



POLICY NAME:	Local Authorities Pension Plan Policy
Effective Date:	July 16, 2025
Policies Rescinded:	Policy No: 1960-01
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References:	

PURPOSE

This policy is intended to set out the guidelines by which Woodlands County employees participate in the Local Authorities Pension Plan (LAPP)

POLICY STATEMENT

Woodlands County is committed to supporting the long-term financial security of its employees through participation in the Local Authorities Pension Plan (LAPP). This policy outlines eligibility, participation requirements, and contribution obligations for County employees, in accordance with LAPP rules and applicable legislation.

Participation in LAPP is mandatory for eligible employees as defined by the plan, and the County will ensure employees are informed of their status upon commencement of employment.

DEFINITIONS

Chief Administrative Officer (CAO or designate): The individual appointed by Council as the administrative head of the municipality, or any employee to whom the CAO has delegated responsibility for the implementation or administration of this policy.

LAPP: Local Authorities Pension Plan, a defined benefit pension plan established under Alberta legislation for employees of local authorities.

Full-Time Permanent Employee: An employee hired on a continuous basis with no predetermined end date and regularly scheduled to work not less than 30 hours per week.

Pensionable Age: The age as defined by the LAPP for normal retirement.



Excluded Employee: An employee who is ineligible for LAPP participation due to age, participation in another pension plan, or as otherwise specified by the LAPP.

Pensionable Salary: Is the type of salary which is automatically considered as pensionable earnings under LAPP. This includes regular pay: all gross basic remuneration paid for the performance of their regular duties of employment, retro active pay and vacation paid in respect of time off while the individual is employed. All other earnings will be ineligible for pensionable salary.

ADMINISTRATIVE RESPONSIBILITY

Chief Administrative Officer

- Ensure compliance with this policy and related LAPP guidelines.
- Provide oversight for employee pension administration.

Human Resources Department

- Determine employee eligibility for participation in LAPP upon hiring.
- Inform employees of their LAPP status, enrolment, and contribution obligations at the time of hire.
- Maintain accurate employment status and contribution records.
- Ensure deductions and employer contributions are processed in accordance with LAPP rates and rules.
- Monitor employment changes that may affect LAPP eligibility (e.g., hours of work, job status).

Finance Department

- Remit both employee and employer contributions to LAPP in accordance with prescribed deadlines.
- Coordinate with HR to reconcile pensionable earnings and contributions.

Employees

- Understand their participation status and contribution obligations under LAPP.
- Review and verify pay statements for accuracy of pension deductions.
- Notify HR of any changes that may impact pension eligibility or participation (e.g., concurrent employment, retirement plans).

GUIDELINES

1. Participation Eligibility

- a. Participation in the LAPP is mandatory for all Full Time Permanent Employees who meet the following employment conditions:
 - i. The employee is hired on a fulltime continuous basis, where no predetermined end date has been set, other than for normal pensionable age.
 - ii. Regular scheduled hours are not less than 30 hours per week.
 - iii. The employee has not been specifically excluded from membership under 1.E of this policy
- b. Participation in the LAPP is mandatory for all part-time permanent County employees who meet the following employment conditions:



- i. The employee is hired on a part-time continuous basis, where no predetermined end date has been set, other than for normal pensionable age.
 - ii. Regular scheduled hours are fewer than 30 hours per week, but not less than:
 - 1. 728 hours per year, or
 - 2. 14 hours per week.
 - iii. The employee has not been specifically excluded from membership under section 1.E of this policy.
- c. In the case of an employee holding multiple part-time positions with the County, eligibility will be determined by combining regular hours of work for all positions.
- d. Seasonal, temporary, Volunteer Fire Fighters, or Casual employees whether part-time or fulltime, are not eligible to participate in LAPP.
- e. Employees are ineligible for participation in the plan, in accordance with LAPP guidelines, if any of the following apply:
 - i. Employee would begin participation prior to 15 years of age or after the year in which they reach 71 years of age.
 - ii. Employee currently receives a monthly pension from the Plan.
 - iii. Employee participates in any of the following:
 - 1. Management Employees Pension Plan
 - 2. Special Forces Pension Plan
 - 3. A pension governed by the *Teachers' Pension Plans Act*
- f. **Buybacks** - Employees are allowed to buy-back service to a maximum of 5 years which applies to only leave of absence with an additional 3 years for parental leave. Members can purchase more than 5 years on a prior service basis; for services related to their existing employer or a previous employer, if they are eligible to do so.

2. Commencement of Participation

- a. Participation in the LAPP is to begin immediately upon entering County employment.
- b. The County is responsible to inform employees of their membership status and options upon entering County employment.

3. Contribution to LAPP

- a. Participating employees must contribute to the Plan at the rate prescribed by the LAPP.
- b. All regular earnings shall qualify as pensionable earnings.

ORIGINAL SIGNED

CAO Signature



END OF DOCUMENT

Version Control

This section tracks all revisions to the policy. Administrative changes made under CAO authority must not alter the original intent of the policy and are logged accordingly. Council-approved revisions are noted with corresponding resolution numbers.

<i>Version</i>	<i>Date</i>	<i>Approved by</i>	<i>Type of Change</i>	<i>Summary of Change</i>	<i>Reference</i>
1.0	July 16, 2025	Council	Adopted	Rescind 1960-01	Res # C-15-257-2025