

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

The supplementary pension benefits to be provided to employees in the position 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 (hereinafter referred to as the "Pension Plan Agreement") except for:

- i. The title, City of the First Part, the Union of the Second Part and Recitals of the 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 Pension Plan Agreement are not applicable to this Plan.
- iii. The definition of "Agreement" in Article 1.05 of the 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 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 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 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 Pension Plan Agreement is not applicable to this Plan.
- viii. The definition of "Pensionable Earnings" in Article 1.31 of the 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 Pension Plan Agreement is replaced by the definition provided for in this Administrative Procedure.
- x. The definition of "Union" in Article 1.49 of the Pension Plan Agreement is not applicable to the Plan.

xi. Under Article 3 Membership, Article 3.01 of the 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 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.

xii. Under Article 4 Member Contributions, Article 4.01 of the 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.

xiii. Under Article 5 City Contributions, Article 5.01 of the 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.

xii. Under Article 7 Surplus and Deficits, Article 7.04 of the 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.

xiii. Under Article 8 Modification or Termination of the Plan, Articles 8.02.01 and 8.02.02 of the 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 Directive.

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.

xiv. Under Article 9 Disability, Article 9.03.01 of the 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.

xv. Under Article 10 Death of Members of 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 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

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, his 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.

xvi. Under Article 17 Transfer to Supplementary Pension Plan for Fire Chief and Deputy Chiefs, Articles 17.02, 17.05, 17.06, and 17.07 of the Pension Plan Agreement are not applicable to this Plan and Articles 17.01, 17.03, 17.04, 17.08 and 17.09 are replaced with the following:

17.01 In the event that an employee participating in the Fire Fighters' Supplementary Pension Plan is promoted to the position of Fire Chief, Deputy Fire Chief, or Assistant Deputy Fire Chief, that employee shall become a Member of the Plan from the effective date of such promotion.

17.03 No later than six (6) months from 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 Reserve in respect of the Member's pension benefit under the Fire Fighters' Supplementary Pension Plan shall be transferred to the Plan together with the Member's Pensionable Service entitlement.

17.04 At the date of transfer of the Actuarial Reserve to the Plan, the Member's entitlements earned under the Fire Fighters' Supplementary Pension Plan shall be credited to the Member under the Plan.

17.08 Should a Member cease to be a Member of the Plan and re-enter the Fire Fighters' Supplementary Pension Plan, no later than six (6) months from the date of re-entry, the Actuarial Reserve in respect of the Member's pension benefit under the Plan,

shall be transferred to the Fire Fighters' Supplementary Pension Plan together with the Member's Pensionable Service entitlement, inclusive any Pensionable Service earned during the period of participation in the Plan.

17.09 At the date of transfer of the Actuarial Reserve to the Fire Fighters' Supplementary Pension Plan the Member's accumulated Current Service Contributions and Optional Service Contributions in the Plan in accordance with Part III Article 4, with Interest, shall form part of the Actuarial Reserve and those contributions with Interest shall be credited to the Member's account under the Fire Fighters' Supplementary Pension Plan.

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.