

## 2018 Pension Plan Administration Report

### Registered Plan – Multi-Employer

Pension Plan	Local Authorities Pension Plan (LAPP)	Special Forces Pension Plan (SFPP)
Total active City of Calgary members	13,468	2,165
2018 Cost-of-Living Adjustment (COLA) to Pension Payments	0.78%	* 0.78% / 0.39%

Due to the multi-employer nature of LAPP & SFPP, information specific to The City of Calgary member refunds and pension payments is not readily available.

Each year the pension payments increase at a rate of 60% of the change in the Alberta Consumer Price Index (ACPI) with the exception of COLA of the Special Forces Pension Plan post-2000 service which increases at a rate of 30% of ACPI.

\*The 0.78% increase on base pension applies to pensionable service up to 2000 December 31. For pensionable service after 2000 December 31, a onetime increase of 0.39% on base pension applies.

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### Registered Plan – City Specific

Pension Plan	Supplementary Pension Plan (SPP)	Firefighters Supplementary Pension Plan (FSPP)	Police Supplementary Pension Plan (PSPP) (Note 1)
Total active members reported to plan administrators as at 2018 Dec 31	781	1384	N/A
Number of refunds to members in 2018	63	13	N/A
Number of pensioners receiving monthly pensions as at 2018 Dec 31	144	961	16
2018 Cost-of-Living Adjustment (COLA) to Pension Payments (Note 3)	0.78%	0.78%	0.78%

**Note 1:** The PSPP is deemed a closed plan as police officers who have retired as of 1979 September 1 are covered under the Special Forces Pension Plan. The plan will terminate when the final payment is made.

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### Registered Plan - Council

Pension Plan	Elected Officials Pension Plan
Total active members reported to plan administrators as at 2018 Dec 31	14
Number of refunds to members in 2018	-
Number of pensioners receiving monthly pensions as at 2018 Dec 31	20
2018 Cost-of-Living Adjustment (COLA) to Pension Payments <b>(Note 3)</b>	0.99%

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### Non-Registered Retirement Arrangements

Pension Plan	Non-Registered Retirement Arrangements (OCRB)	Other Non-Registered Pension Arrangements (Note 2)
Total active members reported to plan administrators as at 2018 Dec 31	266	6
Number of refunds to members in 2018	12	0
Number of pensioners receiving monthly pensions as at 2018 Dec 31	72	25
2018 Cost-of-Living Adjustment (COLA) to Pension Payments (Note 3)	0.78% / 0.99%	0.78%

**Note 2:** Consists of five other arrangements, refers to Pension Plan Summary Inventory (Attachment 2), for a list of non-registered retirement arrangements.

**Note 3:** Each year the pension increases at a rate of 60% of change in the Alberta Consumer Price Index (ACP) with the exception of the COLA for the Supplementary Pension Plan for Elected Officials and the Elected Officials Pension Plan which increases at a rate of 66.67% of the change in the Canada Consumer Price Index.