



Province of Alberta

PUBLIC SECTOR PENSION PLANS ACT

LOCAL AUTHORITIES PENSION PLAN

Alberta Regulation 366/1993

With amendments up to and including Alberta Regulation 4/2019

Current as of February 1, 2019

Office Consolidation

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Alberta Queen's Printer
Suite 700, Park Plaza
10611 - 98 Avenue
Edmonton, AB T5K 2P7
Phone: 780-427-4952
Fax: 780-452-0668

E-mail: qp@gov.ab.ca
Shop on-line at www.qp.alberta.ca

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(Consolidated up to 4/2019)

ALBERTA REGULATION 366/93
Public Sector Pension Plans Act
LOCAL AUTHORITIES PENSION PLAN

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Application and Interpretation

Application

1

This Regulation constitutes the major part of the plan rules for the Local Authorities Pension Plan (in these plan rules referred to as “the Plan”).

Interpretation generally

2(1) In these plan rules,

- (a) “Act” means sections 1 to 9.2 of and Schedule 1 to the *Public Sector Pension Plans Act*;
- (b) “Act Schedule” means the Schedule 1 referred to in clause (a);
- (c) “actuarial equivalent” means the equivalent in actuarial present value, as calculated by the Plan’s actuary and approved in writing by the Minister;
- (d) “actuarial reserve” means the actuarial present value 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, as determined by the Plan’s actuary and approved by the Minister;
- (e) “actuarial valuation report” means a report prepared under section 5(1) of the Act Schedule;
- (f) “actuary” means a Fellow of the Canadian Institute of Actuaries;
- (g) “additional contributions” means additional contributions made under the repealed section 9 of the Act Schedule;
- (h) “benefit” means a retirement benefit, a death benefit or a benefit on termination before pension eligibility, under Part 5;
- (i) repealed AR 221/2007 s5;
- (j) “commuted value” means the actuarial present value of accrued benefits, determined using actuarial assumptions and methods recommended by the Canadian Institute of Actuaries for the minimum transfer values of deferred pensions as at the date provided for in this Plan;

- (k) “continuous basis” means, in relation to employment, a basis where no date or event, other than by reference to the attainment of the mandatory retirement age, if any, fixed with reference to the employment, has been established for the termination of the employment;
- (l) “contributions” means contributions, including additional contributions, under the Plan, and includes any payment referred to in section 20(1)(d), before its repeal, or section 20(1.1)(d) or (e) and contributions under the former Act that are of a nature corresponding to those in question;
- (m) “current service contributions” means a participant’s contributions under section 13, 14 or 14.1 or all of them, and includes current service contributions under and within the meaning of the former Act;
- (n) “dependent minor child” means, in relation to a deceased, a minor child who
 - (i) was wholly or substantially supported financially by that other person immediately before that person’s death, and
 - (ii) was not then married;
- (o) “disability plan” means a long term disability income continuance plan or program that satisfies the criteria specified in section 5 and that is filed with the Minister, or compensation for temporary total disability or temporary partial disability referred to in section 56(8) of the *Workers’ Compensation Act*;
- (p) “employee” means
 - (i) a person who is employed under one or more contracts of service with a single entity that is a local authority or a public board, commission or other public body listed in Part 1 of Schedule 2, to the extent that that employment is on a full-time continuous basis,
 - (ii) a person who does not fall within subclause (i) and is employed under one or more contracts of service with a single entity referred to in subclause (i) where
 - (A) the aggregate of the regularly scheduled hours of work thereunder is not fewer than 14 hours per week or 728 hours per year, and

- (B) that single entity, pursuant to its established policy for pension coverage of persons or classes of persons employed by it, applies, or before the commencement of this subclause submitted a still extant application, to the Minister for that person's participation in the Plan,
- (iv) any person specified in section 3(1), (2) or (3) to be an employee of a body referred to in subclause (i), or
- (v) a person to whom section 3(7) applies,
- and includes a member of a corporation that is a body referred to in subclause (i) notice of whose inclusion as an employee for the purposes of the Plan has been given by that body to the Minister, but does not include a person to whom the *Management Employees Pension Plan*, the *Special Forces Pension Plan* or the *Teachers' Pension Plans Act* applies or a person who is a participant of the Public Service Pension Plan by virtue of section 10(1)(c), (c.2), (c.3), (c.5), (m) or (n) of the *Public Service Pension Plan* (AR 368/93);
- (q) "employer" means a local authority or other person who employs a participant or otherwise occupies an employer or former employer relationship in relation to a person who is or was a participant and, in relation to a person who is a participant by virtue of being a member of a corporation, includes that corporation, but does not include a bargaining agent that employs a participant who is on a period on loan to it;
- (r) "financing rate" means, in relation to interest, the rate specified in section 105(3);
- (s) "fiscal year" means the fiscal year of the Plan provided for in section 6;
- (t) "former Act" means the *Local Authorities Pension Plan Act* and includes the *Local Authorities Pension Act* or the corresponding provisions of it, and the regulations under the Act in question;
- (u) "full-time basis" means, in relation to employment, whether under one or more contracts of service, a basis where the aggregate of the regularly scheduled hours of work in that employment are not fewer than 30 hours per week;

- (u.4) “latest pension commencement date” means, in relation to a participant or former participant whose pension has not yet commenced, the last moment as of which that person is or was allowed to commence to receive the pension under the tax rules;
- (v) “leave with partial salary” means a period of service
- (i) during which a participant is, with the authority of his employer, on leave from all or a portion of the regular duties of his employment and is receiving remuneration that is less than regular salary from his employer, and
 - (ii) that, if after 1991, is or was an eligible period of temporary absence or an eligible period of reduced pay under and within the mean of the tax rules,
- but does not include a period during which he is in receipt of benefits under a disability plan or on a period on loan to a bargaining agent;
- (w) “leave without salary” means a period of service during which a participant is, with the authority of his employer, on leave from the regular duties of his employment and is receiving no remuneration from his employer and includes leave without pay under the former Act, but does not include a period during which he is in receipt of benefits under a disability plan or on a period on loan to a bargaining agent;
- (w.2) “local authority” means any of the following bodies or the legal entities that comprise or operate the following units, as the case may be, namely,
- (i) a local government body, that is
 - (A) a municipality within the meaning of the *Municipal Government Act*,
 - (B) a regional services commission, intermunicipal service agency, municipal planning commission or intermunicipal planning commission under the *Municipal Government Act*,
 - (C) a board of trustees under the *Drainage Districts Act*,
 - (D) the board of directors of a district within the meaning of the *Irrigation Districts Act*,

- (E) a body continued or established as a municipal library board, library system board or federation board by or under the *Libraries Act*,
 - (F) the Alberta Association of Municipal Districts and Counties, or
 - (G) the Alberta Urban Municipalities Association,
- (ii) an educational body, that is
- (A) a technical institute within the meaning of the *Post-secondary Learning Act*,
 - (B) a public college within the meaning of the *Post-secondary Learning Act*,
 - (C) a board within the meaning of the *School Act*,
 - (D) a charter school within the meaning of the *School Act*, or
 - (E) the Alberta School Boards Association,
- or
- (iii) a health care body, that is
- (A) the board of an approved hospital within the meaning of the *Hospitals Act*,
 - (B) a provincial health board established under the *Regional Health Authorities Act*, or
 - (C) a regional health authority under the *Regional Health Authorities Act*;
- (x) “locked-in retirement account” means a registered retirement savings plan that meets the conditions referred to in section 1(1)(ff) of the *Employment Pension Plans Act* (SA 2012 cE-8.1);
- (y) “matrimonial property order” means a matrimonial property order within the meaning of the *Matrimonial Property Act*, or a similar order enforceable in Alberta of a court outside Alberta, that affects the payment or distribution of a person’s benefits;
- (z) “new reciprocal agreement” means a reciprocal agreement in respect of which all the conditions specified in the repealed sections 84(2) and 97(2) had been fully met at the time in question;

- (aa) “old reciprocal agreement” means a reciprocal agreement that was not a new reciprocal agreement;
- (bb) “participant” means a person who is a participant of the Plan by virtue of Part 2;
- (cc) “pension” means a pension under the Plan, but does not include a series of payments payable under section 33(2.2)(b);
- (dd) “pension commencement” means the time established by section 81 or 94 that constitutes the effective date for the commencement of the relevant pension;
- (dd.1) “pension partner” means
 - (i) a person who, at the relevant time, was married to a participant or former participant and had not been living separate and apart from him or her for 3 or more consecutive years, or
 - (ii) if there is no person to whom subclause (i) applies, a person who, as at and up to the relevant time, had lived with the participant or former participant in a conjugal relationship
 - (A) for a continuous period of at least 3 years, or
 - (B) of some permanence, if there is a child of the relationship by birth or adoption;
- (ee) “pensionable salary” means the salary of a participant that is compensation within the meaning of the tax rules, subject however to such limitation as is necessary to ensure that the benefit accrual for the calendar year, being the amount of benefit accrued in respect of that year’s pensionable service, as computed under the tax rules, does not exceed the defined benefit limit fixed by the tax rules for that year;
- (ff) “pensionable service” means, subject to section 20, service in respect of which contributions have been made under section 13, 14, 14.1, 20 or 26 or section 14 or 16 of the former Act and service referred to in section 20(1.1)(e);
- (ff.01) “period on loan to a bargaining agent” means a period of service during which a participant is, with the authority of his employer, on leave from the regular duties of his employment in order to be employed by a certified

bargaining agent serving persons employed by a local authority that is an employer;

- (gg) “prior service” means any service other than that for which current service contributions are or were made, and includes service that was prior service under the former Act;
- (gg.1) “probationary service” means a period of service referred to in section 11.1(1);
- (hh) “reciprocal agreement” means a reciprocal or any other agreement entered into before the commencement of the *Public Sector Pension Plans (Legislative Provisions and Plans Portability Arrangements, 2007) Amendment Regulation* under the repealed section 84 or 97, and includes an order under the repealed section 10(1) of the Regulations or an equivalent agreement or order under the former Act;
- (hh.1) “regional health authority” means a regional health authority established pursuant to the *Regional Health Authorities Act*;
- (ii) “registered” means registered or accepted for registration under the *Income Tax Act* (Canada);
- (jj) “Regulations” means the portion of the *Public Sector Pension Plans (Legislative Provisions) Regulation* preceding the Schedules and Schedule 1 to that Regulation;
- (ll) “salary”, subject to sections 29 and 30, means, with respect to an employee,
 - (i) subject to subclauses (ii) and (iii),
 - (A) gross basic pay for the performance of the regular duties of the employment,
 - (B) where the employer treats it as salary under the employer’s established salary policy for pension purposes and it is payable on a uniform and consistent basis in each salary period,
 - (I) remuneration paid especially for shift work,
 - (II) remuneration paid for working on weekends,

(II.1) acting pay (that is, extra pay for the performance on a temporary basis of duties at a higher level than the duties referred to in paragraph (A)), and

(III) the value of the provision of an automobile for personal use, not exceeding the lower of \$3000 per annum and the amount reported as the taxable benefit for that usage for income tax purposes,

and

(C) variable pay,

(ii) in the case of an employee who is receiving benefits under a disability plan or on leave without or with partial salary, the salary being earned immediately before that employee commenced to receive those benefits or went on that leave, adjusted in accordance with any subsequent general adjustments in respect of the period in question that are applicable to the class of employees that he was then in, or

(iii) in the case of an employee on a period on loan to a bargaining agent, the gross basic pay for the performance of his duties in the employment of the bargaining agent, not exceeding 110% of the highest pay under the bargaining agent's collective agreement or such higher amount as the Minister considers justified,

but does not include

(x) an overtime payment,

(xi) an expense allowance, or

(xii) special remuneration or other similar compensation that is not specifically enumerated in subclause (i)(B) and (C);

(mm) "salary period" means the length of time, related to a recurring salary payment cycle, for which an employee normally receives a payment of salary;

(nn) "service" means

(i) any period that may be recognized as eligible service under the tax rules, excluding any such period

- performed outside Canada that is not a period of employment with an employer,
- (ii) any other period before July 1, 2002 that was or is maintained as pensionable service as the result of section 20(1.1)(b) or (c), and
 - (iii) a period referred to in section 20(1.1)(e);
- (nn.1) “special portability arrangement” means an agreement under section 85.1(1) or 98.1(1), or both;
- (oo) repealed AR 100/2002 s3;
- (pp) “tax rule excess” means any amount of money that, when a transfer is to be made from the Plan to a registered retirement savings plan, exceeds that amount that will, in the Minister’s opinion, be certain not to attract an income tax penalty under the tax rules in respect of the transfer;
- (qq) “tax rules” means those provisions of the *Income Tax Act* (Canada) or of the regulations under it, or of both, that apply to pension plans registered or to be registered under that Act and includes any approval, certification or other permission or any direction or order from the federal Minister of National Revenue the absence of which or failure to comply with which may make the Plan’s registration liable to revocation under that Act;
- (rr) “termination”, used in relation to a person, means that person’s ceasing to be an employee, under any circumstances other than
- (i) death,
 - (ii) where the person becomes an employee again without experiencing any break whatsoever in his pensionable service resulting from the cessation, or
 - (iii) ceasing to be an employee, if applicable, as a result or as part of the process of his employer’s withdrawal from the Plan pursuant to section 14 or 14.1 of the Act Schedule or the person’s transfer by section 19.22(5) of the Regulations;
- (ss) “transfer” or “transferred”, where used with reference to the transfer of money from the Plan, means transfer or transferred (as the case may be) to another registered pension plan, to a registered retirement savings plan, to a locked-in retirement account or to any other registered vehicle that is designed to assist with retirement savings,

to the extent, in the case of a transfer to a registered retirement savings plan, that the amount transferred does not constitute a tax rule excess and with any tax rule excess being paid to the person entitled;

(ss.1) “variable pay” means lump sum remuneration, whether variable or constant in amount from year to year, that

- (i) was paid as part of the employer’s variable pay program whose terms are contained in a written policy or agreement, and
- (ii) forms an ongoing part of the employee’s compensation package and is payable to all employees in the program on an ongoing basis,

to the extent that it does not exceed 20% of the employee’s gross basic pay and provided that the employee did not commence in the program in the last 12 months of employment before termination;

(ss.2) “vested” means, in relation to a participant, having

- (i) completed a period of, or periods aggregating, at least 2 years’
 - (A) participation as a participant with any probationary service that is pensionable service included,
 - (B) active membership referred to in subsection (4), or
 - (C) coverage under any combination of the periods referred to in paragraphs (A) and (B),

(i.1) accumulated at least 2 years’ pensionable service, or

(ii) attained the age of 65 years;

(tt) “year’s maximum pensionable earnings” means the Year’s Maximum Pensionable Earnings within the meaning of the Canada Pension Plan (Canada).

(1.1) Repealed AR 332/2009 s2.

(1.2) For the purposes of subsection (1)(dd.1)(i), persons are living separate and apart

- (a) if they are living apart and either of them has the intention to live separate and apart from the other, or

- (b) if, before the relevant time,
 - (i) they had been living separate and apart for any period, and
 - (ii) that period was interrupted or terminated by reason only that either of them became incapable of continuing to live separate and apart or of forming or having the intention to continue to live separate and apart of that person's own volition,

and the separation would probably have continued if that person had not become so incapable.

(2) References in these plan rules to a section “of the Act”, where there is no reference to the Act Schedule, are references to a section of the *Public Sector Pension Plans Act* preceding Schedule 1 to that Act.

(3) Where a provision of this Plan contains a reference to another pension plan under the Act and to an expression that is used both in this Plan and that other pension plan, then that expression is to be taken, to the extent appropriate, to derive its meaning from that other plan.

(4) Completion of a period before December 10, 2018 of active membership in either or both of the group registered retirement savings plan and defined contribution registered pension plan of Alberta Public Laboratories Ltd. (a business corporation formerly known as Calgary Laboratory Services Ltd.) (but with no duplication in the case of simultaneous membership in both) counts for the purposes of subsection (1)(ss.2)(i) for a person who

- (a) held that active membership at any time prior to that date,
- (b) was employed by Alberta Public Laboratories Ltd. immediately prior to that date, and
- (c) became a participant on that date as a result of section 10(b) and the *Local Authorities Pension Plan (2018) Amendment Regulation*.

AR 366/93 s2;395/94;232/95;182/96;291/96;196/97;147/98;256/99;
143/2000;324/2000;25/2001;143/2001;66/2002;100/2002;207/2003;
301/2003;356/2003;34/2007;221/2007;242/2007;20/2009;332/2009;
140/2010;150/2011;154/2014;144/2018;187/2018

Interpretation - employee

3(1) For the purposes of the Plan, an employee who commences to receive benefits under a disability plan remains, while receiving those benefits, an employee of the employer who was employing him immediately before that time.

(2) For the purposes of the Plan, an employee who goes on leave without or with partial salary remains, while on that leave, an employee of the employer who authorized that leave.

(3) For the purposes of the Plan, an employee who goes on a period on loan to a bargaining agent remains, while in actual employment with the bargaining agent, an employee of the employer who employed him immediately before that period commenced.

(4) Repealed AR 256/99 s4.

(6) Before an employer makes an application under section 2(1)(p)(ii), he shall formulate in writing a policy for determining, subject to that provision, the basis on which persons are eligible to become employees by virtue of that provision, and shall, on being requested to do so by the Minister, furnish the Minister forthwith with a copy of that policy.

(7) A person who falls within section 10(j)(i), (ii) and (iii), (k) or (l) is an employee.

AR 366/93 s2;256/99;66/2002;242/2007;102/2009;111/2009;179/2009

4 Repealed AR 66/2002 s4.

Interpretation - disability plan

5 The criteria for disability plans referred to in section 2(1)(o) are as follows:

- (a) all participants employed by an employer in a group specified by the Minister in relation to the employer, except for those ineligible for coverage by reason of not meeting the medical requirements, must be covered by the disability plan;
- (b) a participant must not be required to apply for a pension as long as he qualifies for benefits under the disability plan.

Part 1 Administration

Fiscal year of Plan

6 The fiscal year of the Plan is the calendar year.

Administration of the Plan

7(1) The Minister is the administrator of the Plan.

(2) Notwithstanding anything in the Plan except subsection (3), the Minister shall administer the Plan in accordance with the tax rules.

(3) If in any respect the Plan does not comply with the applicable tax rules, the Minister may administer the Plan as if it were amended so to comply.

(4) In administering the Plan, the Minister shall follow applicable general policy guidelines set for the purposes of section 3(2)(c) of the Act Schedule.

Report to Board

8 The Minister shall provide to the Board, at the request of the Board and at least semi-annually, written reports on the administration of the Plan and on the investment of the plan fund's assets.

Forms

9 The forms provided for by these plan rules are those set out in Schedule 1.

Part 2 Participation

The participants

10 Subject to sections 11 and 11.1, the following are the persons who are to participate in the Plan:

- (a) all the employees of a body that
 - (i) was an employer immediately before January 1, 1994, and
 - (ii) has given notice in writing to the Minister stating that all that employer's employees are to participate in the Plan,
if that notice is approved in writing by the Minister;
- (b) all the employees of a body
 - (i) that was not an employer immediately before January 1, 1994, and
 - (ii) whose application to become an employer is approved in writing by the Minister;
- (c) all those employees of a body that

- (i) was an employer immediately before January 1, 1994, and
 - (ii) has not given a notice described in and approved under clause (a),

being employees who, in relation to that body, are in an occupational group referred to in the former Act that, on application by that body to the Minister before January 1, 1994, was approved in relation to that body by the Minister in writing;
- (c.1) all employees employed by a regional health authority;
 - (d) academic staff members, within the meaning of the *Colleges Act*, of a college established under that Act and any other employees designated by the board of governors of such a college as participating in the Plan;
 - (e) repealed AR 256/99 s5;
 - (f) employees in receipt of benefits under a disability plan;
 - (g) employees on leave without or with partial salary or on a period on loan to a bargaining agent;
 - (h) employees who immediately before January 1, 1994 were participating in the Plan under the former Act;
 - (i) employees who
 - (A) were participants by virtue of clause (e) (repealed) and section 3(4) (repealed) immediately before one, both or all of the health units referred to in section 3(4) for whom they worked was or were dissolved and integrated into regional health authorities,
 - (B) continued to be treated by the Minister as participants until the end of 1999, and
 - (C) continue to be engaged to work other than on a full-time basis by each of 2 or more regional health authorities referred to in paragraph (A), with the total of the part-time work with both or all those authorities being equivalent to continuous employment on a full-time basis by one such regional health authority;
 - (j) employees who
 - (i) immediately before the filing under the *Regulations Act* of the *Local Authorities Pension Plan*

(Definitions and “Good Sam” Employees, 2007) Amendment Regulation, were employed by The Good Samaritan Society (A Lutheran Social Service Organization),

- (ii) have at any time had money deducted from their paycheques and remitted as if they were participants, and
- (iii) prior to the date that is 90 days after the filing under the Regulations Act of the Local Authorities Pension Plan (“Good Sam” Employees, 2009) Amendment Regulation,
 - (A) sent the Minister a signed opting-in declaration in the form set by the Minister, or
 - (B) ceased or had previously ceased to be employed by that Society,

with respect to the periods in respect of which those remittances occurred and thereafter (except in the case of employees referred to in paragraph (B)) so long as they remain or to the extent that they remained continuously employed by that Society;

- (k) employees who were transferred from the Normandeau Cultural and Natural History Society to the Red Deer and District Museum Society before 2009, so long as they continue to be employed by the Red Deer and District Museum Society;
- (l) persons who were participants employed by EPCOR Utilities Inc. immediately before midnight at the beginning of July 1 or August 16, 2009, depending on which of those dates and times they fall under on a construction of the LAPP (EPCOR Former - Capital Power Corporation - Employees) Effective Dates and Times Order made by the Minister on August 14, 2009 and became employed by Capital Power Corporation immediately thereafter so long as they remain continuously employed by Capital Power Corporation.

AR 366/93 s10;256/99;66/2002;221/2007;242/2007;102/2009;
111/2009;179/2009;332/2009

Participating employers

10.1 Notwithstanding any other provision of this Regulation, and with a view to the Plan transitioning to joint governance pursuant to the *Joint Governance of Public Sector Pension Plans Act*, the organizations set out in Schedule 3 are, as of the effective date of

this section, the participating employers in the Plan, but, for greater certainty, in each case only in respect of the organization's eligible employees described in sections 10, 11 and 11.1 and any other individuals employed by the organization and on whose behalf the organization is making contributions to the Plan.

AR 4/2019 s2

Exceptions to participation

11(1) Section 10 does not apply to an employee

- (a) after the employee reaches his latest pension commencement date,
- (b) who reached that date before July 1, 2002,
- (c) repealed AR 301/2003 s3,
- (d) who is in receipt of a pension in respect of his own pensionable service,
- (d.1) who has ever been in receipt of any pension in respect of his own pensionable service after December 31, 2000,
- (f) who immediately before January 1, 1994 was not included in the operation of the former Act by virtue of section 11(2)(c) of that Act, unless she notifies the Minister in writing that she wishes to be a participant,
- (g) being an academic staff member of a college, who notifies the college board that he wishes to continue his participation in another registered pension plan approved by the Minister responsible for the *Colleges Act*,
- (h) who falls within any class of employees excepted or withdrawn from the Plan by virtue of being referred to in Part 2 of Schedule 2,
- (h.1) who is employed by an employer who has withdrawn from the Plan under section 14 or 14.1 of the Act Schedule,
- (i) who is employed by an employer who, by virtue of being listed in Part 3 of Schedule 2, is withdrawn from the Plan,
- (j) who is completing probationary service, or
- (k) who, immediately prior to December 10, 2018,
 - (i) was not a participant,

- (ii) was an active member of Alberta Public Laboratories Ltd.'s group registered retirement savings plan or defined contribution registered pension plan, and
- (iii) had previously sent Alberta Public Laboratories Ltd. a signed declaration in the form set by that corporation opting not to become a participant on December 10, 2018,

so long as that person remains continuously employed by that corporation and continues to be an active member of either of those plans.

(2) A person who

- (a) is an employee by virtue of a relationship with one entity referred to in section 2(1)(p), and
- (b) also has a relationship with another such entity with respect to whom he or she would not qualify as an employee if only that relationship with that other entity were taken into account,

is not a participant with respect to the entity referred to in clause (b).

AR 366/93 s11;196/97;143/2000;324/2000;66/2002;301/2003;
221/2007;332/2009;150/2011;187/2018

Condition of service before participation

11.1(1) Subject to subsection (2), an employer may require that an employee, before becoming a participant, complete a period of service with the employer.

(2) The period of probationary service must not exceed one year less the aggregate of

- (a) any previous period of service with the employer, and
- (b) a period of service with another employer immediately preceding the service with the employer.

(3) Subsection (1) does not apply where a person transfers service of any duration into the Plan under a special portability arrangement or a portability arrangement established under section 16.15 of the Regulations or where a person is transferred into the Plan by section 19.22(2) of the Regulations.

AR 366/93 s11.1;221/2007;150/2011

Part 3 Funding

Disposition of contributions

12 All contributions, with interest, if any, shall be made and remitted to the Minister of Finance for deposit under section 8(1) of the Act Schedule.

AR 366/93 s12;266/2002;68/2008;31/2012

Participant's current service contributions

13(1) Subject to this section and section 14(1), a participant shall, at intervals coinciding with the salary periods fixed by his employer with respect to him, make contributions for current service for which he is receiving remuneration at the rate, based on pensionable salary or any portion of the participant's pensionable salary

- (a) that does not exceed the year's maximum pensionable earnings, of 8.39%, and
- (b) that does exceed those earnings, of 12.84%.

(1.1) For the purpose of implementing subsection (1), the amount of the contributions for current service based on pensionable salary up to the year's maximum pensionable earnings shall be determined by reference to the salary periods in the year, and for any salary period shall be based on the year's maximum pensionable earnings divided by the number of salary periods in the year.

(2) An employer who is paying a participant's remuneration is liable for the remittance of the current service contributions under subsection (1), for which purpose he may, if applicable, withhold those contributions from the remuneration payments.

(3) Current service contributions are not to be made after the length of a participant's pensionable service has reached 35 years.

AR 366/93 s13;253/2002;362/2003;203/2004;
191/2005;189/2008;327/2009;206/2011;9/2013;
209/2017;187/2018

Participant's contributions respecting leave periods

14(1) A participant who is performing service in the form of qualifying leave without salary may have that service taken into account as pensionable service and, if he wishes to do so, may make contributions pursuant to section 13(1) with respect to that leave.

(2) Subject to this section, a person who

- (a) was performing service in the form of qualifying leave without salary,
- (b) wishes to have any period of that qualifying leave taken into account as pensionable service on the basis set out in this section, and
- (c) did not make contributions under section 13(1) in respect of that period,

must make contributions in respect of that period in accordance with this section, at the rate referred to in section 13(1), with interest at the relevant rate.

(3) If the required payment exceeds \$500, the person may choose to make the payment by instalments pursuant to sections 23 to 25 with interest at the financing rate, as if it were prior service contributions, if he provides the Minister with a completed election to do so in the form required by the Minister before May 1 of the year following the year in which the qualifying leave period terminated.

(4) If the person does not choose to make the required payment in accordance with subsection (3) or if the required payment does not exceed \$500, he must make the whole of the required payment, including interest, before the date referred to in subsection (3).

(5) If the person does not return to the employment at the end of the qualifying leave period or returns to the employment but terminates it before the date referred to in subsection (3), he must apply to the Minister to have the qualifying leave period taken into account as pensionable service within 30 days of termination or before the date referred to in subsection (3), whichever is earlier, and must pay the whole of the required payment, with interest, within 90 days of being requested by the Minister to make payment.

(6) Where an employer notifies the Minister that the terms and conditions of a qualifying leave without salary have not been met, the participant's contributions shall be returned, with interest at the rate allowed under section 79 or 92 or that person shall not be allowed to make the contributions, as the case may be, in respect of the qualifying leave.

(7) Section 27 applies for the purposes of subsections (3), (4) and (5).

(8) In this section, "qualifying leave without salary" or "qualifying leave" means any period of leave without salary to the extent that the aggregate of

- (a) all the periods of leave without salary, both before and after the beginning of January 1, 1992, and all unsalaried portions of periods of leave with partial salary occurring after 1991 (excluding any period referred to in clause (b)) does not exceed 5 years, and
- (b) all the periods of parenting of an individual, as that term is used in the tax rules, occurring after June 30, 2002 does not exceed 3 years.

AR 366/93 s14;66/2002;34/2007

Purchase of probationary service on current service basis

14.1(1) A participant who has successfully completed a period of probationary service and who is and, since the end of that period, has continuously remained an employee of the employer with whom that service was performed may have that service taken into account as pensionable service.

(2) Subject to this section, a person referred to in subsection (1) may elect in writing to have the probationary service taken into account as pensionable service within 5 years after becoming a participant, and, on doing so, must make contributions in respect of that service in accordance with this section, at the rate referred to in section 13(1), with interest.

(3) If the required payment exceeds \$500, the person may choose to make the payment by instalments in compliance with and pursuant to sections 23 to 25 with interest at the financing rate, as if it were prior service contributions.

(4) If the person does not choose within the time required by section 23(3) to make the required payment in accordance with subsection (3) or if the required payment does not exceed \$500, he must make the whole of the required payment, including interest, in accordance with section 23(2).

(5) Section 27 applies for the purposes of subsections (3) and (4).

Employer contributions for current service

15(1) Subject to subsections (2) and (3), whenever current service contributions are made, the participant's employer is liable to make contributions for the current service at the rate, based on pensionable salary or any portion of the participant's pensionable salary

- (a) that does not exceed the year's maximum pensionable earnings, of 9.39%, and
- (b) that does exceed those earnings, of 13.84%.

(1.1) For the purpose of implementing subsection (1), the amount of the contributions for current service based on pensionable salary up to the year's maximum pensionable earnings shall be determined by reference to the salary periods in the year, and for any salary period shall be based on the year's maximum pensionable earnings divided by the number of salary periods in the year.

(2) The aggregate of the periods of leave without salary in respect of which an employer is liable to make contributions is limited to one year less any periods for which any other employers have been so liable.

(3) The contributions required by subsection (1) are to be paid by the participant, rather than the employer, where the service in question is leave without salary beyond the limitation period referred to in subsection (2).

(4) Where contributions are returned under section 14(6), the Minister shall also return the corresponding contributions under this section, with interest at the rate allowed under section 79 or 92 to the person who paid them.

(5) Interest is payable under subsection (1) where the current service contributions are contributions for probationary service.

AR 366/93 s15;253/2002;362/2003;203/2004;
191/2005;189/2008;327/2009;206/2011;9/2013;
209/2017;187/2018

16 Repealed AR 207/2003 s3.

Interest on unpaid or unremitted contributions

17(1) Where contributions under section 13, 14, 14.1 or 15 to be remitted by an employer or the Crown are not received by the Minister of Finance on or before the end of a period of 15 days following

- (a) the end of the salary period for which they are payable, or
- (b) in the case of contributions that are not regularly payable, the last date on which they are payable,

the Minister of Finance may charge the employer or the Crown, as the case may be, interest on those overdue contributions.

(2) Interest charged under subsection (1) is payable at a rate per year equal to the prime interest rate, according to the Canadian Imperial Bank of Commerce, on the first banking day of each quarter, plus 2%.

(3) Where contributions that were liable to be remitted by an employer under section 13 but were not withheld by the employer are more than \$500 in arrears, the Minister may enter into an arrangement with a participant, former participant or the employer pursuant to sections 23 to 25, with interest at the financing rate, as if the contributions were prior service contributions payable by a participant, for payment of the amount owing.

AR 366/93 s17;266/2002;221/2007;68/2008;31/2012

Prior service contributions - evidence requirement

18 Before any contributions with respect to prior service may be made, there must be provided to the Minister, so far as applicable, the documents required by section 83(1) or 96 or both.

Part 4 Pensionable Service

Computation of pensionable service

20(1.1) Subject to this section, in computing the length of pensionable service that a person accumulated, the following periods of service, not exceeding 35 years in aggregate, are the periods to be taken into account:

- (a) service after June 30, 2002 with an employer in respect of which current service contributions have been made;
- (b) periods before July 1, 2002 which, as at the end of June 30, 2002, had been acquired as pensionable service;
- (c) other periods before July 1, 2002 in respect of which arrangements for payment had been made before that date under the applicable provisions referred to in sections 22 to 25 or arrangements referred to in section 26 had been made to acquire those periods as pensionable service, and provided that those arrangements and the rules of the Plan applicable to them continue after that date to be adhered to without interruption;
- (d) any other service in respect of which arrangements for payment have been made after June 30, 2002 on an actuarial reserve basis and the applicable terms and conditions set out in sections 22 to 25 have been satisfied;
- (e) a period that was or is to be taken into account as pensionable service under this Plan under
 - (i) a portability arrangement established under section 16.15 of the Regulations, or

(ii) a special portability arrangement.

(3) Service that is recognized as pensionable under any other registered pension plan under which a person is receiving or is or will be entitled to receive a pension may not be taken into account as pensionable service.

(4) Service with respect to which the contributions made have been returned or paid to a person or contributions or pension entitlements have been transferred out of the Plan on a person's behalf may not be taken into account as pensionable service.

(6) A person may not be credited with more than one year's pensionable service in respect of service performed in a calendar year, regardless of the nature and extent of the service so performed.

(7) Contributions referred to in subsection (1.1)(d) are subject to any limitations imposed under the applicable circumstances by the tax rules.

(8) Where service is performed on less than a full-time basis, the length of the service performed is to be prorated in determining the length of the pensionable service accumulated.

(9) Where the prior service being purchased under subsection (1.1)(d) is probationary service for which current service contributions have not been paid, the employer has no liability for any part of the cost of purchasing that service.

AR 366/93 s20;143/2001;66/2002;100/2002;221/2007

Requirement to apply and make payments in time

22(1) Service described in section 20(1.1)(d) may not be taken into account as pensionable service unless the person entitled to have it taken into account applied to the Minister in the form approved by the Minister, while a participant, as to the amount of contributions required and has complied with section 23 and, where applicable, sections 24 and 25.

(2) After receiving an application as to the amount of contributions required, the Minister shall send the applicant a notice advising of the required amount.

AR 366/93 s22;66/2002

Method of making lump sum and instalment contributions - general provisions

23(1) Contributions for service described in section 20(1.1)(d) are to be made by lump sum payment, by instalments withheld from

remuneration or by annual instalments, but they may be made only by lump sum payment if the required payment is \$500 or less.

(2) In the case of a lump sum payment, the required amount must be paid in full within 90 days of the date of the notice advising the person of the required amount.

(3) In the case of payment by instalments withheld from remuneration, the participant must authorize the withholding and the first payment must be withheld from the participant's remuneration and remitted to the Minister of Finance within 90 days of the date of the notice advising of the required amount, and the required amount must be paid in full by regular instalments withheld from remuneration in an amount that is not less than \$50 per month and is in any case at least sufficient to ensure full payment, with interest at the financing rate,

- (a) by his latest pension commencement date,
- (b) by the date when the aggregate of the number of years of
 - (i) his pensionable service already accumulated,
 - (ii) all service being acquired by him, and
 - (iii) the pensionable service that will accumulate on a current basis while the instalments are being made, assuming no change in employment,

will equal 35 years, or

- (c) in 10 years,

whichever comes first.

(4) In the case of payment by annual instalments, the required amount must be paid in full by annual payments each in an amount that is at least equal to 12 times the minimum monthly payment specified in subsection (3), with the first instalment being remitted to the Minister of Finance within 90 days of the date of the notice advising the person of the required amount and the subsequent annual instalments being payable on or before the anniversary of the due date of the first instalment.

(5) Notwithstanding a person's having entered into arrangements to effect payment under subsection (3) or (4), he may thereafter change the basis of instalment payments to that provided for in subsection (4) or (3) respectively.

(6) Notwithstanding a person's having entered into arrangements to effect payment under subsection (3), (4) or (5), he may at any

time prepay the balance of the required amount or any portion of that balance, without penalty.

AR 366/93 s23;66/2002;266/2002;221/2007;68/2008;
31/2012

Payment of balance on termination

24 Notwithstanding section 23, where a person terminates leaving contributions covered by section 20(1.1)(c) or (d) that are not fully paid, he must pay the full balance of the required amount within 90 days after termination if he wishes the remaining service to be taken into account as pensionable service.

AR 366/93 s24;66/2002

Effect of leave without salary on instalment payments

25(1) Notwithstanding section 23, a participant who goes on leave without salary and has previously undertaken payments under section 23(3), (4) or (5) may

- (a) continue to make those payments, or
- (b) without affecting his liability to make the payments within the time limit that would have applied had he not gone on that leave, cease to make those payments during the leave period.

(2) Where the participant has ceased to make payments under subsection (1)(b), he shall recommence making them within 90 days after the end of the leave period and make such further payments as the Minister considers necessary to ensure that the time limit referred to in that clause is met.

Prior service liability - continuation of arrangements under former Act

26(1) Notwithstanding anything in the Plan, a person who immediately before January 1, 1994 was participating in the Plan under the former Act and had previously made arrangements for payment with respect to prior service under and within the meaning of the former Act is to continue to make payments under those arrangements under the same terms and conditions, including the rate of interest, until payment is made in full, and the employer is liable to continue to make those contributions, if any, with interest at the rate formerly payable, in respect of that service, that the employer would have been liable to make had the former Act been still in force.

(2), (3) Repealed AR 66/2002 s12.

AR 366/93 s26;66/2002;221/2007

Cessation of prior service arrangement payments

26.1 If a person to whom section 20(1.1)(c) applies ceases to make the required payments under the arrangements referred to in that clause, section 27 applies and, on the crediting of service under that section, the person is thereafter entitled to purchase the remainder of the service not credited only pursuant to sections 20(1.1)(d) and 22 to 25.

AR 66/2002 s13

Partial credit of partially paid service

27 Notwithstanding section 22(1), where a person complied with the applicable provisions of sections 20(2), 23, 24 and 25 or section 26 except that he did not pay the whole of the required amount, the Minister may take the service for which he has paid into account as pensionable service.

AR 366/93 s27;66/2002

Interest on unpaid or unremitted prior service contributions

28 Where contributions under or referred to in section 20(1.1)(c) or (d) or 26 to be remitted by an employer are not received by the Minister of Finance on or before the end of a period of 15 days following

- (a) in the case of a lump sum payment, the last date on which it is payable,
- (b) in the case of instalments withheld from remuneration, the end of the salary period for which they are payable, or
- (c) in the case of annual instalments, the applicable date referred to in section 23(4),

the Minister of Finance may charge the employer interest on those overdue contributions at the rate referred to in section 17(2).

AR 366/93 s28;66/2002;266/2002;68/2008;31/2012

Part 5 Benefits

Interpretation and application of Subdivisions A

29(1) This section applies with respect to the interpretation and application of Subdivision A of any Division of this Part and, in any such Subdivision,

- (a) “employee contributions” means the following, so far as they relate to service that occurred before 1992 and have not previously been returned, namely

- (i) current service contributions,
- (ii) contributions described in section 15(3),
- (iii) contributions for prior service made by a participant,
- (iv) any part of a sum paid into the Plan under an old or a new reciprocal agreement or a special portability arrangement that was or is recognized by the Minister as employee contributions, and
- (v) any part of a sum paid into the Plan from another pension plan under a portability arrangement established under section 16.15 of the Regulations that is recognized by the Minister as employee contributions,

whether those contributions were made before or after January 1, 1992, and includes interest on those amounts;

- (b) “highest average salary” means, subject to this section, the average remuneration resulting from the application of subclause (i) or of subclauses (i) and (ii) combined, as the case may be:
 - (i) a person’s annual salaries in the 5 or, if less than 5, the total number of consecutive years (whether before or after or partly before and partly after the beginning of 1992) of the following service over which the average of his salaries was the highest, namely
 - (A) his pensionable service for which current service contributions were paid,
 - (B) any further service that would be pensionable service referred to in paragraph (A) but only for its exceeding the 35-year aggregate limit referred to in section 20(1), and
 - (C) any service transferred into the Plan under a reciprocal agreement or a special portability arrangement and performed with a party to a reciprocal agreement or a special portability arrangement, as the case may be;
 - (ii) if the person has not accumulated 5 such consecutive years, then, in respect of other service not taken into account for the purposes of subclause (i), the higher of

- (A) the annual remuneration on which the contributions paid to establish that other service as pensionable service were based under section 16(1)(c) of the former Act or section 26, and
 - (B) the annual remuneration implicit in the salary basis used in determining the actuarial reserve value, excluding salary growth assumptions, paid to establish the service as pensionable service under the relevant portions of section 20(1)(d) (before its repeal) and section 20(1.1)(d) of these plan rules;
- (c) “normal pension” means a pension in the amount receivable under section 36(3) and in the form specified in section 36(2);
- (d) “years of pensionable service” means the number of complete years and any fraction of a remaining year of pensionable service.
- (2)** Except where specifically stated, Subdivision A of any Division of this Part applies only with respect to service that occurred before 1992.
- (3)** For the purpose of determining the consecutive years referred to in subsection (1)(b), breaks in service shall be disregarded.
- (4)** For the purposes of subsection (1)(b)(i), the salary with respect to service that has been transferred into the Plan under
- (a) an old reciprocal agreement is the remuneration reported as the person’s remuneration by the other party to the agreement, or
 - (b) a new reciprocal agreement or a special portability arrangement is the remuneration on which contributions paid to establish that service as pensionable service were based.
- (5)** In determining the annual salary for the purposes of the calculation under subsection (1)(b) of a person who has accumulated prorated pensionable service under section 20(8), the person’s actual annual salary is to be annualized in accordance with the following formula:

actual annual salary earned X $\frac{1}{\text{decimalized proportion of pensionable service accumulated to full length of service performed}}$

(8) With respect to an individual whose pensionable service under another pension plan was transferred into this Plan under a portability arrangement established under section 16.15 of the Regulations, the highest average salary or any salary component implicit in the determination of highest average salary, as the case may be, that is to be recognized for the purposes of this Plan under that section is to be substituted for or included, as the case may be, for the purposes of the calculations under subsection (1)(b).

AR 366/93 s29;10/99;143/2001;66/2002;221/2007

Interpretation and application of Subdivisions B

30(1) This section applies with respect to the interpretation and application of Subdivision B of any Division of this Part and, in any such Subdivision,

(0b) repealed AR 143/2000 s4;

- (a) “employee contributions” means additional contributions paid by a participant and, so far as they relate to service that occurs after 1991 and have not previously been returned, any contributions with interest referred to in section 29(1)(a)(i) to (v), and includes interest on those amounts;
- (b) “highest average salary” has the meaning assigned to it by section 29(1)(b);
- (c) “normal pension” means a pension in the amount receivable under section 47(3) and in the form specified in section 47(2);
- (d) “years of pensionable service” has the meaning assigned to it by section 29(1)(d).

(2) Except where specifically stated, Subdivision B of any Division of this Part applies only with respect to service occurring after 1991.

(3) For the purpose of determining the consecutive years for the purposes of subsection (1)(b), breaks in service shall be disregarded.

(4) For the purposes of subsection (1)(b), as it incorporates section 29(1)(b)(i), section 29(4) applies.

(5) In determining the annual salary for the purposes of subsection (1)(b), section 29(5) applies.

(7) In determining salaries or the average of a person's annual salaries for the purposes of subsection (1)(b),

- (a) the salary in respect of any year after 1991 is to be taken to be pensionable salary for the year in question, and
- (b) a salary in respect of any year before 1992 that exceeds the amount that would have been required to produce the defined benefit limit fixed by the tax rules for 1992 is deemed to be equal to that amount.

(8) Section 29(8) applies.

AR 366/93 s30;147/98;143/2000

Interpretation of whole Part

30.1 In this Part, subject to section 34.2, "employee contribution excess" means an amount equal to the excess, if any, of the employee contributions within the meaning of section 29(1)(a) and 30(1)(a) combined, other than additional contributions, over half the commuted value on all service, as at the date provided for in this Plan.

AR 143/2000 s5

Pensionable service references re vesting

31 In any provision of this Part predicated entitlement to a benefit on whether or not a minimum number of years of pensionable service has been accumulated, the reference to pensionable service includes pensionable service accumulated before and after the beginning of 1992.

Limitation of benefits where obtainable under Subdivisions A and B

32 Notwithstanding anything in this Part, so far as applicable,

- (a) where more than one type of benefit is obtainable under Subdivision A or B of any Division of this Part and benefits corresponding to those Subdivision A or B benefits are also obtainable under Subdivision B or A thereof, as the case may be, the person entitled is permitted to take only the one type of benefit under the 2 Subdivisions,
- (b) if benefits under the 2 Subdivisions would otherwise be obtainable at or from different times, the person may only

take the benefits at or commencing from one single time under the 2 Subdivisions, and

- (c) where different forms of pension may be selected, only one form of pension may be selected under the 2 Subdivisions.

Locking in - general provisions

33(1) Where money held in the Plan is locked in, the money is to be held in the Plan until

- (a) it is paid out in the form of a pension,
- (b) it is transferred from the Plan to a locked-in retirement account pursuant to a provision of this Part allowing a transfer, or
- (c) it is transferred from the Plan under a special portability arrangement pursuant to a provision of this Part allowing such a transfer.

(2) Notwithstanding anything in this Part, money that would otherwise be locked in or required to be transferred to a locked-in retirement account is not locked in

- (a) to the extent that it consists of a tax rule excess,
 - (a.1) where a participant or former participant entitled to it has been declared by the Canada Revenue Agency under the tax rules to be a non-resident for income tax purposes or, on the death of a participant or former participant entitled to it, the benefit would, but for this clause, have to be paid on a locked-in basis to a pension partner who has been so declared a non-resident, or
 - (a.2) where a vested participant or a vested former participant has an illness or disability that is certified by that individual's physician to be terminal or to be likely to shorten that individual's life considerably.
- (b) repealed AR 301/2003 s4.

(2.1) Subsection (2)(a.1) applies with respect to a participant or former participant who has a pension partner at the date of the declaration of non-residency only if that pension partner has executed a waiver in the form and manner and in accordance with the conditions set out in Form 3 of Schedule 1.

(2.2) Subsection (2)(a.2) applies, and applies only,

- (a) if the participant or former participant has applied in writing to the Minister to unlock money under that clause, and
- (b) to the extent that that individual, after being requested by the Minister to do so, submits to the Minister an election, in the form required by the Minister, to convert to a series of payments for a fixed term or to withdraw as a lump sum all or a portion of the individual's pension entitlement.

(2.3) The maximum amount that is convertible or withdrawable under subsection (2.2)(b) is the commuted value of the total pension entitlement, determined as at the date on which the application referred to in subsection (2.2)(a) is received by the Minister and without taking into consideration the individual's shortened life expectancy.

(2.4) Subsection (2)(a.2) applies with respect to a participant or former participant who has a pension partner at the time the application referred to in subsection (2.2)(a) is received by the Minister only if that pension partner has executed a waiver in the form and manner and in accordance with the conditions set out in Form 3.1 of Schedule 1.

(2.5) Where the individual who has submitted an election under subsection (2.2)(b) dies before the unlocked amount has been paid or paid in full, the lump sum amount or the series of payments remaining to be made are to be paid to the deceased's estate.

(2.6) In this section, "physician" means a person who, at the time the application referred to in subsection (2.2)(a) is received by the Minister,

- (a) was a regulated member of the College of Physicians and Surgeons of Alberta and held a practice permit issued under the *Health Professions Act* and was not under suspension, or
- (b) was a physician regulated, registered or certified in that capacity in another jurisdiction in Canada and not under suspension.

(3) Notwithstanding anything in this Part, a former participant or the surviving pension partner of a deceased participant or former participant who is entitled to select a pension or commuted value is entitled, as an option exercisable on a written request to the Minister, to be paid or to have transferred an amount equal to the commuted value of the pension to which the former participant or surviving pension partner is (or, in the case of a former participant

to whom sections 66 and 69 or 72 or all of those sections apply, will be) entitled if

- (a) the monthly payments of normal pension that would or will be or that would have been payable to the former participant or the deceased, as the case may be,
 - (i) on reaching the age of 65 years, in the case of a person who terminated or died, as the case may be, before reaching that age, or
 - (ii) at termination or death, as the case may be, in the case of a person who terminated or died having reached that age,

do not exceed 1/12 of 4% of the year's maximum pensionable earnings for the calendar year in which the termination or death, as the case may be, occurred, or

- (b) where payment or transfer of the commuted value under Division 2 or 3, as the case may be, is allowed, the commuted value to which that former participant or surviving pension partner is entitled does not exceed 20% of that year's maximum pensionable earnings.

(4) In calculating the normal pension for the purposes of subsection (3)(a) with reference to a person referred to in subsection (3)(a)(i), the assumption as to reaching the age of 65 years

- (a) is not to be taken to result in any increase in pensionable service not actually performed, any actuarial increase on postponement or any cost-of-living or any other adjustment, and
- (b) in the case of a person who is entitled to a pension under section 39 or 50, or both, is to be taken as negating the reduction under that section or those sections.

(5) Where pension commencement is delayed, the normal pension referred to in subsection (3)(a) and the commuted value referred to in subsection (3)(b) are to be calculated as at the time of the last request to the Minister for a calculation prior to the application for the benefit payment.

AR 366/93 s33;301/2003;221/2007;20/2009;144/2018

Non-vested partial conversions and withdrawals

33.1 Where the circumstances set out in section 33(2)(a.2) apply except that the participant or former participant is not vested, all or

a portion of the employee contributions may be converted or withdrawn on the basis and terms described in section 33 (excluding section 33(2.3)).

AR 144/2018 s4

Imposition of locking in on other plans and vehicles

34(1) Notwithstanding anything in this Part, where money that is locked in is to be transferred to a locked-in retirement account, it may be transferred only if the financial institution or entity to which it is transferred receives it on a locked-in basis and the acceptance of the money, and any subsequent transfer of it, will be the subject of a contract within the meaning of, and that is subject to, Part 9 of the *Employment Pension Plans Regulation*.

(2) When a transfer of locked-in money has been made in compliance with this section or section 33(1)(c), all the liabilities of the Minister and of the Plan with respect to the money become extinguished.

(3) To avoid doubt, where money has been transferred from this Plan to a locked-in retirement account, the *Employment Pension Plans Act* (SA 2012 cE-8.1) and the regulations under it (and particularly their spousal protection provisions) rather than these plan rules apply.

AR 366/93 s34;324/2000;154/2014

Commuted value and employee contribution excess

34.1(1) This section applies where a provision of the Plan necessitates determination of the commuted value of a person's benefits or of an employee contribution excess.

(2) Commuted value and employee contribution excess are to be determined as of the date of pension commencement, termination before eligibility for a pension or death before pension commencement, as the case may be, except as provided for in subsection (3) or (4) or in section 33(5), 85.1(3)(a)(ii) or 98.1(2)(a).

(3) Where there is a delay of more than one year between the date as of which the commuted value or the employee contribution excess was determined and the date of the transfer of the commuted value or the transfer or payment of that excess, the Minister shall recompute the commuted value or excess as if never originally done and as of the date when the transfer or payment, as the case may be, is made, except where the commuted value or employee contribution excess has to be computed for the purpose of a transfer under a special portability arrangement or a portability arrangement established under section 16.15 of the Regulations.

(4) Where a participant terminates and opts to receive a pension under section 69(d) or 72(d), or both, and an employee contribution excess is payable or transferable, that excess is to be determined as at pension commencement.

(5) Where commuted value is transferable, interest is to be added, at the rate that was assumed in determining that commuted value, for the period of one year or less between the date of the determination of the commuted value and the date when the commuted value is transferred.

(6) Where an employee contribution excess is payable or transferable, interest is to be added for the period of one year or less between the date of the determination of that excess and the date when that excess is paid or transferred.

(7) Repealed AR 143/2000 s6.

AR 147/98 s4;143/2000;207/2003;221/2007;20/2009

Recalculation of “employee contribution excess” for prior, etc. service contributions

34.2(1) Where a pension is to be paid to any person under this Part, the amount of any employee contributions referred to in section 29(1) or 30(1) paid to establish any prior service under section 20(1)(d) (before its repeal) or section 20(1.1)(b) or (c) on an actuarial reserve basis or section 20(1.1)(d) and any leave without pay or salary in respect of which the participant paid employer contributions pursuant to section 15(3) or pursuant to the former Act shall be excluded from the computation of employee contributions in the calculation of the employee contribution excess.

(2) Service represented by the employee contributions excluded by virtue of applying subsection (1) is not to be taken into account in calculating the commuted value component of the employee contribution excess.

AR 143/2000 s7;66/2002

Reduction based on unlocking for shortened life expectancy

34.3 Any pension entitlement that is to be determined in accordance with Division 1, 2 or 3 following a conversion or withdrawal described in section 33(2.2)(b) is to be calculated initially as though the conversion or withdrawal had never occurred and is then to be reduced by a value that is actuarially equivalent to the amount so converted or withdrawn.

AR 144/2018 s5

Division 1 Retirement Benefits

Subdivision A For Service Before 1992

Limitation of benefits to meet tax rules

35 Benefits that relate to service that is pensionable under section 20(1.1) are limited to what is allowed by the tax rules.

AR 366/93 s35;66/2002

Normal pension based on age or age and service

36(1) A person who

- (a) terminates,
- (b) is vested, and
- (c) either
 - (i) has attained the age of 55 years with the sum of his age and pensionable service amounting to not less than 85 years, or
 - (ii) has attained the age of 65 years,

is entitled to receive a pension in the annual amount specified in subsection (3).

(2) A pension under subsection (1) is payable for the life of the pensioner or the term of 5 years, whichever is the longer.

(3) The pension receivable under subsection (1) is an annual amount equal to the aggregate of

- (0a) 2% of the person's highest average salary multiplied by the number of years of his pensionable service before 1966,
- (a) 1.4% of the whole of the person's highest average salary if it does not exceed, or of that part of it that does not exceed, the annual average of the year's maximum pensionable earnings for the period or periods over or in respect of which that highest average salary is determined, multiplied by the number of years of his pensionable service occurring after 1965 and before 1992, and
- (b) 2% of that part, if any, of his highest average salary that exceeds the annual average of the year's maximum pensionable earnings for that period or those periods,

multiplied by the number of years of his pensionable service occurring after 1965 and before 1992.

(3.1) For the purposes of subsection (3), where there are 2 or more periods or combinations of periods producing the same highest average salary, the year's maximum pensionable earnings are to be averaged over the period or periods that produce the highest possible pension.

(6) In addition, the person is entitled to receive or transfer the employee contribution excess.

AR 366/93 s36;10/99;143/2000

Pension partner protection

37(1) Notwithstanding anything in the Plan except subsections (2) and (3) and section 34(3), a pensioner who has a pension partner at pension commencement is deemed for the purposes of the Plan to choose a pension in the form of a joint life pension under section 38(1)(d)(ii), with that pension partner as the designated nominee.

(2) The pensioner may select the form of joint life pension under section 38(1)(d)(i) with the pension partner at pension commencement as the designated nominee, rather than that referred to in subsection (1).

(3) Subsections (1) and (2) do not apply where there was filed with the Minister

- (a) a valid statutory declaration by the person who was the pension partner at pension commencement in the form set out in, and signed in accordance with the requirements of, Form 1 of Schedule 1, or
- (b) repealed AR 20/2009 s5,
- (c) a matrimonial property order.

(4) Notwithstanding subsection (3), a declaration under that subsection is not valid if it is made more than 90 days before pension commencement.

(5) A pension payable under subsection (1) or (2) is in an amount that is the actuarial equivalent of the pension payable in the form of a normal pension.

(6) Repealed AR 20/2009 s5.

AR 366/93 s37;207/2003;34/2007;20/2009

Alternative forms of pension

38(1) A person who is entitled to receive a pension in the form specified in section 36(2) is entitled, as an alternative, to select a form of pension from one of the following:

- (a) a guaranteed term pension, payable for
 - (i) whichever term, being 10 years or 15 years, is selected by the pensioner, or
 - (ii) his life,whichever is the longer;
- (b) a single life pension, payable only for the life of the pensioner;
- (c) repealed AR 207/2003 s6;
- (d) a joint life pension, payable during the joint lives of the pensioner and a nominee designated by the pensioner and which, after the death of either, continues to be payable
 - (i) in the same amount as the amount payable before the death, or
 - (ii) in the amount of 2/3 of it,

to the survivor for life and that is payable, in the event that the survivor dies within 5 years of pension commencement, for the remainder of the guaranteed term of 5 years from pension commencement in the amount that was payable to the survivor immediately before the survivor's death.

(2) Where an alternative form of pension is selected under subsection (1), the pension is in an amount that is the actuarial equivalent of the pension in the form of a normal pension.

(3) The nominee referred to in subsection (1)(d) must be eligible for post-retirement survivor benefits under and within the meaning of the tax rules.

AR 366/99 s38;66/2002;207/2003

Pension on early retirement

39(1) A person

- (a) who terminates and has attained the age of 55 years without meeting the requirements of section 36(1)(c), and
- (b) who is vested,

is entitled to receive a pension in the form and in the amount of a normal pension, reduced, however, in amount by $\frac{3}{12}$ of 1% for each complete month (with a proration for the additional portion, if any, of a month) by which pension commencement falls short of the earliest date when his future age and his accumulated pensionable service to pension commencement, or his future age, would entitle him, if instead he terminated at that future date, to a normal pension under section 36(1) or a benefit referred to in section 69(c).

(2) In addition, the person is entitled to receive or transfer the employee contribution excess.

AR 366/93 s39;143/2000

Enhanced early retirement pension - where retirement allowance paid

39.1(1) Where

- (a) a person is entitled to receive a pension under section 39 or a pension under section 69(d) in an amount that is equal to a pension under section 39,
- (b) a retiring allowance within the meaning of section 248(1) of the *Income Tax Act* (Canada) is paid with respect to the termination,
- (c) there is paid or transferred into the Plan such amount of that retiring allowance (but no other money) as is equal to the amount needed to provide full funding of the pension enhancement referred to in, and decided in accordance with, subsection (2), and
- (d) the employer has certified in writing to the Minister that the payment under clause (c) constitutes a valid retiring allowance that is eligible for tax deferral under the *Income Tax Act* (Canada),

the person is entitled to receive, instead of the pension or other benefit under section 39, a pension in the form and in the amount of a normal pension, reduced, however, in amount by

$$100 \times (1 + (1-x)) \times \frac{1.5}{12} \times \frac{1}{100} \times y$$

per cent, where

x = 1, if the whole difference referred to in subsection (2) is to be funded or, if only a proportion of that difference is to be funded, that proportion, decimalized, and

y = each complete month (with proration) referred to in section 39.

(2) The pension enhancement allowed by this section, being the whole, or such proportion as the person was able to purchase and notified to the Minister under section 108(1), of the difference between the commuted value of the pension payable under subsection (1) and the commuted value of the pension that would have been payable under section 39 (as calculated by the Minister as of the date of pension commencement), must be fully funded by the payment under subsection (1)(c).

(3) On application, the Minister shall notify the person in writing of the amount required to provide full funding of the full pension enhancement purchasable under subsection (2) (being the amount calculated under that subsection) and of the right to purchase the whole or only a portion of that potential pension enhancement, and the amount payable under subsection (2) to fund the actual pension enhancement must be paid in full within 90 days after the person was advised by the Minister of the amount required.

(4) A person who receives a pension under subsection (1) is additionally entitled to any employee contribution excess that he would have been entitled to receive or transfer under section 39(2) or 69(d)(ii) had he chosen to receive the pension under section 39(1) or 69(d), as the case may be.

AR 232/95 s4;143/2000

Attainment of latest pension commencement date

40(1) A person who ceases to be a participant by reason only of reaching his latest pension commencement date is to receive a normal pension.

(2) In addition, the person is entitled to receive or transfer the employee contribution excess.

AR 366/93 s40;143/2000;66/2002;301/2003

Disability pensions

41(1) Subject to subsection (3), a person who, before becoming entitled to a pension under section 36,

- (a) is vested,
- (b) satisfies the Minister that he has become totally disabled, and
- (c) either terminates and ceases to be a participant as a result of that disability or had previously terminated and had elected to receive a deferred pension under section 69(d),

becomes and, subject to section 42, is entitled to receive a normal pension.

(2) Subject to subsection (3), a person who, before becoming entitled to a pension under section 36,

- (a) is vested,
- (b) satisfies the Minister that he
 - (i) has become incapable of effectively performing the regular duties of his work as a result of his mental or physical impairment, and
 - (ii) is not totally disabled,

and

- (c) either terminates and ceases to be a participant as a result of that impairment or had previously terminated and had elected to receive a deferred pension under section 69(d),

becomes and, subject to section 42, is entitled to receive a pension in the form and in the amount of a normal pension, reduced, however, in amount by 3/12 of 1% for each complete month (with a proration for the additional portion, if any, of a month) by which pension commencement falls short of the date when his future age and his accumulated pensionable service to pension commencement, or his future age, would first entitle him, if instead he terminated at that future date, to a pension under section 36.

(3) A person is not entitled to receive any pension if he is receiving benefits under a disability plan.

(4) In this section and in section 42, “totally disabled” means suffering from a physical or mental impairment that can reasonably be expected to last for the remainder of the person’s lifetime and that prevents the person from engaging in any gainful occupation.

(5) In addition, the person is entitled to receive or transfer the employee contribution excess.

AR 366/93 s41;143/2000

Disability pension adjustments

42(1) Where a person who is not yet entitled to a pension under section 36 is in receipt of a pension under section 41(1) and

- (a) does not submit the evidence required under section 83 of the continuing total disability, or
- (b) the Minister finds that he is no longer totally disabled,

the Minister may have his pension reduced to the amount provided for by section 41(2).

(2) Where a person who is not yet entitled to a pension under section 36 is in receipt of a pension under section 41(2) and satisfies the Minister that he is totally disabled, the Minister may upgrade his pension to a pension under section 41(1) with effect from the date of his application for the upgrading.

(3) Where a person who has not yet attained the age of 55 years is in receipt of a pension under section 41(2) and the Minister is no longer satisfied that he is eligible for the pension, the Minister may eliminate payment of the pension.

Postponement of pension

43(1) A person who is entitled to receive a pension under section 36 or a normal pension under section 69(d) may postpone commencement of the pension to any date up to his latest pension commencement date.

(2) Whether or not the person has taken any active steps to effectuate a postponement, the pension becomes postponed when, and only when, it transpires that pension commencement has not occurred at the date when, given the circumstances described in the relevant enactment referred to in subsection (1), it would have occurred.

(3) Subject to subsection (3.1), when a pension that was postponed becomes payable, it is to be in the form of a normal pension and in the amount that is the actuarial equivalent of the normal pension that the person would have been entitled to receive had the postponement not been made.

(3.1) A person who makes the election under section 54(3.1) is entitled to receive, instead of the amount specified in subsection (3),

- (a) a pension in the form and in the amount of a normal pension based, however, only on pensionable service up to the effective date of the postponement, and
- (b) a lump sum payment equal to the total pension payments that would have been made during the period of the postponement had the pension not been postponed.

(4) In addition, the person is entitled to receive or transfer the employee contribution excess.

AR 366/93 s43;143/2000;66/2002

Failure to select pension

44(1) A person who is requested in writing by the Minister to make a choice of pensions and who fails to do so within 90 days after the request is sent is deemed for the purposes of the Plan to have chosen

- (a) a guaranteed term pension under section 38(1)(a) on a 10-year basis if the person did not have a pension partner at pension commencement or if he did but a valid statutory declaration under section 37(3) was filed in respect of his pension, or
- (b) if the person did have a pension partner then and such a declaration was not filed in respect of his pension, a joint life pension under section 38(1)(d)(ii) with that pension partner as the designated nominee.

(2) Subsection (1), other than clause (a) of it, also applies where the request referred to in subsection (1) was made between April 9 and July 6, 2003.

AR 366/93 s44;100/2002;207/2003

Death after entitlement to section 36 pension

45 Where the deceased had terminated, had become entitled to a pension under section 36 or had become so entitled but only for postponing it, and died without having made a valid choice as to the form of pension to be taken, the deceased is deemed for the purposes of the Plan to have chosen,

- (a) if there is a surviving pension partner and no valid statutory declaration under section 37(3) had been filed in respect of his pension, a pension in the form specified in section 38(1)(d)(i), with the pension partner as the designated nominee, or
- (b) if there is no surviving pension partner or if there is but a valid statutory declaration under section 37(3) had been filed in respect of his pension, a guaranteed term pension referred to in section 38(1)(a) on a 10-year basis.

AR 366/93 s45;100/2002;207/2003

Death after entitlement to section 39 pension

45.1 Where the deceased had terminated, had become entitled to a pension under section 39 or 39.1, with pension commencement having already occurred, and died without having made a valid choice as to the form of pension to be taken, the deceased is deemed for the purposes of the Plan to have chosen,

- (a) if there is a surviving pension partner and no valid statutory declaration under section 37(3) had been filed in respect of his pension, a pension in the form specified in section 38(1)(d)(i), with the pension partner as the designated nominee, or
- (b) if there is no surviving pension partner or if there is but a valid statutory declaration under section 37(3) had been filed in respect of his pension, a guaranteed term pension referred to in section 38(1)(a) on a 10-year basis.

AR 366/93 s45.1;232/95;100/2002;207/2003

Subdivision B For Service After 1991

Tax rule limitations on benefits

46 Notwithstanding anything in the Plan but without affecting any particular provision of the Plan further limiting benefits, benefits are limited to what is allowed by the tax rules.

Normal pension based on age or age and service

47(1) A person referred to in section 36(1) is entitled to receive a pension in the annual amount specified in subsection (3).

(2) A pension under subsection (1) is payable for the life of the pensioner or the term of 5 years, whichever is the longer.

(3) The pension receivable under subsection (1) is an annual amount equal to the aggregate of

- (a) 1.4% of the whole of the person's highest average salary if it does not exceed, or of that part of it that does not exceed, the annual average of the year's maximum pensionable earnings for the period or periods over or in respect of which that highest average salary is determined, multiplied by the number of years of his pensionable service, and
- (b) 2% of that part, if any, of his highest average salary that exceeds the annual average of the year's maximum pensionable earnings for that period or those periods, multiplied by the number of years of his pensionable service.

(3.1) Section 36(3.1) applies.

(6) Section 36(6) applies.

AR 366.93 s47;10/99;143/2000

Spousal protection

48 Section 37 applies, with the references in it to section 38(1)(d) being taken as references to section 49, as it incorporates section 38(1)(d).

AR 366/93 s48;207/2003

Alternative forms of pension

49 Section 38 applies, with references in it to section 36 being taken as references to section 47.

Pension on early retirement

50(1) Section 39 applies, with references to sections 36(1), 36(1)(c) and 69(c) being taken as references to section 47(1), section 47(1) as it incorporates section 36(1)(c), respectively and section 72(c).

(2) Repealed AR 143/2000 s15.

AR 366/93 s50;143/2000

Enhanced early retirement pension - where retirement allowance paid

50.1(1) Section 39.1 applies, with references to sections 39 and 69(d) being taken as references to sections 50 and 72(d) respectively.

(2) Repealed AR 143/2000 s16.

AR 232/95 s6;143/2000

Attainment of latest pension commencement date

51(1) Section 40 applies.

(2) Repealed AR 143/2000 s17.

AR 366/93 s51;143/2000

Disability pensions

52(1) Section 41 applies, with references in it to sections 36, 69(d) and 42 being taken as references to sections 47, 72(d) and 53 respectively.

(5) Repealed AR 143/2000 s18.

AR 366/93 s52;143/2000

Disability pension adjustments

53 Section 42 applies, with references in it to sections 36, 41 and 83 being taken as references to section 47, section 52, as it

incorporates the relevant provisions of section 41, and section 96, respectively.

Postponement of pension

54(1) Section 43(1) and (2) apply, with references to sections 36 and 69(d) being taken as references to sections 47 and 72(d), respectively.

(3) When a pension that was postponed becomes payable and the person entitled has not made an election under subsection (3.1), it is to be in the form of a normal pension and

- (a) if pension commencement is on or before the date when the person attains the age of 65 years, in the amount specified in section 47(3), or
- (b) if pension commencement is after that date, in the amount that is the actuarial equivalent of the normal pension that the person would have been entitled to receive had pension commencement occurred on the later of
 - (i) the date when the person attained the age of 65 years, and
 - (ii) the day after the person terminated.

(3.1) A person to whom subsection (3) will (but for the making of an election under this subsection) apply may, at any time before pension commencement, make an election in the written form required by the Minister, that subsection (3) is not to apply to him, in which case he is to receive

- (a) a pension in the form and in the amount of a normal pension based, however, only on pensionable service up to the effective date of the postponement, and
- (b) a lump sum payment equal to the total pension payments that would have been made during the period of the postponement had the pension not been postponed.

(4) Section 43(4) applies.

AR 366/93 s54;143/2000;66/2002

Failure to select pension

55 Section 44 applies, with references in it to section 38(1)(a) and (d)(ii) and 37(3) being taken as references to sections 49 and 48 respectively, as they incorporate those enactments.

AR 366/93 s55;207/2003

Death after entitlement to section 47 pension

56 Section 45 applies, with references in it to sections 36, 37(3) and 38(1)(d)(i) and (a) being respectively taken as references to section 47 and to sections 48 and 49, as they incorporate sections 37(3) and 38(1)(d)(i) and (a).

AR 366/93 s56;207/2003

Death after entitlement to section 50 pension

56.1 Section 45.1 applies, with references in it to sections 39, 39.1, 37(3) and 38(1)(d)(i) and (a) being taken as references to sections 50(1), 50.1, 48 and 49, as they incorporate those enactments.

AR 366/93 s56.1;232/95;207/2003

Division 2 Death Benefits

Application and interpretation of Division

57(1) Subject to section 57.1, this Division applies with respect to a person, other than a pensioner, (in this Division referred to as “the deceased”) who dies with employee contributions referred to in section 29(1) or 30(1) in the Plan.

(2) In this Division,

- (a) “surviving pension partner” means the person (if any) who was the pension partner of the deceased immediately before the death occurred, and who survived the deceased;
- (b) “waived the benefit” means, in relation to a pension partner, validly executed a form waiving the benefits pursuant to section 57.1, and “waiver” means such a valid form.

AR 366/93 s57;100/2002;20/2009

Waiver of pre-pension commencement death benefits

57.1 A pension partner who is potentially entitled to receive a benefit under this Division may, at any time before the deceased’s death, waive entitlement to the benefit in the form and manner and in accordance with the conditions set out in Form 4 of Schedule 1, in which case that pension partner is not entitled to receive the benefit, and if the deceased designated that pension partner as the designated beneficiary, then that waiver also applies with respect to the benefit that the pension partner would otherwise have received as the designated beneficiary.

AR 20/2009 s7

Return of prior, etc. service contributions

58(1) Except where a pension is to be paid under this Division, the amount of any employee contributions referred to in section 29(1) or 30(1) paid to establish any prior service on an actuarial reserve basis covered by section 20(1.1)(b), (c) or (d) and any leave without pay or salary in respect of which the participant paid employer contributions pursuant to section 15(3) or pursuant to the former Act shall be

- (a) paid to, or transferred to a registered retirement savings plan belonging to, the surviving pension partner, if there is one and if that surviving pension partner has not waived the benefit, or
- (b) paid to the person entitled to receive any benefit on the death, if there is no surviving pension partner or if that surviving pension partner did waive the benefit.

(2) Subdivisions A and B apply to a person only after any applicable payment or transfer required by subsection (1) has been made and after section 20(4) has been applied.

AR 366/93 s58;143/2000;66/2002;100/2002;20/2009

**Subdivision A
For Service Before 1992****Interpretation for Subdivision**

58.1 In this Subdivision, the deceased's accrued benefits that are to be taken into account in determining commuted value are to be taken to be what his accrued benefits would have been under Subdivision A of Division 3 had the deceased terminated rather than dying.

AR 143/2000 s21

Benefit on death before commencement of pension - pension partner's entitlements

59 Where there is a surviving pension partner who has not waived the benefit, that pension partner may choose,

- (a) if the deceased was vested,
 - (i) both
 - (A) the pension that would have been payable if the deceased, immediately before dying, had terminated under the circumstances referred to in section 41(1) and had exercised the joint life option specified in section 38(1)(d)(i), with that surviving pension partner as the designated

nominee or, if that pension partner so selects as an alternative, a guaranteed term pension, payable for

(I) whichever term, being 5, 10 or 15 years, is selected by that pension partner, or

(II) the life of that pension partner,

whichever is the longer, in an amount that is the actuarial equivalent of that deemed joint life pension, and

(B) to receive the employee contribution excess or to have it transferred from the Plan,

or

(ii) to have an amount equal to the commuted value transferred from the Plan to a locked-in retirement account and either to receive the employee contribution excess or to have it transferred from the Plan,

or

(b) if the deceased was not vested,

(i) to receive an amount equal to the employee contributions, or

(ii) to have that amount transferred from the Plan.

AR 366/93 259;143/2000;100/2002;207/2003;20/2009

Idem - where no pension partner

60(1) Where there is no surviving pension partner or the surviving pension partner has waived the benefit and the deceased was vested, the person entitled to receive any benefit on the death is entitled to receive an amount equal to the aggregate of the commuted value and the employee contribution excess.

(2) Where there is no surviving pension partner or the surviving pension partner has waived the benefit and the deceased was not vested, the person entitled to receive any benefit on the death is entitled to receive an amount equal to the employee contributions.

AR 366/93 s60;143/2000;100/2002;20/2009

61 Repealed AR 143/2000 s22.

**Subdivision B
For Service After 1991**

Interpretation for Subdivision

63 In this Subdivision, the deceased's accrued benefits that are to be taken into account in determining commuted value are to be taken to be what his accrued benefits would have been under Subdivision B of Division 3 had the deceased terminated rather than dying.

Benefit on death before commencement of pension - pension partner's entitlements

64 Where there is a surviving pension partner who has not waived the benefit, that pension partner may choose,

- (a) if the deceased was vested,
 - (i) both
 - (A) the pension that would have been payable if the deceased, immediately before dying, had terminated under the circumstances referred to in section 52(1), as it incorporates section 41(1) and had exercised the joint life option under section 49 specified in section 38(1)(d)(i), with that surviving pension partner as the designated nominee or, if that pension partner so selects as an alternative, a guaranteed term pension, payable for
 - (I) whichever term, being 5, 10 or 15 years, is selected by that pension partner, or
 - (II) the life of that pension partner,whichever is the longer, in an amount that is the actuarial equivalent of that deemed joint life pension, and
 - (B) to receive the employee contribution excess or to have it transferred from the Plan,
 - or
 - (ii) to have an amount equal to the commuted value transferred from the Plan to a locked-in retirement account and either to receive the employee contribution excess or to have it transferred from the Plan,

or

- (b) if the deceased was not vested,
 - (i) to receive an amount equal to the employee contributions, or
 - (ii) to have that amount transferred from the Plan.

AR 366/93 s64;143/2000;100/2002;207/2003;20/2009

Idem - where no pension partner

65(1) Where there is no surviving pension partner or the surviving pension partner has waived the benefit and the deceased was vested, the person entitled to receive any benefit on the death is entitled to receive an amount equal to the aggregate of the commuted value and the employee contribution excess.

(2) Where there is no surviving pension partner or the surviving pension partner has waived the benefit and the deceased was not vested, the person entitled to receive any benefit on the death is entitled to receive an amount equal to the employee contributions.

AR 366/93 s65;143/2000;100/2002;20/2009

Division 3 Benefits on Termination Before Pension Eligibility

Application of Division

66 This Division applies with respect to a person who terminates with pensionable service before being entitled to apply for and receive a pension, but not to one with respect to whom a transfer has been made under Part 2 of the Regulations.

AR 366/93 s66;143/2001

Return of prior service contributions

67(1) Except where a deferred pension is to be paid under this Division, the amount of any employee contributions referred to in section 29(1) or 30(1) paid to establish any prior service on an actuarial reserve basis covered by section 20(1.1)(b), (c) or (d) and any leave without pay or salary in respect of which the participant paid employer contributions pursuant to section 15(3) or pursuant to the former Act shall be paid to, or transferred to a registered retirement savings plan belonging to, the former participant or transferred from the Plan to a registered pension plan operated by another party to a special portability arrangement.

(2) Subdivisions A and B apply to a person only after any applicable payment or transfer required by subsection (1) has been made and after section 20(4) has been applied.

AR 366/93 s67;143/2000;66/2002;221/2007

Locking in under reciprocal agreements and portability arrangements

68 Notwithstanding anything in this Division, where any amount that would otherwise be payable to a person or transferable on a non-locked-in basis under this Division represents money that has been received on a locked-in basis under a reciprocal agreement, a special portability arrangement or a portability arrangement established under section 16.15 of the Regulations, that money must nevertheless be transferred from the Plan on a locked-in basis.

AR 366/93 s68;221/2007

Subdivision A For Service Before 1992

Termination after vesting

69 A person who is vested may choose

- (a) to have an amount equal to the commuted value transferred from the Plan to a locked-in retirement account and to receive the employee contribution excess,
- (b) to have an amount equal to the commuted value transferred from the Plan to a locked-in retirement account and to have the employee contribution excess transferred from the Plan,
- (c) subject to section 71, to have his pension entitlements transferred on a locked-in basis from the Plan to a registered pension plan operated by the other party to a special portability arrangement in the amount required by that other party, not exceeding, however, the amount which, taken together with the amount to be transferred under section 72(c) is specified in section 85.1(3)(a),
- (c.1) if applicable, to have those pension entitlements transferred on a locked-in basis from the Plan to another pension plan under a portability arrangement established under section 16.15 of the Regulations, subject to the terms and conditions of that arrangement, or
- (d) to
 - (i) receive a pension in the form of a normal pension and in the amount that is equal to a pension under

section 36 or 39, as the case may be, having reached the date when he would have been entitled to receive a pension under that section had he continued to be an employee until that time, but taking into account only pensionable service accumulated at the actual date of termination, and actual highest average salary, and

- (ii) receive or transfer the employee contribution excess.
AR 366/93 s69;232/95;143/2000;281/2006;221/2007

Termination before vesting

70(1) A person who is not vested may choose

- (a) to receive an amount equal to the employee contributions,
- (b) to have the amount specified in clause (a) transferred from the Plan,
- (c) subject to section 71, to have his pension entitlements transferred from the Plan to a registered pension plan operated by the other party to a special portability arrangement in the amount required by that other party, not exceeding, however, the amount which, taken together with the amount to be transferred under section 73(1)(c), is specified in section 85.1(3)(a), or
- (d) if applicable, to have those pension entitlements transferred from the Plan to another pension plan under a portability arrangement established under section 16.15 of the Regulations, subject to the terms and conditions of that arrangement.

(2) Notwithstanding subsection (1), if the person does not make the choice under that subsection within 90 days after being requested by the Minister to do so, the Minister shall pay the benefit under subsection (1)(a).

AR 366/93 s70;143/2000;301/2003;281/2006;221/2007

Excess not transferred under special portability arrangement

71 Where a sum of money is transferred from the Plan under a special portability arrangement that is less than the amount of the benefit transferable under a special portability arrangement under section 85.1(3)(a)(ii), the excess is to be

- (a) transferred from the Plan on a locked-in basis, to the extent that it is locked in, and
- (b) paid to the person, to the extent that it is not.

**Subdivision B
For Service After 1991**

Termination after vesting

72 A person who is vested may choose

- (a) to have an amount equal to the commuted value transferred from the Plan to a locked-in retirement account and to receive the employee contribution excess,
- (b) to have an amount equal to the commuted value transferred from the Plan to a locked-in retirement account and to have the employee contribution excess transferred from the Plan,
- (c) subject to section 74, to have his pension entitlements transferred on a locked-in basis from the Plan to a registered pension plan operated by the other party to a special portability arrangement in the amount required by that other party, not exceeding, however, the amount which, taken together with the amount to be transferred under section 69(c), is specified in section 98.1(2)(a),
- (c.1) if applicable, to have those pension entitlements transferred on a locked-in basis from the Plan to another pension plan under a portability arrangement established under section 16.15 of the Regulations, subject to the terms and conditions of that arrangement, or
- (d) to
 - (i) receive a pension in the form of a normal pension and in the amount that is equal to a pension under section 47 or 50, as the case may be, having reached the date when he would have been entitled to receive a pension under that section had he continued to be an employee until that time, but taking into account only pensionable service accumulated at the actual date of termination, and actual highest average salary, and
 - (ii) receive or transfer the employee contribution excess.

AR 366/93 s72;232/95;147/98;143/2000;281/2006;221/2007

Termination before vesting

73(1) A person who is not vested may choose

- (a) to receive an amount equal to the employee contributions,
- (b) to have the amount specified in clause (a) transferred from the Plan,
- (c) subject to sections 74 and 98, to have his pension entitlements transferred from the Plan to a registered pension plan operated by the other party to a special portability arrangement in the amount required by that other party, not exceeding, however, the amount which, taken together with the amount to be transferred under section 70(1)(c), is specified in section 98.1(2)(a), or
- (d) if applicable, to have those pension entitlements transferred from the Plan to another pension plan under a portability arrangement established under section 16.15 of the Regulations, subject to the terms and conditions of that arrangement.

(2) Section 70(2) applies.

AR 366/93 s73;143/2000;301/2003;281/2006;221/2007

Excess not transferred under special portability arrangement

74 Section 71 applies with the reference in it to section 85.1(3)(a)(ii) being taken as a reference to section 98.1(2)(a)(ii).

AR 366/93 s74;221/2007

Division 4 Cost-of-Living Increases

Subdivision A For Service Before 1992

Cost-of-living increases

75(1) Notwithstanding anything else in the Plan, if the cost of living has increased in the 12-month period ending on October 31 in the calendar year previous to the current calendar year, all amounts payable as pensions in the current calendar year shall be increased by a cost-of-living increase calculated in accordance with subsections (3) to (6) or by the higher rate, if any, that the Board establishes under section 76.

(2) The increases shall also be applied to the periods

- (a) of postponement under section 43, and
- (b) between termination and the commencement of deferred pensions under section 69(d).

(3) The amount of a cost-of-living increase under this section shall be determined using a pension index, calculated in accordance with subsection (4).

(4) The pension index for each calendar year shall be calculated as

- (a) the quotient obtained by dividing the sum of the consumer price indices for Alberta, as published by Statistics Canada, for each month in the 12-month period ending on October 31 in the previous year by the sum of the corresponding indices for the 12-month period immediately preceding that period, adjusted to 3 digits after the decimal point, or
- (b) one, if the quotient so obtained is less than 1.

(5) Subject to subsection (6), the basic monthly amount of a pension, excluding any additional payment under section 80, in one calendar year shall be increased, if applicable, annually with effect from January 1 of the following calendar year so that the amount payable, to the nearest cent, for a month in that following year is an amount equal to the product obtained by multiplying

- (a) the basic amount that would have been payable for that month if no increase had been made under this section,
by
- (b) $1 + .6X$,

where X is equal to the pension index (calculated in accordance with subsection (4)) minus 1.

(6) Where a pension has commenced in the calendar year immediately preceding the effective date of a cost-of-living increase, the amount of the increase shall be multiplied by the fraction obtained by dividing the number of complete months in that year during which the pension was paid by 12.

(7) The amount of any increase under this section must not exceed the maximum amount set for cost-of-living increases by the tax rules.

AR 366/93 s75;66/2002

Increase by Board of normal COLA

76(1) The Board may establish a higher rate of increase for the purposes of section 75(1) and (2), but only if the Plan meets the minimum funding and solvency requirements set by section 48(2) and (3), and the regulations made with reference to section 48(2), of the *Employment Pension Plans Act* (RSA 2000 cE 8), as that

legislation was in force immediately before the commencement of section 160(3) of the *Employment Pension Plans Act* (SA 2012 cE 8.1).

(2) Section 75(6) and (7) apply with respect to increases under subsection (1).

AR 366/93 s76;66/2002;34/2007;154/2014

Subdivision B For Service After 1991

Cost-of-living increases

77 Section 75 applies, with references in it to sections 76, 43, 69(d) and 80 being taken as references to sections 78, 54, 72(d) and 93 respectively.

Increase by Board of normal COLA

78(1) The Board may establish a higher rate of increase for the purposes of section 77, as it incorporates section 75(1) and (2), but only if

- (a) the Plan meets the minimum funding and solvency requirements set by section 48(2) and (3), and the regulations made with reference to section 48(2), of the *Employment Pension Plans Act* (RSA 2000 cE-8), as that legislation was in force immediately before the commencement of section 160(3) of the *Employment Pension Plans Act* (SA 2012 cE-8.1), and
- (b) the higher rate complies with the tax rules.

(2) Section 76(2) applies, with the reference in it to section 75(6) and (7) being taken as a reference to section 77, as it incorporates those subsections.

AR 366/93 s78;66/2002;34/2007;154/2014

Division 5 Miscellaneous

Subdivision A For Service Before 1992

Interest allowance

79(1) Except where otherwise specifically provided, where the Plan provides for the allowing of interest, interest shall be

- (a) allowed at the rate of 4% per annum compounded semi-annually up to January 1, 1994, and

- (b) thereafter allowed at the rate, compounded annually, calculated in the manner and applied at the times, provided in subsections (2) to (5).

(2) Subject to this section, the rate of interest to be allowed for the purposes of subsection (1)(b) is the rate that is calculated on and as of the first day of the fiscal year on the basis of the average of the yields of 5-year personal fixed term chartered bank deposit rates maintained by Statistics Canada as CANSIM Series V 122515 (formerly B 14045), over the most recent 12-month period for which the rates are available and, where that rate results in a fraction of 1% that is expressed otherwise than as a multiple of a full 1/10 of 1%, rounded downwards to the next full 1/10 of 1%.

(3) Interest shall be applied on the first day of each fiscal year with respect to all contributions, with interest accumulated up to the end of the fiscal year immediately preceding the most recently completed fiscal year.

(4) Interest shall be applied on the first day of each fiscal year to contributions made during the most recently completed fiscal year at 1/2 of the applicable rate provided by subsection (2).

(5) Where a person becomes entitled to have a benefit, other than a pension, paid to him or transferred, interest shall be applied to the date of payment,

- (a) at the rate calculated by dividing 365 into the product of the number of days in the uncompleted fiscal year with respect to which interest is to be paid and the applicable rate provided for by subsection (2) at the end of the immediately preceding fiscal year, and

- (b) to contributions made during the more recent uncompleted fiscal year, at 1/2 of the rate applied under clause (a).

AR 366/93 s79;207/2003;34/2007;221/2007

Co-ordination of certain pensions with C.P.P. and O.A.S.

80(1) Where a person is to receive a pension commencing on or after January 1, 2004 under section 36, 39, 39.1 or 69(d) before attaining the age of 65 years, he may choose to increase the pension by an amount equal to the actuarial equivalent of such amount as that person decides, which amount so decided is in this section referred to, as applicable, as the “decided amount” and is to be an amount not exceeding but decided by reference to the maximum Canada Pension Plan retirement pension or the Old Age Security benefit or both until he reaches the age of 65 years or dies before reaching that age.

(2) Where a person is to receive a pension commencing on or after January 1, 2004 under section 41(1) or 59(a)(i) before attaining the age of 65 years, he may choose to increase the pension by an amount equal to the actuarial equivalent of such amount as that person decides, which amount so decided is in this section referred to, as applicable, as the “decided amount” and is to be an amount not exceeding but decided by reference to the maximum Old Age Security benefit until he reaches the age of 65 years or dies before reaching that age.

(2.1) Where a person who has chosen to increase a pension under subsection (1) or (2) attains the age of 65 years, the increased pension, including the added amount, shall be reduced at that time by the actuarial equivalent of the decided amount and, for (but only for) the remainder of that person’s lifetime, the pension shall be further reduced from that time by the difference between the decided amount and the actuarial equivalent of the decided amount.

(2.2) Where a person who has chosen to increase a pension under subsection (1) or (2) dies before attaining the age of 65 years, the increased pension, including the added amount, shall be reduced at that time by the actuarial equivalent of the decided amount without the further reduction referred to in subsection (2.1).

(4) Where a person selected a pension that commenced before 2004 in the form specified in section 38(1)(c)(ii) or section 38(1)(d), as it related to section 38(1)(c)(ii), as those provisions read at the relevant time, the amount of the Canada Pension Plan retirement pension or the Old Age Security benefit or both to be received or recovered under those subsections remain subject to reduction in the same manner as the basic pension.

(7) Where a basic pension is upgraded under section 42(2) and the person entitled to the pension had chosen to increase it by the amount of the actuarial equivalent of the decided amount of Canada Pension Plan retirement pension or the Old Age Security benefit or both, payment of the actuarial equivalent or recovery of the previously decided amount of Canada Pension Plan retirement pension or the Old Age Security benefit or both shall occur as if the basic pension had not been so upgraded.

(8) In this section, “basic pension” means a pension in the amount computed before any adjustment is made for

- (a) co-ordination under this section, or
- (b) any cost-of-living increase under Division 4 or under the former Act, other than, in the case of a deferred pension under section 69(d) of these plan rules or under section 30(c) of the former Act, any increase for a period prior to its pension commencement.

(9) Notwithstanding anything in this section, a person is not entitled to make a choice under this section if the monthly pension payments payable to that person under both Subdivisions A and B of a Division of this Part, after the reduction by the decided amount of Canada Pension Plan retirement pension or the Old Age Security benefit or both, as the case may be, has commenced, will be less than 1/12 of 4% of the year's maximum pensionable earnings for the calendar year in which the termination or death occurred.

(10) The conditions set out in subsections (1) or (2) and (3), as they existed prior to their repeal by Part 1 of the *Public Sector Pension Plans (Miscellaneous 2004) Amendment Regulation*, continue to apply with respect to a choice made under that subsection (1) or (2) in respect of a pension commencing in or before 2003, but if the choice relates to a pension commencing on or after January 1, 2004, the choice is deemed to have been made under subsection (1) as it exists on January 1, 2004.

AR 366/93 s80;232/95;207/2003;301/2003

Pension commencement

81(1) Where a person becomes entitled to receive a pension under section 36 and does not postpone commencement of that pension, the effective date of the commencement of the pension is the day after termination.

(2) Where a person becomes entitled to receive a pension under section 39, 39.1 or 41, the effective date of the commencement of the pension is the latest of

- (a) the date indicated in the application for the pension,
- (b) the day of receipt of the application by the Minister, and
- (c) the day after termination,

but in no case may that effective date, in the case of a pension under section 39.1, be later than 6 months after termination.

(3) Where a person becomes entitled to receive a pension under section 69(d) and does not postpone commencement of that pension, the effective date of the commencement of the pension is the latest of

- (a) the date indicated in the application for the pension,
- (b) the day of receipt of the application by the Minister, and
- (c) the day the person reaches the date referred to in section 69(d).

(4) Where a person postpones commencement of a pension, the effective date of the commencement of the pension is the later of

- (a) the date indicated in the application for the pension, and
- (b) the day of receipt of the application by the Minister.

(5) Notwithstanding subsections (2) and (3), the Minister may treat the effective date of the commencement of a pension under either of those subsections as being a date that is not more than 6 months prior to the date that would otherwise be the effective date under that subsection and that is not prior to the day after termination.

(6) The effective date of the commencement of a pension under section 59(a)(i) is the day of the deceased's death.

AR 366/93 s81;232/95;207/2003

Commencement of guaranteed term of years

82 The guaranteed term of a guaranteed term pension is to be taken as commencing on pension commencement.

Requirement of evidence

83(1) Before any benefit is paid or transferred, there must be provided to the Minister

- (a) where it is necessary to determine in relation to a person the age, pension partner, single or dependent minor child status, legal change of name, fact of death or facts relative to previous employment, documents evidencing the facts, and
- (b) where a person applies for a pension under section 41,
 - (i) a medical statement from a physician outlining the findings of a medical examination and assessing the degree of the person's disability or mental or physical impairment, and
 - (ii) any other documents evidencing that incapacity that the Minister specifies.

(2) Without limiting the application of subsection (4), for the purposes of determining whether a person who has been granted a pension under section 41 is to continue to receive the same amount of pension or not, the Minister may require that person

- (a) to undergo the special medical examinations,
- (b) to supply the reports, and

- (c) to supply the statements of his occupation and earnings for any period,

that the Minister specifies.

(3) An employer shall submit to the Minister the evidence required by the Minister in respect of a participant who applies for a pension under section 41.

(4) For the purposes of determining whether a person who has been granted a pension is or is not entitled to continue to receive the same amount of pension or any pension at all, the Minister may require that person to supply any information that the Minister considers relevant to determining that entitlement.

AR 366/93 s83;100/2002

84 Repealed AR 221/2007 s22.

Saving of reciprocal agreements involving SFPP

84.1(1) Notwithstanding the repeal of section 84 by the *Public Sector Pension Plans (Legislative Provisions and Plans Portability Arrangements, 2007) Amendment Regulation*, reciprocal agreements entered into under that repealed section between the Plan and the Special Forces Pension Plan remain in force without any further amendment.

(2) Reciprocal agreements referred to in subsection (1) are to be administered and construed in accordance with the Public Sector Pension Plan legislation, principal and subordinate, that existed immediately before the repeal of section 84.

AR 221/2007 s23

Special portability arrangements

85.1(1) The Minister may enter into agreements with the administrators of any registered pension plan sponsored or partially sponsored by the Government of Canada, the government of any other province or territory in Canada or any local authority within any province or territory of Canada establishing arrangements for the purposes of enabling the transfer of pension entitlements between the Plan and those pension plans.

(2) Before establishing a special portability arrangement, the Minister must receive a written assurance from the Board that, based on the advice of the Plan's actuary, implementation of that arrangement is not expected to have a material adverse financial effect on the Plan.

(3) A special portability arrangement must provide

- (a) for pension entitlements under the Plan, based on all pensionable service, whether accumulated before or after the end of 1991, to be transferred from the Plan in an amount that does not exceed the greater of
 - (i) the actuarial present value of the pension entitlements calculated as if the person were, at the time the application for transfer is received by the Minister, entitled to a pension with respect to that pensionable service, and
 - (ii) the sum of the commuted value and, if applicable, employee contribution excess at termination,
- (b) for service that is eligible to be recognized as pensionable service as a result of a transfer to be so recognized only on payment into the Plan of the actuarial present value of the pension entitlements that would be created in the Plan as a result of the transfer, and
- (c) for money that is locked in under the transferring plan to continue to be locked in under the transferee plan even if it would not be locked in under the transferee plan but for this requirement,

and may provide any further terms and conditions considered appropriate.

(4) The actuarial present values referred to in subsection (3)(a)(i) are to be calculated so as to include future salary and cost-of-living increase projections.

(5) Section 1(2) of the Act Schedule does not apply to the definition of “reciprocal agreement” with respect to the interpretation of provisions of these plan rules relating to special portability arrangements that were made by the *Public Sector Pension Plans (Legislative Provisions and Plans Portability Arrangements, 2007) Amendment Regulation*.

AR 221/2007 s23

Beneficiaries

86(1) Where a person designates a person to receive a benefit payable on his death, whether beneficially or in a representative capacity, or revokes a designation so made, the designation or revocation may be filed with the Minister.

(2) Where a person designates his estate as being entitled to receive a benefit payable on his death, or makes a designation using words indicative of his estate or of the representative capacity of his personal representative, he shall be deemed to have

designated the personal representative of his estate in his representative capacity.

(3) Where

- (a) at the date of the death of a person on whose death a benefit is payable, there is no valid designation by him filed with the Minister, or
- (b) after his death but before any payment is made under section 12(2) of the Regulations, there is filed with the Minister a valid revocation by him of a designation filed with the Minister

and no valid designation is filed with the Minister before any such payment is made, the person entitled to receive any benefit payable on his death is the deceased's pension partner, if he is survived by a pension partner, or the personal representative of the deceased's estate, if there is no surviving pension partner.

(4) The right of any person under this section to a benefit is subject to any rights given by Subdivision A of Division 1 or 2 of this Part to any other person.

AR 366/93 s86;100/2002

Method of payment of pensions

87(1) A pension shall be paid on a monthly basis in an amount equal to 1/12 of the annual amount of the pension.

(2) If pension commencement occurs after the first day of a month, the amount payable in respect of the remaining days in the month is as follows:

$$\text{annual amount of pension} \quad \times \quad \frac{\text{number of days remaining in the month}}{365}$$

(3) Subject to subsection (4), where a person in receipt of a pension dies, the pension is payable to the person for the full month in which the death occurred.

(4) Subsection (3) does not have the effect of extending the term of any guaranteed term pension.

(5) The reduction of a pension payable on the first death in the form specified in

- (a) section 38(1)(c)(ii) or section 38(1)(d), as it related to section 38(1)(c)(ii), as those enactments existed before

July 7, 2003, in the case of a death that occurred before that date, or

- (b) section 38(1)(d)(ii), in the case of a death occurring on or after that date,

is to be taken as occurring with effect from the beginning of the month following that in which the death occurred.

AR 366/93 s87;207/2003

Idem - conversion following death

88(1) Where a pensioner who has chosen a guaranteed term pension dies before the expiry of the guaranteed term and the person entitled to the remainder of the pension payments requests the Minister in writing that those payments be converted to a lump sum payment, the person so entitled shall instead be paid the present value of the remaining pension payments.

(2) Subsection (1) does not apply if the person entitled is the pension partner or a dependent minor child in relation to the deceased unless the Minister grants the request for the conversion.

(3) Where a person is to be paid the present value under this section and there are pension payments outstanding after the date of death and before the payment of the present value, the outstanding payments are to be made first and the remaining payments are to be converted to a lump sum.

AR 366/93 s88;100/2002

Prohibition of pension suspension

89(1) Once a pension has commenced, it may not be suspended for any reason.

(2) Subsection (1) does not affect the ongoing validity of a pension suspension effected under section 89 (but not under section 90) as those sections existed at the end of 2000.

AR 366/93 s89;324/2000

90 Repealed AR 324/2000 s5.

Continuation of existing pensions and pension rights

91(1) A person who was in receipt of or entitled to a benefit immediately before January 1, 1994 continues, subject to these plan rules, to be entitled to that benefit and in the same form that applied on that date and the same survivorship rights, if any, that applied on that date continue to apply thereafter.

(2) A person who before January 1, 1994 had chosen to receive a deferred pension under section 30(c) of the former Act and, immediately before January 1, 1994, had not yet commenced to receive that pension continues to be entitled to receive the same pension, with the same rights appertaining to himself and to other persons flowing through him, that would have applied had the former Act, as it was on that date, still been in force, except that the options as to the form of pension to be taken are to be those under these plan rules rather than those under the former Act.

AR 366/93 s91;221/2007

Subdivision B For Service After 1991

Interest allowance

92 Section 79 applies.

Co-ordination of certain pensions with C.P.P. and O.A.S.

93(1) Where a person is to receive a pension under section 47, 50, 50.1, 52, so far as it incorporates section 41(2), or section 72(d) before attaining the age of 65 years, section 80(1) applies.

(2) Where a person is to receive a pension under section 52, so far as it incorporates section 41(1), or section 64(a)(i) before attaining the age of 65 years, section 80(2) applies.

(2.1) Section 80(2.1) applies.

(2.2) Section 80(2.2) applies.

(4) Section 80(4) applies, with the reference to section 38(1) being taken as a reference to section 49, so far as it incorporated section 38(1).

(7) Where a basic pension is upgraded under section 53, so far as it incorporates section 42(2), section 80(7), if applicable, applies.

(8) Section 80(8) applies, with the reference in it to section 69(d) being taken as a reference to section 72(d) and the reference to section 30(c) of the former Act being taken as a reference to section 31.2(c) of it.

(9) Section 80(9) applies.

(10) Section 80(10) applies.

AR 366/95 s93;232/95;207/2003;301/2003

Pension commencement

94(1) Section 81(1) to (3) apply, with references to sections 36, 39, 39.1, 41 and 69(d) being taken as references to sections 47, 50, 50.1, 52 and 72(d) respectively.

(4) Where a person postpones commencement of a pension, the effective date of the commencement of the pension is the later of

- (a) the date indicated in the application for the pension, and
- (b) the day of receipt of the application by the Minister.

(5) Section 81(5) applies.

(6) Section 81(6) applies, with the reference to section 59(a)(i) being taken as a reference to section 64(a)(i).

AR 366/93 s94;232/95;324/2000

Commencement of guaranteed term of years

95 Section 82 applies.

Requirement of evidence

96 Section 83 applies, with references in it to section 41 being taken as references to section 52.

97 Repealed AR 221/2007 s24.

Saving of reciprocal agreements involving SFPP

97.1 Section 84.1 applies with references to section 84 being treated as references to section 97.

AR 221/2007 s25

Special portability arrangements

98.1(1) Section 85.1(1) and (2) apply.

(2) A special portability arrangement must provide

- (a) for pension entitlements under the Plan, based on all pensionable service, whether accumulated before or after the end of 1991, to be transferred from the Plan in an amount that does not exceed the greater of
 - (i) the actuarial present value of the pension entitlements calculated as if the person were, at the time the application for transfer is received by the

Minister, entitled to a pension with respect to that pensionable service, and

- (ii) the sum of the commuted value and, if applicable, employee contribution excess at termination,

and

- (b) for the matters provided for in section 85.1(3)(b) and (c),

and may provide any further terms and conditions considered appropriate.

(3) Section 85.1(4) and (5) apply, with the reference in the former to section 85.1(3)(a)(i) being treated as referring to subsection (2)(a)(i).

AR 221/2007 s26

Beneficiaries

99 Section 86 applies, with the reference in subsection (4) of it to Subdivision A being taken as a reference to Subdivision B.

Method of payment of pensions

100 Section 87 applies, with the references in subsection (5) of it to section 38(1)(c)(ii), (d) and (d)(ii) being taken as references to section 49 as it incorporated or incorporates, respectively, those enactments.

AR 366/93 s100;207/2003

Idem - conversion following death

101 Section 88 applies.

Prohibition of pension suspension

102(1) Once a pension has commenced, it may not be suspended for any reason.

(2) Subsection (1) does not affect the ongoing validity of a pension suspension effected under section 102 (but not under section 103) as those sections existed at the end of 2000.

AR 366/93 s102;324/2000

103 Repealed AR 324/2000 s7.

Continuation of existing pensions and pension rights

104 Section 91 applies, with the reference in subsection (2) of it to section 30(c) of the former Act being taken as a reference to section 31.2(c) of the former Act.

Part 6 Miscellaneous

Interest chargeable

105(1) Where the Plan provides for the charging of interest, interest shall be charged at the rate of 4% per annum compounded semi-annually up to January 1, 1994.

(2) Where a provision of these plan rules provides for the charging of interest after January 1, 1994 and does not provide for a specific rate, interest shall be charged at the rate that is calculated on and as of the first day of the fiscal year on the basis of the average of the yields of 5-year personal fixed term chartered bank deposit rates maintained by Statistics Canada as CANSIM Series V 122515 (formerly B 14045), over the most recent 12-month period for which the rates are available and, where that rate results in a fraction of 1% that is expressed otherwise than as a multiple of a full 1/10 of 1%, rounded downwards to the next full 1/10 of 1%.

(3) Where a provision of these plan rules provides for the charging of interest at the financing rate, interest shall be charged at the rate that is equal to the nominal interest rate per annum, compounded annually, used in the calculation of actuarial reserve amounts

AR 366/93 s105;253/98;34/2007;221/2007

Advance against pension

106 Where there is a delay in processing a pension beyond 30 days from pension commencement, the Minister of Finance may advance money from the plan fund to the pensioner against the pension.

AR 366/93 s106;266/2002;68/2008;31/2012

Actuarial formulas

107(1) The actuarial formulas to be used for the purposes of the Plan or for particular provisions of the Plan are to be certified by an actuary and approved in writing by the Minister for the purposes of the Plan.

(2) The actuarial formulas are exempt from the application of the *Regulations Act*.

Exercise of benefit choice

108(1) A person wishing to exercise a choice in relation to a benefit must do so by giving written notice to the Minister indicating the choice.

(2) A choice made, including a choice deemed to be made, in relation to a benefit is irrevocable when, and is not irrevocable until, the benefit is received or commences to be paid.

Prohibition against assignment, etc.

109(1) A person may not assign, charge, anticipate, give as security or surrender his interest in a benefit or any of his rights under the Plan.

(2) For the purposes of subsection (1),

(a) assignment does not include

(i) an assignment under a matrimonial property order, or

(ii) an assignment by the legal representative of a deceased individual on the distribution of the individual's estate,

and

(b) surrender does not include a reduction in benefits to avoid the revocation of the Plan's registration.

Overpayments and deficiencies

110 Any overpayment of benefit paid or underpayment of contribution payable is recoverable by the Minister, with interest, as a debt due to the Plan.

Return of money

111(1) If the Minister finds that a person paid a contribution that was not, or that was in excess of what was, payable, the Minister of Finance shall repay from the plan fund the contribution or the excess, with interest.

(2) The Minister of Finance shall return any contribution to the person who made it where returning it is necessary to ensure compliance with the tax rules.

AR 366/93 s111;266/2002;68/2008;31/2012

Retentions for debt

112(1) The Minister of Finance may withhold from any benefit payable a sum sufficient to meet any amount by which the person entitled to the benefit is indebted to the Plan.

(2) The Minister of Finance shall apply any money withheld under this section in satisfaction of the debt to the Plan.

AR 366/93 s112;266/2002;68/2008;31/2012

Requirement to file waivers and revocations

112.05 A waiver of a benefit or a revocation of such a waiver has no effect and, for the purposes of the Plan, is not validly executed unless it is filed with the Minister.

AR 20/2009 s13

Part 7 Transitional and Commencement Provisions

112.1 Repealed AR 256/99 s6.

113 Repealed AR 253/2002 s4.

114, 115 Repealed AR 221/2007 s27.

Savings - suspensions of pension

116(1) Subject to subsection (2), sections 89 and 102, as they existed at the end of 2000 (except for the reference in section 102(4) to attaining the age of 71 years being treated as referring to reaching the latest pension commencement date), continue to apply with respect to pension suspensions effected under them before 2001 so long as the person continues, without interruption, to make current service contributions.

(2) A person whose pension was, as at the end of 2000, under suspension pursuant to section 89 or 102 or both, as those sections then existed, may, before April 1, 2001, apply in writing to the Minister not to have subsection (1) apply to him at all, in which case subsection (1) does not apply to him and payment of his pension recommences with effect from January 1, 2001 on the basis of that section or those subsections.

(3) Where, as at the end of 2000, a pension was under suspension under section 90 or 103, or both, payment of the pension is to recommence as at January 1, 2001.

AR 366/93 s116;324/2000

Transitional - Edmonton Telephones Corporation/Telus Group

116.1(1) WHEREAS the business of Edmonton Telephones Corporation (formerly listed in Part 1 of Schedule 2 and in this section referred to as “ETC”) was reorganized by the transfer of certain assets and liabilities of ETC to ED TEL Inc., a wholly owned subsidiary of ETC, and to 3 wholly-owned subsidiaries of ED TEL Inc. that are listed in subsection (4) (in this section the 4 last-mentioned corporations, including ED TEL Inc., being individually and collectively referred to as “ETI”),

AND WHEREAS ETI was subsequently acquired by TELUS Corporation by virtue of the latter’s acquisition of all of the share capital issued by ED TEL Inc., after which the corporations comprising ETI were renamed as described in subsection (4),

AND WHEREAS all the employees affected by this section are currently employed by either TELUS Edmonton Holdings Inc., TELUS Communications (Edmonton) Inc. or TELUS Advertising Services (Edmonton) Inc. (which corporations are in this section both individually and collectively referred to as “TELUS Edmonton”),

THEREFORE, until arrangements have been made under section 14.1 of the Act Schedule to effect withdrawal from the Plan and a transfer of assets and liabilities to another pension plan, then, with respect to the position in the Plan formerly occupied by ETC and currently deemed to be or treated as occupied by TELUS Edmonton

- (a) repealed AR 196/97,
- (b) TELUS Edmonton will be deemed to be a public body established under an Act of the Legislature,
- (c) TELUS Edmonton will be deemed to be listed in Part 1 of Schedule 2,
- (d) subject to clause (e), for the purposes of the Plan only, TELUS Edmonton will be treated as being the successor of ETC and employees who worked for ETC, who then continued to work for ETI and then TELUS Edmonton and who continue to work for TELUS Edmonton as employees on a continuous basis are to be treated as not having terminated,
- (e) employees will continue to be or will be participants in the Plan only if and to the extent that they will be employed in Alberta, for which purpose section 1(4) of the *Employment Pension Plans Act* applies, and

- (f) membership of TELUS Edmonton will not in itself make any person an employee, notwithstanding section 2(1)(p).
- (2) Subsection (1) does not continue to apply if the whole or a substantial portion of the business, operations, assets or liabilities of TELUS Edmonton are purchased, taken over or assumed by a successor of TELUS Edmonton, whether on an amalgamation, merger, liquidation, dissolution or otherwise or by any other person under an asset sale and purchase agreement.
- (3) Subsection (2) does not have the effect of discontinuing the application of subsection (1) merely as a result of transactions in shares issued by TELUS Edmonton.
- (4) The corporations individually and collectively referred to in subsection (1) as “ETI” are ED TEL Inc., which has been renamed as TELUS Edmonton Holdings Inc., and its wholly owned subsidiaries
- (a) ED TEL Communications Inc., which has been renamed as TELUS Communications (Edmonton) Inc.,
 - (b) ED TEL Directory Inc., which has been renamed as TELUS Advertising Services (Edmonton) Inc., and
 - (c) ED TEL Mobility Inc., which amalgamated with AGT Mobility Inc. under the latter’s name, the amalgamated corporation subsequently being renamed TELUS Mobility Inc., and whose employees became, and currently are, employees of TELUS Edmonton Holdings Inc.
- (5) This section ceases to have any force 2 years after
- (a) the date of the expiration of the period of 2 months after the commencement of the regulations made under section 14.1 of Schedule 1 to the Act, if the validity of those regulations were not questioned before that expiration date in any proceedings then before a court of law, or
 - (b) if the validity of those regulations were so questioned in any such proceedings before that expiration date, the date when those proceedings, including all potential appeals based on those proceedings, ended or when any right to commence any such appeal expired without the appeal having been commenced.

AR 345/94 s2;196/97

Transitional - commuted value

116.2(1) The amendments dealing with commuted values on all service and employee contribution excesses and made by the *Local*

Authorities Pension Plan Amendment Regulation (AR 143/2000) apply to, in addition to the persons to whom they would apply but for this section, persons who terminated before September 1, 2000 and who, as at the end of August 2000, remained entitled to a pension under section 69(d) as that clause was at the end of August 2000.

(2) To avoid doubt, the amendments contained in section 4 of the *Public Sector Pension Plans (Miscellaneous 2004) Amendment Regulation* apply, where applicable, to persons referred to in subsection (1).

AR 143/2000 s33;301/2003

117 Repealed AR 221/2007 s27.

117.1(1) to (6) Repealed AR 366/93 s117.1(7).

(7) Repealed AR 221/2007 s27.

(8) Repealed AR 240/97 s4.

117.2 Repealed AR 366/93 s117.2(8).

117.3 Repealed AR 366/93 s117.3(8).

117.5 Repealed AR 366/93 s117.5(8).

117.7 Repealed AR 366/93 s117.7(8).

Saving of reciprocal agreements for notice purposes

119(1) Notwithstanding the repeal of sections 84 and 97 by the *Public Sector Pension Plans (Legislative Provisions and Plans Portability Arrangements, 2007) Amendment Regulation* but subject to sections 84.1 and 97.1, a reciprocal agreement falling within those sections remains in force for the purpose of enabling the giving of notice of termination of the agreement to other parties to the agreement and, subject to this section, until the effective date of that termination.

(2) Where a reciprocal agreement is terminated under subsection (1),

- (a) a person who immediately before the termination of the agreement was participating in the Plan and had previously made arrangements for periodic instalment

payments with respect to prior service that had not yet been completed is to continue to make payments under those arrangements under the same terms and conditions, including the rate of interest, until payment is made in full,

- (b) the employer is liable to continue to make those contributions, if any, with interest at the rate formerly payable, in respect of that service, that the employer would have been liable to make had the agreement not been terminated, and
- (c) service for which such payments had been made is to be credited as pensionable service.

AR 221/2007 s28

120 Repealed AR 179/2009 s5.

Commencement — employment positions

121(1) The amendments to sections 2, 10 and 11 effectuated by the *Local Authorities Pension Plan (Employment Positions, 2009) Amendment Regulation* come into force

- (a) on September 1, 2010 with respect to the employees of an employer that chooses to apply those amendments from that date, or
- (b) on September 1, 2011 with respect to the employees of an employer that does not so choose.

AR 332/2009 s5

Schedule 1

Form 1

Sections 37(3)(a) and 48

Pension Waiver of Pension Partner
as at Pension Commencement

Statutory Declaration

| | | |
|--------------|---|----------------------------|
| CANADA |) | IN THE MATTER OF A PENSION |
| FOR PROVINCE |) | PARTNER WAIVER OF BENEFITS |
| OF ALBERTA |) | UNDER THE LOCAL |
| TO WIT |) | AUTHORITIES PENSION PLAN |

NOTE: If this declaration is signed before pension commencement, it has no effect until then. It should reflect circumstances at pension commencement.

Therefore, if stated circumstances change between now and pension commencement, you should notify the Minister. The form is dealing with the situation as at pension commencement, despite the fact that the declaration may be signed before or after pension commencement. It may not be signed more than 90 days before pension commencement in any case.

I, (Full Name of “pension partner”), of the (Municipal Status) of (Municipality) in (Province/Territory/State/Country (if other than Canada)) solemnly declare as follows:

1. As of (Date of Pension Commencement) I am the “pension partner” (as described below) of (Name of Prospective Pensioner) (“the pensioner”), a retiring member of the Local Authorities Pension Plan (“the Plan”).
2. Being the pensioner’s “pension partner” means that
 - (a) I am married to the pensioner and have not been living separate and apart from him or her for 3 or more consecutive years, or
 - (b) if paragraph (a) above does not apply to me and there is no other person to whom paragraph (a) applies, I am and have been living with the pensioner in a conjugal relationship for a continuous period of at least 3 years or, if there is a child of our relationship by birth or adoption, of some permanence.
3. I understand that if in fact I am the pensioner’s pension partner at pension commencement, the Plan requires that the pensioner take a form of pension which, after the death of either of us, will continue to be paid to the survivor for life in an amount that is at least 2/3 of the amount that would have been payable to the pensioner had we both continued to live. This means that if the pensioner starts to receive a pension and dies before I do, survivor payments equal to at least 2/3 of the original amount will continue to me for my lifetime.
4. I also understand that if I sign this waiver form and it is filed with the Minister I will have given up my rights to the survivor benefit described above. I further understand that signing this waiver means that the pensioner may choose a pension that provides me with a lower survivor pension benefit than described above or no survivor pension benefit at all and that the pensioner has no obligation to grant me any benefit under the pension plan or other vehicle whatsoever.

5. Understanding everything described above, I nevertheless waive my rights to the minimum 2/3 joint and survivor pension required by the Plan.
6. I have read this form and understand it.
7. The facts stated were true as at pension commencement (if that date has passed) or will truly reflect circumstances at pension commencement to the best of my knowledge and belief (if that date has not yet arrived).
8. I have read and reviewed information on all the pension options available to the pensioner, including those that would give me a survivor pension and the pensioner's retirement statement showing the balance in the pensioner's account and know the amount of the benefit I am giving up.
9. I am signing this form of my own free will and not under any form of pressure.
10. The pensioner is not present while I am signing this form.
11. I realize that
 - (i) this form only gives a general description of the legal rights I have under the Plan,
 - (ii) if I wish to understand exactly what my legal rights are, it may be necessary that I seek legal advice, and
 - (iii) the subject-matter of this waiver form may involve complex financial decisions.
12. I certify that I have either obtained independent legal and/or financial advice or that I do not wish to obtain it.

To waive my rights described above, I sign this waiver form.

And I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath.

DECLARED before me _____)
 at the _____ of _____)
 in _____ this _____)
 day of _____, 20_____)

(Signature of

 pension partner)

 A Commissioner for Oaths in
 and for the Province/Territory
 of _____

Form 2 Repealed AR 20/2009 s14.

Form 3
(Section 33(2.1))

LOCAL AUTHORITIES PENSION PLAN

Pension Partner Waiver to Permit
Commutation due to Taking
Non-residency Status

Statutory Declaration

| | | |
|--------------|---|----------------------------|
| CANADA |) | IN THE MATTER OF A PENSION |
| FOR PROVINCE |) | PARTNER WAIVER OF BENEFITS |
| OF ALBERTA |) | UNDER THE LOCAL |
| TO WIT |) | AUTHORITIES PENSION PLAN |

[NOTE: In interpreting this waiver form, “the legislation” is to be taken to mean the provisions of the *Public Sector Pension Plans Act* and the subordinate legislation under it that applies with respect to the Plan.]

I, _____ (Full Name of “pension partner”), of the _____ (Municipal Status) of (Municipality) in (Province/Territory/State/Country (if other than Canada)) solemnly declare as follows:

I, (name), am a “pension partner” (as described below) of (insert name of participant/former participant) (in this waiver referred to as “the member”) who, at the time of my signing this waiver, is alive. The member earned benefits under the Local Authorities Pension Plan. The money respecting those benefits remains in that pension plan.

Being the member’s “pension partner” means that

- (a) I am married to the member and have not been living separate and apart from him or her for 3 or more consecutive years, or
- (b) if paragraph (a) above does not apply to me and there is no other person to whom paragraph (a) applies, I am and have been living with the member in a conjugal relationship for a continuous period of at least 3 years or, if there is a child of our relationship by birth or adoption, of some permanence.

I understand that, as a pension partner of the member, I am,

- (a) if the member dies before pension commencement, entitled to receive the amount then held for his or her benefit in the pension plan unless I have previously given up that entitlement under the waiver in Form 4 in the legislation, and
- (b) if the member dies after pension commencement, the beneficiary of a minimum 2/3 joint life pension unless I have previously given up that entitlement under the waiver in Form 1 in the legislation.

I further understand that if I choose to sign this waiver and it is filed with the Minister, I give up all entitlement to any benefit, as described in the preceding paragraph, from the Plan.

Nevertheless, I give up my right to receive the benefit otherwise required by the legislation.

This waiver does not affect any rights that I could have arising as a result of any breakdown or potential breakdown in the relationship between the member and myself.

I have chosen to sign this waiver and in so doing I give up any and all of my entitlement to any death benefit payment.

Certification

I certify that

- (a) I have read this waiver and understand it or the potential results of my signing it,
- (b) I have read the member's most recent annual statement or a statement from the Minister showing the balance in his or her account and know the approximate current value of the benefit I am giving up as a result of signing this waiver,
- (c) I am signing this waiver of my own free will,
- (d) the member is not present while I am signing this waiver,
- (e) I have either obtained independent advice about the implications of signing this waiver or I do not wish to obtain such advice,
- (f) I realize that
 - (i) this waiver only gives a general description of the legal rights I have under the legislation, and

- (ii) if I wish to understand exactly what my legal rights are, I must read the legislation applicable and, if necessary, consult a professional with pension expertise,
- (g) I understand that I have the right to cancel this waiver at any time before the prospective pensioner dies or is paid or commences to be paid the benefit by filing with the Minister a properly executed revocation of it, and
- (h) the information that I have given in this waiver is true, to the best of my knowledge, at the time when I have signed and then file this waiver but, if any of that information changes before the member makes the election to commute his or her pension or part of it or dies, whichever happens first, I undertake that I will immediately notify the Minister of that change.

To waive my rights described above, I sign this waiver form.

And I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath.

DECLARED before me _____)
 at the _____ of _____) (Signature of
 in _____ this _____) pension partner)
 day of _____, 20_____)

 A Commissioner for Oaths in
 and for the Province/Territory
 of _____

Form 3.1
 (Section 33(2.4) or 33.1)

LOCAL AUTHORITIES PENSION PLAN

Pension Partner Waiver to Permit Access
 to Benefits due to Shortened Life Expectancy

Statutory Declaration

CANADA) IN THE MATTER OF A PENSION
 FOR PROVINCE) PARTNER WAIVER OF BENEFITS
 OF ALBERTA) UNDER THE LOCAL
 TO WIT) AUTHORITIES PENSION PLAN

[NOTE: In interpreting this waiver form, “the legislation” is to be taken to mean the provisions of the *Public Sector*

Pension Plans Act and the subordinate legislation under it that applies with respect to the Plan.]

I, (Full Name of "pension partner") , of the (Municipal Status) of (Municipality) in (Province/Territory/State/Country (if other than Canada)) solemnly declare as follows:

I, (name), am a "pension partner" (as described below) of (insert name of participant/former participant) (in this waiver referred to as "the member") who, at the time of my signing this waiver, is alive. The member earned benefits under the Local Authorities Pension Plan. The money respecting those benefits remains in that pension plan.

Being the member's "pension partner" means that

- (a) I am married to the member and have not been living separate and apart from him or her for 3 or more consecutive years, or
- (b) if paragraph (a) above does not apply to me and there is no other person to whom paragraph (a) applies, I am and have been living with the member in a conjugal relationship for a continuous period of at least 3 years or, if there is a child of our relationship by birth or adoption, of some permanence.

I understand that, as a pension partner of the member, I am,

- (a) if the member dies before pension commencement, entitled to receive the amount then held for his or her benefit in the pension plan unless I have previously given up that entitlement under the waiver in Form 4 in the legislation, and
- (b) if the member dies after pension commencement, the beneficiary of a minimum 2/3 joint life pension unless I have previously given up that entitlement under the waiver in Form 1 in the legislation.

I further understand that if I choose to sign this waiver and it is filed with the Minister, I give up my entitlement to all or a portion of the benefit, as described in the preceding paragraph, as required in order to account for the pension entitlement or other benefit already paid to the member.

Nevertheless, I give up my right to receive the benefit otherwise required by the legislation.

This waiver does not affect any rights that I could have arising as a result of any breakdown or potential breakdown in the relationship between the member and myself.

I have chosen to sign this waiver and in so doing I give up any and all of my entitlement to, or the portion mentioned above of, any death benefit payment.

Certification

I certify that

- (a) I have read this waiver and understand it and the potential results of my signing it,
- (b) I have read the member's most recent annual statement or a statement from the Minister showing the balance in his or her account and know the approximate current value of the benefit I am giving up as a result of signing this waiver,
- (c) I am signing this waiver of my own free will,
- (d) the member is not present while I am signing this waiver,
- (e) I have either obtained independent advice about the implications of signing this waiver or I do not wish to obtain such advice,
- (f) I realize that
 - (i) this waiver only gives a general description of the legal rights I have under the legislation, and
 - (ii) if I wish to understand exactly what my legal rights are, I must read the legislation applicable and, if necessary, consult a professional with pension expertise,
- (g) I understand that I have the right to cancel this waiver at any time before the member dies or is paid or commences to be paid the benefit, whichever comes first, by filing with the Minister a properly executed revocation of it, and
- (h) the information that I have given in this waiver is true, to the best of my knowledge, at the time when I have signed and then file this waiver but, if any of that information changes before the member makes an election to be paid all or a portion of his or her pension entitlement or other benefit due to shortened life expectancy, I undertake that I will immediately notify the Minister of that change.

- (a) I am married to the prospective pensioner and have not been living separate and apart from him or her for 3 or more consecutive years, or
- (b) if paragraph (a) above does not apply to me and there is no other person to whom paragraph (a) applies, I have been living with the prospective pensioner in a conjugal relationship for a continuous period of at least 3 years or, if there is a child of our relationship by birth or adoption, of some permanence.

I understand that if I do not execute and file with the Minister this waiver and the prospective pensioner dies before any form of benefit is or commences to be paid (which time is in this waiver referred to as “pension commencement”) and if I am a pension partner of the deceased at his or her death, I am entitled to receive a pre-pension commencement death benefit under the legislation. That benefit is the value of the benefit at death.

I understand that if I give up my pension partner right to receive any pre-pension commencement death benefit by signing and filing with the Minister this waiver, payment of that benefit will be made either to

- (a) a beneficiary, excluding myself, designated by the prospective pensioner, or
- (b) the deceased’s estate.

Nevertheless, I give up my right to receive the pre-pension commencement death benefit payment otherwise required by the legislation.

This waiver does not affect any rights that I could have arising as a result of any breakdown or potential breakdown in the relationship between the prospective pensioner and myself.

I have chosen to sign this waiver and in so doing I give up my right to receive any pre-pension commencement death benefit payment and to any potential right that I may otherwise have under any designation of myself as beneficiary signed by the prospective pensioner.

Certification

I certify that

- (a) I have read this waiver and understand it or the potential results of my signing it,

- (b) I have read the prospective pensioner's most recent annual statement or a statement from the Minister showing the balance in his or her account and know the approximate current value of the benefit I am giving up as a result of executing this waiver,
- (c) I am signing this waiver of my own free will,
- (d) the prospective pensioner is not present while I am signing this waiver,
- (e) I have either obtained independent advice about the implications of signing this waiver or I do not wish to obtain such advice,
- (f) I realize that
 - (i) this waiver only gives a general description of the legal rights I have under the legislation, and
 - (ii) if I wish to understand exactly what my legal rights are, I must read the legislation applicable and, if necessary, consult a professional with pension expertise,

and

- (g) I understand that I have the right to cancel this waiver at any time before the prospective pensioner dies or is paid or commences to be paid the benefit by filing with the Minister a properly executed revocation of it.

To waive my rights described above, I sign this waiver form.

And I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath.

DECLARED before me _____)
 at the _____ of _____)
 in _____ this _____) (Signature of
 day of _____, 20_____) _____ pension partner)

 A Commissioner for Oaths in
 and for the Province/Territory
 of _____

AR 366/93 Sched.1;232/95;100/2002;301/2003;20/2009

Schedule 2**Part 1****Public Boards, Commissions and Other Public Bodies**

(Section 2(1)(p))

NOTE: The inclusion of any given body in this Schedule does not mean, necessarily, that it is not included in section 2(1)(p) by virtue of its being a local authority.

ABC Benefits Corporation
Alberta Catholic School Trustees' Association
Alberta College of Art
Alberta Fire Training School
Alberta First.com Ltd.
Alberta Irrigation Projects Association
The Alberta Library
Alberta Public Laboratories Ltd.
Alberta School Employees Benefit Plan
Alberta's Industrial Heartland Association
Aqualta Inc.
Aquatera Utilities Inc.
Aspen Regional Water Services Commission
Athabasca/Boyle Family and Community Support Services
Athabasca Regional Multiplex Society
Attainable Homes Calgary Corporation
Badlands Ambulance Services Society
Calling Lake Family and Community Support Services
Barons - Eureka - Warner Family and Community
Support Services
Beaver Foundation Management Agency
Bethany Care Centre
Bethany Group
Bow River Irrigation District
Brazeau Foundation
Brooks and District Ambulance Association
Brooks Public Library
The Business Link Business Service Centre
Calgary Convention Centre
Calgary Health Services
Calgary Housing Authority
Calgary Parking Authority
Calgary Public Library
Capital Region Board
Capital Region Housing Authority
Camrose and District Senior Centre
Camrose & District Support Services Board
Camrose Public Library Board
Capital Region Sewage Commission
Children's Health Foundation of Northern Alberta

Children's Services Centre, An Alberta Society
Chinook Arch Library Board
Chinook Foundation
Claresholm Family and Community Support Services
Cold Lake Ambulance Society
Cold Lake Public Library
Coronation and District Health Care Complex
Crownsnest Pass Senior Housing
Cypress View Foundation
Dr. Cooke Extended Care Centre
Drumheller & District Solid Waste Management Association
Eastern Irrigation District
Edmonton Board of Health
Economic Development Edmonton
Edmonton Northlands
Edson Public Library Board
EPCOR Utilities Inc.
Edmonton Power Inc.
Eltec Inc.
Evergreens Foundation
Fairview College
Flagstaff Family and Community Service Board
Flagstaff Regional Solid Waste Management Association
Foothills Foundation
Fort McMurray Regional Airport Commission
Fort Saskatchewan Municipal Library
Forty Mile Foundation
General Hospital (Grey Nuns) of Edmonton Hospital Foundation
Grande Prairie Airport Commission
Grande Prairie Regional College
Grandview Nursing Home
Grant MacEwan Community College
The Greater Edmonton Foundation
Green Acres Foundation
Heartland Housing Foundation
Keyano College
Kneehill Ambulance Service
Kneehill Foundation
County of Lac Ste. Anne #28 Regional Recreation Council
To the extent that and while the Board is a corporation as a result
of section 47 of Schedule 1 to the Regulations, that corporation
Lakeland College
Lakewood Family and Community Support Services
Lamont - Two Hills Business Development Corporation
Lethbridge Community College
Lethbridge Housing Authority
Lethbridge Northern Irrigation District
Leduc Foundation
Leduc Municipal Library
Mackenzie Regional Waste Management Commission

Marquis Foundation (Peter Dawson Lodge)
M.D. of St. Paul Foundation
Medicine Hat College
Medicine Hat Historical and Museum Foundation
Meridian Foundation
Metropolitan Calgary Foundation
Morinville Public Library
Mount Royal College
Mountain View Regional Waste Management Commission
Newell Regional Services Corporation
Normandeau Cultural and Natural History Society
North Peace Regional Landfill Commission
Northern Alberta Institute of Technology
Olds College
Our Lady of the Lake Nursing Home
Parkland Regional Library
Peace River Municipal Library
Porcupine Hills Family and Community Support Services
Provincial Health Authorities of Alberta
Provost Foundation
Public School Boards Association of Alberta
Raymond Irrigation District
Red Deer Child Care Society
Red Deer College
Red Deer Library Board
Rocky View Foundation
St. Mary's River Irrigation District
St. Paul & District Ambulance Service Society
Shortgrass Library System
Slave Lake Air/Ground Ambulance Society
Smoky Lake Nursing Home
Southern Alberta Institute of Technology
Southland Nursing Home
Stettler District Ambulance Association
County of Stettler Housing Authority
Stettler Waste Management Authority
Sylvan Lake Municipal Library Board
Taber Irrigation District
Board of Administrators of the Teachers' Retirement Fund
Tri-Municipal Leisure Facility Corporation
Vermilion River Area Family and Community Support Services
Vulcan and District Emergency Services Society
Vulcan and District Recreation Board
Wainwright & District Family & Community Services
Western Irrigation District
Wetaskiwin Public Library
Wheatland and Adjacent Districts Emergency Medical
Services Association
Whitecourt and District Public Library
Wood Buffalo Housing and Development Corporation

Yellowhead Regional Library

NOTE: Repealed AR 112/2001 s2.

Part 2

Occupational Groups of Employees Withdrawn or Excepted from Plan (Section 11(h))

1. All occupational groups within the meaning of the former Act withdrawn from participation in the Plan between November 1, 1985 and January 1, 1994, any such withdrawals being subject to any conditions attached to the original order creating the withdrawals.
2. The administrative group of the Consort Municipal Hospital.
3. The accounting and clerical, administrative, inspection, police, supervisory and technical groups of the Municipal District of Brazeau No. 77.
4. The administrative group of the Town of Bruderheim.

Part 3

Employers Withdrawn From the Plan (Section 11(i))

Medley School District No. 5029
Southeast Alberta Regional Planning Commission
Sylvan Lake Foundation

AR 366/93 Sched.2;394/94;232/95;294/95;129/96;181/96;222/96;
230/96;9/97;196/97;247/97;173/98;97/99;156/99;235/99;257/99;
133/2000;112/2001;28/2002;41/2003;300/2003;208/2004;99/2005;
197/2005;281/2006;34/2007;123/2007;155/2007;181/2007;221/2007;
73/2008;20/2009;316/2009;148/2010;30/2012;43/2015;187/2018

Schedule 3

Participating Employers (Section 10.1)

ABC Benefits Corporation
Alberta Capital Region Wastewater Commission
The Alberta Catholic School Trustees' Association

Alberta Health Services
Alberta Irrigation Projects Association
The Alberta Library
Alberta Public Laboratories Ltd.
Alberta School Boards Association
Alberta Urban Municipalities Association
Alberta's Industrial Heartland Association
Aquatera Utilities Inc.
Aspen Regional Water Services Commission
Aspire Special Needs Resource Centre
Athabasca County
Athabasca Regional Multiplex Society
Athabasca Regional Waste Management Services Commission
Attainable Homes Calgary Corporation
Barons-Eureka-Warner Family and Community Support Services
Beaver County
Beaver Foundation
Beaver Regional Waste Management Services Commission
Bethany Care Society
Bethany Nursing Home of Camrose, Alberta
(also known as The Bethany Group)
Big Country Waste Management Services Commission
Big Lakes County
Birch Hills County
The Board of Governors of Alberta University of the Arts
(also known as Alberta University of the Arts)
The Board of Governors of Grande Prairie Regional College
(also known as Grande Prairie Regional College)
The Board of Governors of Grant MacEwan University
(also known as Grant MacEwan University)
The Board of Governors of Keyano College
(also known as Keyano College)
The Board of Governors of Lakeland College
(also known as Lakeland College)
The Board of Governors of Lethbridge College
(also known as Lethbridge College)
The Board of Governors of Medicine Hat College
(also known as Medicine Hat College)
The Board of Governors of Mount Royal University
(also known as Mount Royal University)
The Board of Governors of Olds College
(also known as Olds College)
The Board of Governors of Red Deer College
(also known as Red Deer College)
Board of Governors of the Northern Alberta Institute of Technology
(also known as Northern Alberta Institute of Technology)
Board of Governors of the Southern Alberta Institute of Technology
(also known as Southern Alberta Institute of Technology)
The Board of the Northland School Division No. 61
(also known as Northland School Division No. 61)

The Board of Trustees of the Aspen View Public School Division No. 78
(also known as Aspen View Public School Division No. 78)

The Board of Trustees of the Battle River Regional Division No. 31
(also known as Battle River School Division)

The Board of Trustees of the Black Gold Regional Division No. 18
(also known as Black Gold Regional Schools)

The Board of Trustees of the Buffalo Trail Public Schools Regional
Division No. 28 (also known as Buffalo Trail Public Schools)

The Board of Trustees of the Calgary Roman Catholic Separate School
District No. 1 (also known as Calgary Catholic School District)

The Board of Trustees of the Calgary School District No. 19
(also known as Calgary Board of Education)

The Board of Trustees of the Canadian Rockies Regional Division No. 12
(also known as Canadian Rockies Public Schools)

The Board of Trustees of the Chinook's Edge School Division No. 73
(also known as Chinook's Edge School Division)

The Board of Trustees of the Christ the Redeemer Catholic Separate Regional
Division No. 3 (also known as Christ the Redeemer Catholic Schools)

The Board of Trustees of the Clearview School Division No. 71
(also known as Clearview Public Schools)

The Board of Trustees of the East Central Alberta Catholic Separate
Schools Regional Division No. 16 (also known as East Central Alberta
Catholic Schools)

The Board of Trustees of the Edmonton Catholic Separate School
District No. 7 (also known as Edmonton Catholic Schools)

The Board of Trustees of the Edmonton School District No. 7
(also known as Edmonton Public Schools)

The Board of Trustees of the Elk Island Catholic Separate Regional
Division No. 41 (also known as Elk Island Catholic Schools)

The Board of Trustees of the Elk Island Public Schools Regional
Division No. 14 (also known as Elk Island Public Schools)

The Board of Trustees of the Evergreen Catholic Separate Regional
Division No. 2 (also known as Evergreen Catholic Schools)

The Board of Trustees of the Foothills School Division No. 38
(also known as Foothills School Division)

The Board of Trustees of the Fort McMurray Public School
District No. 2833 (also known as Fort McMurray Public Schools)

The Board of Trustees of the Fort McMurray Roman Catholic Separate
School District No. 32 (also known as Fort McMurray Catholic Schools)

The Board of Trustees of the Fort Vermilion School Division No. 52
(also known as Fort Vermilion School Division)

The Board of Trustees of the Golden Hills School Division No. 75
(also known as Golden Hills School Division)

The Board of Trustees of the Grande Prairie Roman Catholic Separate School
District No. 28 (also known as Grande Prairie Catholic School District)

The Board of Trustees of the Grande Prairie School District No. 2357
(also known as Grande Prairie Public School District)

The Board of Trustees of the Grande Yellowhead Public School Division
No. 77 (also known as Grande Yellowhead Public School Division)

The Board of Trustees of the Grasslands Regional Division No. 6
(also known as Grasslands Public Schools)

The Board of Trustees of The Greater St. Albert Roman Catholic Separate
School District No. 734 (also known as Greater St. Albert Catholic Schools)

The Board of Trustees of the High Prairie School Division No. 48
(also known as High Prairie School Division)

The Board of Trustees of the Holy Family Catholic Regional
Division No. 37 (also known as Holy Family Catholic Regional Division)

The Board of Trustees of the Holy Spirit Roman Catholic Separate
Regional Division No. 4 (also known as Holy Spirit Catholic Schools)

The Board of Trustees of the Horizon School Division No. 67
(also known as Horizon School Division)

The Board of Trustees of the Lethbridge School District No. 51
(also known as Lethbridge School District No. 51)

The Board of Trustees of the Living Waters Catholic Regional
Division No. 42 (also known as Living Waters Catholic Schools)

The Board of Trustees of the Livingstone Range School
Division No. 68 (also known as Livingstone Range School Division)

The Board of Trustees of the Medicine Hat Roman Catholic Separate
School District No. 21 (also known as Medicine Hat Catholic
Board of Education)

The Board of Trustees of the Medicine Hat School District No. 76
(also known as Medicine Hat Public School Division)

The Board of Trustees of the Northern Gateway Regional Division No. 10
(also known as Northern Gateway Public Schools)

The Board of Trustees of the Northern Lights School Division No. 69
(also known as Northern Lights Public Schools)

The Board of Trustees of the Palliser Regional Division No. 26
(also known as Palliser Regional Schools)

The Board of Trustees of the Parkland School Division No. 70
(also known as Parkland School Division)

The Board of Trustees of the Peace River School Division No. 10
(also known as Peace River School Division)

The Board of Trustees of the Peace Wapiti School Division No. 76
(also known as Peace Wapiti Public School Division)

The Board of Trustees of the Pembina Hills Regional Division No. 7
(also known as Pembina Hills Public Schools)

The Board of Trustees of the Prairie Land Regional Division No. 25
(also known as Prairie Land Regional Division No. 25)

The Board of Trustees of the Prairie Rose School Division No. 8
(also known as Prairie Rose School Division)

The Board of Trustees of the Red Deer Catholic Regional Division No. 39
(also known as Red Deer Catholic Regional Schools)

The Board of Trustees of the Red Deer Public School District No. 104
(also known as Red Deer Public School District)

The Board of Trustees of the Rocky View School Division No. 41
(also known as Rocky View Schools)

The Board of Trustees of The St. Albert Public School District No. 5565
(also known as St. Albert Public Schools)

The Board of Trustees of the St. Paul Education Regional Division No. 1
(also known as St. Paul Education Regional Division No. 1)
The Board of Trustees of the Sturgeon School Division No. 24
(also known as Sturgeon Public School Division)
The Board of Trustees of the Westwind School Division No. 74
(also known as Westwind School Division)
The Board of Trustees of the Wetaskiwin Regional Division No. 11
(also known as Wetaskiwin Regional Public Schools)
The Board of Trustees of the Wild Rose School Division No. 66
(also known as Wild Rose School Division)
The Board of Trustees of the Wolf Creek School Division No. 72
(also known as Wolf Creek Public Schools)
Bow River Irrigation District
Bow Valley Regional Transit Services Commission
Brazeau County
Brazeau Seniors Foundation
The Business Link Business Service Centre
The Calgary Convention Centre Authority
Calgary Metropolitan Region Board
Camrose & District Support Services
Camrose County
Capital Care Group Inc.
Capital Power Corporation
Capital Region Housing Corporation
Cardston County
Carewest
Central Peace Fire and Rescue Commission
Chief Mountain Regional Solid Waste Authority
The Chinook Arch Library Board
(also known as Chinook Arch Regional Library System)
Chinook Foundation
Chinook Regional Hospital Foundation
City of Airdrie
City of Beaumont
City of Brooks
The City of Brooks Library Board
(also known as Brooks Public Library)
City of Calgary
The City of Calgary Library Board
(also known as Calgary Public Library)
City of Camrose
The City of Camrose Library Board
(also known as Camrose Public Library)
City of Chestermere
City of Cold Lake
The City of Cold Lake Library Board
(also known as Cold Lake Public Library)
City of Edmonton
City of Fort Saskatchewan

The City of Fort Saskatchewan Library Board
(also known as Fort Saskatchewan Public Library)
City of Grande Prairie
The City of Grande Prairie Library Board
(also known as Grande Prairie Public Library)
City of Lacombe
City of Leduc
The City of Leduc Library Board
(also known as Leduc Public Library)
City of Lethbridge
City of Medicine Hat
City of Red Deer
The City of Red Deer Library Board
(also known as Red Deer Public Library)
City of Spruce Grove
City of St. Albert
City of Wetaskiwin
The City of Wetaskiwin Library Board
(also known as Wetaskiwin Public Library)
Clear Hills County
Clearwater County
Cold Lake Ambulance Society
Community Futures Elk Island Region
Connect Charter School Society
(also known as Connect Charter School)
County of Barrhead No. 11
County of Grande Prairie No. 1
The County of Forty Mile No. 8
County of Minburn No. 27
County of Newell
County of Northern Lights
County of Paintearth No. 18
County of St. Paul No. 19
County of Stettler Housing Authority
The County of Stettler No. 6
County of Two Hills No. 21
County of Vermilion River
The County of Warner No. 5
County of Wetaskiwin No. 10
Covenant Foundation
Covenant Health
Crownsnest Pass Housing Corporation
Cypress County
Cypress View Foundation
Drumheller & District Solid Waste Management Association
East Central Ambulance Association
Eastern Irrigation District
Edmonton Economic Development Corporation
Edmonton Metropolitan Region Board
Edmonton Northlands

Epcor Utilities Inc.
Evergreens Foundation
The FFCA Charter School Society
(also known as Foundations For The Future Charter Academy)
Flagstaff County
Flagstaff Family and Community Services Board
Flagstaff Regional Solid Waste Management Association
Foothills County
Fort McMurray Airport Authority
Forty Mile Foundation
Glenrose Rehabilitation Hospital Foundation
The Good Samaritan Society (A Lutheran Social Service Organization)
Grande Prairie Airport Commission
Grande Prairie Regional Hospital Foundation
The Gray House Guild
Greater Edmonton Foundation
Greenview Regional Waste Management Commission
Health Quality Council of Alberta
Heartland Housing Foundation
Henry Kroeger Regional Water Services Commission
Highway 14 Regional Water Services Commission
Kneehill County
Kneehill Housing Corporation
Lac La Biche County
The Lac La Biche County Library Board
(also known as Lac La Biche County Libraries)
Lac Ste. Anne County
Lacombe County
Lacombe Regional Waste Services Commission
Lamont County
Lamont Health Care Centre
Leduc County
Leduc Foundation
Lethbridge County
Lethbridge Housing Authority
Lethbridge Northern Irrigation District
MD of St. Paul Foundation
Mackenzie County
Mackenzie Municipal Services Agency
Mackenzie Regional Waste Management Commission
Marquis Foundation
Meridian Foundation
(also known as Meridian Housing Foundation)
Mountain View County
Mountain View Regional Water Services Commission
Municipal District of Acadia No. 34
Municipal District of Bighorn No. 8
Municipal District of Bonnyville No. 87
Municipal District of Fairview No. 136
Municipal District of Greenview No. 16

Municipal District of Lesser Slave River No. 124
Municipal District of Opportunity No. 17
Municipal District of Peace No. 135
Municipal District of Pincher Creek No. 9
Municipal District of Provost No. 52
Municipal District of Smoky River No. 130
Municipal District of Spirit River No. 133
Municipal District of Taber
Municipal District of Wainwright No. 61
Municipal District of Willow Creek No. 26
Municipality of Crowsnest Pass
Municipality of Jasper
Newell Regional Services Corporation
North Peace Regional Landfill Commission
Northern Lights Regional Health Foundation
Northern Sunrise County
Oldman River Regional Services Commission
Palliser Regional Municipal Services Company Limited
Parkland Community Planning Services
Parkland County
The Parkland County Library Board
(also known as Parkland County Libraries)
The Parkland Library Board
(also known as Parkland Regional Library)
Peace Regional Waste Management Company
Ponoka County
Provost Senior Citizens Home Foundation
Public School Boards' Association of Alberta
Raymond Irrigation District
Red Deer and District Museum Society
Red Deer County
The Regional authority of Greater North Central Francophone Education
Region No. 2 (also known as Conseil scolaire Centre-Nord)
The Regional authority of the Southern Francophone Education
Region No. 4 (also known as Conseil scolaire FrancoSud)
Regional Municipality of Wood Buffalo
The Regional Municipality of Wood Buffalo Library Board
(also known as Wood Buffalo Regional Library)
Rocky View County
Rocky View Foundation
The Royal Alexandra Hospital Foundation
Rural Municipalities of Alberta
Saddle Hills County
Saskatchewan Health Authority
Shepherd's Care Foundation
The Shortgrass Library Board
(also known as the Shortgrass Library System)
Silvera for Seniors
Smoky Lake County
Society of Friends of Chinook Regional Hospital

St. Mary River Irrigation District
St. Michael's Extended Care Centre Society
St. Paul & District Ambulance Service Society
Starland County
Stettler District Ambulance Association
Stettler Waste Management Authority
Stollery Children's Hospital Foundation
Strathcona County
Sturgeon County
Summer Village of Grandview
Summer Village of Silver Beach
Taber Irrigation District
Teachers' Pension Plan Board of Trustees
(also known as Alberta Teachers' Retirement Fund Board)
Thorhild County
Town of Athabasca
Town of Banff
Town of Barrhead
Town of Bashaw
Town of Beaverlodge
Town of Blackfalds
The Town of Blackfalds Library Board
(also known as Blackfalds Public Library)
Town of Bonnyville
Town of Bow Island
Town of Bowden
Town of Cardston
Town of Carstairs
Town of Castor
Town of Claresholm
Town of Coaldale
Town of Coalhurst
Town of Cochrane
Town of Coronation
Town of Crossfield
Town of Daysland
Town of Devon
Town of Didsbury
Town of Drumheller
Town of Eckville
Town of Edson
The Town of Edson Library Board
(also known as Edson & District Public Library)
Town of Elk Point
Town of Fairview
Town of Fort Macleod
Town of Fox Creek
Town of Grande Cache
Town of Grimshaw
Town of Hanna

Town of Hardisty
Town of High River
Town of Hinton
Town of Innisfail
Town of Killam
The Town of Lamont
Town of Legal
Town of Magrath
Town of Manning
Town of Mayerthorpe
Town of McLennan
Town of Millet
Town of Morinville
Town of Nobleford
Town of Okotoks
Town of Olds
Town of Oyen
Town of Peace River
Town of Penhold
Town of Picture Butte
Town of Pincher Creek
Town of Ponoka
Town of Provost
Town of Rainbow Lake
Town of Raymond
Town of Redcliff
Town of Redwater
Town of Rimbey
Town of Rocky Mountain House
The Town of Rocky Mountain House Library Board
(also known as Rocky Mountain House Public Library)
Town of Sedgewick
Town of Sexsmith
Town of Slave Lake
Town of Smoky Lake
Town of St. Paul
Town of Stavely
Town of Stettler
Town of Stony Plain
Town of Strathmore
The Town of Strathmore Library Board
(also known as Strathmore Library)
Town of Sundre
The Town of Sundre Library Board
(also known as Sundre Municipal Library)
Town of Swan Hills
Town of Sylvan Lake
The Town of Sylvan Lake Library Board
(also known as Sylvan Lake Municipal Library)
Town of Taber

Town of Thorsby
Town of Three Hills
Town of Tofield
Town of Trochu
Town of Two Hills
Town of Valleyview
Town of Vauxhall
Town of Vegreville
Town of Vermilion
Town of Viking
Town of Vulcan
Town of Wainwright
Town of Wembley
Town of Westlock
Town of Whitecourt
The Town of Whitecourt Library Board
(also known as Whitecourt & District Public Library)
Tri-Municipal Leisure Facility Corporation
Trustees of the Alberta School Employee Benefit Plan
(also known as Alberta School Employee Benefit Plan)
University Hospital Foundation
Village of Acme
The Village of Alberta Beach Library Board
(also known as Alberta Beach Municipal Library)
Village of Alix
Village of Andrew
Village of Barons
Village of Berwyn
Village of Boyle
Village of Carmangay
Village of Cereal
Village of Champion
Village of Clyde
Village of Consort
Village of Cremona
Village of Delia
Village of Donalda
Village of Elnora
Village of Empress
Village of Forestburg
Village of Glendon
Village of Holden
Village of Hussar
Village of Hythe
Village of Irma
Village of Kitscoty
Village of Linden
Village of Lomond
Village of Lougheed
Village of Mannville

Village of Nampa
Village of Rycroft
Village of Ryley
Village of Stirling
Village of Wabamun
Village of Warburg
Village of Youngstown
Vulcan County
Vulcan District Waste Commission
Wainwright & District Family & Community Services
Waskasoo Environmental Education Society
West Central Planning Agency
Western Irrigation District
Westlock County
Westlock Regional Waste Management Commission
Westwinds Communities
Wheatland and Adjacent Districts Emergency Medical Services Association
Wheatland County
Wood Buffalo Housing & Development Corporation
Woodlands County
Yellowhead County
The Yellowhead County Library Board
The Yellowhead Library Board
(also known as Yellowhead Regional Library)

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