

LOCAL AUTHORITIES PENSION PLAN

Beliefs

The Division will provide non-teaching employees with the opportunity to contribute into the Local Authorities Pension Plan (LAPP).

Guidelines:

1. Participation in the LAPP will be based on the following eligibility criteria:
 - 1.1 Classes of employees considered to be non-teaching employees are eligible to participate in the LAPP.
 - 1.2 Participation in LAPP is mandatory for all regular non-teaching employees whose scheduled hours of work are greater than 30 hours per week.
 - 1.3 Regular non-teaching employees whose scheduled hours of work are between 14 and 30 hours per week shall be given the option to participate in LAPP.
 - 1.4 Non-teaching employees who are considered a substitute, temporary, casual or term appointed employee, or work less than 14 hours per week, are not eligible to participate in LAPP.
2. Employees eligible to participate in LAPP will start contributing into LAPP upon commencement of their employment.
3. Pensionable salary will be calculated addressing the following pay types:
 - 3.1 Included as pensionable salary:
 - 3.1.1 Payments for regularly scheduled hours of work
 - 3.1.2 Vacation pay
 - 3.1.3 Shift differentials
 - 3.1.4 Acting pay
 - 3.1.5 Payments for extra hours worked over the regularly scheduled hours that do not exceed 8 hours per day or 44 hours per week

- 4.1 NOT included as pensionable salary:
 - 4.1.1 Overtime payments
 - 4.1.2 Taxable benefits
 - 4.1.3 Variable payments (i.e. Bonuses, Lump-sum payments)

Reference: Section 60, 61, 111, School Act
Section 248L, Canada Tax Act
Canada Income Tax Regulation 6801
LAPP Pension E-Guide