

– Calgary’s City Council Pension Costs –

Who is footing the bill for the two city council pension plans at city hall?

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Plan 1 Politician Contributions (%)	6.00%	6.00%	6.00%	6.00%	6.00%	9.00%	9.00%	9.00%	9.00%	9.00%
Plan 1 Taxpayer Contributions (%)	15.40%	15.80%	16.30%	19.47%	19.18%	15.10%	17.30%	17.28%	17.25%	18.64%
Plan 1 Politician Contributions (\$)	\$79,000	\$89,000	\$91,000	\$92,000	\$93,000	\$137,000	\$139,000	\$155,000	\$161,000	\$151,000
Plan 1 Taxpayer Contributions (\$)	\$1,230,000	\$254,000	\$247,000	\$1,535,000	\$298,000	\$246,000	\$1,067,000	\$303,000	\$309,000	\$314,000
Plan 2 Mayor's Contributions (\$)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plan 2 Taxpayer Contributions (\$)	?	\$94,961	\$24,357	\$23,438	\$33,194	\$34,701	\$35,048	\$28,445	\$27,407	\$27,626

Total Taxpayer Expense (2007-2016): **\$6,132,177**
Total Council Expense (2007-2016): **\$1,187,000**

Notes: The City of Calgary has two pension plans for council members. The first plan is called the Elected Officials Pension Plan (EOPP) and all members of council currently qualify. As the table above notes, the city currently contributes 18.64% of pensionable earnings towards the plan and councillors put in 9.00% of their pensionable earnings. In addition, the city has made several balloon payments to make sure the plan has had enough money (eg. see the large payment in 2013). These payments are similar to a bailout.

The second pension plan is called the Supplementary Pension Plan for Elected Officials (EOSP) and only the mayor currently qualifies for this plan. This plan provides benefits over and above what CRA rules allow a registered pension plan to provide. The mayor does not contribute to this plan and the expenses above represent annual expenses paid to former elected officials who are part of the plan. The current mayor’s expenses would appear in the future, once he retires as the plan operates on a pay-as-you-go basis. The City of Calgary indicated that data for 2007 is unavailable and the data for years 2008 through 2016 is not posted publicly (as is the case for the first city council pension plan). The CTF had to file a Freedom of Information request to obtain this data.

Sources: City of Calgary Annual Reports, Freedom of Information request filed by the Canadian Taxpayers Federation

- 2016 – <http://www.calgary.ca/CA/fs/Documents/Plans-Budgets-and-Financial-Reports/Annual-Reports/Annual-Report-2016.pdf> (P.51)
- 2015 – <http://www.calgary.ca/CA/fs/Documents/Plans-Budgets-and-Financial-Reports/Annual-Reports/Annual-Report-2015.pdf> (P.61)
- 2013 – <http://www.calgary.ca/CA/fs/Documents/Plans-Budgets-and-Financial-Reports/Annual-Reports/Annual-Report-2013.pdf> (P.72)
- 2011 – <http://www.calgary.ca/CA/fs/Documents/Plans-Budgets-and-Financial-Reports/Annual-Reports/Annual-Report-2011.pdf> (P.60)
- 2009 – <http://www.calgary.ca/CA/fs/Documents/Plans-Budgets-and-Financial-Reports/Annual-Reports/Annual-Report-2009.pdf> (P.59)
- 2008 – <http://www.lgpi.ca/sites/default/files/reports//Calgary2008.pdf> (P.74)

Freedom of Information request filed by the CTF: [http://www.taxpayer.com/media/FOI-CalgarySecondPension\(1\).pdf](http://www.taxpayer.com/media/FOI-CalgarySecondPension(1).pdf)