
LOCAL AUTHORITIES PENSION PLAN (LAPP)

Background

The Division offers Local Authorities Pension Plan (LAPP) to all eligible support staff. Participating employers of the Local Authorities Pension Plan (LAPP) are required to have an adopted policy / administrative procedure stating eligibility.

Procedures

1. Participation in the LAPP will be based on the following eligibility criteria:
 - 1.1 After completing a probationary period of one (1) year, participation in LAPP is mandatory for all regular non-teaching employees whose scheduled hours of work are thirty (30) hours per week or greater over the entire service year.
 - 1.2 Non-teaching employees employed on a ten (10) month basis and scheduled hours of work are twenty (20) hours per week or greater shall have the option to participate in LAPP after completing a probationary period of one (1) year.
 - 1.3 Non-teaching employees who are considered a substitute or term appointed employee, or work less than twenty (20) hours per week, are not eligible to participate in LAPP.
 - 1.4 Employees employed on a ten (10) month basis and not covered under the CUPE Collective Agreement who are presently enrolled in the Plan will be grandfathered and must remain in the Plan.
 - 1.5 Once employees have been enrolled, they remain members until they leave employment or work less than twenty (20) hours per week.
2. Employees that are employed pursuant to an agreement with outside agencies will be eligible to participate in LAPP but the employee or outside agencies will be liable for employer contributions.

Pensionable salary will be calculated addressing the following pay types:

- 2.1 Included as pensionable salary:
 - 2.1.1 Payments for regularly scheduled hours of work.
 - 2.1.2 Vacation pay.
 - 2.1.3 Payments for extra hours worked over the regularly scheduled hours that do not exceed eight (8) hours per day or forty-four (44) hours per week.
- 2.2 Not included as pensionable salary:
 - 2.2.1 Overtime Payments.
 - 2.2.2 Taxable benefits.
 - 2.2.3 Variable payments (e.g. bonuses, lump-sum payments).

Reference: Section 60, 61, 113, 116 School Act
Employment Standards Code

Labour Relations Code
Section 248L, Canada Tax Act
Local Authorities Pension Plan Regulation
Canada Income Tax Regulation 6801
Collective Agreements

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