.4	44.8	40.0	39	21.5	21.9	22.1	19.4	18.3	21.8	23+8 days
Resident 2nd Year	n/a	53.7	54.7	55.8	47.7	48.5	49.5	53.5	54.5	55.6	42.1	42.7	43.5	41.0	41.7	42.4	40.0	39	20.2	20.6	20.9	16.4	18.3	20.4	23+8 days

Notes:

- There is no central agreement across the US that can be referenced, the data presented above represents a benchmarking analysis of Lower Quartile, Median and Upper Quartile based on Willis Towers Watson market data. With specific reference made to Not-for-profit organisations in the hospital system/network located in the North central region
- Data source: 2017 Health Care – Clinical & Professional Compensation Survey Report - US (see Appendix III for participant listing).
- N/A – The data category is not applicable.
- Illinois tax regime has been applied here based on our understanding of the population demographic of North Central – with highest populations in this state
- Points above Entry – N/A – The data category is not applicable
- Exchange rate 2017 : EUR€ to USD\$ = 1.126
- OECD Purchasing Power Parity indices (Ireland = 100, Host location 100.348) (see Appendix II)
- The Ireland rate is not adjusted for the Pension Related Deduction (PRD)
- Annual leave days based on service plus public holidays. Annual leave days based on service plus public holidays. The US paid annual leave days, excluding public holidays, are based on median market data extracted from the WTW 2017 Health Care Compensation Policies and Practices survey. The consultants note that the lower quartile provision was only 12 days.

Non-Consultant Hospital Doctors

Allowances and benefits provision

Table 35: US Healthcare employees – Working flexibility, unsocial hours and annual leave ^{54,55,56}

Bonus & Incentive Pay	Overtime & Annual Leave	Healthcare
<ul style="list-style-type: none"> 39% of physicians reported receiving bonuses in the 2018 Medscape survey. The 2017 Merrit Hawkin report (MH report) stated 72% of the respondents were offered bonuses as an incentive (in addition to salary). Typical Measurements include - RVU based (relative value units) , Net Collections, Gross Billing, Patient Encounters and Quality (as noted by the MH report). 	<ul style="list-style-type: none"> 98.2% of organisations in the hospital system/network provide paid leave. Included in the pooled leave are vacation, sick leave and personal/floating. The median days of leave increase based on years of service and in the Not-For-Profit peer the following are the median pooled leave days based on years of service: <ul style="list-style-type: none"> - 3 months: 21 days - 1 year: 23 days - 5 years: 27 days - 10 years: 31 days - 20 years: 34 days Eligible to carry over holidays. The consultants note that the lower quartile provision was only 12 days. Section 13(a)(1) of the Fair Labor Standards Act (FLSA) provides an exemption from overtime pay for employees employed as bona fide executive, administrative, professional and outside sales employees. 	<ul style="list-style-type: none"> As of January 1 2016, employers with more than 50 employees are required to provide health insurance to their full-time employees and their dependent children. According to Willis Towers Watson's survey data, the most common types of employer medical plans by order of prevalence are: <ul style="list-style-type: none"> • Preferred Provider Organizations (PPOs) • Consumer-Driven Health Plans (CDHPs) • Health Maintenance Organizations (HMOs): Exclusive Provider Organizations (EPOs) • Point of Service Plans (POS) CDHPs have grown in popularity over the past few years due to lower premiums and savings features but the plans are still expensive by any measure, with an average annual premium of USD 16,737 for family coverage.

54 2017 Health care Compensation Policies and Practices Report.

55 Merrit Hawkin - 2018 Review of physician and advanced practitioner recruiting incentives (MH Report).

56 WTW 2017 Benefits Profile – United States.

Non-Consultant Hospital Doctors

Allowances and benefits provision

Table 36: US Healthcare employees – Other leave, pension and other benefits^{57,58,59}

Maternity and Parental Leave	Pension Benefits	Other Benefits
<ul style="list-style-type: none"> • Social Security does not provide maternity, paternity or parental leave benefits in this region. As of 2017, there are three states which provide some parental or family leave (California, New Jersey and Rhode Island). New York has also passed legislation for paid family leave, which will take effect in 2018. • While not required by law, employer-paid maternity leave is a very common benefit for all sizes of employers but the duration of the benefit tends to be rather modest, ranging from 7-9 weeks on average. The benefit may be payable as a straightforward paid maternity leave benefit or as provided by STD insurance if any, or a combination thereof. • Under the Family and Medical Leave Act (FMLA), employees are entitled to 12 weeks' unpaid leave during any 12-month period for the purposes of birth, adoption, placement for adoption or fostering of a child. To be eligible, employees must have one year or more of service with an employer who has 50 or more employees within a 75-mile radius. States are allowed to expand on this provision, although only a small number have done so. 	<ul style="list-style-type: none"> • According to the 2016 National Compensation Survey by the Bureau of Labor Statistics (BLS), 77% of full-time workers in private industry had access to a retirement plan. • Prevalence for employees of small firms (fewer than 100 employees) is much less common (52%). Small employers may provide simplified employee pension plans (SEPs) which allow them to contribute to Individual Retirement Accounts (IRAs) established for employees on a tax-favoured basis. • The majority of workers with an occupational retirement plan are in some form of a defined contribution (DC) plan. Fewer than 30% of companies surveyed by Willis Towers Watson are covered by a defined benefit (DB) plan. However, in terms of total assets, DB plans still account for more than 50% of total retirement savings (OECD data). Key factors restraining the growth of DC plan assets are inadequate contribution levels and enrolment rates. • According to the BLS, 62% of all employees in private industry had access to a DC plan. 	<ul style="list-style-type: none"> • Merrit Hawkin⁵⁸ report identified 76% of the respondents were offered Sign- on Bonus of c.\$32,000 (average) for physicians only with amounts extending to \$275,000 (maximum). • In Addition, the MH report also captured that 96% of repondents offered relocation allowance to physicians with an average amount of c.\$10,000 and extending to \$44,000 at maximum. • MH Report cited Support for Continuing Medical Education (CME) average for physicians \$3,613-\$30,000 at max. • MH Report - 79% of respondents were offered Educational Loan Forgiveness.

57 WTW 2017 Healthcare Compensation Policies and Practices Report.

58 Merrit Hawkin - 2018 Review of physician and advanced practitioner recruiting incentives (MH Report).

59 WTW 2017 Benefits Profile – United States.

Non-Consultant Hospital Doctors

Selected location

Responsibility for the administration and funding of Canada's health care system is shared by the federal, and provincial and territorial governments. In this system it is the provincial and territorial governments that have primary responsibility for delivering health and other social services under guidelines set by the federal government.

Each provincial and territorial health insurance plan covers medically necessary hospital and doctors' services that are provided on a pre-paid basis, without direct charges at the point of service.

The Canadian Healthcare system has both public and private involvement. Hospitals are a mix of public and private (predominantly not-for-profit) organisations. Provincial governments still exercise considerable authority over the manner in which these private entities deliver services. How this authority is applied differs from one province to another. Generally the provincial health authorities will set hospital budgets, in addition to reviewing large financial decisions made by a hospital's board.⁶⁰

Residents are salaried with contracts typically centrally negotiated by representative bodies of teaching hospital and residents. As there is a large degree of freedom at a provincial level there can be significant differences between terms for doctors in different locations.

Selected location

The consultants reviewed available information on hospital doctors pay across Canada and for the purpose of selecting a comparator guide focused on the Ontario and British Columbia. The rationale for this is as follows:

- There are 1,274 Irish trained physicians in Canada (excluding Residents). We should note that some of this cohort may be Canadian nationals that have trained in Ireland rather than Irish nationals who have emigrated to Canada.⁶¹
- The highest concentration of Irish trained physicians are in Ontario (651) and British Columbia (223).

There was no requirement to review regional differentials as the data is presented for the two key locations in the country covering a significant number of the 'international' medical population.

⁶⁰ <https://www.canada.ca/en/health-canada/services/health-care-system/reports-publications/health-care-system/canada.html>

⁶¹ National Physician Database, Canadian Institute for Health Information 2015 -2016.

Non-Consultant Hospital Doctors

Selected roles

The consultants selected two Irish public service medical grades to provide an overview of pay at the early stage of the medical career (Senior House Officer (SHO)) and at a more experienced career point (Registrar).

Resident Doctor pay scales observed in this research differ by province in terms of both the number of pay points and remuneration levels.

The scales cover posts equivalent to Intern, SHO and Registrar in Ireland. Thus, it is not feasible to provide a comparator guide for Specialist Registrar/Registrar.

- The consultants consider that Year 1 of this scale should be compared to the Intern post in Ireland and Year 2 should be compared to the first point of Senior House Officer.
- The length of postgraduate medical training undertaken through a Canadian-accredited medical school is: two years for Family Medicine, four to five years for other specialties with up to two years further training (e.g. specialism within surgery) and the possibility for further training for sub specialisms.
- Resident doctors in Canada specialise more quickly than in other jurisdictions, applying for their field of specialty immediately after medical school. However, during the first year they have 1-2 month long rotations in different fields, much like the intern level in Ireland⁶².

NCHD groups	Typical Profile
Resident Year 2 Onwards	Speciality training in chosen field.
Resident Year 1	1-2 month long rotations in different fields.

62 Canadian Medical Association: <https://www.cma.ca/En/Pages/transition-to-residency-guide.aspx>

Non-Consultant Hospital Doctors

Canada – Pay and conditions

Table 37 presents host location practices in terms of annual gross pay, the annual net pay and hourly net pay adjusted for OECD Purchasing Power Parity (PPP), standard contracted weekly hours and annual leave provision including public holidays.

The minimum data point for Resident in Ontario is presented as the primary comparator guide (see section 2.3 Research methodology). In terms of net hourly remuneration, adjusted for OECD PPP, the host location offering is above the comparator rate in Ireland.

Table 37: Ontario – Pay and Conditions Effective 1 July, 2018

Grade	Annual gross basic pay data for host location									Annual net pay adjusted for OECD Purchasing Power Parity (PPP)						Standard contracted hours (working week) (excl Breaks)		Net hourly rate						Annual leave (incl. service days) plus public holidays	
	Local currency (\$,000)			Converted to euros (€000)			Adjusted for OECD PPP Index (€000)			Host location value based on host hours (€000)			Host location value based on Ireland hours (€000)			Host location remuneration data adjusted for OECD PPP		Net Irish public service hourly remuneration							
	Pts above Entry (Full Scale)	Min \$	Mid \$	Max \$	Min €	Mid €	Max €	Min €	Mid €	Max €	Min €	Mid €	Max €	Min €	Mid €	Max €	Local Working Week	Ireland Working Week	Min €	Mid €	Max €	Min €	Mid €		Max €
ONTARIO (Independent Tax Regime)																									
Resident 1-Jul-18	8	65.0	-	98.2	44.4	-	67.2	47.7	-	72.1	36.1	-	52.2	36.1	-	52.2	N/A	39	17.8	-	25.7	16.4	18.3	20.4	20+11 days

Notes:

1. Data source: Resident Doctor of BC agreement with Health Employers Association of BC Effective April 1, 2014 to March 31, 2019
Professional Association of Residents of Ontario agreement with Hospitals of Ontario 2016 – 2020
2. Points above Entry – This information is provided when the data source is a comparator 'pay scale' with a minimum and a maximum. This column presents the actual number of points above the minimum or entry point of the scale.
3. Where there was no appropriate data point information available the data table is left blank.
4. Ontario - The minimum point of \$65,082 is based on the comparator guide point selected. The actual minimum of the scale is \$59,069.
5. BC- The minimum point of \$58,663 is based on the comparator guide point selected. The actual minimum of the scale is \$52,585.
6. Exchange rate 2017 : EUR€ to CAD\$ = 1.126
7. OECD Purchasing Power Parity indices (Ireland = 100, Host location 136.3) (see Appendix II).
8. Annual leave days based on service plus public holidays.
9. The Ireland rate is not adjusted for the Pension Related Deduction (PRD)
10. Host location hours not available – Irish hours used as proxy.

Non-Consultant Hospital Doctors

Canada – Pay and conditions

Table 38 presents host location practices in terms of annual gross pay, the annual net pay and hourly net pay adjusted for OECD Purchasing Power Parity (PPP), standard contracted weekly hours and annual leave provision including public holidays.

The minimum data point for Resident in British Columbia (BC) is presented as the primary comparator guide (see section 2.3 Research methodology). In terms of net hourly remuneration, adjusted for OECD PPP, the host location offering is slightly below the comparator rate in Ireland.

Table 38: British Columbia – Pay and Conditions Effective 1 February, 2018

Grade	Annual gross basic pay data for host location											Annual net pay adjusted for OECD Purchasing Power Parity (PPP)						Standard contracted hours (working week)		Net hourly rate						Annual leave (incl. service days) plus public holidays
	Local currency (\$,000)			Converted to euros (€000)			Adjusted for OECD PPP Index (€000)			Host location value based on host hours (€000)			Host location value based on Ireland hours (€000)			(exl Breaks)		Host location remuneration data adjusted for OECD PPP			Net Irish public service hourly remuneration					
	Pts above Entry (Full Scale)	Min \$	Mid \$	Max \$	Min €	Mid €	Max €	Min €	Mid €	Max €	Min €	Mid €	Max €	Min €	Mid €	Max €	Local Working Week	Ireland Working Week	Min €	Mid €	Max €	Min €	Mid €	Max €	Inc. Public Hols	
BRITISH COLUMBIA (Independent Tax Regime)																										
Resident 1-Feb-18	6	58.7	-	84.1	40.1	-	57.5	43.1	-	61.7	33.0	-	46.3	33.0	-	46.3	N/A	39	16.3	-	22.8	16.4	18.3	20.4	20+12 days	

Notes:

1. Data source: Resident Doctor of BC agreement with Health Employers Association of BC Effective April 1, 2014 to March 31, 2019
Professional Association of Residents of Ontario agreement with Hospitals of Ontario 2016 – 2020
2. Points above Entry – This information is provided when the data source is a comparator 'pay scale' with a minimum and a maximum. This column presents the actual number of points above the minimum or entry point of the scale.
3. Ontario - The minimum point of \$65,082 is based on the comparator guide point selected. The actual minimum of the scale is \$59,069.
4. BC- The minimum point of \$58,663 is based on the comparator guide point selected. The actual minimum of the scale is \$52,585.
5. Where there was no appropriate data point information available the data table is left blank.
6. Exchange rate 2017 : EUR€ to CAD\$ = 1.126
7. OECD Purchasing Power Parity indices (Ireland = 100, Host location 136.3) (see Appendix II).
8. Annual leave days based on service plus public holidays.
9. The Ireland rate is not adjusted for the Pension Related Deduction (PRD)
10. Host location hours not available – Irish hours used as proxy.

Non-Consultant Hospital Doctors

Allowances and benefits provision

Table 39: Ontario – Professional Association of Residents of Ontario agreement with Hospitals of Ontario – working flexibility, unsocial hours and annual leave⁶³

Flexible Working Arrangements	Unsocial Hours Payment (NCHDs)	Over time	Stand By Allowance and Call Out	Annual Leave and general public holidays
Part-time residency can be negotiated with individual hospitals.	N/A	N/A	In hospital overnight-\$116. Out of hospital call/evening/weekend in hospital \$58.	Base of 20 days leave. In addition, there are 11 paid public holidays.

Table 40: Ontario- Professional Association of Residents of Ontario agreement with Hospitals of Ontario – Other leave, pension and other benefits

Maternity Leave	Other Leave	Pension	Other Benefits
<ul style="list-style-type: none"> • Pregnancy leave: 17 weeks unpaid. • Paternal Leave: 35 weeks or 37 if a mother who did not take pregnancy leave. • Payment during both Pregnancy and Parental leave is made through the hospital's Supplemental Unemployment Benefit (SUB) after a 2-week waiting period and is made for a further 15 weeks for Pregnancy Leave and 12 weeks for Parental Leave. The benefit is 84% of resident's regular weekly earnings and the sum of the resident's weekly Employment Insurance benefits and any other earnings. 	<p>Sick Pay: Residents' receive paid (100%) sick leave should they be unable to work due to any illness or injury. Sick leave is paid for up to 6 months, or until the end of the most recent appointment (typically 1 year in duration), whichever comes first.</p> <p>LTD: This is the responsibility of the resident.</p>	Dependant on pension plan of individual hospital.	<ul style="list-style-type: none"> ▪ The employer pays 100% of Residents' Ontario Health Insurance Plan coverage, of which 100% of the premium paid will be paid by the employer hospital. ▪ 85%-100% dental plan coverage depending on level of cover in plan/fee schedule.

⁶³ Professional Association of Residents of Ontario agreement with Hospitals of Ontario 2016–2020

Non- Consultant Hospital Doctors

Allowances and benefits provision

Table 41: British Columbia- Health Employers Association Resident Doctors Agreement - working flexibility, unsocial hours and annual leave⁶⁴

Flexible Working Arrangements	Unsocial Hours Payment (NCHDs)	Over time	Stand By Allowance and Call Out	Annual Leave and general public holidays
Part-time residency can be negotiated with individual hospitals.	N/A	N/A	In hospital overnight- \$100. Out of hospital call/evening/weekend in hospital \$50.	Base of 20 days leave. In addition there are 12 paid public holidays.

Table 42: British Columbia- Health Employers Association Resident Doctors Agreement – other leave, pension and other benefits

Maternity Leave	Other Leave	Pension	Other Benefits
<ul style="list-style-type: none"> Maternity: 52 weeks leave. The first 17 weeks are considered and are covered under the Supplemental Employment Benefit (SEB) top up (85% of salary). Parental Leave: 52 weeks without pay. 	<p>Sick Pay: Residents receive paid (100%) sick leave should they be unable to work due to any illness or injury. Sick leave is paid for up to 6 months, or until such time as your long term disability plan begins (as determined by each individual long term disability agreement), whichever comes first.</p> <p>LTD: This is the responsibility of the resident.</p>	Dependant on pension plan of individual hospital.	<ul style="list-style-type: none"> The employer pays 100% of Residents' BC Medical Services Plan premiums (including dependent cover); coverage begins one month after residency enrollment (July 1st for most members). The employer pays 90% of premiums for extended health and dental benefits; residents pay 10%.

64 Resident Doctor of BC agreement with Health Employers Association of BC Effective April 1, 2014 to March 31, 2019



5. HOSPITAL CONSULTANTS

5.1 United Kingdom

5.2 Australia

5.3 United States

5.4 Canada

Hospital Consultants

Selected data location and role

The majority of consultants working in the National Health System (NHS) in England are employed directly by Trusts, foundation trusts or primary care trusts (PCTs). Each Trust is entitled to determine its own contracts and terms of service for its consultants. However, very few NHS employer deviate significantly from national agreements.

The National Health Service (NHS) Consultant contract is negotiated at national level and the current consultant contract applies to consultants first appointed after 31st October 2003.⁶⁵ This contract is under negotiation and implementation of a new contract is expected in the autumn of 2018.

Selected data location

For the purposes of this exercise, TC/WTW reviewed the pay scales of salaried consultants in publicly-funded hospitals across all regions in the UK see summary page 83. For the purposes of more detailed review, the consultants concentrated on the NHS 2003 Consultant Contract arrangements.

There is one grade of 'Specialist' physician or surgeon across Europe, which in Ireland and the UK is called Hospital Consultant. On completion of the required specialist training they are entitled to register on a Specialist Register and are eligible to apply for a consultant post.

Newly qualified consultants are determined on the basis of the formal qualification required (Completion of Certificate of Training), and the level of clinical accountability specified. They will be a recognised internal expert in a chosen specialty, leading a team/department, allocating and overseeing quality of work and managing performance, and likely to have additional NHS responsibilities and external duties e.g. clinical governance, medical education etc. Experienced consultants have at least 19 years of experience and are on the maximum of the pay scale.

NHS Levels of Progression	
Consultant (experienced)	-
Consultant (Newly Qualified)	Associate Specialist
Specialist Registrar (SpR)	Specialty Registrar (StR) Core training, Run-Through Training and Higher-Training
Foundation house officer 2 (FY2)	
Foundation house officer (FY1)	

⁶⁵ http://www.nhsemployers.org/~media/Employers/Documents/Pay%20and%20reward/Consultant_Contract_V9_Revised_Terms_and_Conditions_300813_bt.pdf

Hospital Consultants

Regional differentials

As demonstrated in the table below there are variations of the base pay system depending on location. As per other groups reviewed, the Scotland pay data is 2–3% above England. Northern Ireland is still working off the 2016/17 scales.

Table 43: Regional pay differentials 2018 ⁶⁶

	England (2003)*	Northern Ireland	Wales (2003)		Scotland (2004)	
	£ (2017/18)	£ (2016/17)	£ (2017/18)		£ (2017/18)	
1 (starting salary)	76,761	76,001	1	74,393	1	78,304
2 (1 yr. completed as consultant)	79,165	78,381	2	76,763	2	80,756
3 (2 yrs. completed)	81,568	80,761	3	80,725	3	83,208
4 (3 yrs. completed)	83,568	83,141	4	85,725	4	85,660
5 (4-8 yrs. completed)	86,972	85,514	5	85,725	5 (5-9 yrs. as consultant)	88,105
6 (9-13 yrs. completed)	92,078	91,166	6	90,583	6 (10-14 yrs. as consultant)	93,928
7 (14-18 yrs. completed)	97,787	96,819	7	93,580	7 (15-19 yrs. as consultant)	99,752
8 (19 yrs. completed)	103,490	102,466	8	96,583	8 (20+ yrs. as consultant)	105,570
	Clinical Excellence Awards (2016) £		Commitment Awards £		Distinction Awards (2016) £	
1	3,016	2,957	3,270		1	3,204
2	6,032	5,914	6,528		2	6,408
3	9,048	8,871	9,807		3	9,612
4	12,064	11,828	13,075		4	12,816
5	15,080	14,785	16,343		5	16,020
6	18,096	17,742	19,612		6	19,224
7	24,128	23,656	22,880		7	22,428
8	30,160	29,750			8	25,632
9 or Bronze	36,192	35,484				
10 or Silver	47,582	46,644				
11 or Gold	59,477	58,305				
12 or Platinum	77,320	75,796				

- Clinical Excellence Awards apply in England and Northern Ireland. However, they have been frozen in Northern Ireland since 2012.
- Commitment Awards replace the discretionary points scheme in Wales.
- The Distinction Awards process in Scotland has been frozen since 2010.

⁶⁶ <https://www.bma.org.uk/advice/employment/pay/consultants-pay-England, and Wales, Scotland and Northern Ireland>

Hospital Consultants

Basic pay, working hours and holidays

- NHS consultants are typically contracted for ten four-hour Programmed Activities (PA)⁶⁷ per week, of which 7.5 are devoted to direct clinical care and 2.5 for supporting professional activities. There is flexibility to agree a different balance. They are contracted separately for additional PAs up to the working-time directive maximum (max of 12 PAs per week or more if consultants disapply the working-time directive limits). The employer is expected to make any extra PAs available to call clinically appropriate consultants. Any additional work above the 10 PAs is by agreement and paid at the full appropriate rate.⁶⁸
- Whole-time NHS contract holders are limited to deriving no more than the equivalent of 10 per cent of their gross NHS earnings from private practice. New rules on conflicting interests came into effect in June 2017⁶⁹ stating that clinical staff doing private work should declare where they practise, what they practice, and when they practice. Consultants must also declare all private practice on appointment to a post and any new private practice when it arises.
- In the UK, the NHS lists a range of some additional responsibilities for which consultants can receive additional compensation including; Clinical Lead, Audit Lead, Medical Director, Clinical Director, etc. Work undertaken for national bodies (i.e. the General Medical Council), trade unions and Royal colleges may also be included by agreement. Compensation may be in the form of substitution for clinical duties and/or additional remuneration. Most trusts use locally agreed rates of pay to secure additional work above that agreed in a consultant's job plans. These rates can vary between £48 and £200 per hour.
- Consultants are eligible for Clinical Excellence Awards and distinction awards. They range in value from £3,016 to £77,320 per year.⁷⁰ (see previous page)

67 The Consultant Handbook, British Medical Association, 2009.

68 NHS Employers consultant contract-frequently asked questions (march 2009).

69 <https://www.england.nhs.uk/wp-content/uploads/2017/02/guidance-managing-conflicts-of-interest-nhs.pdf>

70 <https://www.bma.org.uk/advice/employment/pay/cea-clinical-excellence-awards>

Hospital Consultants

Basic pay, working hours and holidays

Table 44 presents host location practices in terms of annual gross pay, the annual net pay and hourly net pay adjusted for OECD Purchasing Power Parity (PPP), standard contracted weekly hours and annual leave provision including public holidays.

The minimum data point for Consultant is presented as the primary comparator guide (see section 2.3 Research methodology). In terms of net hourly remuneration, adjusted for OECD PPP, the host location offering is below the comparator rate in Ireland.

Table 44 NHS England – Pay and Conditions 1 April, 2017

Grade	Annual gross basic pay data for host location											Annual net pay adjusted for OECD Purchasing Power Parity (PPP)						Standard contracted hours (working week)		Net hourly rate						Annual leave (incl. service days)
	Local currency (£,000)			Converted to euros (€000)			Adjusted for OECD PPP Index (€000)			Host location value based on host hours (€000)			Host location value based on Ireland hours (€000)			(exl Breaks)		Host location remuneration data adjusted for OECD PPP			Net Irish public service hourly remuneration			plus public holidays		
	Pts above Entry	Min £	Mid £	Max £	Min €	Mid €	Max €	Min €	Mid €	Max €	Min €	Mid €	Max €	Min €	Mid €	Max €	Local Working Week	Ireland Working Week	Min €	Mid €	Max €	Min €	Mid €	Max €		
ENGLAND																										
Consultant	8 (19 years)	76.6	92.1	104	87.5	105.2	118.2	94.0	113.0	127.0	64.3	75.3	82.6	63.5	74.3	81.5	37.5	37	33.0	38.6	42.4	40.4	46.5	53.2	29+8 days	

Notes:

1. The Consultant Minimum pay point is presented as the primary comparator guide
2. Data source: <https://www.bma.org.uk/advice/employment/pay/consultants-pay-england>
3. Exchange rate 2017 : EUR€ to GBP\$ = 0.876
4. OECD Purchasing Power Parity indices (Ireland = 100, Host location 81.5)
5. The Ireland rate is not adjusted for the Pension Related Deduction (PRD)
6. Annual leave days based on service plus public holidays

Hospital Consultants

Allowances and benefits provision

Table 45: NHS England benefits applicable to all staff & consultant contract benefits – Working flexibility, unsocial hours and annual leave ^{71,72}

Flexible Working Arrangements	Unsocial Hours Payment Premium Time	Stand By Allowance and Call Out	Annual Leave and general public holidays												
<p>NHS Employers have policies on flexible working which, as far as is practicable, include:</p> <ul style="list-style-type: none"> • job sharing, where two or more people share the responsibilities of one or more full-time job(s), dividing the hours, duties and pay between them. • flexi-time, where employees can choose their own start and finish time around fixed core hours; annual hours contracts, where people work a specific number of hours each year. • term-time working, where people work during the school term but not during school holidays. • school-time contracts; time off during school holiday periods. • tele-working, where people work from home for all or part of their hours with a computer or telecommunication link to their organisation. • voluntary reduced working time, where people work reduced hours by agreement at a reduced salary. • fixed work patterns where, by agreement, days off can be irregular to enable, for example, separated parents to have access to their children and flexible rostering. • flexible retirement 	<p>Unsocial hours 7pm–7am.</p> <p>During this time period the length of a PA is reduce to three hours (rather than 4) or, by agreement, the rate of pay for a four hour PA increase to the equivalent of 'time-and'-third) 33%.</p>	<p>Consultants on an on-call rota are paid an on-call availability supplement.</p> <table border="1" data-bbox="1323 687 1715 1031"> <thead> <tr> <th># of rotas</th> <th>On site</th> <th>Phone</th> </tr> </thead> <tbody> <tr> <td>1-4</td> <td>8%</td> <td>3%</td> </tr> <tr> <td>Medium</td> <td>5%</td> <td>2%</td> </tr> <tr> <td>Low</td> <td>3%</td> <td>1%</td> </tr> </tbody> </table> <p>There is no obligation for a consultant to be resident on call at night. Where the consultant agrees, the rate payable is for local agreement.</p>	# of rotas	On site	Phone	1-4	8%	3%	Medium	5%	2%	Low	3%	1%	<p>Consultants are entitled to six weeks per year (2003).</p> <p>1 additional day awarded (April 2004-March 2005).</p> <p>2 additional days off after 7 or more years.</p> <p>NOTE: There is no agreed definition of how many days constitutes a week (5 or 7 days) varies at local level.</p>
# of rotas	On site	Phone													
1-4	8%	3%													
Medium	5%	2%													
Low	3%	1%													

71 NHS terms and conditions of service handbook, <http://www.nhsemployers.org/your-workforce/pay-and-reward/nhs-terms-and-conditions/nhs-terms-and-conditions-of-service-handbook>, and update circulars.

72 The Consultant Handbook, British Medical Association, 2009 and updated circulars.

Hospital Consultants

Allowances and benefits provision

Table 46: NHS England benefits applicable to all staff & consultant contract benefits – other leave, retirement and other benefits

Maternity Leave	Other Leave	NHS Pension Plan 2015 ⁷³	Other Benefits
<p>All employees (with 12 months continuous service) have the right to take 52 weeks of maternity leave.</p> <ul style="list-style-type: none"> • First 8 weeks, full pay, less any Statutory Maternity Pay or maternity allowance (including any dependents' allowances) receivable. • Next 18 weeks, half of full pay, plus any Statutory Maternity Pay or maternity allowance (including any dependents' allowances) receivable, providing the total receivable does not exceed full pay. • For the next 13 weeks, Statutory Maternity Pay or maternity allowance that they are entitled to under the statutory scheme. • Statutory adoption leave, 26 weeks of ordinary Adoption Leave (OAL) and 26 weeks of additional Adoption Leave (AAL) Adoption Pay is made up of 8 weeks full pay, 18 weeks half pay and remaining 26 weeks unpaid leave. 	<p>Study Leave allowances Foundation Doctor Yr. 1- 15 days All other doctors in training- 30 days.</p> <p>Sick Leave Supplements to statutory sick pay;</p> <ul style="list-style-type: none"> • Yr. 1 of service - one month's full pay and two months' half pay. • Yr. 2 of service - two months' full pay and two months' half pay. • Yr. 3 of service - four months' full pay and four months' half pay. • Yr. 4 and yr. 5 of service - five months' full pay and five months' half pay. • After Yr. 5 of service - six months' full pay and six months' half pay. <p>Shared Parental Leave (SPL)</p> <ul style="list-style-type: none"> • unpaid leave of up to 18 weeks for each child up to their 18th birthday. <p>Paternity Leave</p> <ul style="list-style-type: none"> • Eight weeks full pay, 18 weeks half pay, 13 weeks statutory and 13 weeks unpaid leave. • Criteria apply. <p>Employment breaks - childcare, eldercare, training, work abroad, other up to 5 years.</p>	<p>The NHS Pension Scheme is the default pension scheme for NHS workers to be automatically enrolled in under government efforts to increase levels of personal pension saving in the UK.</p> <ul style="list-style-type: none"> • Defined benefits plan based on a career average. • 1/54th of pensionable earnings for each year of service. • Pensionable earnings include: salary, wages and fees. It excludes bonuses, payments to cover expenses, payments for overtime in excess of full time equivalent hours and non-consolidated pay awards/increases. • The final pension payable is calculated by adding together the revalued pensions earned in each year of membership. • Pensionable age: 65 years of age. 	<ul style="list-style-type: none"> ▪ Fee for Lectures ▪ Long Service recognition for 25 and 40 years service. ▪ NHS Employee Benefits website for discounted products grocery, cinema, meals, leisure activities. ▪ Travel: Cycle to Work scheme. 15% discount on public transport Salary sacrifice for low emission cars. ▪ Reimbursement for work related travel either by car, motor cycle or public transport. ▪ Health awareness for NHS Staff. ▪ Where NHS organisations acquire earned autonomy or foundation trust status in England they have greater freedom to offer alternative packages of benefits of equivalent value. ▪ Preparation for retirement. ▪ There was no evidence of recruitment incentives in the UK although there are Clinical Excellence Awards in England.

73 <https://www.nhsbsa.nhs.uk/nhs-pensions> (NHS Business Services Authority)

Hospital Consultants

Selected data location

The Australian health care system provides universal access to a comprehensive range of largely publicly funded services. Australia has a federal system of government, with a national (Commonwealth) government, six states and ten territories. At federation level, health is the responsibility of the states. However, the Commonwealth Government holds the greatest power to raise revenue, so states rely on financial transfers from the Commonwealth to support their health systems. This makes the Australian health care system a complex division of responsibilities and roles across different levels of government⁷⁴. Public hospitals are organised into Local Hospital Networks called LHNs. They are owned and operated by the state and territory governments⁷⁵.

Selected data location

The consultants reviewed available information on consultants pay structures across Australia and for the purpose of selecting a comparator guide focused on the Victorian region. The rationale for this is as follows:

- Through the desk research robust Australia 'national data' was not identified.
- The WTW Global Geographic Salary Differentials Report 2017 indicated that in Australia, apart from Perth, there is no significant pay differentials between regions.
- The Victorian region is the second most populated region in Australia (includes Melbourne) indicating a high concentration of hospitals.
- Robust data for the public health system in Victoria was available.

Victorian Public Health Sector Medical Specialists are covered by the Victorian Public Health Sector - Medical Specialists Enterprise Agreement 2018–2021. This agreement covers Health Services Hospitals across the Victorian region⁷⁶.

74 <https://international.commonwealthfund.org/countries/australia/> (Common Wealth Fund)

75 <https://www.australia.gov.au/about-government/how-government-works> (Australia Government)

76 <https://membership.amavic.com.au/files/Medical%20Specialists%20Enterprise%20Agreement%202018.pdf> (Victorian Public Health Sector - Medical Specialists Enterprise Agreement 2018-2021)

Hospital Consultants

Selected roles

The comparator guide for a Consultant is the Medical Specialist. A Medical Specialist is a doctor who:

- Holds Specialist Registration with the Medical Practitioners Board of Australia under the Health Practitioner Regulation National Law Act 2009 (Vic); or
- Possesses a Higher Qualification appropriate to the speciality in which they are employed or has sufficient experience in their speciality to satisfy the Health Service that the appointment is warranted.

Medical Specialists do not receive any allowance depending on their speciality and their pay scale progresses for 9 years.⁷⁷

⁷⁷ <https://membership.amavic.com.au/files/Medical%20Specialists%20Enterprise%20Agreement%202018.pdf> (Victorian Public Health Sector – Medical Specialists Enterprise Agreement 2018–2021)

Hospital Consultants

Regional differentials

The Willis Towers Watson Global Geographic Salary Differentials Report 2017 provides information on regional differentials in several countries around the world covering all continents. A sample of 6,724 organisations from 11 countries participated in the Asia Pacific (APAC).

The ratios below are comparing base pay against the full sample (National Data). There are minimal pay differentials across these regions.

Table 29: 2017 Regional differentials professional roles 1 April, 2017⁷⁸

Region	Ratio relative to National Norm
Perth	1.05
Sydney	1.01
Rest of the Country Australia	1.00
Brisbane	0.99
Melbourne (Victoria State)	0.99

The ratios for the table above were calculated considering the following equation: the average base pay for the national sample was calculated by taking an average of all the reporting organisations' average base salaries for a particular job code.

⁷⁸ Willis Towers Watson Global Geographic Salary Differentials Report (2017)

Hospital Consultants

Basic pay, working hours and holidays

Table 48 presents host location practices in terms of annual gross pay, the annual net pay and hourly net pay adjusted for OECD Purchasing Power Parity (PPP), standard contracted weekly hours and annual leave provision including public holidays.

The minimum data point for Medical Specialist is presented as the primary comparator guide (see section 2.3 Research methodology). In terms of net hourly remuneration, adjusted for OECD PPP, the host location offering is above the comparator rate in Ireland.

Table 48 Victorian – Pay and Conditions 1 January, 2018

Grade	Annual gross basic pay data for host location									Annual net pay adjusted for OECD Purchasing Power Parity (PPP)						Standard contracted hours (working week)		Net hourly rate						Annual leave (incl. service days) plus public holidays	
	Local currency (\$,000)			Converted to euros (€000)			Adjusted for OECD PPP Index (€000)			Host location value based on host hours (€000)			Host location value based on Ireland hours (€000)			(exl Breaks)		Host location remuneration data adjusted for OECD PPP			Net Irish public service hourly remuneration				
	Pts above Entry	Min \$	Mid \$	Max \$	Min €	Mid €	Max €	Min €	Mid €	Max €	Min €	Mid €	Max €	Min €	Mid €	Max €	Local Working Week	Ireland Working Week	Min €	Mid €	Max €	Min €	Mid €		Max €
VICTORIA																									
Medical Specialist only working for Public sector	9	222.2	265.9	305.5	151.1	180.8	207.8	138.5	165.7	190.4	90.1	104.5	117.6	87.7	101.7	114.5	38	37	45.6	52.9	59.5	40.4	46.5	53.2	20/25 +10 days

Notes:

- Incremental pay progression for all pay points, within each pay band, is conditional upon yearly progression basis.
- Data source: <https://membership.amavic.com.au/files/Medical%20Specialists%20Enterprise%20Agreement%202018.pdf> (Victorian Public Health Sector - Medical Specialists Enterprise Agreement 2018-2021)
- Points above Entry – This information is provided when the data source is a comparator 'pay scale' with a minimum and a maximum. This column presents the actual number of points above the minimum or entry point of the scale.
- N/A – The data category is not applicable.
- Exchange rate 2017 : EURO€ to AUD\$ = 1.4703
- OECD Purchasing Power Parity indices (Ireland = 100, Host 160.4) (see Appendix II)
- The Ireland rate is not adjusted for the Pension Related Deduction (PRD)
- Annual leave days based on service plus public holidays.

Hospital Consultants

Allowances and benefits provision

Table 49: Victoria Public Health Sector allowances and benefits for Medical Specialists ⁷⁹

Flexible Working Arrangements	Overtime	Stand By Allowance and Call Out (Medical Specialist Y1)	Annual Leave and general public holidays
Victorian Health Public sector has policies on flexible working which are applicable for specified employees to request flexible working arrangements in specified circumstances.	<p>Overtime is not provided to medical specialists as their current pay captures this arrangement.</p> <p>Payment for additional hours worked are made via call-out allowance.</p>	<p>On-call allowance is part of the salary and there is no additional payment for it.</p> <p>When doctors are called out to their place of work, they are paid x1 of their hourly wage rate.</p>	<p>For each year of service, the annual leave entitlement ranges from 4 to 5 weeks depending whether the doctor is classified as a shiftworker.</p> <p>Public holidays account for more 10 days to the annual leave.</p> <p>The amount of paid weeks does not increase by length of service.</p> <p>There is no mention of an annual leave carry-over policy.</p>
Maternity Leave	Other Leave	Pension Plan	Other Benefits
<p>Maternity Leave</p> <p>All employees (with 12 months continuous service) have the right to take up to 52 weeks of maternity leave.</p> <ul style="list-style-type: none"> • First 8 weeks, full pay as well as pension. • After 8 weeks, the leave is unpaid. <p>Paid parental leave is in addition to any relevant Commonwealth Government paid parental leave scheme.</p> <ul style="list-style-type: none"> • Statutory adoption – the current agreement provides unpaid leave for the adoption process. Provision of number of days is not mentioned on the agreement. 	<p>Sick /Carer's Leave</p> <p>An employee may use up to twenty eight days personal leave, in aggregate, in any year of service on account of a disability or where the employee is required to attend a registered health practitioner.</p> <p>There is no provision of Long-term disability mentioned on the agreement.</p>	<p>The Pension Scheme is dealt with extensively by federal legislation. The Public Sector Superannuation Accumulation Plan's key points are highlighted below:</p> <ul style="list-style-type: none"> • Defined Contribution. • Minimum of 15.4% employer contributions. • Pensionable earnings include: salary, wages. Other elements can be included only if there has been an agreement between the employer and the individual employee. • Option to make extra contributions. • Pensionable age: from 55 to 60 depending on your date of birth. 	<p>Other benefits include both leaves and other allowances:</p> <ul style="list-style-type: none"> ▪ Continuing Medical Education Support Reimbursement ▪ Accommodation and Facilities ▪ Meal Allowance ▪ Telephone Allowance ▪ Travelling Allowance ▪ Uniform/Laundry Allowance ▪ Fitness for work, Family Violence, Breastfeeding leaves, etc

79 <https://membership.amavic.com.au/files/Medical%20Specialists%20Enterprise%20Agreement%202018.pdf> (Victorian Public Health Sector – Medical Specialists Enterprise Agreement 2018–2021)

Hospital Consultants

Selected data location

Health care remains in a period of uncertainty and transition, as the Affordable Care Act (ACA) of 2010 continues to face challenges.⁸⁰ Concerns persist over whether or not the growth rate of physician supply will keep pace with growing healthcare demands. Furthermore, the US remains in the top ten highest-paying countries for physicians.

The top three highest paid disciplines as identified by the 2018 Medscape survey are Plastic Surgery, Orthopaedics and Cardiology. Family medicine and paediatrics at the lower end.⁸¹

Selected data location

Due to the variable practices across the US, various data sources have been used to establish the pay practices for hospital consultants. The data sources are noted below:

- Willis Towers Watson 2017 Health Care Compensation Survey – United States: see appendix III for participants.
- Medscape Physician Compensation Report 2017: 20,000 physicians across the US covering 29 specialties.
- Bureau of Labor Statistics: from the United States Department of Labor.

As highlighted by the Journal of Medical Regulation⁸² and further confirmed by the 2018 Review of Physician and Advanced Practitioner Recruiting Incentives⁸³, the demand for physicians is no longer limited to rural areas but across the nation. It is for this reason the report references national data and, where possible, TC/WTW have provided regional differential information. A mobile work force is evident through the high prevalence of relocation allowances (see Other Benefits table on page 98).

80 <https://www.fsmb.org/globalassets/advocacy/publications/2016census.pdf>

81 2018 Medscape Survey.

82 <http://jmr.fsmb.org/wp-content/uploads/2015/09/Health-Care-Workforce-in-Transition.pdf>

83 https://www.merritthawkins.com/uploadedFiles/MerrittHawkins/Pdf/2017_Physican_Incentives_Review.pdf

Hospital Consultants

Selected roles

The comparator guide for a Consultant is the Attending Physician grade.

Attending Physician: Ultimately responsible for all patient care, and assumes primary care for the patient.

- Has legal and ethical responsibility for directing care of the patient. Must see each patient every day, review treatment plans with residents, and document supervision of the patient's management.
- May function as a Teaching Attending Physician, rounding with interns, residents, and students for bedside teaching.
- Often has additional fellowship training and usually has faculty appointments. Patients are assigned to an Attending Physician as soon as they are admitted to the hospital. The Attending Physician must have completed an accredited residency program and usually will have obtained specialty board certification. Teaching Attending Physicians often have additional fellowship training and usually have faculty appointments – Equivalent to Registrar in Ireland.

Levels of Progression	Typical Medical Profile
Attending Physician	They are fully trained and have completed a least of 3 years of residency training.
Fellow	Primary residency completed. Undertaking advanced training in a certain specialised field.
Residents	Yr. 1–7 (1st year resident also known as intern)

84 <https://www.ecfmg.org/echo/team-doctors-attending-physician.html>

Hospital Consultants

Regional differentials

Table 50 represents the regional differentials based on an analysis of the pay data in the Medscape Physician Compensation Report 2018. A different data source was used to analysis regional differentials in nurses pay (see Table 14). The below differentials can be used as a guideline to localise the results reported

There are minimal pay differentials for the physician group across.

Table 50: Regional differentials 2018

Region	Differentiation Factor
North Central	1.07
Southeast	1.03
Northwest	1.02
South Central	1.01
Great Lakes	1.01
West*	-
Mid-Atlantic	0.94
Southwest	0.93
Northeast	0.92

*Includes Hawaii and Alaska

Base Line – based on the average physician salary as reported by Medscape Physician Compensation Report 2018

Hospital Consultants

Basic pay, working hours and holidays

Table 51 presents host location practices in terms of annual gross pay, the annual net pay and hourly net pay adjusted for OECD Purchasing Power Parity (PPP), standard contracted weekly hours and annual leave provision including public holidays.

The minimum data point for Hospital Consultant is presented as the primary comparator guide (see section 2.3 Research methodology). In terms of net hourly remuneration, adjusted for OECD PPP, the host location offering is above the comparator rate in Ireland.

Table 51: National Pay and Conditions 1 April, 2017

Grade	Annual gross basic pay data for host location									Annual net pay adjusted for OECD Purchasing Power Parity (PPP)						Standard contracted hours (working week)		Net hourly rate						Annual leave (incl. service days) plus public holidays			
	Local currency (\$,000)			Converted to euros (€000)			Adjusted for OECD PPP Index (€000)			Host location value based on host hours (€000)			Host location value based on Ireland hours (€000)			(exl Breaks)		Host location remuneration data adjusted for OECD PPP			Net Irish public service hourly remuneration						
	Pts above Entry	Min	Mid	Max	Min	Mid	Max	Min	Mid	Max	Min	Mid	Max	Min	Mid	Max	Min	Mid	Max	Local Working Week	Ireland Working Week	Min	Mid		Max	Min	Mid
NORTH CENTRAL (Illinois Tax Regime has been applied)																											
Hospital Consultant (Pressurised specialities)	n/a	229	255	320	203.3	226.5	283.8	228.3	254.3	318.7	155.4	170.5	208.1	143.8	157.7	192.5	40	37	74.7	82.0	100.0	40.4	46.5	53.2	23+8 days		

Notes:

1. There is no central agreement across the US that can be referenced, the data presented above represents a benchmarking analysis of Lower Quartile, Median and Upper Quartile based on Willis Towers Watson national market data. With specific reference made to Not-for-profit organisations in the hospital system/network.
2. Data source: 2017 Health Care – Clinical & Professional Compensation Survey Report - US (see Appendix III for participant listing).
3. Illinois tax regime has been applied here based on our understanding of the population demographic of North Central – with highest populations in this state
4. Points above Entry – N/A – The data category is not applicable
5. Exchange rate 2017 : EUR€ to USD\$ = 1.126
6. OECD Purchasing Power Parity indices (Ireland = 100, Host location 100.348) (see Appendix II)
7. The Ireland rate is not adjusted for the Pension Related Deduction (PRD)
8. Annual leave days based on service plus public holidays. Annual leave days based on service plus public holidays. The US paid annual leave days, excluding public holidays, are based on median market data extracted from the WTW 2017 Health Care Compensation Policies and Practices survey. The consultants note that the lower quartile provision was only 12 days.

Hospital Consultants

Allowances and benefits provision

Table 52: US Healthcare employees – Bonus and incentive pay, overtime, annual leave and healthcare ^{86,87}

Bonus & Incentive Pay	Overtime & Annual Leave	Healthcare
<ul style="list-style-type: none"> 39% of physicians reported receiving bonuses in the 2018 Medscape survey. The 2017 Merrit Hawkin report (MH report) stated 72% of the respondents were offered bonuses as an incentive (in addition to salary).⁸⁸ Typical Measurements include – RVU based (relative value units) , Net Collections, Gross Billing, Patient encounters and Quality. 	<ul style="list-style-type: none"> 98.2% of organisations in the hospital system/network provide paid leave. Included in the pooled leave are vacation, sick leave and personal/floating. The median days of leave increase based on years of service and in the Not-For-Profit peer the following are the median pooled leave days based on years of service: <ul style="list-style-type: none"> - 3 months: 21 days - 1 year: 23 days - 5 years: 27 days - 10 years: 31 days - 20 years: 34 days Eligible to carry over holidays. The consultants note that the lower quartile provision was only 12 days. Section 13(a)(1) of the Fair Labor Standards Act (FLSA) provides an exemption from overtime pay for employees employed as bona fide executive, administrative, professional and outside sales employees. 	<ul style="list-style-type: none"> As of January 1, 2016, employers with more than 50 employees are required to provide health insurance to their full-time employees and their dependent children. According to Willis Towers Watson's survey data, the most common types of employer medical plans by order of prevalence are: <ul style="list-style-type: none"> • Preferred Provider Organizations (PPOs). • Consumer-Driven Health Plans (CDHPs). • Health Maintenance Organizations (HMOs): Exclusive Provider Organizations (EPOs). • Point of Service Plans (POS). CDHPs have grown in popularity over the past few years due to lower premiums and savings features but the plans are still expensive by any measure, with an average annual premium of USD 16,737 for family coverage.

⁸⁶ 2017 Health care Compensation Policies and Practices Report.

⁸⁷ WTW 2017 Benefits Profile – United States.

⁸⁸ Merrit Hawkin - 2018 Review of physician and advanced practitioner recruiting incentives (MH Report).

Hospital Consultants

Allowances and benefits provision

Table 53: US Healthcare employees – Other leave, pension and other leave ^{88,89,90}

Maternity and Parental Leave	Pension Benefits	Other Benefits
<ul style="list-style-type: none"> • Social Security does not provide maternity, paternity or parental leave benefits in this region. As of 2017, there are three states which provide parental or family leave (California, New Jersey and Rhode Island). New York has also passed legislation for paid family leave, which will take effect in 2018. • While not required by law, employer-paid maternity leave is a very common benefit for all sizes of employers but the duration of the benefit tends to be rather modest, ranging from 7 to 9 weeks on average. The benefit may be payable as a straightforward paid maternity leave benefit or as provided by Short Term Disability insurance if any, or a combination thereof. • Under the Family and Medical Leave Act (FMLA), employees are entitled to 12 weeks' unpaid leave during any 12-month period for the purposes of birth, adoption, placement for adoption or fostering of a child. To be eligible, employees must have a year or more of service with an employer who has 50 or more employees within a 75-mile radius. States are allowed to expand on this provision, although only a small number have done so. 	<ul style="list-style-type: none"> • According to the 2016 National Compensation Survey by the Bureau of Labor Statistics (BLS), 77% of full-time workers in private industry had access to a retirement plan. • Prevalence for employees of small firms (fewer than 100 employees) is much less common (52%). Small employers may provide simplified employee pension plans (SEPs), which allow them to contribute to Individual Retirement Accounts (IRAs) established for employees on a tax-favoured basis. • The majority of workers with an occupational retirement plan are in some form of a defined contribution (DC) plan. Fewer than 30% of companies surveyed by Willis Towers Watson are covered by a defined benefit (DB) plan. However, in terms of total assets, DB plans still account for more than 50% of total retirement savings (OECD data). Key factors restraining the growth of DC plan assets are inadequate contribution levels and enrolment rates. • According to the BLS, 62% of all employees in private industry had access to a DC plan. 	<ul style="list-style-type: none"> • MH report identified 76% of the respondents were offered Sign-on Bonuses of c.\$32,000 (average) for physicians only with amounts extending to \$275,000 (maximum). • In Addition, the MH report also captured 96% of repondents offered relocation allowance to physicians with an average amount of c.\$10,000 and extending to \$44,000 at maximum. • MH Report cited Support for Continuing Medical Education (CME) average for physicians \$3,613 and reported at max is - \$30,000. • MH Report – 79% of respondents were offered Educational Loan Forgiveness.

89 2017 Health care Compensation Policies and Practices Report

90 Merrit Hawkin - 2018 Review of physician and advanced practitioner recruiting incentives (MH Report)

91 WTW 2017 Benefits Profile – United States

Hospital Consultants

Selected location

Responsibility for the administration and funding of Canada's health care system is shared by the federal, and provincial and territorial governments. In this system it is the provincial and territorial government that have primary responsibility for delivering health and other social services under guidelines set by the federal government.

Each provincial and territorial health insurance plan covers medically necessary hospital and doctors' services that are provided on a pre-paid basis, without direct charges at the point of service.

The Canadian Healthcare system has both public and private involvement. Hospitals are a mix of public and private (predominantly not-for-profit) organisations. Provincial governments still exercise considerable authority over the manner in which these private entities deliver services. How this authority is applied differs from one province to another. Generally the provincial health authorities will set hospital budgets, in addition to reviewing large financial decisions made by a hospital's board.⁹²

In Canada the majority of specialist care is provided in hospitals, although there are also services provided in private non-hospital facilities. Specialists are mostly self-employed and paid fee-for-service, although there is variation across provinces.⁹³

Selected location

The consultants reviewed available information on hospital doctors pay across Canada and for the purpose of selecting a comparator guide focused on the Ontario and British Columbia. The rationale for this is as follows:

- There are 1,274 Irish trained physicians in Canada (excluding Residents). We note that some of this cohort may be Canadian nationals that have trained in Ireland rather than Irish nationals who have emigrated to Canada.
- The highest concentration of Irish trained physicians are in Ontario (651) and British Columbia (223).

There was no requirement to review regional differentials as the data is presented for the two key locations in the country covering a significant number of the 'international' medical population.

⁹² <https://www.canada.ca/en/health-canada/services/health-care-system/reports-publications/health-care-system/canada.html>

⁹³ National Physician Database, Canadian Institute for Health Information 2015 –2016.

Hospital Consultants

Selected roles

After completing medical school Canadian specialists are required to complete specialty training in their relevant discipline in a residency program approved by the regulatory body of the specialty.⁹⁴ Once they have completed this training they are deemed to be specialists.

- Specialists are paid for their professional services in a variety of ways:
 - Traditional fee-for-service (FFS)
 - Enhanced fee-for-service
 - Alternative payment plans (APP)
 - Salary
- Many physicians receive compensation through multiple models, which could include both FFS and alternative payments. In 2015/2016 almost all physicians (97%) received some payments through FFS and more than two-thirds of all physicians (69%) received some payments through APPs.⁹⁵
- Due to the level of variance in modes of remuneration the best data available was a statistical analysis of the gross payments (Data collected for fiscal year 2015/2016, April 2015/March 2016) made to physicians, by specialty. This is presented on page 101. Significant premiums are noted for the specialities of Cardiology, Gastroenterology, Thoracic/Cardiovascular surgery and Ophthalmology, see pages 116 and 117 for further information.
- Due to the way the data is aggregated, we cannot present direct comparisons to the Irish public service pay scales. We have instead provided an analysis of the aggregate percentile and median data for medial and surgical specialisms.
- Given the majority of Canadian are solo or group practitioners and not directly employed by hospitals/provinces, practice overheads and benefits such as pension, paid time off, sick pay, Long Term Disability etc. are all to be paid for through these payments. The median overheads for a specialist in Canada is 20% of gross income.⁹⁶
- This employment nature also has an impact on how specialists pay tax as gross income is technically their own business income.

94 <https://www.cma.ca/En/Pages/specialty-profiles.aspx>

95 <https://www.cma.ca/En/Pages/canadian-physician-statistics.aspx>

96 Where the term "Physician" is referenced this includes general / family practitioners as well as specialists

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Basic pay, working hours and holidays

Table 54 presents host location practices in terms of annual gross pay, the annual net pay and hourly net pay adjusted for OECD Purchasing Power Parity (PPP), standard contracted weekly hours and annual leave provision including public holidays.

The minimum data point for Consultant is presented as the primary comparator guide (see section 2.3 Research methodology). In terms of net hourly remuneration, adjusted for OECD PPP, the host location offering is above the comparator rate in Ireland.

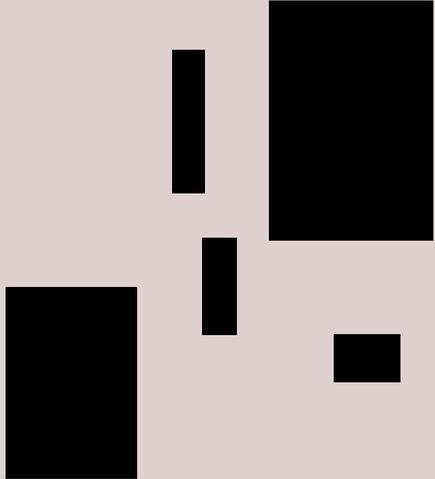
Table 54 Gross clinical payment per physician by specialty, 31 March 2016

Grade	Annual gross basic pay data for host location									Annual net pay adjusted for OECD Purchasing Power Parity (PPP)						Standard contracted hours (working week)		Net hourly rate						Annual leave (incl. service days) plus public holidays			
	Local currency (\$,000)			Converted to euros (€000)			Adjusted for OECD PPP Index (€000)			Host location value based on host hours (€000)			Host location value based on Ireland hours (€000)			(exl Breaks)		Host location remuneration data adjusted for OECD PPP			Net Irish public service hourly remuneration						
	Pts above Entry	Min	Mid	Max	Min	Mid	Max	Min	Mid	Max	Min	Mid	Max	Min	Mid	Max	Min	Max	Local Working Week	Ireland Working Week	Min	Mid	Max		Min	Mid	Max
ONTARIO (Independent Tax Regime)																											
Consultant-Medical specialties	n/a	230.7	289.0	348.4	157.7	197.6	238.2	169.2	212.0	255.6	103.4	123.3	143.5	103.4	123.3	143.5	N/A	37	53.7	64.1	74.6	40.4	46.5	53.2	-		
Consultant-Surgical specialties	n/a	360.3	423.1	485.6	246.4	289.3	332.0	264.3	310.4	356.2	147.6	169.0	190.3	147.6	169.0	190.3	N/A	37	76.7	87.8	98.9	40.4	46.5	53.2	-		
BRITISH COLUMBIA (Independent Tax Regime)																											
Consultant-Medical specialties	n/a	246.6	298.5	344.7	168.6	204.1	235.7	180.9	219.0	252.8	113.0	132.1	149.1	113.0	132.1	149.1	N/A	37	58.7	68.7	77.5	40.4	46.5	53.2	-		
Consultant-Surgical specialties	n/a	348.7	414.5	480.7	238.4	283.5	328.7	255.8	304.1	352.6	150.6	174.8	199.2	150.6	174.8	199.2	N/A	37	78.3	90.9	103.5	40.4	46.5	53.2	-		

Notes:

- Gross clinical payments per physician are calculated by combining all available forms of physician-level clinical payments (includes alternative and fee-for-service payments).
- Data source: National Physician Database, Canadian Institute for Health Information 2015–2016.
- Points above Entry – N/A – The data category is not applicable.
- Host location hours not available – Irish hours used as proxy
- Exchange rate 2017 : EUR€ to CAD\$1.462
- OECD Purchasing Power Parity indices (Ireland = 100, Host location 136.3) (see Appendix II).
- Annual leave days based on service plus public holidays. Not applicable for Consultant in Canada.
- The Ireland rate is not adjusted for the Pension Related Deduction (PRD)
- Further information on the specialities can be found in the Appendix V.

Appendices



Appendix I – Data Sources

United Kingdom

Primary Data References

<http://www.nhsemployers.org/tchandbook> (NHS Terms and Conditions of Service Handbook, Working in Partnership, Amendment number 38, Pay and Conditions Circular (A for C) number 1/2017)

<http://www.nhsemployers.org/your-workforce/2018-contract-refresh/2018-19-pay-scale>

<http://www.nhsemployers.org/your-workforce/2018-contract-refresh/breakdown-by-pay-band>

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www.gov.uk/government/publications/national-health-service-pay-review-body-29th-report-2016

www.gov.uk/government/publications/review-body-on-doctors-and-dentists-remuneration-45th-report-2017

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www.healthcareers.nhs.uk/

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www.nhsbsa.nhs.uk/sites/default/files/2017-05/2015%20Members%20Guide%20%28V7%29%2005.2017.pdf

www.nhsemployers.org/-/media/Employers/Documents/Pay-and-reward/FINAL-Framework-agreement-21-March-2018.pdf

www.nhsemployers.org/-/media/Employers/Documents/Pay-and-reward/FINAL-Pay-and-Conditions-Circular-MD-12017.pdf

Appendix I – Data Sources

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Primary Data References

www.nhsemployers.org/-/media/Employers/Documents/Pay-and-reward/NHSE_Constantant_Contract_FAQs.pdf

www.nhsemployers.org/-/media/Employers/Documents/Pay-and-reward/Nursing_and_Midwifery_Generic.pdf?la=en&hash=71E218FC9A6A0E13C517EAAD8DC0ED4C6D84509A

www.nhsemployers.org/-/media/Employers/Documents/Pay-and-reward/Nursing-and-Midwifery-Updates-April-2013-FORMATTED.pdf?la=en&hash=28E158B09DBAF71BC617F520B0B67DC0BA617D2C

[www.nhsemployers.org/-/media/Employers/Documents/Pay-and-reward/Record-of-amendments-to-the-terms-and-conditions---Specialty-Doctors-England-\(2008\).pdf](http://www.nhsemployers.org/-/media/Employers/Documents/Pay-and-reward/Record-of-amendments-to-the-terms-and-conditions---Specialty-Doctors-England-(2008).pdf)

www.nhsemployers.org/-/media/Employers/Documents/Pay-and-reward/Supporting_spec_doctors-guide_good_practice_cd_290408.pdf

www.nhsemployers.org/-/media/Employers/Documents/Pay-and-reward/Terms_and_Conditions_Specialty_Doctor_2014-Final.pdf

www.nhsemployers.org/~/-/media/Employers/Documents/Need%20to%20know/Junior%20doctors%20terms%20and%20conditions%20of%20service%20May%202016.pdf (Terms and Conditions of Service for NHS Doctors and Dentists in Training 2016)

www.nhsemployers.org/~/-/media/Employers/Documents/Pay%20and%20reward/Consultant_Contract_V9_Revised_Terms_and_Conditions_300813_bt.pdf

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Appendix I – Data Sources

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Primary Data References

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Appendix II – Purchasing Power Parity (PPP)

OECD Purchasing Power Parity

PPPs serve both as currency converters and as spatial price deflators. They convert different currencies to a common currency and, in the process of conversion, equalise their purchasing power by eliminating the differences in price levels between countries. Thus, when the GDPs and component expenditures of countries are converted to a common currency with PPPs, they are valued at the same price level and so reflect only differences in the volumes of goods and services purchased in the countries. In their simplest form, PPPs are nothing more than price relatives that show the ratio of the prices in national currencies of the same good or service in different countries.

For the purpose of this exercise, we presented the PPPs with Ireland as the base country, in euro currency. Also, the index used was the Purchasing Power Parities for private consumption which is used to measure the differences in the cost of living between countries. This is correct to the extent that they indicate whether the overall price level for consumer goods and services faced by the average household in one country is higher or lower than the overall price level for consumer goods and services faced by the average household in another country.

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Appendix III

Participant Listing - 2017 Health Care Compensation Survey Report - U.S.

ADENA Health System	Bellin Health	Charles Cole Memorial Hospital	Cookeville Regional Medical Center	Franciscan Missionaries of Our Lady Health System
AdvantageCare Physicians	Billings Clinic	Cheyenne Regional Medical Center	Cornell University	Fraser
Advocate Health Care	BJC HealthCare	Chickasaw Nation	Covenant Health	Frederick Memorial Hospital
Akron General Medical Center	Blount Memorial Hospital	Children's Health System of Texas	CoxHealth Systems	Froedtert Health
Albany Medical Center	BlueCrossBlue Shield of Florida	Children's Hospital & Clinics of Minnesota	Crossover Health	Gateway Foundation
Allegiance Health	Bon Secours Richmond Health System	Children's Hospital & Medical Center	CVPH Medical Center	Geisinger Health System
Allina Hospitals & Clinics	Brookdale Senior Living	Children's Hospital and Health System	Dartmouth Hitchcock Medical Center	Genesis Medical Center
AltaMed	Broward Health	Children's Mercy Hospital	DCH Regional Medical Center	Good Shepherd Rehabilitation Hospital
Anthem	Cardinal Health	Christ Hospital	DeKalb Regional Healthcare Systems	Grady Health System
Asante Health System	Care Wisconsin	Cigna	Department of Administrative Services	Great River Medical Center
Augusta Health Care	Carilion Clinic	City of Hope National Medical Center	Driscoll Children's Hospital	Greenville Hospital System
Aurora Healthcare	Carle Foundation Hospital	City of Philadelphia	Duke University & Health System	Guthrie Health
Austin Radiological Association	Carolinas HealthCare System	Commonwealth Health Corporation	Eating Recovery Center	Gwinnett Health System
Avera	Castle Medical Center	Community Care	Effingham Health System	H Lee Moffitt Cancer Center & Research Institute
Banner Health	Catholic Health Initiatives	Community Health Network	Ellis Medicine	Hamilton Health Center
Bassett Healthcare	Cedars-Sinai Health System	Concentra, Inc.	Emerus	Hanger Orthopedic Group
Bayfront Health Systems	Centra Care	Cone Health	Emory Healthcare	Harbin Clinic
Baylor College of Medicine	Central Vermont Medical Center	Conemaugh Memorial Medical Center	Encompass NW	Havasu Regional Medical Center
Baylor Scott & White Health	CentraState Healthcare System	Conway Medical Center	Essentia Health	HCA Healthcare
Beebe Medical Center	Chapters Health System	Cook Children's Health Care	Exeter Hospital	Health Center, Inc.

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Participant Listing - 2017 Health Care Compensation Survey Report - U.S.

Health First, Inc.	Kootenai Health	Memorial Medical Center	New York-Presbyterian Healthcare System	Peninsula Regional Medical Center
HealthEast Care System	L.A. Care Health Plan	Mercy Health - Springfield	North Carolina Office of State Human Resources	Penn Highlands Dubois
HealthFirst	Lake Health	Mercy Health System	Northeast Georgia Health System	Penn State Hershey Medical Center
HealthSouth Corporation	Lakeland Regional Medical Center	Mercy Iowa City	NorthShore University HealthSystem	Phoebe Putney Memorial Hospital
Henry Ford Health Systems Honor Health Humana	Lancaster General Hospital LaRabida Children's Hospital Lee Health	Mercy St. Louis Methodist Hospital System Methodist Hospitals	Northside Hospital Northwell Health Northwest Community Healthcare	Phoenix Children's Hospital Piedmont Healthcare Pinnacle Health System
Hunterdon Healthcare	Lehigh Valley Health Network	Metro Health	Norton Health Care	Premier Health Partners
Infirmiry Health System	Lexington Medical Center	MetroHealth System	Novant Health	Presbyterian Healthcare Services
InnovAge	LifeNet Health	Miami Children's Hospital	NYU Langone Medical Center	Presence Health
Inspira Health Network	Lovelace Health System	Mid-Columbia Medical Center	Ochsner Health System	ProHealth Care, Inc.
Intermountain Healthcare	Lucile Packard Children's Hospital	Mission Health Systems	Ohio State University Medical Center	ProMedica Health System
Jackson Health System	Magellan Health Services	Mississippi Baptist Health System	Option Care	Providence Health & Services
Johns Hopkins Hospital Johns Hopkins University	Main Line Health, Inc. Maine Medical Center	Mosaic Life Care Nationwide Children's Hospital	Orange County Government Orlando Health	Quad/Graphics Queens Medical Center
Kaiser Permanente Northern California	Maricopa Integrated Health System	Navicent Health	OSS Health	Rapid City Regional Hospital
Katherine Shaw Bethea Hospital	Marshall Medical Center	Navigant Consulting	Owensboro Health Regional Hospital	Raritan Bay Medical Center
Kelsey-Seybold Clinic	Medical University of South Carolina Hospital Authority	Nebraska Medical Center	Park Nicollet Health Services	Regions Hospital
Kettering Medical Center Network	MedStar Georgetown University Hospital	Nemours Foundation	Parkview Health	Rehabilitation Institute of Chicago
Kindred Healthcare	Memorial Hermann Healthcare System	New Hanover Regional Medical Center	PeaceHealth Oregon Region	Reliant Medical Group

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Participant Listing - 2017 Health Care Compensation Survey Report - U.S.

Renown Health	Spectrum Health - Grand Rapids Hospitals	Thomas Jefferson Univ Hospital	University Medical Center of Southern Nevada	University of Texas Medical Branch
Riverside Health System	Springfield Clinic	Thresholds	University of Alabama at Birmingham	University of Texas Southwestern Medical Center
Riverside Medical Center	SSM Health Care St. Louis	Tidelands Health	University of Arkansas for Medical Science	University of Vermont Medical Center
RML Specialty Hospital	St. Elizabeth Medical Center	Touro Infirmary	University of Chicago	University of Wisconsin Hospital and Clinics
Rockdale Medical Center	St. Francis Hospital	Treasure Coast Hospice	University of Chicago Hospitals	US Acute Care Solutions
Roswell Park Cancer Institute	St. Jude Children's Research Hospital	TriHealth	University of Colorado Health	Valley Health System
Saint Barnabas Medical Center	St. Luke's Cornwall Hospital	Trinity Health	University of Illinois at Chicago	Valley Hospital
Saint Francis Health System	St. Luke's Health System in Boise Idaho	TriWest Healthcare Alliance	University of Kansas Hospital	Valley Presbyterian Hospital
Saint Luke's Health Systems	St. Luke's Hospital	Tucson Medical Center	University of Maryland Charles Regional Medical Center	Vanderbilt University
Salem Health	Stamford Hospital	UC Health	University of Maryland Faculty Physicians	VCU Health Systems
Samaritan Health Services	Stony Brook University	UConn Health	University of Maryland Medical Center	Verity Health System
Seattle Children's Hospital	Summa Health System	UNC Health Care	University of Miami	Vidant Health
Sentara Healthcare	Sutter Health	United Hospital Center	University of Michigan Health System	Virginia Mason Medical Center
Shands HealthCare	Swedish American Health System	UnitedHealth Group	University of New Mexico	Virtua Health
Sheridan Healthcorp, Inc.	Tallahassee Memorial HealthCare	Unity Health System	University of New Mexico Hospitals	Visiting Nurse Service of New York
Singing River Health System	Tampa General Hospital	UnityPoint Health-Des Moines	University of Pittsburgh Medical Center	Vitas Healthcare Corporation
Sisters of Charity of Leavenworth	Tenet Healthcare Corporation	Universal Health Services	University of Rochester	Wake Forest University Baptist Medical Center
Southeast Health	Texas - State Auditor's Office	University Health Care System	University of Texas - M.D. Anderson Cancer Center	WakeMed Health and Hospitals
Southwest General Health Center	Texas Children's Hospital	University Health System	University of Texas Health Center at Tyler	Walgreens
Spartanburg Regional Health System	Texas Health Southlake	University Hospitals	University of Texas Health Science Center at Houston	Washington Regional Medical

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Participant Listing - 2017 Health Care Compensation Survey Report - U.S.

Washington University School of Medicine

Wayne Memorial Hospital

Weill Cornell Medical College

Wellcare Health Plans

Wellmont Health Systems

WellStar Health System

West Virginia University Hospitals

Westchester County Health Care Corporation

Willamette Valley Medical Center

WVUH-East

Wyoming Medical Center

Yavapai Regional Medical Center

Yuma Regional Medical Center

Appendix IV

Hospital Sample Ontario Clinical Nurse Specialists

- Cambridge Memorial Hospital
- Baycrest Centre
- Bluewater Health: Sarnia Sites And Charlotte Eleanor Englehart Site
- Guelp General Hospital
- Headwaters Health Care Centre
- Health Sciences North/Horizon Santé-Nord
- Religious Hospitallers Of Saint Joseph Of The Hotel Dieu Of Kingston
- Royal Victoria Regional Health Centre, Barrie
- Sault Area Hospital
- Sunnybrook Health Sciences Centre

<https://www.ona.org/your-contracts-rights/find-your-contract/>

Appendix V – Data Sources

Hospital Consultants - Ontario – Pay and Conditions

Table 55 – Ontario - Gross clinical payment per physician by specialty, 1 April, 2015/31 March 2016 ⁹⁷

Type of practice	20th percentile	40th percentile	Median	60th percentile	80th percentile	Mean
Family medicine	104,572	229,148	279,745	331,930	458,293	311,373
Medical specialties	118,471	230,652	289,031	348,400	502,076	331,383
Internal medicine	136,660	278,951	340,871	403,408	581,184	387,252
Cardiology	280,451	493,285	559,670	643,800	878,585	609,867
Gastroenterology	306,744	496,784	562,341	640,331	820,725	571,274
Neurology	121,432	214,978	253,223	297,454	437,420	292,931
Psychiatry	70,688	149,939	181,728	221,067	323,502	210,188
Pediatrics	111,837	201,638	239,341	289,284	398,875	272,774
Dermatology	133,728	249,226	311,903	389,452	562,690	365,991
Physical medicine	101,546	199,108	249,798	292,750	392,553	261,134
Anesthesia	271,800	373,295	414,970	464,520	580,758	432,443
Surgical specialties	172,026	360,338	423,122	485,585	660,408	456,404
General surgery	176,367	360,432	418,126	481,848	623,567	426,779
Thoracic/cardiovascular surgery	346,581	492,299	575,870	648,090	824,139	597,910
Urology	209,217	392,044	449,357	504,180	660,006	453,802
Orthopedic surgery	129,851	335,695	406,703	462,582	636,057	412,842
Plastic surgery	118,400	251,762	322,068	372,668	470,953	332,344
Neurosurgery	133,423	378,423	451,529	599,990	825,484	546,075
Ophthalmology	226,929	477,266	569,532	685,829	1,007,574	691,575
Otolaryngology	193,449	355,631	409,594	463,227	603,490	410,567
Obstetrics/gynecology	174,471	333,550	388,361	444,864	596,251	406,230
Total specialties	128,824	258,990	324,402	388,428	551,340	367,154
Total physicians	116,278	242,304	299,279	357,427	502,550	348,056

Gross clinical payments per physician are calculated by combining all available forms of physician-level clinical payments (includes alternative and fee-for-service payments). Gastroenterology and cardiology are subspecialties of internal medicine, which includes 11 other subspecialties.

97 National Physician Database, Canadian Institute for Health Information

Appendix V – Data Sources

Hospital Consultants - British Columbia – Pay and Conditions

Table 56 – British Columbia, Gross clinical payment per physician by specialty, 1 April, 2015/31 March 2016 ⁹⁸

Type of practice	20th percentile	40th percentile	Median	60th percentile	80th percentile	Mean
Family medicine	83,122	165,883	207,125	244,348	334,281	218,936
Medical specialties	134,038	246,549	298,546	344,661	471,890	325,082
Internal medicine	161,284	298,636	354,081	393,630	571,149	384,017
Cardiology	404,235	600,000	687,219	786,668	957,020	687,556
Gastroenterology	266,726	489,194	585,986	656,738	779,118	547,812
Neurology	130,944	235,475	281,406	333,819	438,605	291,634
Psychiatry	114,096	193,678	233,256	274,056	368,707	251,390
Pediatrics	123,335	226,877	268,963	313,640	406,145	280,681
Dermatology	121,816	238,496	310,116	350,682	511,842	320,680
Physical medicine	97,619	140,229	155,298	210,813	307,641	206,362
Anesthesia	162,388	303,609	342,306	388,781	491,633	360,022
Surgical specialties	152,910	348,690	414,548	480,749	652,800	466,716
General surgery	155,819	358,661	411,151	463,006	610,015	409,847
Thoracic/cardiovascular surgery	343,814	513,430	556,809	634,950	942,692	622,158
Urology	239,219	433,675	482,453	521,457	670,853	464,360
Orthopedic surgery	75,342	264,887	365,088	415,309	531,711	345,868
Plastic surgery	73,203	294,434	365,680	445,464	552,504	344,319
Neurosurgery	90,408	484,283	537,244	623,578	757,367	511,091
Ophthalmology	277,069	597,490	793,558	941,470	1,296,257	865,916
Otolaryngology	207,141	387,490	462,728	550,648	652,800	448,869
Obstetrics/gynecology	135,144	286,436	329,122	377,753	486,236	334,513
Total specialties	139,548	269,027	324,673	381,776	534,576	367,807
Total physicians	99,948	199,394	245,803	294,205	413,004	284,918

Gross clinical payments per physician are calculated by combining all available forms of physician-level clinical payments (includes alternative and fee-for-service payments).

Gastroenterology and cardiology are subspecialties of internal medicine, which includes 11 other subspecialties.

⁹⁸ National Physician Database, Canadian Institute for Health Information.

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As such, the information in this report is not a recommendation but is intended to provide a basis from which pay levels/ benefits/ policy can be determined by the Public Service Pay Commission. Treacy Consulting/Willis Towers Watson would normally expect companies to apply judgement in reaching individual pay/ benefits/ policy decisions.

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