

EDMONTON

ADMINISTRATIVE PROCEDURE



TITLE

SPECIAL FORCES PENSION PLAN - PARTICIPATION

NUMBER

A1129A

DEPARTMENT

FINANCIAL AND CORPORATE SERVICES

DELEGATED AUTHORITY

BRANCH MANAGER – HUMAN RESOURCES

CONTACT

DIRECTOR – EMPLOYEE SERVICE CENTRE

DEFINITIONS

DATE

FEBRUARY 26, 2016

Act - Public Sector Pension Plans Act

Arrest Processing Unit Pay – Payment for serving at the Arrest Processing Unit

Base Rate of Pay – Payment for performance of the regular duties of employment

Eligible Police Officer – A peace officer, who is a member of a police service, employed by a local authority in Alberta who has general authority to enforce federal and provincial statutes, who is expected to accrue pensionable service under the Special Forces Pension Plan

Employee, Full-Time Permanent or Probationary - Any Eligible Police Officer who has full-time permanent or probationary status with the City and is working the number of hours to satisfy their full-time equivalent as defined in the appropriate Collective Agreement

Employee, Job-Sharing Arrangement - Any Eligible Police Officer who is working in a job-sharing arrangement where the police officers in the arrangement are employed on a basis that taken together constitutes a full-time, permanent basis as defined in the appropriate Collective Agreement. This arrangement must be approved by the employer

Leave of Absence - An approved absence from employment

Long Term Disability Insurance - Income replacement paid by an insurer

Permanent Employee: Has no foreseen date or event to signify an end to employment other than retirement. A permanent employee also includes an employee in the probationary period

Pension Contributions - Contributions prescribed by Regulations pursuant to Schedule 4 of the Act

Pension Plan - The Special Forces Pension Plan as per the Public Sector Pension Plans Act, RSA 2000 CP- 41 and Regulations made there under

Pensionable Salary - Earnings on which the pension contributions are based

Pensionable Service - Service for which contributions are made to the Pension Plan

AS TO FORM:

AS TO CONTENT:

PAGE 1 OF 3

Jeff MacPherson

THE CITY OF
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Regulations - Regulations made pursuant to Schedule 4 of the Act, and will include the terms and conditions prescribed by the Supplementary Pension Plans

Relieving Acting Pay – Payment for performance of duties at a higher level than those which would normally be assigned the position for which the employee is employed on a regular basis

Service Pay – Payment for completing years of service as a City of Edmonton employee working as a Police Officer with the Edmonton Police Service as defined in the Collective Agreement

Special Assignment Pay – Payment for time worked in exceptional circumstances such as a natural disaster or when assigned to a special project but are still required to maintain their regular duties

Supplementary Pension Plans are any additional pension plans which may be established under bylaw by the City for the benefit of its employees

PROCEDURES AND GUIDELINES

Participation Eligibility

Participation in the Pension Plan shall, at all times, be governed by the Act and Regulations.

All full-time permanent or probationary employees and job-sharing permanent or probationary employees are required to participate in the Pension Plan from the date of employment.

Pensionable Earnings

Pension contributions shall be based on the base rate of pay, service pay, acting pay, special assignment pay, and pay for serving in the Arrest Processing Unit.

Pensionable Service

A member who is a full-time employee and active for the entirety of all pay periods in a 26 pay period year or all pay periods in a 27 pay period year will be credited one (1.0000) year of pensionable service. Members not active for the entire year will receive pensionable service adjusted proportionally. For example, a member that has worked 18.3 pay periods will receive 18.3 divided by 26 pay periods equaling 0.7038 years of service reported for pension purposes. A member who is in a job share position will receive service based on the number of hours of pensionable earnings paid divided by the standard hours for the equivalent full time position as identified in the corresponding collective agreement.

Purchasing Prior (Optional) Service

An employee who arranges to purchase prior or optional service will be responsible for the entire cost of the prior service purchase. Prior service may include:

- a) previous employment with a current employer;
- b) previous employment with another employer who participates in SFPP; or
- c) contributory service under another pension plan in some circumstances.

Questions about eligibility and applications to purchase prior service should be directed to the Employee Service Centre.

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Leave of Absence Without Pay

An employee who is on an approved leave of absence without pay, including parenting leave, is not permitted to make SFPP contributions while on approved leave of absence, but is entitled to purchase their pensionable service at the end of the approved leave of absence period.

A period of leave without pay may be purchased as pensionable service provided that:

- a) the employee was contributing to the Pension Plan immediately prior to the commencement of the leave without pay, and
- b) the employee has purchased less than the maximum period of leave without pay as pensionable service subject to the provisions of the Pension Plan, and
- c) the employee has at least one (1) day of paid employment (including paid vacation) after the period of leave without pay prior to termination with the City, and
- d) the purchase is made in accordance with all the time requirements as required by the provisions of the Supplementary Pension Plans.
 - Contribution Basis – The employer will contribute the employer's share of the **first year** of “leave without pay” purchased under the Pension Plan if the application to purchase service was received by the pension administrator on or before April 30 for any leave ending in the previous year. After the first year, the employee is responsible for both their share and the employer's share of the cost.
 - Actuarial Basis - If the application to purchase a leave period is received by the pension administrator after the deadline period the cost of the leave purchase will be on an actuarial reserve basis. This could be much more expensive than the contribution basis method because the actuarial cost basis will be based on what it would cost the Pension Plan to pay your future pension for the purchased period of service.

Leave of Absence With Pay

Long Term Disability -The City has an approved Long Term Disability Insurance (LTDI) plan with SFPP. This requires an employee or former employee who is in receipt of LTDI benefits to have his/her pensionable service, salary and contributions calculated as if the employee was actively at work.