



Province of Alberta

PUBLIC SECTOR PENSION PLANS ACT

Revised Statutes of Alberta 2000
Chapter P-41

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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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Note

All persons making use of this consolidation are reminded that it has no legislative sanction, that amendments have been embodied for convenience of reference only. The official Statutes and Regulations should be consulted for all purposes of interpreting and applying the law.

Regulations

The following is a list of the regulations made under the *Public Sector Pension Plans Act* that are filed as Alberta Regulations under the Regulations Act

	Alta. Reg.	<i>Amendments</i>
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*NOTE: AR 209/2017 comes into force
 on Jan 1, 2018*

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<i>NOTE: AR 210/2017 comes into force on Jan 1, 2018</i>		
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HER MAJESTY, by and with the advice and consent of the
Legislative Assembly of Alberta, enacts as follows:

Division of Act

1 Apart from sections 1 to 9.2, this Act is divided into

- (a) Schedule 1, containing part of the Local Authorities Pension Plan and other provisions relating to that pension plan,
- (b) Schedule 2, containing part of the Public Service Pension Plan and other provisions relating to that pension plan,
- (c) Schedule 3, containing part of the Universities Academic Pension Plan (which Plan has had its assets and liabilities transferred to a pension plan regulated under the *Employment Pension Plans Act* and is about to be terminated formally) and other provisions relating to that pension plan,
- (d) Schedule 4, containing part of the Special Forces Pension Plan and other provisions relating to that pension plan,
- (e) Schedule 5, containing part of the Management Employees Pension Plan and other provisions relating to that pension plan, and
- (f) Schedule 6, containing all or part of the Public Service Management (Closed Membership) Pension Plan and other provisions relating to that pension plan.

RSA 2000 cP-41 s1;2003 c19 s42;2003 c42 s14

Interpretation

2(1) In this Act, “Crown” means the Crown in right of the Province of Alberta, as such.

(2) To enhance the readability of the Schedules and the capacity for cross-referencing, provisions in different Schedules that are identical or similar or that correspond to each other as they relate to different pension plans are given identical or almost identical enactment numberings and letterings, even if this means breaking the normal sequential numbering and lettering system for statutes.

(3) References in the Schedules to a specific section “of this Act” are to a section of this Act preceding Schedule 1.

1993 cP-30.7 s2

Application to Alberta Crown

3 This Act binds the Crown.

1993 cP-30.7 s3

Income Tax Act registration

4 It is the intent of this Act that the pension plans referred to in section 1 be and remain registered pension plans under the *Income Tax Act* (Canada).

1993 cP-30.7 s4

Plan costs

5(1) The Minister, after consulting with the relevant Board, shall establish the charge for the administration of each Plan with respect to each fiscal year, and the amount so charged is that Plan's plan costs for that year.

(2) to (9) Repealed 1995 c26 s2.

(10) Definitions in the Schedules taken together or in one of the Schedules apply to expressions used in this section.

(11) The Management Employees Pension Board established by Schedule 5 shall act as the Board of the Public Service Management (Closed Membership) Pension Plan for the purposes of this section.

1993 cP-30.7 s5;1995 c26 s2

6 Repealed 2012 cE-8.1 s160.

Regulations under the Schedules

7 Regulations under section 12 of Schedules 1 to 5 may be made generally to apply to all or to several of the pension plans referred to in section 1(a) to (e).

1993 cP-30.7 s7

7.1 Repealed 2003 c19 s49.

Continuation of Public Service Management Pension Plan

8 The Public Service Management Pension Plan is divided into, and continued as,

- (a) the Management Employees Pension Plan under and subject to sections 1 to 12, Schedule 5 and the regulations and plan rules under Schedule 5, and
- (b) the Public Service Management (Closed Membership) Pension Plan under and subject to sections 1 to 12, Schedule 6 and any regulations under Schedule 6.

1993 cP-30.7 s8

9 Repealed by Revision.

9.1 Repealed 2008 c16 s4.

Collection and disclosure of information

9.2(1) In this section,

- (a) “employment” includes former employment;
- (b) “employment information” means, with respect to a particular Plan, personal information within the meaning of the *Freedom of Information and Protection of Privacy Act* that
 - (i) relates to pensions and other benefits and to participants’ and former participants’ employment, and
 - (ii) has a reasonable and direct connection to the administration of pensions and other benefits

but, as regards the collection by or the disclosure to an employer of any such information, is restricted to information about participants and former participants who are or were employed by that particular employer and related benefits;

- (c) “prescribed” means provided for by regulations made under subsection (7).

(2) The Minister is authorized to collect employment information from, and to disclose it to,

- (a) the specific participant or former participant to whom the information relates,
- (b) employers,
- (c) the relevant Board, and
- (d) any other prescribed body or person.

(3) The relevant Board is authorized to collect employment information from, and to disclose it to,

- (a) the specific participant or former participant to whom the information relates,
- (b) employers,

- (c) the Minister, and
- (d) any other prescribed body or person.

(4) Employers are authorized to collect employment information from, and to disclose it to,

- (a) the specific participant or former participant to whom the information relates,
- (b) the Minister,
- (c) the relevant Board, and
- (d) any other prescribed body or person.

(5) Where this section gives authority to a body or person to collect employment information from, or to disclose employment information to, a prescribed body or person, that prescribed body or person is authorized to disclose that employment information to, or to collect that employment information from, that first-mentioned body.

(6) Information may be collected under this section from a body or person other than the participant or former participant to whom it relates in any manner that is agreed on between the bodies or persons collecting and providing the information.

(7) The Lieutenant Governor in Council may make regulations determining the bodies or persons for the purposes of subsections (2)(d), (3)(d) and (4)(d).

1997 c23 s3

10, 11 Repealed by Revision.

Schedule 1**Local Authorities Pension Plan Provisions****Interpretation**

1(1) In this Schedule,

- (a) “Board” means the Local Authorities Pension Plan Board of Trustees established by section 3(1);
- (b) “funding requirements” means the minimum funding requirements determined under the regulations, excluding any solvency funding requirements;
- (c) “Minister” means the Minister determined under section 16 of the *Government Organization Act* as the Minister responsible for this Act;
- (d) “Plan” means the Local Authorities Pension Plan continued by section 2 and contained partly in the applicable provisions of this Schedule and partly in the plan rules, and includes the plan fund;
- (e) “plan costs” means the plan costs established for the Plan pursuant to section 5(1) of this Act;
- (f) “plan fund” means the Local Authorities Pension Plan Fund established under section 6(1);
- (g) “plan rules” means the plan provisions made pursuant to sections 4 and 5(2), including amendments or repeals and replacements of existing plan rules;
- (h) “prescribed” means prescribed or otherwise provided for by regulations made by the Lieutenant Governor in Council under this Schedule;
- (i) “regulations” does not include the plan rules;
- (i.1) “solvency deficiencies” means solvency deficiencies determined in accordance with the regulations;
- (i.2) “solvency funding requirements” means the prescribed requirements, if any, for funding solvency deficiencies.

(2) Where the plan rules define generally an expression used in this Schedule and not defined in subsection (1), that definition applies with respect to the interpretation of that expression unless the plan rules otherwise provide.

RSA 2000 cP-41 Sched. 1 s1;2003 c19 s44;2012 cE-8.1 s160

Continuation of Local Authorities Pension Plan

2 The pension plan provided for by and under the *Local Authorities Pension Plan Act*, SA 1985 cL-28.1, is continued as the Local Authorities Pension Plan under and subject to sections 1 to 9.2 of this Act, this Schedule, the regulations and the plan rules.

Local Authorities Pension Plan Board of Trustees

3(1) There is hereby established a board to be known as the “Local Authorities Pension Plan Board of Trustees” consisting of the prescribed nominees of employees, former employees, employers and the Crown.

(2) The objects of the Board are

- (a) to make plan provisions by regulation to ensure that current service under the Plan is funded in accordance with sections 5(2) and 4(3),
- (b) to make any appropriate recommendations for the amending or repealing and replacing of plan rules under section 4(2),
- (c) to set general policy guidelines on
 - (i) the investment and management of the plan fund’s assets in accordance with section 6(3) and the regulations, and
 - (ii) the administration of the Planthat it considers should be followed,
- (d) to review administrative decisions pursuant to any delegations under section 10, and
- (e) to make recommendations pursuant to section 14(3), and, if applicable, section 15(2).

(3) Members of the Board, while acting as such, shall comply with, and are bound by, any prescribed provisions respecting conflicts of interest, and persons who contravene this subsection are liable to the penalties prescribed.

(4) The Board and its members have the powers, duties, liabilities and immunities prescribed and those set out in this Schedule.

(5) Plan rules referred to in subsection (2)(a) may be integrated with the plan rules made by the Lieutenant Governor in Council.

(6) The guidelines referred to in subsection (2)(c) are exempt from the *Regulations Act*.

Local Authorities Pension Plan rules

4(1) The Lieutenant Governor in Council shall by regulation establish those plan provisions that are to be included in the Plan from the time of its continuation by this Schedule and that are not fully provided for in this Schedule, including plan provisions respecting

- (a) participation,
- (b) contributions,
- (c) pensionable service,
- (d) benefits, including suspensions of pensions and adjustments to pensions relating to the cost of living,
- (e) the allowing and charging of interest,
- (f) reciprocal agreements, other than affecting another pension plan established or continued by Alberta legislation,
- (g) beneficiaries, and
- (h) the bases for actuarial adjustments.

(2) Notwithstanding any other law, the Lieutenant Governor in Council may amend or repeal and replace existing plan rules only on the Board's recommendation.

(3) Where the Lieutenant Governor in Council makes any plan rules under subsection (2) that result in an improvement in benefits, the Board shall, if necessary, make adjustments to contribution rates that meet the requirements of section 5(2).

(4) Where a recommendation made under subsection (2) would, if adopted, have the effect of changing any of the Plan's benefits,

- (a) the recommendation must be approved by the Board in the manner prescribed, and
- (b) the Board shall advise the Minister of the impact of the proposed change on the Plan's funded status, solvency deficiencies and current service contribution rates.

(5) Notwithstanding anything in this Schedule, the Lieutenant Governor in Council has no authority to make plan rules on a matter respecting which the plan rule-making authority is given by this Schedule to the Board.

(6) The plan rules are subject to the regulations as well as to this Schedule.

(6.1) To the extent, if any, that is prescribed, a provision of the plan rules may be made to apply with effect from a date that is prior to that on which they are filed under the *Regulations Act*.

(7) To avoid any possible doubt, plan rules are regulations under the *Regulations Act*.

RSA 2000 cP-41 Sched. 1 s4;2003 c19 s44

Actuarial valuation report and current service funding

5(1) The Board shall have an actuarial valuation of the Plan performed, and a report on that valuation prepared, by the Plan's actuary at least once every 3 years.

(1.1) The actuarial valuation report must include a calculation of the Plan's solvency deficiencies, if any.

(2) The Board shall, if necessary, within a reasonable time after receiving the report, make plan provisions, following the recommendations of the Plan's actuary in the report, adjusting either or both the employer and employee contribution rates for current service so that those rates will meet or exceed the funding requirements and, if applicable, the solvency funding requirements.

RSA 2000 cP-41 Sched. 1 s5;2003 c19 s44

Local Authorities Pension Plan Fund

6(1) The President of Treasury Board and Minister of Finance shall hold and administer the Local Authorities Pension Plan Fund in accordance with this Schedule and the regulations.

(2) All the assets of the Plan are to be held in, and all its liabilities are to be assumed by, the plan fund.

(3) The President of Treasury Board and Minister of Finance shall, following the general policy guidelines made for the purposes of section 3(2)(c),

- (a) invest the assets of the plan fund in accordance with the regulations notwithstanding anything to the contrary in the *Financial Administration Act*, and
- (b) manage those assets

for the sole benefit of the persons entitled to benefits under the Plan.

(4), (5) Repealed by Revision.

RSA 2000 cP-41 Sched. 1 s6;2005 c26 s55;2012 cE-8.1 s160;
2013 c10 s32

Trust relationship to LAPP fund

7(1) Notwithstanding the name of the Board, the President of Treasury Board and Minister of Finance shall hold all the assets of the plan fund in trust for the sole purposes of providing benefits pursuant to the Plan and meeting plan costs and the costs, if any, referred to in section 15(4).

(2) The assets of the plan fund belong beneficially to the persons entitled to benefits under the Plan.

(3) The Crown has no claim to any of the assets of the plan fund and shall not apply or allow the diversion of any of those assets for any purpose not mentioned in subsection (1).

RSA 2000 cP-41 Sched. 1 s7;2005 c26 s55;2013 c10 s32

Contributions, accretion, benefits and costs

8(1) The President of Treasury Board and Minister of Finance shall deposit all contributions to the Plan, with interest, if any, paid on them, into the plan fund directly on receiving them.

(2) All income of and all appreciation and depreciation in the value of the assets of the plan fund accrue to the plan fund.

(3) The President of Treasury Board and Minister of Finance shall pay from the plan fund the benefits under the Plan and the plan costs and, if applicable, costs referred to in section 15(4).

RSA 2000 cP-41 Sched. 1 s8;2005 c26 s55;2013 c10 s32

9 Repealed 1999 c13 s2.

Effect of elimination of pre-1992 unfunded liability

9.1 The actuarial valuation prepared as at December 31, 1997 having shown that the Plan's unfunded liability referred to in section 9, before its repeal, was eliminated as at that date, the Crown has no further liability in respect of that unfunded liability.

Review of administrative decisions

10 Without limiting the Minister's prescribed responsibilities for the administration of the Plan, the Minister may in writing delegate to the Board the power to review those administrative decisions of the Minister that are specified in the delegation.

11 Omitted but not repealed by Revision.

Regulations establishing provisions of a legislative nature

12 The Lieutenant Governor in Council may, after consulting with the Board, make regulations establishing provisions of a legislative nature that do not form part of the Plan

- (a) respecting remuneration and expenses payable to members of the Board and respecting their selection,
- (b) respecting the administration of the Plan, including provisions delegating or allowing the delegation of some or all of the Plan's administration and respecting any contracts with respect to any such delegation,
- (c) respecting the plan fund, including the management and investment of its assets,
- (d) respecting the auditing of the Plan and the plan fund,
- (e) respecting reporting and the disclosure of information about the Plan,
- (f) imposing obligations on employers to facilitate the administration of the Plan,
- (g) exempting interests in benefits from garnishee proceedings, attachment, seizure or legal process,
- (g.1) respecting the transfer of pension entitlements between the Plan and another pension plan established or continued by Alberta legislation,
- (g.2) respecting minimum funding requirements for the purpose of section 1(1)(b);
- (g.3) respecting the determination of solvency deficiencies for the purpose of section 1(1)(i.1);
- (h) establishing such provisions of a legislative nature as are considered to be requisite or advisable so as to give full effect to the Plan or to be sound law in the field of pensions, and
- (i) prescribing any matter or thing that by this Schedule may be or is to be prescribed.

RSA 2000 cP-41 Sched. 1 s12;2012 cE-8.1 s160

Regulations under the Alberta Public Agencies**Governance Act prevail**

12.1 If regulations under the *Alberta Public Agencies Governance Act* apply in respect of remuneration, expenses or the

selection of members referred to in section 12(a), those regulations prevail, to the extent of any conflict or inconsistency, over any regulations made under section 12(a).

2009 cA-31.5 s69

13 Repealed 1999 c13 s6.

Withdrawal of employer from Plan

14(1) In this section, “another plan” or “the other plan” means a registered pension plan, other than the Plan, established by the withdrawing employer and to which the *Employment Pension Plans Act* applies.

(2) An employer may withdraw from participation in, and cease to be an employer for the purposes of, the Plan and have a portion of the Plan’s liabilities and assets transferred to another plan if the conditions set out in and the requirements of this section are met.

(3) Repealed by Revision.

(4) The Lieutenant Governor in Council, on the recommendation of the Minister, may make regulations, which treat all employers in an even-handed manner, establishing

- (a) the bases for withdrawals under this section,
- (b) the method by which withdrawals under this section are to be made, and
- (c) other terms and conditions for those withdrawals.

(5) Before any assets are transferred under this section, the withdrawing employer and the legal owners of the pension fund of the other plan must indemnify the Crown in a written form acceptable to the Minister with respect to any claims that may be made by any person that arise directly or indirectly from the withdrawal.

(5.1) Any liability under an indemnity given under subsection (5) by the other pension fund’s legal owners is only required to be met from that pension fund itself.

(6) Repealed 1999 c13 s2.

(7) The Crown is to have no liability in respect of benefits to be provided by the other plan, and the pension fund of the other plan is to assume all such liability.

(8) On the transfer of the assets and liabilities, all the rights of the withdrawing employer and its employees in relation to the Plan are extinguished.

Withdrawal of ineligible employers

14.1(1) Notwithstanding anything in section 14 to the contrary, the Lieutenant Governor in Council may make regulations, which need not comply with section 14, providing in effect for the withdrawal of employers referred to in subsection (2) from the Plan to another registered pension plan to which the *Employment Pension Plans Act* or, if applicable, the *Pension Benefits Standards Act, 1985* (Canada) applies.

(2) An employer referred to in subsection (1) is one that the Minister, after consulting with the Board, determines will become ineligible to continue to participate in the Plan as an employer.

(3) The regulations made under subsection (1) must provide for

- (a) the employers' withdrawal from participation in, and their ceasing to be employers for the purposes of, the Plan,
- (b) the transfer to the other plan of a portion of the Plan's liabilities and assets, and
- (c) the basis for the withdrawal, the method by which it is to be made and the terms and conditions for it.

(4) Section 14(5) to (8) apply with respect to the withdrawal.

(5) Notwithstanding subsection (4), the regulations may provide that a corporation or other business entity that is related to an employer referred to in subsection (2) and that is approved for the purposes of this subsection by the Minister may give the indemnity referred to in section 14(5), instead of that employer.

Termination of the whole Plan

15(1) In this section,

- (a) "another plan" or "the other plan" means a registered pension plan, other than the Plan, developed on the authorization of employers pursuant to subsection (4) and to which the *Employment Pension Plans Act* will apply or applies;
- (b) "transfer" means the transfer under this section to the other plan's pension fund of the liabilities and assets of the Plan relating to the terminating employers joining the other plan.

(2) The Board may, by a resolution passed by a majority of at least 75% of all Board members referred to in section 3(1) who are nominees of employees, former employees or employers, including a majority of the employees' nominees and a majority of the employers' nominees, recommend to the Minister that the whole Plan be terminated.

(3) Before passing the resolution, the Board must satisfy itself that the proposed recommendation has the support of persons receiving pensions under the Plan.

(4) After the Board has made a recommendation meeting the requirements of subsections (2) and (3) and if the Board is authorized by a majority of employers who employ at least 50% of the Plan's participants to develop a plan that will not be established by legislation, the Lieutenant Governor in Council shall make regulations allowing the charging to the plan fund of costs incurred in developing that plan.

(5) Those employers who do not wish to join the other plan must be given the opportunity to withdraw from the Plan under section 14 before the whole Plan is terminated.

(6) Before a transfer is made, the terminating employers and the legal owners of the pension fund of the other plan must indemnify the Crown in a written form acceptable to the Minister with respect to any claims that may be made by any person that arise directly or indirectly from the termination.

(6.1) Any liability under an indemnity given under subsection (6) by the other pension fund's legal owners is only required to be met from that pension fund itself.

(7) Repealed 1999 c13 s2.

(8) The Crown is to have no liability in respect of benefits to be provided by the other plan, and the pension fund of the other plan is to assume all such liability.

(9) The Lieutenant Governor in Council may make regulations establishing any further conditions of the transfer and may subsequently, if those conditions and subsections (5) and (6) have been met, authorize the transfer.

(10) On the transfer, all the rights of the terminating employers and their employees in relation to the Plan are extinguished.

(11) If this section has been complied with, the Lieutenant Governor in Council may terminate the whole Plan one year after

the Board has made a recommendation meeting the requirements of subsections (2) and (3), or at any time afterwards.

(12) Repealed by Revision.

(13) On the termination, this Schedule ceases to have any force except to the extent that any provisions of the Schedule are needed to apply the terms and conditions of the termination.

Schedule 2

Public Service Pension Plan Provisions

Interpretation

1(1) In this Schedule,

- (a) “Board” means the Public Service Pension Board established by section 3(1);
- (b) “funding requirements” means the minimum funding requirements determined under the regulations, excluding any solvency funding requirements;
- (c) “Minister” means the member of the Executive Council charged by the Lieutenant Governor in Council with the administration of this Schedule;
- (d) “Plan” means the Public Service Pension Plan continued by section 2 and contained partly in the applicable provisions of this Schedule and partly in the plan rules, and includes the plan fund;
- (e) “plan costs” means the plan costs established for the Plan pursuant to section 5(1) of this Act;
- (f) “plan fund” means the Public Service Pension Plan Fund referred to in section 6(1);
- (g) “plan rules” means the plan provisions made pursuant to sections 4, 5(2) and 9(6), including amendments or repeals and replacements of existing plan rules;
- (h) “prescribed” means prescribed or otherwise provided for by regulations made by the Lieutenant Governor in Council under this Schedule;
- (i) “regulations” does not include the plan rules;
- (i.1) “solvency deficiencies” means solvency deficiencies determined in accordance with the regulations;
- (i.2) “solvency funding requirements” means the prescribed requirements, if any, for funding solvency deficiencies;
- (j) “trustee” means the President of Treasury Board and Minister of Finance or, subject to section 16(4)(b), the Board, depending on who is the trustee of the Plan by virtue of the application of section 16.

(2) Where the plan rules define generally an expression used in this Schedule and not defined in subsection (1), that definition applies with respect to the interpretation of that expression unless the plan rules otherwise provide.

RSA 2000 cP-41 Sched. 2 s1;2003 c19 s45;2005 c26 s55;
2012 cE-8.1 s160;2013 c10 s32

Continuation of Public Service Pension Plan

2 The pension plan provided for by and under the *Public Service Pension Plan Act*, SA 1984 cP-35.1, is continued as the Public Service Pension Plan under and subject to sections 1 to 9.2 of this Act, this Schedule, the regulations and the plan rules.

Public Service Pension Board

3(1) There is hereby established a board to be known as the “Public Service Pension Board” consisting of the persons prescribed.

(2) The objects of the Board are

- (a) to make plan provisions by regulation to ensure that current service under the Plan is funded in accordance with sections 5(2) and 4(3) and to set the “total required” for the purposes of section 9,
- (b) to make any appropriate recommendations for the amending or repealing and replacing of plan rules under section 4(2),
- (c) to set general policy guidelines on
 - (i) the investment and management of the plan fund’s assets in accordance with section 6(3) and the regulations, and
 - (ii) the administration of the Planthat it considers should be followed, and
- (d) to review administrative decisions pursuant to any delegations under section 10.

(3) Members of the Board, while acting as such and whether or not they are acting in the capacity of trustees, shall comply with, and are bound by, any prescribed provisions respecting conflicts of interest, and persons who contravene this subsection are liable to the penalties prescribed.

(4) The Board and its members have the powers, duties, liabilities and immunities prescribed and those set out in this Schedule in

addition to any that are inherent in their positions, if applicable, as trustees.

(5) Plan rules referred to in subsection (2)(a) may be integrated with the plan rules made by the Lieutenant Governor in Council.

(6) The guidelines referred to in subsection (2)(c) are exempt from the *Regulations Act*.

Public Service Pension Plan rules

4(1) The Lieutenant Governor in Council shall by regulation establish those plan provisions that are to be included in the Plan from the time of its continuation by this Schedule and that are not fully provided for in this Schedule, including plan provisions respecting

- (a) participation,
- (b) contributions,
- (c) pensionable service,
- (d) benefits, including suspensions of pensions and adjustments to pensions relating to the cost of living,
- (e) the allowing and charging of interest,
- (f) reciprocal agreements, other than affecting another pension plan established or continued by Alberta legislation,
- (g) beneficiaries, and
- (h) the bases for actuarial adjustments.

(2) Notwithstanding any other law, the Lieutenant Governor in Council may amend or repeal and replace existing plan rules only on the Board's recommendation.

(3) Where the Lieutenant Governor in Council makes any plan rules under subsection (2) that result in an improvement in benefits, the Board shall, if necessary, make adjustments to contribution rates that meet the requirements of section 5(2).

(4) Where a recommendation made under subsection (2) would, if adopted, have the effect of changing any of the Plan's benefits, the Board shall advise the Minister of the impact of the proposed change on the Plan's funded status, solvency deficiencies and current service contribution rates.

(5) Notwithstanding anything in this Schedule, the Lieutenant Governor in Council has no authority to make plan rules on a matter respecting which the plan rule-making authority is given by this Schedule to the Board.

(6) The plan rules are subject to the regulations as well as to this Schedule.

(6.1) To the extent, if any, that is prescribed, a provision of the plan rules may be made to apply with effect from a date that is prior to that on which they are filed under the *Regulations Act*.

(7) To avoid any possible doubt, plan rules are regulations under the *Regulations Act*.

RSA 2000 cP-41 Sched. 2 s4;2003 c19 s45

Actuarial valuation report and current service funding

5(1) The Board shall have an actuarial valuation of the Plan performed, and a report on that valuation prepared, by the Plan's actuary at least once every 3 years.

(1.1) The actuarial valuation report must include a calculation of the Plan's solvency deficiencies, if any.

(2) The Board shall, if necessary, within a reasonable time after receiving the report, make plan provisions, following the recommendations of the Plan's actuary in the report, adjusting either or both the employer and employee contribution rates for current service so that those rates will meet or exceed the funding requirements and, if applicable, the solvency funding requirements.

RSA 2000 cP-41 Sched. 2 s5;2003 c19 s45

Public Service Pension Plan Fund

6(1) The President of Treasury Board and Minister of Finance shall hold and administer the Public Service Pension Plan Fund in accordance with this Schedule and the regulations.

(2) All the assets of the Plan are to be held in, and all its liabilities are to be assumed by, the plan fund.

(3) The trustee shall, following the general policy guidelines made for the purposes of section 3(2)(c),

(a) invest the assets of the plan fund in accordance with the regulations notwithstanding anything to the contrary in the *Financial Administration Act*, and

(b) manage those assets

for the sole benefit of the persons entitled to benefits under the Plan.

(4), (5) Repealed by Revision.

RSA 2000 cP-41 Sched. 2 s6;2005 c26 s55;2012 cE-8.1 s160;
2013 c10 s32

Trust relationship to PSPP fund

7(1) The Plan is to have a trustee, who shall hold all the assets of the plan fund in trust for the sole purposes of providing benefits pursuant to the Plan and meeting plan costs.

(2) The assets of the plan fund belong beneficially to the persons entitled to benefits under the Plan.

(3) The Crown has no claim to any of the assets of the plan fund and shall not apply or allow the diversion of any of those assets for any purpose not mentioned in subsection (1).

Contributions, accretion, benefits and costs

8(1) The trustee shall deposit all contributions to the Plan, with interest, if any, paid on them, into the plan fund directly on receiving them.

(2) All income of and all appreciation and depreciation in the value of the assets of the plan fund accrue to the plan fund.

(3) The trustee shall pay from the plan fund the benefits under the Plan and the plan costs.

Unfunded liabilities for pre-1992 recognized service, and additional contributions

9(1) This section and section 9.1 apply only with respect to the Plan's unfunded liability in respect of service that was recognized as pensionable service, and the benefits that were in place, as at December 31, 1991.

(2) The Plan's unfunded liability is to be met by the imposition of additional contributions under this section.

(3) The Minister shall ensure that a separate accounting is made and maintained in respect of the unfunded liability, including the application of the additional contributions.

(4) Repealed by Revision.

(5) The additional contributions to be paid annually are as follows:

- (a) by the Crown, additional contributions in the aggregate amount of 62.50% of the total required;
- (b) by the employers, additional contributions, based as between different employers proportionately on the pensionable salaries of all participants who are employees of a particular employer, in the aggregate amount of 18.75% of the total required;
- (c) by the participants, additional contributions, based as between individual participants proportionately on each person's pensionable salary, in the aggregate amount of 18.75% of the total required.

(6) The Board shall have

- (a) the unfunded liability, and
- (b) the aggregate amount of the annual additional contributions required in the years before the next actuarial valuation in order to ensure the elimination of the Plan's unfunded liability on or before December 31, 2036,

re-determined by the Plan's actuary at each actuarial valuation under the Plan, and the Board shall make plan provisions establishing the amount referred to in clause (b), and specifying the contribution rates payable under subsection (5)(a), (b) and (c).

(7) In subsection (5),

- (a) "pensionable salary" and "pensionable salaries" have the meaning given to them by the plan rules;
- (b) "total required" means the aggregate amount of the annual additional contributions required, as established by plan rules under subsection (6).

(8) The re-determination by the Plan's actuary under subsection (6) must be made with the agreement of the Minister.

(9) The plan rules under subsection (6) must ensure that the additional contribution requirements of that subsection meet or exceed the funding and solvency requirements except only for the extended period for the elimination of the unfunded liability.

(10) In subsection (1), the references to benefits that were in place as at December 31, 1991 are to be taken as including any cost-of-living adjustments initially provided by plan rules made specifically under section 4(1)(d) with regard to those benefits.

(11) Subject to this section, the Crown as such has no liability in respect of the unfunded liability.

(12) Notwithstanding section 5(1), the Board shall, when so requested by the Minister, have an actuarial valuation of the Plan performed, and a report on that valuation prepared, in respect of the unfunded liability and the service and benefits referred to in subsection (1).

(13) The President of Treasury Board and Minister of Finance shall advance money from the General Revenue Fund to make all payments of additional contributions required by subsection (5)(a) to be paid by the Crown.

RSA 2000 cP-41 Sched. 2 s9;2005 c26 s55;2013 c10 s32

Effect of elimination of pre-1992 unfunded liability

9.1 If an actuarial valuation referred to in section 9 shows that the Plan's unfunded liability has been eliminated as at the effective date of the valuation, then, with respect to any period after that date,

- (a) any additional contributions paid are to be considered for the purposes of the plan rules as contributions in excess of what was payable and dealt with accordingly,
- (b) the Crown has no further liability in respect of that unfunded liability, and
- (c) section 9, other than section 9(1), is to be regarded as having no effect.

Review of administrative decisions

10 Without limiting the Minister's prescribed responsibilities for the administration of the Plan, the Minister may in writing delegate to the Board the power to review those administrative decisions of the Minister that are specified in the delegation.

11 Omitted but not repealed by Revision.

Regulations establishing provisions of a legislative nature

12 The Lieutenant Governor in Council may, after consulting with the Board, make regulations establishing provisions of a legislative nature that do not form part of the Plan

- (a) respecting remuneration and expenses payable to members of the Board and respecting their selection,

- (b) respecting the administration of the Plan, including provisions delegating or allowing the delegation of some or all of the Plan's administration and respecting any contracts with respect to any such delegation,
- (c) respecting the plan fund, including the management and investment of its assets,
- (d) respecting the auditing of the Plan and the plan fund,
- (e) respecting reporting and the disclosure of information about the Plan,
- (f) imposing obligations on employers to facilitate the administration of the Plan,
- (g) exempting interests in benefits from garnishee proceedings, attachment, seizure or legal process,
- (g.1) respecting the transfer of pension entitlements between the Plan and another pension plan established or continued by Alberta legislation,
- (g.2) respecting minimum funding requirements for the purpose of section 1(1)(b);
- (g.3) respecting the determination of solvency deficiencies for the purpose of section 1(1)(i.1);
- (h) establishing such provisions of a legislative nature as are considered to be requisite or advisable so as to give full effect to the Plan or to be sound law in the field of pensions,
- (i) prescribing any matter or thing that by this Schedule may be or is to be prescribed, and
- (j) establishing general terms and conditions for entry to and exit from the Plan.

RSA 2000 cP-41 Sched. 2 s12;2012 cE-8.1 s160

Regulations under the Alberta Public Agencies**Governance Act prevail**

12.1 If regulations under the *Alberta Public Agencies Governance Act* apply in respect of remuneration, expenses or the selection of members referred to in section 12(a), those regulations prevail, to the extent of any conflict or inconsistency, over any regulations made under section 12(a).

2009 cA-31.5 s69

13 Repealed 1999 c13 s6.

Trusteeship

- 16(1)** The Board is the trustee of the Plan.
- (2) Repealed by Revision.
- (3) All the assets and liabilities of the plan fund belong to the Board as trustee.
- (4) Notwithstanding subsection (1) but subject to subsection (7), all the Board's duties, powers and functions as trustee, except its legal ownership of the assets of the plan fund, are deemed to have been delegated by it to the President of Treasury Board and Minister of Finance and, while that deemed delegation remains in force,
- (a) neither the trustee nor the individual members of the Board have any duty, power or liability for ensuring that those duties, powers and functions deemed to have been delegated are performed or exercised or performed or exercised properly, and the Crown indemnifies them in that respect, and
 - (b) references in this Schedule to the trustee, so far as they relate to the performance or exercise of those duties, powers or functions, are to be taken as references to the President of Treasury Board and Minister of Finance.
- (5) The Board shall review the responsibilities of the trustee, the President of Treasury Board and Minister of Finance and the Minister approximately every 5 years from the previous review.
- (6) The Board may request the President of Treasury Board and Minister of Finance in writing to cancel the deemed delegation under this section, and the President of Treasury Board and Minister of Finance may in writing cancel it.
- (7) If the President of Treasury Board and Minister of Finance cancels the deemed delegation pursuant to subsection (6), notwithstanding anything in this Schedule to the contrary,
- (a) the President of Treasury Board and Minister of Finance ceases to have any power, duty or liability, and the Board and its members assume full responsibility, in relation to the trusteeship of the Plan,
 - (b) the Minister ceases to be the administrator of the Plan, and
 - (c) the Lieutenant Governor in Council may make regulations

- (i) providing for the transition to the new arrangements referred to in clauses (a) and (b), and
- (ii) providing that any provision of this Schedule ceases to apply or modifying any such provision,

and may make any other regulations necessary to achieve that transition, including making the Board a corporation.

RSA 2000 cP-41 Sched. 2 s16;2005 c26 s55;2013 c10 s32

Schedule 3**Universities Academic Pension Plan Provisions****Interpretation**

1(1) In this Schedule,

- (a) “Board” means the Universities Academic Pension Board established by section 3(1);
- (b) “funding and solvency requirements” means the minimum funding and solvency requirements set by section 48(2) and (3), and regulations made with reference to section 48(2), of the *Employment Pension Plans Act*;
- (c) “Minister” means the member of the Executive Council charged by the Lieutenant Governor in Council with the administration of this Schedule;
- (d) “Plan” means the Universities Academic Pension Plan continued by section 2 and contained partly in the applicable provisions of this Schedule and partly in the plan rules, and includes the plan fund;
- (e) “plan costs” means the plan costs established for the Plan pursuant to section 5(1) of this Act;
- (f) “plan fund” means the Universities Academic Pension Plan Fund established under section 6(1);
- (g) “plan rules” means the plan provisions made pursuant to sections 4, 5(2) and 9(6), including amendments or repeals and replacements of existing plan rules;
- (h) “prescribed” means prescribed or otherwise provided for by regulations made by the Lieutenant Governor in Council under this Schedule;
- (i) “regulations” does not include the plan rules.

(2) Where the plan rules define generally an expression used in this Schedule and not defined in subsection (1), that definition applies with respect to the interpretation of that expression unless the plan rules otherwise provide.

Continuation of Universities Academic Pension Plan

2 The pension plan provided for by and under the *Universities Academic Pension Plan Act*, SA 1985 cU-6.1, is continued as the

Universities Academic Pension Plan under and subject to sections 1 to 9.2 of this Act, this Schedule, the regulations and the plan rules.

Universities Academic Pension Board

3(1) There is hereby established a board to be known as the “Universities Academic Pension Board” consisting of the persons prescribed.

(2) The objects of the Board are

- (a) to make plan provisions by regulation to ensure that current service under the Plan is funded in accordance with sections 5(2) and 4(3) and to set the “total required” for the purposes of section 9,
- (b) to make any appropriate recommendations for the amending or repealing and replacing of plan rules under section 4(2),
- (c) to set general policy guidelines on
 - (i) the investment and management of the plan fund’s assets in accordance with section 6(3) and the regulations, and
 - (ii) the administration of the Planthat it considers should be followed, and
- (d) to review administrative decisions pursuant to any delegations under section 10, and
- (e) repealed by Revision,

(3) Members of the Board, while acting as such, shall comply with, and are bound by, any prescribed provisions respecting conflicts of interest, and persons who contravene this subsection are liable to the penalties prescribed.

(4) The Board and its members have the powers, duties, liabilities and immunities prescribed and those set out in this Schedule.

(5) Plan rules referred to in subsection (2)(a) may be integrated with the plan rules made by the Lieutenant Governor in Council.

(6) The guidelines referred to in subsection (2)(c) are exempt from the *Regulations Act*.

Universities Academic Pension Plan rules

4(1) The Lieutenant Governor in Council shall by regulation establish those plan provisions that are to be included in the Plan from the time of its continuation by this Schedule and that are not fully provided for in this Schedule, including plan provisions respecting

- (a) participation,
- (b) contributions,
- (c) pensionable service,
- (d) benefits, including suspensions of pensions and adjustments to pensions relating to the cost of living,
- (e) the allowing and charging of interest,
- (f) reciprocal agreements, other than affecting another pension plan established or continued by Alberta legislation,
- (g) beneficiaries, and
- (h) the bases for actuarial adjustments.

(2) Notwithstanding any other law, the Lieutenant Governor in Council may amend or repeal and replace existing plan rules only on the Board's recommendation.

(3) Where the Lieutenant Governor in Council makes any plan rules under subsection (2) that result in an improvement in benefits, the Board shall, if necessary, make adjustments to contribution rates that meet the requirements of section 5(2).

(4) Where a recommendation made under subsection (2) would, if adopted, have the effect of changing any of the Plan's benefits, the recommendation must be accompanied with a certificate of the Board stating that the recommendation has been approved

- (a) in writing by a majority of the total numbers of employers participating in the Plan employing at least 75% of the Plan's participants, and
- (b) by all those employers' academic staff associations.

(5) Notwithstanding anything in this Schedule, the Lieutenant Governor in Council has no authority to make plan rules on a matter respecting which the plan rule-making authority is given by this Schedule to the Board.

(6) The plan rules are subject to the regulations as well as to this Schedule.

(6.1) To the extent, if any, that is prescribed, a provision of the plan rules may be made to apply with effect from a date that is prior to that on which they are filed under the *Regulations Act*.

(7) To avoid any possible doubt, plan rules are regulations under the *Regulations Act*.

Actuarial valuation report and current service funding

5(1) The Board shall have an actuarial valuation of the Plan performed, and a report on that valuation prepared, by the Plan's actuary at least once every 3 years.

(2) The Board shall, if necessary, within a reasonable time after receiving the report, make plan provisions, following the recommendations of the Plan's actuary in the report, adjusting either or both the employer and employee contribution rates for current service so that those rates will meet or exceed the funding and solvency requirements.

Universities Academic Pension Plan Fund

6(1) The Provincial Treasurer shall, not later than October 30, 1993, establish a pension fund for the Plan, to be known as the "Universities Academic Pension Plan Fund", and shall hold and administer it in accordance with this Schedule and the regulations.

(2) All the assets of the Plan are to be held in, and all its liabilities are to be assumed by, the plan fund.

(3) The Provincial Treasurer shall, following the general policy guidelines made for the purposes of section 3(2)(c),

- (a) invest the assets of the plan fund in accordance with the *Employment Pension Plans Act* and the regulations under it notwithstanding anything to the contrary in the *Financial Administration Act*, and
- (b) manage those assets

for the sole benefit of the persons entitled to benefits under the Plan.

(4), (5) Repealed by Revision.

Trust relationship to UAPP fund

- 7(1)** The Provincial Treasurer shall hold all the assets of the plan fund in trust for the sole purposes of providing benefits pursuant to the Plan and meeting plan costs.
- (2)** The assets of the plan fund belong beneficially to the persons entitled to benefits under the Plan.
- (3)** The Crown has no claim to any of the assets of the plan fund and shall not apply or allow the diversion of any of those assets for any purpose not mentioned in subsection (1).

Contributions, accretion, benefits and costs

- 8(1)** The Provincial Treasurer shall deposit all contributions to the Plan, with interest, if any, paid on them, into the plan fund directly on receiving them.
- (2)** All income of and all appreciation and depreciation in the value of the assets of the plan fund accrue to the plan fund.
- (3)** The Provincial Treasurer shall pay from the plan fund the benefits under the Plan and the plan costs.

Unfunded liabilities for pre-1992 recognized service, and additional contributions

- 9(1)** This section and section 9.1 apply only with respect to the Plan's unfunded liability in respect of service that was recognized as pensionable service, and the benefits that were in place, as at December 31, 1991.
- (2)** The Plan's unfunded liability is to be met by the imposition of additional contributions under this section.
- (3)** The Minister shall ensure that a separate accounting is made and maintained in respect of the unfunded liability, including the application of the additional contributions.
- (4)** Repealed by Revision.
- (5)** The additional contributions to be paid annually are as follows:
- (a) by the Crown, additional contributions at the rate of 1.25% of the salaries of all participants of the Plan;
 - (b) by the employers, additional contributions, based as between different employers proportionately on the salaries of all participants who are employees of a particular

employer, in the aggregate amount of 50% of the total required;

- (c) by the participants, additional contributions, based as between individual participants proportionately on each person's salary, in the aggregate amount of 50% of the total required.

(5.1) The Crown's liability to pay additional contributions under subsection (5)(a) expires on December 31, 2043 unless the unfunded liability has been previously eliminated.

(6) The Board shall have

- (a) the unfunded liability, and
- (b) the aggregate amount of the annual additional contributions required from persons referred to in subsection (5)(b) and (c) in the years before the next actuarial valuation in order to ensure the elimination of the unfunded liability on or before December 31, 2043, after taking into account the annual amount of additional contributions payable by the Crown under subsections (5)(a) and (5.1)

re-determined by the Plan's actuary at each actuarial valuation under the Plan, and the Board shall make plan provisions establishing the amount referred to in clause (b), and specifying the contribution rates payable under subsection (5)(b) and (c).

(7) In subsection (5), "total required" means the aggregate amount of the annual additional contributions required, as established by plan rules under subsection (6).

(8) The re-determination by the Plan's actuary under subsection (6) must be made with the agreement of the Minister.

(9) The plan rules under subsection (6) must ensure that the additional contribution requirements of that subsection meet or exceed

- (a) the funding and solvency requirements except only for the extended period for the elimination of the unfunded liability, and
- (b) the prescribed conditions for the use of surpluses, if any, arising in respect of pre-1992 service.

(10) In subsection (1), the references to benefits that were in place as at December 31, 1991 are to be taken as including any

cost-of-living adjustments initially provided by plan rules made specifically under section 4(1)(d) with regard to those benefits.

(11) Subject to this section, the Crown has no liability in respect of the unfunded liability.

(12) Notwithstanding section 5(1), the Board shall, when so requested by the Minister, have an actuarial valuation of the Plan performed, and a report on that valuation prepared, in respect of the unfunded liability and the service and benefits referred to in subsection (1).

(13) The Provincial Treasurer shall advance money from the General Revenue Fund to make all payments of additional contributions required by subsection (5)(a) to be paid by the Crown.

Effect of elimination of pre-1992 unfunded liability

9.1 If an actuarial valuation referred to in section 9 shows that the Plan's unfunded liability has been eliminated as at the effective date of the valuation, then, with respect to any period after that date,

- (a) any additional contributions paid are to be considered for the purposes of the plan rules as contributions in excess of what was payable and dealt with accordingly,
- (b) the Crown has no further liability in respect of that unfunded liability, and
- (c) section 9, other than section 9(1), is to be regarded as having no effect.

Review of administrative decisions

10 Without limiting the Minister's prescribed responsibilities for the administration of the Plan, the Minister may in writing delegate to the Board the power to review those administrative decisions of the Minister that are specified in the delegation.

11 Omitted but not repealed by Revision.

Regulations establishing provisions of a legislative nature

12 The Lieutenant Governor in Council may, after consulting with the Board, make regulations establishing provisions of a legislative nature that do not form part of the Plan

- (a) respecting remuneration and expenses payable to members of the Board and respecting their selection,
- (b) respecting the administration of the Plan, including provisions delegating or allowing the delegation of some or all of the Plan's administration and respecting any contracts with respect to any such delegation,
- (c) respecting the plan fund, including the management and investment of its assets,
- (d) respecting the auditing of the Plan and the plan fund,
- (e) respecting reporting and the disclosure of information about the Plan,
- (f) imposing obligations on employers to facilitate the administration of the Plan,
- (g) exempting interests in benefits from garnishee proceedings, attachment, seizure or legal process,
- (g.1) respecting the transfer of pension entitlements between the Plan and another pension plan established or continued by Alberta legislation,
- (h) establishing such provisions of a legislative nature as are considered to be requisite or advisable so as to give full effect to the Plan or to be sound law in the field of pensions, and
- (i) prescribing any matter or thing that by this Schedule may be or is to be prescribed.

13 Repealed 1999 c13 s6.

Withdrawal of employers from Plan

14(1) In this section,

- (a) "other pension plans" means one or more registered pension plans, other than the Plan, established by the withdrawing employers and to which the *Employment Pension Plans Act* applies;
- (b) "withdrawal" means the withdrawal of employers from the Plan under this section and includes the consequential transfer of a portion of the liabilities and assets of the Plan under this section.

(2) Employers may withdraw from participation in, and cease to be employers for the purposes of, the Plan and have a portion of the Plan's liabilities and assets transferred out of the Plan if the conditions set out in and the requirements of this section are met.

(3), (4) Repealed by Revision.

(5) The Lieutenant Governor in Council may, on the recommendation of the Minister, make regulations setting out the general bases on which,

- (a) following the recommendations made by the Board before December 31, 2000 under this section, the liabilities and assets are to be apportioned, and
- (b) the liabilities and assets apportioned to the withdrawing employers are to be transferred out of the Plan

on any future withdrawal.

(6) Where a withdrawal is proposed,

- (a) the withdrawing employers must have the written consent of their academic staff associations, to the extent that such associations exist, for the withdrawal, in the form approved by the Minister,
- (b) the withdrawing employers must give the Minister, the Board and all the other employers at least 2 years' written notice of their intention to withdraw or any lesser period of notice that is agreed in writing between those employers, the Minister and the Board,
- (c) the liabilities and assets apportioned to the withdrawing employers may be transferred only to other pension plans,
- (d) the withdrawing employers and the legal owners of the pension funds of the other pension plans must indemnify the Crown in a written form acceptable to the Minister with respect to any claims that may be made by any person that arise directly or indirectly from the withdrawal, and
- (e) those fund owners, the withdrawing employers and the Board must accept the terms and conditions of the withdrawal established under subsections (7) and (8) in a written form acceptable to the Minister which releases the Crown from all liability with respect to the withdrawing employers' relationship to the Plan except that specified in subsection (7)(a).

(6.1) Any liability under an indemnity given under subsection (6)(d) by the other pension fund's legal owners is required to be met only from that pension fund itself.

(7) Further conditions of a withdrawal are that

- (a) the Crown is to remain liable under subsection (8)(c) with respect to the withdrawing employers and their employees, but only so long as the withdrawing employers and employees continue to pay the additional contributions required by those provisions to the other pension plans and the termination must not result in any increase in the liability that the Crown has under section 9,
- (b) the Crown is to have no liability in respect of benefits to be provided by the other pension plans except the liability referred to in clause (a) and, with that exception, the pension funds of the other pension plans are to assume all such liability,
- (c) the benefits of all persons affected by the withdrawal who are currently, prospectively or potentially entitled to benefits under the Plan accrued to the date of withdrawal must be fully protected,
- (d) all service that counts as pensionable service for the purposes of determining eligibility for benefits under the Plan is to count as pensionable service for those purposes under the other pension plans, and
- (e) on the withdrawal, all the rights of the withdrawing employers and their employees in relation to the Plan are extinguished.

(8) Where a request for a withdrawal is made, the Lieutenant Governor in Council may, if satisfied that subsection (6) has been complied with and the conditions under subsection (7) are met, effectuate the withdrawal by

- (a) transferring to the other pension plans the liabilities and assets apportioned to the withdrawing employers in accordance with the regulations made under subsection (5),
- (b) establishing provisions that are equivalent to sections 9 and 9.1, stating the various continuing liabilities with respect to the unfunded liability under sections 9 and 9.1 assumed by the other pension plans and the liabilities of the Crown, the withdrawing employers and their employees to make

additional contributions to meet that assumed unfunded liability, and

- (c) if all of the employers are withdrawing or have withdrawn under this section and all the liabilities and assets have been or are being transferred to other pension plans, declaring that the whole Plan is terminated.

(9) On the making of the declaration under subsection (8)(c), this Schedule ceases to have any force except to the extent that any provisions of the Schedule are needed to apply the terms and conditions of the withdrawal.

Termination of the whole Plan

15(1) In this section,

- (a) “other pension plans” means one or more registered pension plans, other than the Plan, established by the withdrawing employers and to which the *Employment Pension Plans Act* applies;
- (b) “termination” means the bringing about of the termination under this section of the whole Plan, and includes the consequential transfer of the whole of the liabilities and assets of the Plan under this section.

(2) The Minister may bring about the termination of the whole Plan and the transfer of the whole of the Plan’s liabilities and assets to other pension plans if the conditions set out in and the requirements of this section are met.

(3) Repealed by Revision.

(4) The Lieutenant Governor in Council may, if the conditions referred to in section 14(5) are met, make regulations referred to in that subsection with respect to termination under this section.

(5) Where termination is proposed,

- (a) the Minister must give each employer and the Board at least 2 years’ written notice of the proposed termination or any lesser period of notice that is agreed in writing between the Minister, all the employers and the Board,
- (b) the liabilities and assets may be transferred only to other pension plans, and
- (c) the conditions in section 14(6)(d) and (e) apply.

(5.1) Any liability under an indemnity given under subsection (5)(c), as it incorporates section 14(6)(d), by the other pension fund's legal owners is required to be met only from that pension fund itself.

(6) The further conditions in section 14(7) apply.

(7) In the event of termination, the Lieutenant Governor in Council may, if satisfied that subsection (5) has been complied with and the conditions under subsection (6) are met, effectuate the termination by

- (a) apportioning the liabilities and assets among the employers for the purposes of that termination in accordance with the regulations made under subsection (4),
- (b) transferring the liabilities and assets to the other pension plans in accordance with the apportionments,
- (c) establishing provisions that are equivalent to section 9, stating the various continuing liabilities with respect to the unfunded liability under section 9 assumed by the other pension plans and the liabilities of the Crown, the terminating employers and their employees to make additional contributions to meet that assumed unfunded liability, and
- (d) declaring that the whole Plan is terminated.

(8) On the making of the declaration under subsection (7)(d), this Schedule ceases to have any force except to the extent that any provisions of the Schedule are needed to apply the terms and conditions of the termination.

1993 cP-30.7 Sched. 3;1995 c26 ss4,5;1997 c23 s4;
1999 c13 ss3,6,7

Schedule 4

Special Forces Pension Plan Provisions

Interpretation

1(1) In this Schedule,

- (a) “Board” means the Special Forces Pension Board established by section 3(1);
- (b) “funding requirements” means the minimum funding requirements determined under the regulations, excluding any solvency funding requirements;
- (b.2) “indexing fund” means the Special Forces Pension Indexing Fund referred to in section 6.1(1);
- (c) “Minister” means the member of the Executive Council charged by the Lieutenant Governor in Council with the administration of this Schedule;
- (d) “Plan” means the Special Forces Pension Plan continued by section 2 and contained partly in the applicable provisions of this Schedule and partly in the plan rules, and includes the plan fund and the indexing fund;
- (e) “plan costs” means the plan costs established for the Plan pursuant to section 5(1) of this Act;
- (f) “plan fund” means the Special Forces Pension Plan Fund referred to in section 6(1);
- (g) “plan rules” means the plan provisions made pursuant to sections 4 and 5(2), including amendments or repeals and replacements of existing plan rules;
- (g.1) “post-1991 COLA benefits” means pension increases referred to in section 4(1)(j) and (9);
- (g.2) “post-1991 COLA contributions” means contributions referred to in section 4(1)(i) and (8);
- (h) “prescribed” means prescribed or otherwise provided for by regulations made by the Lieutenant Governor in Council under this Schedule;
- (i) “regulations” does not include the plan rules;
- (i.1) “solvency deficiencies” means solvency deficiencies determined in accordance with the regulations;

(i.2) “solvency funding requirements” means the prescribed requirements, if any, for funding solvency deficiencies.

(2) Where the plan rules define generally an expression used in this Schedule and not defined in subsection (1), that definition applies with respect to the interpretation of that expression unless the plan rules otherwise provide.

RSA 2000 cP-41 Sched. 4 s1;2003 c19 s46;2003 c42 s14;
2005 c26 s55;2012 cE-8.1 s160

Continuation of Special Forces Pension Plan

2 The pension plan provided for by and under the *Special Forces Pension Plan Act*, SA 1985 cS-21.1, is continued as the Special Forces Pension Plan under and subject to sections 1 to 9.2 of this Act, this Schedule, the regulations and the plan rules.

Special Forces Pension Board

3(1) There is hereby established a board to be known as the “Special Forces Pension Board” consisting of the persons prescribed.

(2) The objects of the Board are

- (a) to make plan provisions by regulation
 - (i) to ensure that current service under the Plan is funded in accordance with sections 5(2) and 4(3), and
 - (ii) setting post-1991 COLA contributions and benefits,
 - (b) to make any appropriate recommendations for the amending or repealing and replacing of plan rules under section 4(2),
 - (c) to set general policy guidelines on
 - (i) the investment and management of
 - (A) the plan fund’s assets in accordance with section 6(3), and
 - (B) the indexing fund’s assets in accordance with section 6.1(3),
 - and the regulations, and
 - (ii) the administration of the Plan
- that it considers should be followed,

- (d) to review administrative decisions pursuant to any delegations under section 10,
- (f) to authorize the transfer of any surpluses referred to in section 4(1)(k), and
- (g) to recommend transfers from the indexing fund to the plan fund under section 6.2.

(3) Members of the Board, while acting as such, shall comply with, and are bound by, any prescribed provisions respecting conflicts of interest, and persons who contravene this subsection are liable to the penalties prescribed.

(4) The Board and its members have the powers, duties, liabilities and immunities prescribed and those set out in this Schedule.

(5) Plan rules referred to in subsection (2)(a) may be integrated with the plan rules made by the Lieutenant Governor in Council.

(6) The guidelines referred to in subsection (2)(c) are exempt from the *Regulations Act*.

Special Forces Pension Plan rules

4(1) The Lieutenant Governor in Council shall by regulation establish those plan provisions that are to be included in the Plan from the time of its continuation by this Schedule and that are not fully provided for in this Schedule, including plan provisions respecting

- (a) participation,
- (b) contributions,
- (c) pensionable service,
- (d) benefits, including suspensions of pensions and adjustments to pensions relating to the cost of living based on service that occurred before 1992,
- (e) the allowing and charging of interest,
- (f) reciprocal agreements, other than affecting another pension plan established or continued by Alberta legislation,
- (g) beneficiaries,
- (h) the bases for actuarial adjustments,

- (i) the imposition on employers and employees of contributions for the purpose of funding cost-of-living increases with respect to pensionable service occurring after 1991, except for setting the rates of those contributions,
 - (j) increases in pensions of persons who have paid post-1991 COLA contributions, based on pensionable service occurring after 1991, to mitigate the effects of the increased cost of living, except for setting the actual amounts of those increases, and
 - (k) the transfer by the President of Treasury Board and Minister of Finance, on the authorization of the Board, of surpluses, if any, in excess of amounts required for the proper funding of benefits with reference to pensionable service after 1991, from the plan fund to the indexing fund.
- (2) Notwithstanding any other law, the Lieutenant Governor in Council may amend or repeal and replace existing plan rules only on the Board's recommendation.
- (3) Where the Lieutenant Governor in Council makes any plan rules under subsection (2) that result in an improvement in benefits, the Board shall, if necessary, make adjustments to contribution rates that meet the requirements of section 5(2).
- (4) Where a recommendation made under subsection (2) would, if adopted, have the effect of changing any of the Plan's benefits, the Board shall advise the Minister of the impact of the proposed change on the Plan's funded status, solvency deficiencies and current service contribution rates.
- (5) Notwithstanding anything in this Schedule, the Lieutenant Governor in Council has no authority to make plan rules on a matter respecting which the plan rule-making authority is given by this Schedule to the Board.
- (6) The plan rules are subject to the regulations as well as to this Schedule.
- (6.1) To the extent, if any, that is prescribed, a provision of the plan rules may be made to apply with effect from a date that is prior to that on which they are filed under the *Regulations Act*.
- (7) To avoid any possible doubt, plan rules are regulations under the *Regulations Act*.
- (8) The Board may make plan rules setting the rates of contributions referred to in subsection (1)(i).

(9) The Board may, subject to subsection (10), make plan rules setting the actual amounts of the pension increases referred to in subsection (1)(j).

(10) Notwithstanding anything in subsections (1)(j) and (9), any particular post-1991 COLA benefit increase may be made only if

- (a) the indexing fund, before the transfer under section 6.2, contains assets at least equal in value to the amount certified by the Plan's actuary to be the actuarial present value of the particular increase over the expected remaining lifetimes of all persons who stand to benefit by the increase,
- (b) the increase is to be paid from the plan fund,
- (c) the Plan meets the funding requirements and, if applicable, the solvency funding requirements, and
- (d) the increase complies with the tax rules and this Schedule.

RSA 2000 cP-41 Sched. 4 s4;2003 c19 s46;2005 c26 s55;
2012 cE-8.1 s160;2013 c10 s32

Actuarial valuation report and current service funding

5(1) The Board shall have an actuarial valuation of the Plan performed, and a report on that valuation prepared, by the Plan's actuary at least once every 3 years.

(1.1) The actuarial valuation report must include a calculation of the Plan's solvency deficiencies, if any.

(2) The Board shall, if necessary, within a reasonable time after receiving the report, make plan provisions, following the recommendations of the Plan's actuary in the report, adjusting either or both the employer and employee contribution rates for current service (other than the post-1991 COLA contribution rates established by the Board's plan rules under section 4(8)) so that those rates will meet or exceed the funding requirements and, if applicable, the solvency funding requirements.

RSA 2000 cP-41 Sched. 4 s5;2003 c19 s46

Special Forces Pension Plan Fund

6(1) The President of Treasury Board and Minister of Finance shall hold and administer the Special Forces Pension Plan Fund in accordance with this Schedule and the regulations.

(2) All the assets of the Plan are to be held in, and all its liabilities are to be assumed by, the plan fund, but this subsection does not apply to the assets and liabilities of the indexing fund.

(3) The President of Treasury Board and Minister of Finance shall, following the general policy guidelines made for the purposes of section 3(2)(c),

- (a) invest the assets of the plan fund in accordance with the regulations notwithstanding anything to the contrary in the *Financial Administration Act*, and
- (b) manage those assets

for the sole benefit of the persons entitled to benefits under the Plan.

(4), (5) Repealed by Revision.

RSA 2000 cP-41 Sched. 4 s6;2005 c26 s55;
2012 cE-8.1 s160;2013 c10 s32

Special Forces Pension Indexing Fund

6.1(1) The President of Treasury Board and Minister of Finance shall hold and administer the Special Forces Pension Indexing Fund in accordance with this Schedule and the regulations.

(2) The purposes of the indexing fund are to receive post-1991 COLA contributions, and surpluses referred to in section 4(1)(k), to accumulate income deriving from those contributions and surpluses and to enable payment to those entitled under the Plan of post-1991 COLA benefits.

(3) The President of Treasury Board and Minister of Finance shall, following in a general manner the policy guidelines made for the purposes of section 3(2)(c), invest and manage the assets of the indexing fund in accordance with the prescribed requirements for the sole benefit of the persons entitled under the Plan to post-1991 COLA benefits.

RSA 2000 cP-41 Sched. 4 s6.1;2005 c26 s55;2013 c10 s32

Transfer from indexing fund

6.2 If the Board has set the amount of a particular increase pursuant to section 4(9) and the conditions set out in section 4(10) have been met for that increase, the President of Treasury Board and Minister of Finance shall, on the recommendation of the Board, transfer from the indexing fund to the plan fund the certified amount referred to in section 4(10)(a).

RSA 2000 cP-41 Sched. 4 s6.2;2005 c26 s55;2013 c10 s32

Trust relationship to SFPP funds

7(1) The President of Treasury Board and Minister of Finance shall hold all the assets of

- (a) the plan fund in trust for the sole purposes of providing benefits (including, subject to clause (b), post-1991 COLA benefits) pursuant to the Plan and meeting plan costs, subject, however, to any right to transfer surpluses pursuant to plan provisions referred to in section 4(1)(k), and
- (b) the indexing fund in trust for the sole purposes of enabling the payment from the plan fund of post-1991 COLA benefits following transfers under section 6.2.

(2) Subject to plan provisions referred to in section 4(1)(k), the assets of the plan fund belong beneficially to the persons entitled to benefits under the Plan.

(2.1) The assets of the indexing fund belong beneficially to the persons entitled to post-1991 COLA benefits, subject to transfers made under section 6.2.

(3) The Crown has no claim to any of the assets of the plan fund or the indexing fund and shall not apply or allow the diversion of any of those assets for any purpose not mentioned in subsection (1)(a) or (b), as the case may be.

RSA 2000 cP-41 Sched. 4 s7;2005 c26 s55;2013 c10 s32

Contributions, accretion, benefits and costs

8(1) The President of Treasury Board and Minister of Finance shall deposit

- (a) all contributions to the Plan, except post-1991 COLA contributions, with interest, if any, paid on them, into the plan fund, and
- (b) all post-1991 COLA contributions, with interest, if any, paid on them, into the indexing fund

directly on receiving them.

(2) All income of and all appreciation and depreciation in the value of the assets of

- (a) the plan fund accrue to the plan fund, and
- (b) the indexing fund accrue to the indexing fund.

(3) The President of Treasury Board and Minister of Finance shall pay all benefits and the plan costs from the plan fund.

RSA 2000 cP-41 Sched. 4 s8;2005 c26 s55;2013 c10 s32

Unfunded liabilities for pre-1992 recognized service, and additional contributions

- 9(1)** This section and section 9.1 apply only with respect to the Plan's unfunded liability in respect of service that was recognized as pensionable service, and the benefits that were in place, as at December 31, 1991.
- (2)** The Plan's unfunded liability is to be met or partly met by the imposition of additional contributions under this section.
- (3)** The Minister shall ensure that a separate accounting is made and maintained in respect of the unfunded liability, including the application of the additional contributions.
- (4)** Repealed by Revision.
- (5)** The additional contributions to be paid annually are as follows:
- (a)** by the Crown, additional contributions at the rate of 1.25% of the pensionable salaries of all participants of the Plan,
 - (b)** by each employer, additional contributions at the rate of 0.75% of the pensionable salaries of all participants who are employees of that employer;
 - (c)** by each participant, additional contributions at the rate of 0.75% of pensionable salary.
- (5.1)** The additional contributions set out in subsection (5) shall be paid until December 31, 2036 unless the unfunded liability has been previously eliminated.
- (6)** The Board shall have the unfunded liability re-determined by the Plan's actuary at each actuarial valuation under the Plan.
- (7)** In subsection (5), "pensionable salary" and "pensionable salaries" have the meaning given to them by the plan rules.
- (8)** The re-determination by the Plan's actuary under subsection (6) must be made with the agreement of the Minister.
- (10)** In subsection (1), the references to benefits that were in place as at December 31, 1991 are to be taken as including any cost-of-living adjustments initially provided by plan rules made specifically under section 4(1)(d) with regard to those benefits.
- (11)** Subject to this section, the payment of all benefits under the Plan arising from pensionable service and benefits referred to in subsection (1) is guaranteed by the Crown.

(12) Notwithstanding section 5(1), the Board shall, when so requested by the Minister, have an actuarial valuation of the Plan performed, and a report on that valuation prepared, in respect of the unfunded liability and the service and benefits referred to in subsection (1).

(13) The President of Treasury Board and Minister of Finance shall advance money from the General Revenue Fund to make all payments of additional contributions required by subsection (5)(a) to be paid by the Crown.

RSA 2000 cP-41 Sched. 4 s9;2005 c26 s55;2013 c10 s32

Effect of elimination of pre-1992 unfunded liability

9.1 If an actuarial valuation referred to in section 9 shows that the Plan's unfunded liability has been eliminated as at the effective date of the valuation, then, with respect to any period after that date,

- (a) any additional contributions paid are to be considered for the purposes of the plan rules as contributions in excess of what was payable and dealt with accordingly,
- (b) the Crown has no further liability in respect of that unfunded liability, and
- (c) section 9, other than section 9(1), is to be regarded as having no effect.

Review of administrative decisions

10 Without limiting the Minister's prescribed responsibilities for the administration of the Plan, the Minister may in writing delegate to the Board the power to review those administrative decisions of the Minister that are specified in the delegation.

11 Repealed by Revision.

Regulations establishing provisions of a legislative nature

12 The Lieutenant Governor in Council may, after consulting with the Board, make regulations establishing provisions of a legislative nature that do not form part of the Plan

- (a) respecting remuneration and expenses payable to members of the Board and respecting their selection,
- (b) respecting the administration of the Plan, including provisions delegating or allowing the delegation of some or all of the Plan's administration and respecting any contracts with respect to any such delegation,

- (c) respecting the plan fund and the indexing fund, including the management and investment of their assets,
- (d) respecting the auditing of the Plan, the plan fund and the indexing fund,
- (e) respecting reporting and the disclosure of information about the Plan,
- (f) imposing obligations on employers to facilitate the administration of the Plan,
- (g) exempting interests in benefits from garnishee proceedings, attachment, seizure or legal process,
- (g.1) respecting the transfer of pension entitlements between the Plan and another pension plan established or continued by Alberta legislation,
- (g.2) respecting minimum funding requirements for the purpose of section 1(1)(b);
- (g.3) respecting the determination of solvency deficiencies for the purpose of section 1(1)(i.1);
- (h) establishing such provisions of a legislative nature as are considered to be requisite or advisable so as to give full effect to the Plan or to be sound law in the field of pensions, and
- (i) prescribing any matter or thing that by this Schedule may be or is to be prescribed.

RSA 2000 cP-41 Sched. 4 s12;2012 cE-8.1 s160

Regulations under the Alberta Public Agencies

Governance Act prevail

12.1 If regulations under the *Alberta Public Agencies Governance Act* apply in respect of remuneration, expenses or the selection of members referred to in section 12(a), those regulations prevail, to the extent of any conflict or inconsistency, over any regulations made under section 12(a).

2009 cA-31.5 s69

13 Repealed 1999 c13 s6.

Schedule 5**Management Employees Pension Plan Provisions****Interpretation**

1(1) In this Schedule,

- (a) “Board” means the Management Employees Pension Board established by section 3(1);
- (a.1) “closed plan” means the Public Service Management (Closed Membership) Pension Plan under Schedule 6;
- (b) “funding requirements” means the minimum funding requirements determined under the regulations, excluding any solvency funding requirements;
- (b.1) “inception” means the beginning of August 1, 1992;
- (c) “Minister” means the member of the Executive Council charged by the Lieutenant Governor in Council with the administration of this Schedule;
- (c.1) “old plan” means the Public Service Management Pension Plan contained in and under the *Public Service Management Pension Plan Act*, SA 1984 cP-34.1;
- (d) “Plan” means the portion of the old plan continued by section 8 of this Act as the Management Employees Pension Plan and contained partly in the applicable provisions of this Schedule and partly in the plan rules, and includes the plan fund;
- (e) “plan costs” means the plan costs established for the Plan pursuant to section 5(1) of this Act;
- (f) “plan fund” means the Management Employees Pension Plan Fund referred to in section 6(1);
- (g) “plan rules” means the plan provisions made pursuant to sections 4, 5(3) and 9(6), including amendments or repeals and replacements of existing plan rules;
- (h) “prescribed” means prescribed or otherwise provided for by the regulations under this Schedule;
- (i) “regulations” does not include the plan rules;
- (i.1) “solvency deficiencies” means solvency deficiencies determined in accordance with the regulations;

(i.2) “solvency funding requirements” means the prescribed requirements, if any, for funding solvency deficiencies.

(2) Where the plan rules define generally an expression used in this Schedule and not defined in subsection (1), that definition applies with respect to the interpretation of that expression unless the plan rules otherwise provide.

RSA 2000 cP-41 Sched. 5 s1;2003 c19 s47;2005 c26 s55;
2012 cE-8.1 s160

Continuation of part of PSMPP into this Plan

2(1) On January 1, 1994, all persons who had any pensionable service accrued under the old plan immediately before inception and who did not become members of the closed plan by virtue of section 2 of Schedule 6 continue to participate in this Plan.

(2) A member of the closed plan also participates in this Plan, in accordance with this Schedule and the plan rules,

- (a) with respect to any pensionable service after inception, or
- (b) in the case of a person described in section 2(1)(g) of Schedule 6 who paid contributions following the return to work, with respect to pensionable service performed after that return to work.

RSA 2000 cP-41 Sched. 5 s2;2017 c22 s45

Pensionable service

2.1(1) In determining the benefits under this Plan of any person who is not also a member of the closed plan, all pensionable service is to be taken into account for all purposes under this Plan.

(2) In calculating the amount of any benefit under this Plan of a person who is also a member of the closed plan and subject to section 2(2)(b), only pensionable service after inception may be taken into account, but

- (a) pensionable service before inception is also to be taken into account for the purpose of any provision under this Plan predicated entitlement to a benefit or whether or not a minimum number of years of pensionable service has been accumulated and whether a person is entitled to an unreduced or a reduced pension and the amount of any such reduction, and
- (b) salary earned before inception may be taken into account in determining the highest 5-year average salary for the purpose of the pension calculation.

Management Employees Pension Board

3(1) There is hereby established a board to be known as the “Management Employees Pension Board” consisting of the persons prescribed.

(2) The objects of the Board are

- (a.1) to advise the Minister on any pension matter that is of interest to persons receiving or entitled in the future to receive benefits under the Plan,
- (b.1) to consult with the Minister where consultations are provided for by this Schedule,
- (c) to set general policy guidelines on
 - (i) the investment and management of the plan fund’s assets in accordance with section 6(3) and the regulations, and
 - (ii) the administration of the Planthat it considers should be followed,
- (d) to review administrative decisions pursuant to any delegations under section 10, and
- (g) to perform the activities in relation to the closed plan that are assigned to it by section 5(11) of this Act and Schedule 6.

(3) Members of the Board, while acting as such, shall comply with, and are bound by, any provisions respecting conflicts of interest prescribed with respect to this Plan.

(4) The Board and its members have the powers and duties prescribed and those set out in this Schedule.

(6) The guidelines referred to in subsection (2)(c) are exempt from the *Regulations Act*.

Management Employees Pension Plan rules

4(1) The Lieutenant Governor in Council shall by regulation establish those plan provisions that are to be included in the Plan from the time of its continuation by section 8 of this Act and that are not fully provided for in this Schedule, including plan provisions respecting

- (a) participation,

- (b) contributions,
- (c) pensionable service,
- (d) benefits, including suspensions of pensions and adjustments to pensions relating to the cost of living,
- (e) the allowing and charging of interest,
- (f) reciprocal agreements, other than affecting another pension plan established or continued by Alberta legislation,
- (g) beneficiaries,
- (h) the bases for actuarial adjustments, and
- (l) anything that is considered necessary or advisable to provide for resulting from the division of the old plan into the closed plan and this Plan or in order to give effect to the continuation of part of the old plan into this Plan.

(2) Notwithstanding any other law, the Lieutenant Governor in Council may amend or repeal and replace existing plan rules only after consulting with the Board and, to the extent that the plan rule changes have a detrimental effect on any benefits under the Plan, those changes may not have any degree of retrospective application or apply to any service before the date when the changes come into force.

(3) Any amendments to plan rules made under this section that result in an improvement in benefits must be accompanied, if necessary, with adjustments to contribution rates pursuant to section 5(2) and (3).

(6) The plan rules are subject to the regulations as well as to this Schedule.

(6.1) To the extent, if any, that is prescribed, a provision of the plan rules may be made to apply with effect from a date that is prior to that on which they are filed under the *Regulations Act*.

(7) To avoid any possible doubt, plan rules are regulations under the *Regulations Act*.

Actuarial valuation report and current service funding

5(1) The Minister, in consultation with the Board, shall have an actuarial valuation of the Plan performed, and a report on that valuation prepared, by the Plan's actuary at least once every 3 years.

(1.1) The actuarial valuation report must include a calculation of the Plan's solvency deficiencies, if any.

(2) The Minister shall, if necessary, within a reasonable time after receiving the report and after consulting with the Board, make a recommendation to the Lieutenant Governor in Council to make plan rules, following the recommendations of the Plan's actuary in the report, adjusting either or both the employer and employee contribution rates for current service so that those rates will meet or exceed the funding requirements and, if applicable, the solvency funding requirements.

(3) The Lieutenant Governor in Council, on receiving the Minister's recommendation, shall forthwith by regulation make the plan provisions recommended.

RSA 2000 cP-41 Sched. 5 s5;2003 c19 s47

Management Employees Pension Plan Fund

6(1) The President of Treasury Board and Minister of Finance shall hold and administer the Management Employees Pension Plan Fund in accordance with this Schedule and the regulations.

(2) All the assets of the Plan are to be held in, and all its liabilities are to be assumed by, the plan fund.

(3) The President of Treasury Board and Minister of Finance shall, after taking into consideration the general policy guidelines made for the purposes of section 3(2)(c),

- (a) invest the assets of the plan fund in accordance with the regulations notwithstanding anything to the contrary in the *Financial Administration Act*, and
- (b) manage those assets

for the sole benefit of the persons entitled to benefits under the Plan.

(4), (5), (6) Repealed by Revision.

RSA 2000 cP-41 Sched. 5 s6;2005 c26 s55;
2012 cE-8.1 s160;2013 c10 s32

Trust relationship to MEPP fund

7(1) The President of Treasury Board and Minister of Finance shall hold all the assets of the plan fund in trust for the sole purposes of providing benefits pursuant to the Plan and meeting plan costs.

(2) The assets of the plan fund belong beneficially to the persons entitled to benefits under the Plan.

(3) The Crown has no claim to any of the assets of the plan fund and shall not apply or allow the diversion of any of those assets for any purpose not mentioned in subsection (1).

RSA 2000 cP-41 Sched. 5 s7;2005 c26 s55;2013 c10 s32

Contributions, accretion, benefits and costs

8(1) The President of Treasury Board and Minister of Finance shall deposit all contributions to the Plan, with interest, if any, paid on them, into the plan fund directly on receiving them.

(2) All income of and all appreciation and depreciation in the value of the assets of the plan fund accrue to the plan fund.

(3) The President of Treasury Board and Minister of Finance shall pay from the plan fund the benefits under the Plan and the plan costs.

RSA 2000 cP-41 Sched. 5 s8;2005 c26 s55;2013 c10 s32

Unfunded liabilities for pre-1992 recognized service, and additional contributions

9(1) This section applies only with respect to the unfunded liability of the old plan arising from the pensionable service of the persons who, on the continuation of the Plan by section 8 of this Act, become participants of this Plan, in respect of service that was recognized as pensionable service, and the benefits that were in place, as at December 31, 1991.

(2) The unfunded liability is to be met by the imposition of additional contributions under this section.

(3) The Minister shall ensure that a separate accounting is made and maintained in respect of the unfunded liability, including the application of the additional contributions.

(4) Repealed by Revision.

(5) The additional contributions to be paid annually are as follows:

(b) by the employers, additional contributions, based as between different employers proportionately on the pensionable salaries of all participants who are employees of a particular employer, in the aggregate amount of the total required;

(c) by each participant, additional contributions at the rate of 0.75% of pensionable salary.

(6) The Minister shall have

(a) the unfunded liability, and

- (b) the aggregate amount of the annual additional contributions required from the employers in the years before the next actuarial valuation in order to ensure the elimination of the Plan's unfunded liability on or before December 31, 2043 after taking into account the actuarial present value of the participants' additional contributions at the rate specified in subsection (5)(c)

re-determined by the Plan's actuary at each actuarial valuation under the Plan, and the Lieutenant Governor in Council shall by regulation make plan provisions establishing the amount referred to in clause (b).

(7) In subsection (5),

- (a) "pensionable salary" and "pensionable salaries" have the meaning given to them by the plan rules;
- (b) "total required" means the aggregate amount of the annual additional contributions required from employers, as established by plan rules under subsection (6).

(9) The plan rules under subsection (6) must ensure that the additional contribution requirements of that subsection meet or exceed the funding and solvency requirements except only for the extended period for the elimination of the unfunded liability.

(10) In subsection (1), the references to benefits that were in place as at December 31, 1991 are to be taken as including any cost-of-living adjustments initially provided by plan rules made specifically under section 4(1)(d) with regard to those benefits.

(11) Subject to this section, the payment of all benefits under the Plan arising from service before 1994 is guaranteed by the Crown.

Review of administrative decisions

10 Without limiting the Minister's prescribed responsibilities for the administration of the Plan, the Minister may in writing delegate to the Board the power to review those administrative decisions of the Minister that are specified in the delegation.

11 Repealed by Revision.

Regulations establishing provisions of a legislative nature

12(1) The Lieutenant Governor in Council may, after consulting with the Board, make regulations establishing provisions of a legislative nature that do not form part of the Plan

- (a) respecting remuneration and expenses payable to members of the Board and respecting their selection,
- (b) respecting the administration of the Plan, including provisions delegating or allowing the delegation of some or all of the Plan's administration and respecting any contracts with respect to any such delegation,
- (c) respecting the plan fund, including the management and investment of its assets,
- (d) respecting the auditing of the Plan and the plan fund,
- (e) respecting reporting and the disclosure of information about the Plan,
- (f) imposing obligations on employers to facilitate the administration of the Plan,
- (g) exempting interests in benefits from garnishee proceedings, attachment, seizure or legal process,
- (g.1) respecting the transfer of pension entitlements between the Plan and another pension plan established or continued by Alberta legislation,
- (g.2) respecting minimum funding requirements for the purpose of section 1(1)(b);
- (g.3) respecting the determination of solvency deficiencies for the purpose of section 1(1)(i.1);
- (h) establishing such provisions of a legislative nature as are considered to be requisite or advisable so as to give full effect to the Plan or to be sound law in the field of pensions,
- (i) prescribing any matter or thing that by this Schedule may be or is to be prescribed,
- (j) respecting the exit of a prescribed employer from the Plan, and particularly establishing terms and conditions for that exit, and
- (k) respecting the treatment of persons who had ceased to be participants under the old plan before inception and remained, immediately before inception, entitled to the return or transfer of their contributions under the old plan without having become entitled to the future receipt of pensions under that plan, and their contributions.

(1.1) Without limiting subsection (1)(j), the regulations under that clause may provide that the amount of assets to be transferred from the Plan in respect of the exit is to be reduced

- (a) where the exiting employer is not one to which the *Public Service Act* applies, to take into account any detrimental effect on the funding of the Plan resulting from any pensionable salary of an employee of the exiting employer exceeding that of an employee holding a position in the public service of Alberta that is similar to that employee's position, and
- (b) by some or all of the liabilities of the closed plan in respect of members of the closed plan who, at the time of their last termination, were employees of the exiting employer,

and, notwithstanding anything in this Schedule, must provide, if applicable, that the amount of the asset reduction under clause (b) will be transferred from the Plan into the closed plan.

(1.2) Regulations under subsection (1)(j) may be

- (a) different for different employers, and
- (b) made to apply with effect from a date specified in them, being the effective date of the exit, that is prior to July 15, 1999.

(1.3) The guarantee contained in section 9(11) is not to continue with respect to benefits transferred from the Plan in connection with an exit referred to in subsection (1)(j).

(5) The Lieutenant Governor in Council may, after consulting with the Board, make regulations establishing or continuing one or more supplementary pension plans and funds that provide for additional benefits within the tax rules.

RSA 2000 cP-41 Sched. 5 s12;2012 cE-8.1 s160;2017 c22 s45

Regulations under the Alberta Public Agencies Governance Act prevail

12.1 If regulations under the *Alberta Public Agencies Governance Act* apply in respect of remuneration, expenses or the selection of members referred to in section 12(1)(a), those regulations prevail, to the extent of any conflict or inconsistency, over any regulations made under section 12(1)(a).

2009 cA-31.5 s69

13 Repealed 1999 c13 s6.

17 Repealed by Revision.

Schedule 6**Public Service Management (Closed Membership) Pension Plan Provisions****Definitions**

1 In this Schedule,

- (a) “Board” means the Management Employees Pension Board;
- (b.1) “inception” means the beginning of August 1, 1992;
- (b.3) “members” means persons who became members of the Plan by virtue of section 2 but, if such a person also participates in the permanent plan, relates only to that part of the service that is to be taken into account as pensionable service under this Plan;
- (c.1) “old plan” means the Public Service Management Pension Plan contained in and under the *Public Service Management Pension Plan Act*, SA 1984 cP-34.1;
- (c.2) “permanent plan” means the Management Employees Pension Plan under Schedule 5;
- (d) “Plan” means the portion of the old plan continued by section 8 of this Act as the Public Service Management (Closed Membership) Pension Plan and contained in this Schedule and any regulations under section 12, and includes the plan fund;
- (e) “plan costs” means the plan costs established for the Plan pursuant to section 5(1) of this Act;
- (f) “plan fund” means the Public Service Management (Closed Membership) Pension Plan Fund established under section 6(1);
- (h) “prescribed” means prescribed or otherwise provided for by regulations under this Schedule.

Continuation of coverage from PSMPP and membership

2(1) On January 1, 1994, persons covered by the old plan continued to be covered as members of this Plan if they

- (a) were receiving or were entitled to receive a pension under the old plan immediately before inception,

- (b) were entitled to receive a pension under the old plan immediately before inception but only for the fact that they had not applied for it and, between inception and January 1, 1994, attained pension commencement under the old plan,
- (c) would have been entitled to receive a pension under the old plan immediately before inception but only for having postponed commencement of that pension,
- (d) had ceased to be participants under the old plan before inception and remained, immediately before inception, entitled to deferred pensions under the old plan,
- (e) had ceased to be participants under the old plan before inception without recommencing participation or being eligible for pensions by then and did not, immediately before inception, have sufficient pensionable service accrued under the old plan to be entitled to deferred pensions under the old plan,
- (f) had attained 35 years' pensionable service under the old plan before inception,
- (g) prior to inception,
 - (i) had been in receipt of pensions under the old plan,
 - (ii) had returned to work under circumstances where their pensions were suspended pursuant to section 22 or 23 of the *Public Service Management Pension Plan Regulation* (AR 311/85), and
 - (iii) in the case of a pension suspension under section 22 of that Regulation, had not repaid the pension under subsection (2) of that section,

and were still subject to that pension suspension immediately before inception, or
- (h) were persons to whom section 44 of the *Members of the Legislative Assembly Pension Plan Amendment Act, 1993*, SA 1993 c5, applies.

(2) A person described in subsection (1)(g) is a member only with respect to pensionable service prior to the return to work.

(3) Apart from persons who are members of the Plan by virtue of subsection (1) and, regarding those persons, with the service limitations referred to in this section, the Plan is closed to any further or other membership.

Pensionable service

2.1 In calculating the amount of any benefit under this Plan, only pensionable service before inception may be taken into account, but

- (a) pensionable service after inception is also to be taken into account for the purpose of any provision under the Plan predicated entitlement to a benefit or whether or not a minimum number of years of pensionable service has been accumulated and whether a person is entitled to an unreduced or a reduced pension and the amount of any such reduction, and
- (b) except as prescribed with respect to any category of persons referred to in section 2(1)(g), salary earned after inception may be taken into account in determining the 5 best years' salary for the purpose of the pension calculation.

Board members

3 Members of the Board, while acting as such, shall comply with, and are bound by, any provisions respecting conflicts of interest prescribed with respect to this Plan.

Continuation of rights and liabilities

3.1(1) This section is subject to any specific provisions of any other section of this Schedule or of the regulations made under section 12.

(2) All benefits and other rights and all liabilities that had accrued under the old plan immediately before inception continue to be accrued benefits, rights and liabilities under the Plan as if the old plan, as it then was, were still in force.

(3) All rights and liabilities that, immediately before inception, were only inchoate or potential continue to be inchoate or potential on the same basis as if the old plan, as it then was, were still in force.

(4) If any question arises as to any rights or liabilities (including those of the Government) under the Plan, they are to be determined by reference to the old plan as it was immediately before inception.

Actuarial valuation report

5 The Minister, in consultation with the Board, shall have an actuarial valuation of the Plan performed, and a report on that valuation prepared, by the Plan's actuary at least once every 3 years.

Public Service Management (Closed Membership) Pension Plan Fund

6(1) The President of Treasury Board and Minister of Finance shall hold and administer the Public Service Management (Closed Membership) Pension Plan Fund in accordance with this Schedule and the regulations.

(2) All the assets of the Plan are to be held in, and all its liabilities are to be assumed by, the plan fund until its assets are exhausted.

(3) The President of Treasury Board and Minister of Finance shall

(a) invest the assets of the plan fund in accordance with the regulations, notwithstanding anything to the contrary in the *Financial Administration Act*, and

(b) manage those assets

for the sole benefit of the persons entitled to benefits under the Plan.

(4), (5) Repealed by Revision.

RSA 2000 cP-41 Sched. 6 s6;2005 c26 s55;
2012 cE-8.1 s160;2013 c10 s32

Trust relationship to PSM(CM)PP Fund

7(1) The President of Treasury Board and Minister of Finance shall hold all the assets of the plan fund in trust for the sole purposes of providing benefits pursuant to the Plan and meeting plan costs.

(2) The assets of the plan fund belong beneficially to the persons entitled to benefits under the Plan.

(3) The Crown has no claim to any of the assets of the plan fund and shall not apply or allow the diversion of any of those assets for any purpose not mentioned in subsection (1).

RSA 2000 cP-41 Sched. 6 s7;2005 c26 s55;2013 c10 s32

Accretion and benefits

8(1) The President of Treasury Board and Minister of Finance shall deposit money appropriated to the plan fund by the Legislature, if any, into the plan fund.

(2) All income of and all appreciation and depreciation in the value of the assets of the plan fund accrue to the plan fund.

(3) Subject to subsection (4), the President of Treasury Board and Minister of Finance shall pay from the plan fund the benefits under the Plan and the plan costs.

(4) After all the assets in the plan fund have been exhausted, the President of Treasury Board and Minister of Finance shall close the plan fund and afterwards pay all benefits under the Plan and the plan costs from the General Revenue Fund.

RSA 2000 cP-41 Sched. 6 s8;2005 c26 s55;2013 c10 s32

Crown guarantee

9 All benefits under the Plan are guaranteed by the Crown.

Review of administrative decisions

10 Without limiting the Minister's prescribed responsibilities for the administration of the Plan, the Minister may in writing delegate to the Board the power to review any decisions made by the Minister that are specified in the delegation for the purposes of the Plan.

COLAs

11(1) Repealed by Revision.

(2) Notwithstanding anything in this Schedule, if the cost of living has increased, all amounts payable as pensions shall be increased by a cost-of-living increase calculated at the same rate and on the same basis that applies with respect to pensions based on pre-1992 pensionable service under the permanent plan.

(3) Increases under subsection (2) shall also be applied to the periods

- (a) of continued postponement of pensions, and
- (b) until the commencement of deferred pensions

under the Plan.

Regulations

12(1) The Lieutenant Governor in Council may make any regulations

- (a.1) that are considered necessary to give full effect to the intent of this Schedule,

- (b) respecting the administration of the Plan, including provisions delegating or allowing the delegation of some or all of the Plan's administration and respecting any contracts with respect to any such delegation,
- (c) respecting the plan fund, including the management and investment of its assets,
- (i) prescribing any matter or thing that by this Schedule may be or is to be prescribed,
- (j) that are considered necessary or advisable, from the perspective of the Plan, to give full effect to the regulations made under section 12(1)(j) of Schedule 5, and
- (k) amending the rules of the Plan in such a manner as to reflect any amendments made to the permanent plan that have the potential for relevance to the Plan.

(1.1) Regulations under subsection (1)(j) or (k) operate notwithstanding anything to the contrary in this Schedule.

(1.2) Regulations under subsection (1) may be made to apply with effect from a date specified in them, being

- (a) in the case of regulations under subsection (1)(j), the effective date of the exit referred to in section 12(1)(j) of Schedule 5, that is prior to July 15, 1999,
- (b) in the case of regulations under subsection (1)(k), the effective date of the corresponding amendments to the permanent plan, and
- (c) in the case of regulations under any other clause of subsection (1), the date considered appropriate.

(3) If the Lieutenant Governor in Council considers that any provision of this Schedule is inconsistent with the overall intent expressed in section 2, the regulations under subsection (1) may amend that provision to make it so consistent.

RSA 2000 cP-41 Sched. 6 s12;2003 c19 s48;2012 cE-8.1 s160



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