

ISC: Confidential

October 16, 2017

Canadian Taxpayers Federation
516 96 Avenue SE
Calgary, Alberta T2J 0G9

Attn: Colin Craig

Subject: Final Response – Full Access to Records

Mr. Craig:

This is in response to your request for access to information submitted to The City of Calgary in accordance with the *Freedom of Information and Protection of Privacy Act (The Act)*.

The enclosed documents are the records responsive to your request. All records requested are released to you without exception.

These records are numbered:

City of Calgary FOIP 2017-G-0258 (001-0027)

Section 65 of the *Freedom of Information and Protection of Privacy Act* provides that an applicant may make a written request to the Office of the Information and Privacy Commissioner of Alberta (OIPC) to review this decision. To request a review, you must complete and deliver a *Request for Review* form within 60 days from the date of this notice to:

Office of the Information and Privacy Commissioner of Alberta
410, 9925 – 109 Street NW
Edmonton, Alberta T5K 2J8

The *Request for Review* form is available under the Resources tab on the Commissioner's website www.oipc.ab.ca or you can call 1-888-878-4044 to request a copy.

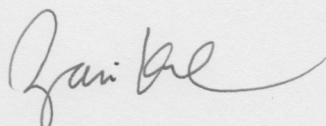
Section 67(1) of *The Act* requires the OIPC to provide a copy of a request for review to The City and other parties who may be affected by the review.

Please ensure that the request does not contain information that you do not wish to share.

The FOIP Office sincerely apologizes for the delay in processing your request.

For all future correspondence or inquiries, I may be reached at 403-476-4114 or by email at zain.kayed@calgary.ca.

Sincerely,

A handwritten signature in black ink, appearing to read "Zain Kayed", written in a cursive style.

Zain Kayed,
Corporate FOIP Officer
City Clerk's Office
City of Calgary

Enclosure (1) – Paper Records 2017-G-0258 (27 pages)

1.) Please provide documentation on the amount the city has contributed (break out by year) towards the Supplementary Pension Plan for Elected Officials (EOSP).

The records provided are based on information available for the following years.

Year	Supplementary Pension Plan for Elected Officials (EOSP) - City of Calgary contributions
2008	\$94,961
2009	\$24,357
2010	\$23,438
2011	\$33,194
2012	\$34,701
2013	\$35,048
2014	\$28,445
2015	\$27,407
2016	\$27,626

3.) Please provide copies of the last two annual reports for the EOSP.

There is no separate annual report for the Supplementary Pension Plan for Elected Officials (EOSP). All information related to the EOSP is included in The City of Calgary Annual Report and can be found beginning on page 52 of the 2016 report and beginning on page 62 of the 2015 report.

www.calgary.ca/CA/fs/Documents/Plans-Budgets-and-Financial-Reports/Annual-Reports/Annual-Report-2016.pdf

www.calgary.ca/CA/fs/Documents/Plans-Budgets-and-Financial-Reports/Annual-Reports/Annual-Report-2015.pdf

SUPPLEMENTARY PENSION PLAN

FOR

ELECTED OFFICIALS OF

THE CITY OF CALGARY

**Supplementary Pension Plan for Elected Officials of The City of Calgary
plan text restated as of the effective date January 23, 2012
as the attachment to Amendment 7**

Section 1 - Introduction

- ✱
- 1.01 Effective 1989 October 01, the Pension Plan for Elected Officials of The City of Calgary (the "EOPP") was established for Elected Officials of The City of Calgary. The EOPP plan provides Elected Officials with a pension equal to 2% of best average earnings per year of Credited Service, subject to the limits imposed by the Income Tax Act.
- ✱
- 1.02 Effective 1999 October 01, the Supplementary Pension Plan for Elected Officials of The City of Calgary (the EOSP) introduced a new benefit structure for Elected Officials of The City of Calgary. This document describes the new benefit structure and sets out the basis for determining the benefits to be provided under the EOSP to eligible Elected Officials.
- 1.03 Together with the EOPP, the EOSP provides Elected Officials with a pension equal to 2% of best average earnings per year of Credited Service.
- 1.04 The EOSP defines a pension payable under the Plan in addition to the pension payable under the EOPP. For the purposes of determining the additional EOSP pension, the provisions of the EOSP shall govern, without requiring reference to the EOPP provisions at the time of benefit determination.
- 1.05 Unless stated otherwise, the terms of the Plan as restated in this text apply to Members whose benefits commenced to be paid on or after January 23, 2012. The benefits of Members whose benefits commenced to be paid before January 23, 2012 are determined by the terms of the Plan that were in effect at the time of that event.
- 1.06 This Plan, as amended from time to time, will remain in effect, except as otherwise provided herein.

- (2) during the period, the individual did not serve as an Elected Official and, accordingly, was not remunerated as such by the Corporation; and
- (3) after the period, the individual again holds office as an Elected Official and is remunerated as such by the Corporation.

2.09 **Corporation** means The City of Calgary.

2.10 **Credited Interest** means interest on the payment of a Commuted Value out of the Pension Fund compounded annually and calculated from the date at which the Commuted Value was determined to the beginning of the calendar month of payment, at the same rate that was used to determine the Commuted Value.

2.11 **Credited Service** means:

- (1) In respect of service before the Effective Date, the Member's service prior to becoming a Member of the Plan which is recognized as the Member's credited service under the EOPP

and

- (2) In respect of service on and after the Effective Date, the period of Continuous Service in respect of which the Member receives remuneration from the Corporation while a Member of the Plan.

2.12 **Earnings** means remuneration received by a Member from the Corporation during a Plan Year. Also included shall be the value for the provision of an automobile for personal use, not exceeding the lower of \$3,000 per annum and the amount reported as the taxable benefit for that usage for income tax purposes.

2.13 **Effective Date** means 1999 October 01.

2.14 **Elected Official** means a person who is elected to the Office of the Mayor or to the Office of the Aldermen or after September 2013, the Office of the Councillors, of the City of Calgary in the Province of Alberta.

2.15 **Employment Pension Plans Act** means the Employment Pension Plans Act, Statutes of Alberta, 1986 c. E-10.05 and the Regulations there under, each as amended or replaced from time to time.


2.16 **EOPP** means the Pension Plan for Elected Officials of The City of Calgary established 1989 October 01.

2.17 **EOPP Pension** means, subject to the limits imposed by Section 6.04, an annual pension equal to:

- (1) 2.0% of the Member's Best Average Earnings,

Section 4 - Contributions

4.01 Corporation Contributions

 The Corporation shall pay the full cost of pension benefits provided under the Plan on a pay-as-you-go basis, unless otherwise pre-funded by The City at its sole discretion.

4.02 Required Contributions

 Members are not required nor permitted to make contributions to the Plan.