

## 2017 Pension Plan Administration Report

Multi-Employer Pension Plans		
Pension Plan	Local Authorities Pension Plan (LAPP)	Special Forces Pension Plan (SFPP)
Total active members' salary & service reported to plan administrators	13,969	2,204
Number of refunds to members as at 2017 Dec 31	N/A	N/A
Number of pensioners receiving monthly pensions as at 2017 Dec 31	N/A	N/A
2017 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.

## 2017 Pension Plan Administration Report

(continued)

City Sponsored Pension Plans					
Pension Plan	Supplementary Pension Plan (SPP)	Firefighters Supplementary Pension Plan (FSPP)	Elected Officials Pension Plan (EOPP)	Police Supplementary Pension Plan (PSPP) <small>(Note 1)</small>	Non-Registered Pension Arrangements <small>(Note 2)</small>
Total active members' salary & service reported to plan administrators	749	1,358	14	N/A	257
Number of refunds to members as at 2017 Dec 31	40	5	-	N/A	4
Number of pensioners receiving monthly pensions as at 2017 Dec 31	131	933	18	16	88
2017 Cost-of-Living Adjustment (COLA) to Pension Payments <small>(Note 3)</small>	0.78%	0.78%	0.95%	0.78%	0.78% / 0.95%

**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.

**Note 2:** 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.