



CITY OF  
*Lethbridge*

August 10, 2020

Canadian Taxpayers Federation  
Box 14063 Richmond Road  
Calgary, Alberta  
T3E 7Y7

Attention: Franco Terrazzanno

Our Ref: 2020-10

Dear Mr. Terrazzanno,

Re: **Your Request for Information under the *Freedom of Information and Protection of Privacy Act***

Your request for records relating to the number of city employees in 2019 that were eligible to receive multiple pensions upon retirement has been processed. The following are the numbers:

- 1,322 employees receive the basic plan (LAPP)
- 156 employees receive Supplementary Pension Plan (APEX)
- 11 employees were eligible for a third pension, the MuniSERP.

Details on the plans are as follows:

Local Authorities Pension Plan (LAPP)

All eligible City employees (except police officers) participate in the LAPP. Participation in the plan is mandatory for all full-time and part-time permanent employees. Non-permanent employees may be eligible to join the plan based on conditions set out within their respective collective agreement. LAPP provides a benefit of 1.4% of earnings up to the Yearly Maximum Pensionable Earnings (YMPE) and 2% of earnings over the YMPE, up to the Income Tax Act Salary Cap for years of LAPP service. The City and LAPP plan members make contributions to the plan. Rates are reviewed annually and set by the LAPP Board.

LAPP 2019 and 2020 Contribution Rates

Members' rate up to YMPE	8.39% of annual earnings
Members' rate over YMPE	12.84% of annual earnings
Employers' up to YMPE	9.39% of annual earnings
Employers' rate over YMPE	13.84% of annual earnings
YMPE	\$57,400 (2019) and \$58,700 (2020)
Income Tax Act Salary Cap	\$168,498 (2019) and \$172,221 (2020)

**INFORMATION ACCESS AND PRIVACY OFFICE**

Phone: 403-329-7329 • Fax: 403-320-7575 • E-Mail: david.sarsfield@lethbridge.ca

City Hall, 910 – 4<sup>th</sup> Avenue South, Lethbridge, Alberta, Canada T1J 0P6

Website: www.lethbridge.ca

### APEX

All eligible City exempt employees have the option to join APEX. APEX enhances the LAPP benefit to a full 2% of all earnings up to the Income Tax Act Salary Cap. The City and APEX plan members make contributions to the plan. Rates are reviewed annually and set by the APEX Board, on the advice of the Plan actuary.

### APEX 2019 and 2020 Contribution Rates

Employees' rate	2.84% (2019) and 2.61% (2020) of annual earnings
City rate	3.78% (2019) and 3.85% (2020) of annual earnings
Income Tax Act Salary Cap	\$151,278 (2019) \$172,221 (2020)

### Muniserp

All eligible City exempt employees in senior positions who have opted into MUNISERP are automatically enrolled in MUNISERP. MUNISERP provides benefit on earnings above the Income Tax Act maximum. The City funds MUNISERP. No contributions are required from plan members.

Further information on compensation for the City of Lethbridge employees can be found on the City website at the following link:

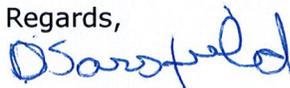
<https://www.lethbridge.ca/living-here/Career-Opportunities/Documents/Salary%20Disclosure%20List%202020.pdf#search=salary%20disclosure>

No records were redacted as all of this information is public.

Under Section 65 of the *Act*, you may ask the Information and Privacy Commissioner to review our response. To request a review, you must complete and deliver a *Request for Review* form within 60 days from the date of this notice to the Commissioner at 410, 9925 - 109 Street, Edmonton, AB, T5K 2J8. The form is available under the Resources tab on the Commissioner's website [www.oipc.ab.ca](http://www.oipc.ab.ca) or you can call 1-888-878-4044 to request a copy of the form.

If you have any questions, feel free to contact me at 403 329 7329.

Regards,



David Sarsfield  
FOIP Coordinator  
Att.