

**2019 Pension Plan Administration Report**

<b>Multi-Employer Pension Plans</b>		
<b>Pension Plan</b>	<b>Local Authorities Pension Plan (LAPP)</b>	<b>Special Forces Pension Plan (SFPP)</b>
Total active City of Calgary members	13,358	2,228
2019 Cost-of-Living Adjustment (COLA) to Pension Payments	1.50%	* 1.50% / 0.75%

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 1.50 % increase on base pension applies to pensionable service up to December 31, 2000. For pensionable service after December 31, 2000, a one-time increase of 0.75% on base pension will apply.

2019 Pension Plan Administration Report

(continued)

City Sponsored Pension Plans						
Pension Plan	Supplementary Pension Plan (SPP)	Firefighters Supplementary Pension Plan (FSPP)	Elected Officials Pension Plan	Police Supplementary Pension Plan (PSPP) (Note 1)	OCCP Non-Registered Pension Arrangements	Other Non-Registered Pension Arrangements (Note 2)
Total active members reported to plan administrators as at 2019 Dec 31	780	1,376	13	N/A	269	3
Number of refunds to members in 2019	48	14	-	N/A	11	-
Number of pensioners receiving monthly pensions as at 2019 Dec 31	166	984	21	15	84	26
2019 Cost-of-Living Adjustment (COLA) to Pension Payments (Note 3)	1.50%	1.50%	1.54%	1.50%	1.50%	1.50% / 1.54%

**Note 1:** The PSPP is deemed a closed plan as police officers who have retired after September 1, 1979 are covered under the special Forces Pension Plan. The plan will terminate when the final payment is made. Pension benefits under the PSPP are increased automatically when adjustments are made to pensions under the LAPP.

**Note 2:** Consists of 5 other arrangements, refer to Pension Plan Summary, attachment 1, for the list of non-registered pension arrangements.

**Note 3:** Each year the pension increases at a rate of 60% of change in the Alberta Consumer Price Index (ACPI) 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.