

Notes to the consolidated financial statements (continued)

4. Employee expenses and information

A detailed analysis of Members' remuneration, including salaries and variable pay, is provided in the Members' Remuneration Report.

The direct costs of all employees, including Members, appear below:

	2021 £m	2020 £m
Aggregate gross salaries	83	77
Employer's National Insurance contributions	8	7
Employer's defined contribution pension contributions	5	6
Total direct costs of employment	96	90

During 2020, the Group claimed £1 million under the Coronavirus Job Retention Scheme, which was subsequently repaid to the Treasury by the year end. No claims were made under the scheme during 2021.

The Executive Members are considered to be the key management of the Corporation. As disclosed in the Members' Remuneration Report on page 187, the total remuneration of the Executive Members for the year ending 31 December 2021 is £2,544,000 (2020: £2,217,000).

The salary multiple of highest paid Executive Member to employees in the 25th, 50th and 75th percentiles was as follows:

	2021 £000	2020 £000
Total remuneration of highest paid Executive Member (page 187)	1,196	991
Total remuneration of employee at 75th percentile	86	94
Total remuneration of employee at 50th percentile	55	61
Total remuneration of employee at 25th percentile	40	43
Multiple of highest paid Executive Member to employee at 75th percentile	13.9	5.4
Multiple of highest paid Executive Member to employee at 50th percentile	21.7	16.2
Multiple of highest paid Executive Member to employee at 25th percentile	30.3	23.0

Total remuneration is defined as base salary, variable pay, employer pension contribution and other benefits. The total remuneration of employees in the 25th, 50th and 75th percentiles is calculated based on the methodology set out under Option A provided in the Companies (Miscellaneous Reporting) Regulations 2018.

The average monthly number of employees, including Executive Members, was as follows:

	2021 Number	2020 Number
Commercial	238	230
Creative	377	314
Operational	396	356
4Talent	24	12
Total	1,035	912

The headcount calculation reflects the actual proportion of hours worked in a week for each individual employee. The employee information disclosed in this note excludes a small number of on-screen talent who are remunerated via Channel 4's payroll. 2020 figures have been restated to reflect current classification of roles by area.