PFC2017-0563 ATTACHMENT 3

Pension Plan	Local Authorities Pension Plan (LAPP)	Special Forces Pension Plan (SFPP)	
Total active members' salary & service reported to plan administrators	13,364	2,169	
Number of refunds to members as of 2016 Dec 31 (includes commuted value payouts)	(Note 1)	(Note 1)	
Number of pensioners receiving monthly pensions @ 2016 Dec 31			
	(Note 1)	(Note 1)	
2016 Cost-of-Living Adjustment (COLA) to pension payments	0.72%	0.72% / 0.36%	
(Note 2)			

- **Note 1**: 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
- **Note 2**: Each year the pension increases at a rate of 60% of the change in the Alberta Consumer Price Index (ACPI) with the exception of:
 - The COLA for the pension payments for SFPP post-2000 service increases at a rate of 30% of the change in the ACPI

(Continued)

Pension Plan	Supplementary Pension Plan (SPP)	Firefighters Supplementary Pension Plan (FSPP)	Elected Officials Pension Plan (EOPP)	Police Supplementary Pension Plan (PSPP)	Non- Registered Pension Plans (Note 1)
Total active members' salary & service reported to plan administrators	742	1,328	14	-	268
Number of refunds to members as of 2016 Dec 31 (includes commuted value payouts)	46	8	-	n/a	9
Number of pensioners receiving monthly pensions @ 2016 Dec 31	119	910	17	18	78
2016 Cost-of-Living Adjustment (COLA) to pension payments (Note 2)	0.72%	0.72%	0.80%	0.72%	0.72% / 0.80%

- Note 1: Refer to Attachment 1 for the list of non-registered pension plans
- **Note 2**: Each year the pension increases at a rate of 60% of the change in the Alberta Consumer Price Index (ACPI) with the exception of:
 - The COLA for the EOPP pension payments which increases at a rate of 66.67% of the change in the Canada Consumer Price Index