2021- CA

Local Authorities Pension Plan (LAPP)

Purpose:

- I To outline the City's LAPP administration practices for:
 - (I) employee pension eligibility; and
 - (2) pensionable/non-pensionable earnings.
- 2 To comply with LAPP requirements.

Policy Statement(s):

- 3 Eligibility:
 - (I) The City provides LAPP benefits to the following classes of employees:
 - (a) Permanent, full time employees;
 - (i) Participation is mandatory for permanent eligible employees immediately.
 - (b) Permanent part time employees who have a guarantee of a minimum of 17 hours per week.
 - (c) Non-permanent full-time employees with over 2080 current service hours; and
 - (d) Non-permanent part-time employees with over 2080 current service hours who consistently work a minimum of 17 hours per week.
 - (e) Participation is optional for non-permanent eligible employees.
 - (2) The City does not provide LAPP benefits to the following classes of employees:
 - (a) Casual employees;
 - (b) Part-time or full-time employees who are non-permanent and have not accumulated 2080 current service hours;
 - (c) Employees whose participation in one of the following plans prevents them from participating in LAPP:
 - (i) Management Employees Pension Plan;
 - (ii) Special Forces Pension Plan; or
 - (iii) Pension plan governed by the Teachers' Pension Plans Act.

4 Earnings:

- (I) The City considers an employee's gross basic pay (i.e. regular pay) as pensionable. Pay is considered pensionable when it is payable on a uniform and consistent basis in each salary period. The City also considers these pay types as pensionable:
 - (a) Acting Pay/Reassignment Pay;
 - (b) Car Allowance; and
 - (c) Shift Differentials
- (2) The City does not consider these pay types as pensionable:
 - (a) Overtime payments (week day or week-ends);
 - (b) Expense allowance payments; and
 - (c) Vacation pay paid in a lump sum (e.g., on termination, to reduce liability)

Document Number: 803272

2021- CA

Local Authorities Pension Plan (LAPP)

References/Links:

- I Local Authorities Pension Plan official website
- 2 2011- CA Parenting Leave

Scope/Application:

I This policy applies to all City employees.

Authority/Responsibility to Implement:

I Human Resources Manager

Inquiries/Contact Person:

- I HR Specialist Benefits & Pensions
- 2 HR Team Leader Total Compensation

Policy Monitoring and Evaluation:

I This policy will be reviewed every three years and revised as necessary.

Document History:

Date	Signature	Title
December 8, 2008	"Marge Wray"	Manager, Human Resources

Document Number: 803272