



Procedure

Supplementary Pension Plan for Fire Chief, Deputy Fire Chiefs and Assistant Deputy Fire Chiefs

This procedure falls under *A1125B Supplementary Pension Plan for Fire Chief, Deputy Fire Chiefs and Assistant Deputy Fire Chiefs*

Program Impacted	Employee Experience and Safety <i>The City of Edmonton's staff are safe and supported to achieve their aspirations and deliver excellent services.</i>
Approved By	City Manager
Date of Approval	December 2022
Approval History	March 17, 2016
Next Scheduled Review	December 2026

1. Subject to Article 2 herein, the supplementary pension benefits to be provided to employees in the positions of Fire Chief, Deputy Fire Chief, Assistant Deputy Fire Chief, and any other eligible positions within Edmonton Fire Rescue Services as may be designated in writing by the City Manager at their sole discretion from time to time, and not within the bargaining unit described in the Labour Relations Board Certificate 307-92 or any successor thereto, pursuant to the Supplementary Pension Plan for Fire Chief, Deputy Fire Chiefs and Assistant Deputy Fire Chiefs are to be the same as those provided under Part III of the Collective Agreement between the City of Edmonton and the Edmonton Fire Fighters' Union (the "EFFU Pension Plan Agreement") except for:
 - I. The title, City of the First Part, the Union of the Second Part and Recitals of the EFFU Pension Plan Agreement are not applicable to this Plan.
 - II. Under Article 1 Definitions the words "which is Part III of the Collective Agreement" the EFFU Pension Plan Agreement are not applicable to this Plan.
 - III. The definition of "Agreement" in Article 1.05 of the EFFU Pension Plan Agreement is replaced by the definition provided for in this Administrative Procedure.
 - IV. The definition of "Current Service" in Article 1.12 of the EFFU Pension Plan Agreement is replaced by the definition provided for in this Administrative Procedure.
 - V. The definition of "Former City Service" in Article 1.20 of the EFFU Pension Plan Agreement is replaced by the definition provided for in this Administrative Procedure.

- VI. The definition of "Member" in Article 1.26 of the EFFU Pension Plan Agreement is replaced by the definition provided for in this Administrative Procedure.
- VII. The definition of "Pension Committee" in Article 1.30 of the EFFU Pension Plan Agreement is not applicable to this Plan.
- VIII. The definition of "Pensionable Earnings" in Article 1.31 of the EFFU Pension Plan Agreement is replaced by the definition provided for in this Administrative Procedure.
- IX. The definition of "Plan" in Article 1.33 of the EFFU Pension Plan Agreement is replaced by the definition provided for in this Administrative Procedure.
- X. Under Article 3 Membership, Article 3.01 of the EFFU Pension Plan Agreement is replaced with the following:
- 3.01 All Members shall participate in the Plan with effect from their first day worked with the City in the position of Fire Chief, Deputy Fire Chief, Assistant Deputy Fire Chief, or any other eligible positions within Edmonton Fire Rescue Services as may be designated in writing by the City Manager at their sole discretion from time to time, provided that the Member is an active member of the LAPP.
- XI. Under Article 4 Member Contributions, Article 4.01 of the EFFU Pension Plan Agreement is replaced with the following:
- 4.01 With respect to Current Service after December 31, 1991, Member contributions to the Plan shall be fifty percent (50%) of the normal actuarial cost as certified by the Actuary.
- XII. Under Article 5 City Contributions, Article 5.01 of the EFFU Pension Plan Agreement is replaced with the following:
- 5.01 With respect to Current Service after December 31, 1991, City contributions to the Plan shall be fifty percent (50%) of the normal actuarial cost as certified by the Actuary.
- XIII. Under Article 7 Surplus and Deficits, Article 7.04 of the EFFU Pension Plan Agreement is replaced with the following:
- 7.04 The City shall pay 100% of any unfunded liability that arises under the Plan in accordance with Article 7.02
- XIV. Under Article 8 Modification or Termination of the Plan, Articles 8.02.01 and 8.02.02 of the EFFU Pension Plan Agreement are not applicable to this Plan and Articles 8.01, 8.05 and 8.07 are replaced with the following:
- 8.01 The City may alter, amend or terminate the Plan or any part thereof in such manner as it determines provided that no alteration, amendment or termination of the Plan or any part thereof shall permit any part of the assets being held with respect to this Plan to be used or diverted to purposes other than the payment of benefits as set out in this Administrative Policy. The foregoing does not apply to
- any funds, if any, as may remain at termination of the Plan after satisfaction of all liabilities with respect to Members, Retired Members, Former Members, their Spouses, Dependent Children or Designated Beneficiaries under the Plan.

8.05 In the event of termination of this Plan, the application of funds under Article 8.03.01 shall be in accordance with a non-discriminatory formula that meets the requirements of the Applicable Pension Laws, and has been determined by the City, on the basis of pension benefits accrued to the date of termination of the Plan. When the application of such funds has been calculated on the foregoing basis, the Plan shall be terminated and the respective interests calculated and distributed, such distribution to be in the form of annuity contract, Locked-In Retirement Account, RRSP, or RPP as permitted by the Applicable Pension Laws and Revenue Rules.

8.07 The disposition of any surplus assets upon termination of the Plan after meeting the requirement of Article 8.03 will be paid to the City.

XV. Under Article 9 Disability, Article 9.03.01 of the EFFU Pension Plan Agreement is replaced with the following:

9.03.01 Pensionable Earnings shall be deemed to be equivalent to the Member's annualized rate of Pensionable Earnings in effect immediately before becoming disabled, adjusted to reflect any general increases in wages applicable to Members as determined by the City.

XVI. Under Article 10 Death of Members or Former Members on or After January 1, 1997 But Prior to May 18, 2014 with Two or More Years of Pensionable Service , Articles 10.03, 10.03.01 a) and 10.03.06 of the EFFU Pension Plan Agreement are replaced with the following:

10.03 Death of Members or Former Members on or After January 1, 1997 But Prior to September 1, 2014 with Two or More Years of Pensionable Service 10.03.01 a) on or after January 1, 1997 but prior to September 1, 2014; and March 2016

10.03.06 In the event that a Member or Former Member who has more than two

(2) years of Pensionable Service but less than five (5) years of Pensionable Service dies on or after January 1, 1997 but prior to September 1, 2014, their surviving Spouse or Designated Beneficiary, as the case may be, is entitled to the benefits provided for in the entirety of Article 10.02, as modified by the entirety of Article 10.04.

XVII. Article 19 Pension Committee of the EFFU Pension Plan Agreement is not applicable to this Plan.

XVIII. Under Article 20 General Provisions, Article 20.01.02 of the EFFU Pension Plan Agreement is not applicable to this Plan and Articles 20.01.01 and 20.02 are replaced with the following:

20.01.01 In the event amendments to this Plan become necessary in order for the Plan to comply with the Applicable Pension Laws and Revenue Rules, the City shall make the amendments necessary in order to obtain and retain registration.

20.02 Neither the establishment of the Plan, the granting of a benefit, nor any action of the City shall be held or construed to confer upon any person any right to be continued as a member of the City of Edmonton Emergency Response Department, nor, upon termination of the Plan, to any right or interest in the assets of this Plan other than as herein provided.

XIX. Article 21 Notice of the EFFU Pension Plan Agreement is not applicable to this Plan.

XX. Article 22 Arbitration of the EFFU Pension Plan Agreement is not applicable to this Plan.

XXI. Article 23 Collective Agreement of the EFFU Pension Plan Agreement is not applicable to this

Plan.

2. Subject to contrary provisions of the collective agreement between the City and the Union (the "Collective Agreement"), the following provisions govern employee transfers from participation in the Fire Fighters' Supplementary Pension Plan provided for and continued in the EFFU Pension Plan Agreement either in its present form or in any amended form (the "FFSPP") to the Plan:
 - I. In the event that a permanent employee of the City of Edmonton (the "City") who is subject to the provisions of the Collective Agreement is promoted to the position of Fire Chief, Deputy Fire Chief, Assistant Deputy Fire Chief, or any other eligible positions within Edmonton Fire Rescue Services as may be designated in writing by the City Manager at their sole discretion from time to time, the permanent employee of the City who is subject to the provisions of the collective agreement between the City and the Union (an "EFFU Member") shall cease to be an EFFU Member of the FFSPP from the effective date of such promotion and, at the date immediately following the date of the EFFU Member's termination from the FFSPP, that employee shall become a Member of the Plan.
 - II. No later than six (6) months from the earlier of (a) the date of permanent confirmation into the promoted position, or (b), the retirement, termination or death of the Member following promotion, the actuarial present value, as determined by a person who is a Fellow of the Canadian Institute of Actuaries and who performs actuarial valuations and provides actuarial advice and services at the request of the City pursuant to the provisions of Article 18 of the EFFU Pension Plan Agreement, of benefits payable in the future in respect of a period of service already performed, including the portion of those benefits relating to expected future salary and cost of living increases (collectively, the "Actuarial Reserve"), in respect of the EFFU Member's (or Member's, as the case may be) pension benefit under the FFSPP shall be transferred to the Plan together with the EFFU Member's (or Member's, as the case may be) EFFU Pensionable Service entitlement.
 - III. At the date of transfer of the Actuarial Reserve to the Plan, the EFFU Member's (or Member's, as the case may be) accumulated contributions provided for in Articles 4.01 through 4.04 (inclusive) of the EFFU Pension Plan Agreement and contributions provided for in Article 4.05 of the EFFU Pension Plan Agreement in accordance with Article III.4 of the Collective Agreement, with the interest credited to the EFFU Member's (or Member's, as the case may be) Account as described under Article 4.06 of the EFFU Pension Plan Agreement (the "FFSPP Interest"), shall form part of the Actuarial Reserve and those contributions with Interest shall be credited to the EFFU Member's (or Member's, as the case may be) account under the Plan.
 - IV. For further clarity, once the transfer pursuant to Article 2 (ii) of this Plan has occurred, the Former EFFU Member has no rights, obligations, or entitlements under the FFSPP.
 - V. Should a Member cease to be a Member of the Plan due solely to re-entering a position within the scope of the Collective Agreement, that Member shall be eligible to again become an EFFU Member of the FFSPP, subject to any applicable eligibility requirements under the EFFU Pension Plan Agreement.
 - VI. No later than six (6) months from the date such re-entry has occurred, the Actuarial Reserve in respect of the Member's pension benefit under the Plan shall be transferred to the FFSPP together with the Member's Pensionable Service entitlement under the Plan, inclusive of any Pensionable Service earned during the period of participation in the Plan.
 - VII. At the date of transfer of the Actuarial Reserve to the FFSPP, the Member's accumulated

contributions under the Plan, with Interest, shall form part of the Actuarial Reserve and those contributions with Interest shall be credited to the Member's account under the FFSP in accordance with the terms of the EFFU Pension Plan Agreement.

- VIII. Notwithstanding Article 2(v), a Member who is in receipt of a pension under the Plan is not eligible to again become an EFFU Member of the FFSP.

Definitions

"Agreement" means the Plan sponsored by the City of Edmonton.

"Current Service" means service of a Member while employed by the City in the position of Firefighter subsequent to January 1, 1973 or Fire Chief, Deputy Fire Chief, Assistant Deputy Fire Chief or any other eligible positions within Edmonton Fire Rescue Services as may be designated in writing by the City Manager at their sole discretion from time to time, subsequent to January 1, 1973 up to their date of retirement or date of termination for other reasons under the Plan providing all Member contributions required by this Plan have been made on such service.

"EFFU Service" means service of an EFFU Member on or after January 1, 1973 including approved leaves of absence of less than or equal to 10 days up to the EFFU Member's date of retirement or date of termination providing all EFFU Member contributions provided for in Articles 4.01 through 4.04 (inclusive) of the EFFU Pension Plan Agreement as required by the FFSP have been made in respect of such service.

"EFFU Pensionable Service" means the sum of:

- (a) an EFFU Member's EFFU Service including approved leaves of absence without pay provided for under the Local Authorities Pension Plan ("LAPP")
- (b) continuous employment of the Union (or its' predecessor) EFFU Member with the City immediately before January 1, 1973 ("EFFU Former City Service"); and
- (c) any EFFU Previous Service and any approved leave of absence of greater than 10 days granted to an EFFU Member by the City and which is recognized for pension purposes under the LAPP, which the EFFU Member has purchased in accordance with the FFSP;

not exceeding thirty-five (35) years in aggregate, which EFFU Pensionable Service shall include years and fractions of a year, except that any service which is not recognized as eligible pensionable service under the LAPP is not EFFU Pensionable Service under the FFS.

"EFFU Previous Service" means:

- a) for service on or before January 1, 1992:
 - i) any service with the City, other than EFFU Former City Service or EFFU Service;
 - ii) any service with any other participating local authority under the LAPP;
 - iii) any service with any corporate or statutory body with whom a reciprocal agreement is entered into under the LAPP;
 - iv) any service with any approved public body recognized under the LAPP; or
 - v) any service with the Allied Forces during wartime military service or peacetime military service in Canadian Forces or RCMP service.
- b) for service after January 1, 1992 and before May 8, 2008:

- i) any service which is recognized for pension purposes under the LAPP for which EFFU Member EFFU Service has not accrued under the FFSP; or
 - ii) any service during which an approved leave of absence of greater than 10 days was granted to the EFFU Member by the City and which is recognized for pension purposes under the LAPP.
- c) for service on or after May 8, 2008:
- i) any service which is recognized for pension purposes under the LAPP rendered prior to the date of participation in the FFSP for which EFFU Member EFFU Service has not accrued under the FFSP.

“Former City Service” means continuous employment of a Member with the City immediately before January 1, 1973.

“Former EFFU Member” means an EFFU Member whose employment is terminated for any reason other than death, disability, or retirement, and who retains a present or future entitlement to receive a benefit under the FFSP.

“Member” means an employee within Edmonton Fire Rescue Services in the position of Fire Chief, Deputy Fire Chief, Assistant Deputy Fire Chief, or any other eligible positions within Edmonton Fire Rescue Services as may be designated in writing by the City Manager at their sole discretion from time to time, and not within the bargaining unit described in the Labour Relations Board Certificate 307-92 or any successor thereto.

“Pensionable Earnings” means:

- a) A Member’s basic regular rate of pay for the performance of the regular duties of the Member’s employment; and
- b) Other remuneration as allowed under the LAPP and which has been adopted by the City, in writing, specifically for this Plan.

“Plan” means the Supplementary Pension Plan for Fire Chief, Deputy Fire Chiefs and Assistant Deputy Fire Chiefs provided for and continued herein or in any properly amended form.

Procedures and Guidelines

The Talent Acquisition, Service and Solutions Branch is responsible for administering the requirements of the Supplementary Pension Plan for Fire Chief, Deputy Fire Chiefs and Assistant Deputy Fire Chiefs as specified in the associated Policy and Procedure.