

2023 Pension Plan Administration Report

Multi-Employer Pension Plans		
Pension Plans	Local Authorities Pension Plan (LAPP)	Special Forces Pension Plan (SFPP)
Total Active City of Calgary members	14,685	2,307
2023 January 1 Cost of Living Adjustment (COLA) to Pension Payments	3.72%	*3.72%

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 3.72% increase on base pension applies to both retired members with pre-2001 and post-2000 service, including a one-time increase to COLA granted to post-2000 service because of the strong financial position of the Plan.

City Sponsored Pension Plans						
Pension Plans	Supplementary Pension Plan (SPP)	Firefighters Supplementary Pension Plan (FSPP)	Elected Officials Pension Plan (EOPP)	Police Supplementary Pension Plan (PSPP) (Note 1)	Active Non-Registered Pension Arrangements (Note 2)	Inactive Non-Registered Pension Arrangements (Note 3)
Total active members reported to plan administrators as at 2023 Dec 31	941	1,502	13	N/A	326	N/A
Number of refunds in 2023	29	13	0	N/A	2	-
Number of pensioners receiving monthly pensions as at 2023 Dec 31	220	991	27	12	102	23
2023 January 1 COLA to Pension Payments (Note 4)	3.72%	3.72%	4.37%	3.72%	3.72%	3.72%/4.37%

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: Active Non-Register Pension Arrangements include OCPP and PCDOPP.

Note 3: Inactive Non-Registered Pension Arrangements include EOSP, EPP, FCDOPP and Contracts.

Note 4: 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.