



THE UNIVERSITY OF BRITISH COLUMBIA

2023 Plan Guide

UBC FACULTY PENSION PLAN

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BACKGROUND

The University of British Columbia Faculty Pension Plan became effective April 1, 1967 to provide retirement, termination and death benefits for members of the academic staff and administrative executive staff of the University. As a defined contribution (money purchase) pension plan, both plan members and the University or other participating employers make contributions to the member's account which together with investment earnings is ultimately used to provide benefits at retirement, at termination of the member's employment or upon the death of the member. The pension plan is registered federally under the *Income Tax Act*; Registration No. 0211987 and provincially under the British Columbia *Pension Benefits Standards Act*, which became effective January 1, 1993; Registration No. P085435.

ELIGIBILITY

All academic staff, administrative executives and staff high earners who are appointed for one year or more and whose appointment is 50% or more of the full time equivalent may be eligible to join the pension plan effective the date of their appointment. Sessional lecturers appointed for four months or more who meet the 50% appointment requirements are also eligible for Plan membership. Enrolment may be either mandatory or optional depending on the position held.

Other part-time academic staff and administrative executive staff may be eligible to join the plan after two (2) years of continuous service, if they have earned at least 35% of the Canada Pension Plan (CPP) earnings ceiling in each of two (2) consecutive calendar years.

Individuals should contact the UBC Pension Administration Office to confirm pension plan eligibility.

PENSION PLAN REQUIRED CONTRIBUTIONS

Member Required Contributions

The annual contribution will be based on the following formula:

- 5% of basic salary up to the Canada Pension Plan's Year's Basic Exemption (YBE) \$3,500, and
- 3.2% of basic salary between the YBE (\$3,500) and the Year's Maximum Pensionable Earnings (YMPE) \$66,600, and
- 5% of basic salary above the YMPE

Example of annual member pension contributions for a faculty member earning \$96,000 per year:

$$\begin{aligned} \$ 3,500 \times 5\% &= \$ 175.00 \\ \$63,100 \times 3.2\% &= \$2,019.20 \\ \$29,400 \times 5\% &= \$1,470.00 \\ \text{annual member contribution} &= \$3,664.20 \\ \text{divided by 24 (per paycheque contributions)} &= \$152.68 \end{aligned}$$

University or Participating Employer Required Contributions

The University or a Participating Employer will make contributions on behalf of each member of the Plan based on the following formula:

- 10% of basic salary up to the Canada Pension Plan's Year's Basic Exemption (YBE) \$3,500 and,
- 8.2% of basic salary between the YBE (\$3,500) and the Year's Maximum Pensionable Earnings (YMPE) \$66,600 and,
- 10% of basic salary above the YMPE

Example of annual employer pension contributions for a faculty member earning \$96,000 per year:

$$\begin{aligned} \$ 3,500 \times 10\% &= \$ 350.00 \\ \$63,100 \times 8.2\% &= \$5,174.20 \\ \$29,400 \times 10\% &= \$2,940.00 \\ \text{annual employer contribution} &= \$8,464.20 \\ \text{divided by 24 (per paycheque contributions)} &= \$352.68 \end{aligned}$$

For those members whose salary is greater than \$225,544.80 the total required contributions will exceed the 2023 limit of \$31,560. Excess University contributions will be made to the UBC Supplemental Arrangement. Information on the Supplemental Arrangement is available at faculty.pensions.ubc.ca, under **For Plan Members > Quick Links > Supplemental Arrangement** or you may call our Member Services team at (604) 827-2208.

CONTRIBUTIONS TO THE PENSION PLAN WHILE ON UNPAID LEAVE OF ABSENCE

Members on an unpaid leave of absence are permitted to pay both the required employee and any unpaid required employer contributions to the Pension Plan. A member may elect to pay less than the required contributions. All contributions will be deposited to the member's account.

CONTRIBUTIONS TO THE PENSION PLAN WHILE ON PARENTAL LEAVE

Members on parental leave have the option of maintaining pension contributions. If a member elects to maintain pension contributions and pay the full employee amount, the University will match employee contributions and pay the full employer amount for both the paid and unpaid (if applicable) portion of the leave.

CONTRIBUTIONS TO THE PENSION PLAN WHILE ON INCOME REPLACEMENT (LONG-TERM DISABILITY) PROGRAM

While in receipt of 100% income replacement benefits, the plan receives both the member and employer contributions from the insurance carrier. These contributions are credited to the member's employer contribution account.

While in receipt of partial income replacement benefits, we are notified of the arrangement made with the member and the income replacement department. The pension contributions may be submitted from a combination of sources: the member, the employer, and/or the insurance carrier. For more information, contact UBC Human Resources at <https://hr.ubc.ca/benefits/benefit-plan-details/long-term-disability-plan/income-replacement-faculty-academic>

CONTRIBUTIONS FROM ANOTHER PENSION PLAN or REGISTERED RETIREMENT SAVINGS PLAN

At the request of the member, the UBC Faculty Pension Plan will accept contributions transferred from another registered pension plan, registered retirement savings plan, or locked-in retirement account. These contributions will be administered based on any lock-in provisions accompanying the transfer. Please visit faculty.pensions.ubc.ca and select **For Plan Members > Quick Links > Transfers-In from Other Registered Plans** for detailed information, or call (604) 827-2208 if you have any questions.

VOLUNTARY CONTRIBUTIONS TO THE PENSION PLAN

Members are permitted to make additional contributions to the Pension Plan over and above their required contributions up to the contribution limits set by Canada Revenue Agency (CRA). Voluntary contributions are deductible from taxable income, as are regular employee contributions.

The total pension plan contributions which may be made by a member and the employer in any one year cannot exceed the contribution limit (note - this does not include contributions to Canada Pension Plan (CPP)).

The contribution limit is either 18% of annual earnings in the current year or the amount shown below, whichever is less.

Year	Contribution Limit *
2023	\$31,560
2022	\$30,780

* Note: These limits are set according to current Income Tax regulations and may be changed in future.

Example for a faculty member earning \$96,000 in 2023:

Contribution limit (18% of \$96,000)	= \$17,280.00
Total combined member and UBC contributions for 2023	= \$12,128.40
Amount of allowable additional voluntary contributions for 2023	= \$ 5,151.60

Estimate your available voluntary contribution room by using the Contributions Estimator tool at faculty.pensions.ubc.ca, then select **Forms & Resources > Financial Calculators**. Or, you can log in to mysunlife.ca/ubcfpp, then under **Investments**, select **Manage plan > my plan > Put money in > Contribute**.

Voluntary contributions can be withdrawn from the Plan at any time or remain in the Plan until retirement. These funds can be taken in cash, or transferred to another registered

pension plan (RPP) or registered retirement savings plan (RRSP). They can be used to purchase additional retirement benefits through this Pension Plan or from a financial institution. To transfer out voluntary contributions, please complete the Direct Transfer of a Single Amount (T2151) form available at faculty.pensions.ubc.ca, under **Forms & Resources > Forms**. For cash withdrawals, call the Sun Life Client Care Centre at 1-844-822-3131 (1-844-UBC-3131) and select Option 2.

If voluntary contributions are withdrawn in cash the funds are subject to withholding tax according to the following schedule:

less than \$5,000	10% tax on the total amount
\$5,001 to \$15,000	20% tax on the total amount
greater than \$15,000	30% tax on the total amount

For Canadian residents, the withholding tax rate is between 10% and 30%. In Quebec, the rate is between 5% and 15% plus provincial withholding tax. If you are not residing in Canada at the time of the benefit payment(s), tax withheld is based on your country of residence, at a fixed rate of 25% or lower if there is a tax treaty.

CONTRIBUTIONS TO REGISTERED RETIREMENT SAVINGS PLANS

The amount that you can contribute to your RRSP is found under the RRSP Deduction Limit Statement section of your most recent Notice of Assessment from CRA. Your allowable RRSP contribution limit for the current year is 18% of your earned income from **all sources** in the previous year, less all contributions made to the pension plan in the previous year, to the following maximums:

Year	Contribution Limit *
2023	\$30,780
2022	\$29,210

* Note: These limits are set according to current Income Tax regulations and are subject to change.

For further information on RRSP contributions limits, please refer to <https://www.canada.ca/en/services/taxes/savings-and-pension-plans.html> or call the Tax Information Phone Service (TIPS) at 1-800-267-6999.

INVESTMENT OPTIONS

Initial contributions made by new members to the Pension Plan are invested in the default investment option, the UBC FPP Balanced Fund. To change the allocation of your account balance and/or monthly contributions among the Plan's six investment options:

1. Log in to mysunlife.ca/ubcfpp
2. Under **Investments**, select **Manage plan > my plan > Make a change > Change investments**

Alternatively, you can make changes to your investments through the Sun Life Client Care Centre at 1-844-822-3131 (1-844-UBC-3131).

The Plan has six different investment funds and guaranteed funds in which members can choose to invest. The investment funds are the UBC FPP Balanced Fund, UBC FPP Bond Fund, UBC FPP Canadian Equity Fund, UBC FPP Foreign Equity Fund, UBC FPP Short Term Investment Fund, and the UBC Fossil Fuel Free Equity and Bond Fund. Please visit faculty.pensions.ubc.ca and select **Investments** for detailed information about the Plan's investment options.

Both existing account balances and future contributions can be allocated among the six investment funds and guaranteed funds at the discretion of Plan members. The funds are valued on a daily basis.

PENSION PLAN STATEMENTS OF ACCOUNT

Pension Plan Statements of Account are available for online viewing quarterly at mysunlife.ca/ubcfpp. These Statements of Account provide members with updated account balances, fund balances and rate of return information. Information on the assets of the various funds as well as fund information sheets on each of the six funds are available for viewing at faculty.pensions.ubc.ca, under **Investments > Investment Options**.

FEES

Fund management fees include, but are not limited to, fund operating expenses and investment management fees plus applicable sales tax, and the UBC FPP administration/operating fee. The UBC FPP administration/operating fee covers administrative and consulting costs, and is reviewed on a calendar basis. You can find your fees on mysunlife.ca/ubcfpp, then under **Investments**, select **Manage plan > my plan > Plan overview > Account fees**.

LOCKED-IN FUNDS

In accordance with the British Columbia *Pension Benefits Standards Act*, a member's pension funds are locked-in. Locked-in funds are not refundable as cash to the member; however, they are transferable on a "locked-in" basis upon termination to other registered plans. The locked-in funds may only be used for the purchase of a life annuity or Life Income Fund for the benefit of the member.

Please note that any funds contributed prior to January 1, 1993 are not covered by this rule.

RETIREMENT DATE

The normal retirement date under the Plan is the first day of July or the first day of January following a member's 65th birthday (please note the University has eliminated mandatory retirement). A retirement information package including retirement estimates is sent to all members several months prior to their normal retirement date.

A member may elect to retire under the Plan as early as the first of the month following their 55th birthday or the first of any succeeding month. Members retiring early are encouraged

to contact the UBC Pension Administration Office to obtain a retirement information package.

Members may elect to postpone commencement of their retirement benefits until the first day of any month subsequent to retirement from service with the University, but no later than December 1st of the calendar year in which the member turns age 71.

RETIREMENT AND TERMINATION BENEFITS

Benefits are paid under one or a combination of the following options. A member may also choose to structure withdrawals on a staggered basis. Benefits will depend on whether the funds are locked-in or not.

1. **Variable Payment Life Annuity (VPLA) from the UBC Faculty Pension Plan** - If you choose a VPLA, the funds will be used to fund either a 4% or 7% VPLA paid by the Plan. Under these variable annuities, the pension after retirement will vary depending on the investment performance and the mortality experience of the fund. You must be at least age 55 to commence a VPLA under the Plan.

Under the British Columbia *Pension Benefits Standards Act*, if you have a spouse as defined under the pension plan provisions at your retirement date, you must select a minimum Joint and 60% Survivor annuity unless your spouse signs a form waiving the spouse's right to a survivor pension. In that case, the member may elect other forms of retirement benefit which are described in the retirement information package sent to members. A retirement information package may be requested at any time from the Pension Administration Office.

2. **UBC LIF-Type Payments** - You may use all or a portion of your locked-in account balance when electing a LIF-Type Payment option from the Plan. Annual withdrawal amounts are restricted by a minimum and maximum percentage based on your age. The minimum can also be calculated using a younger spouse's age if applicable. You must be at least age 55 to elect this option.
3. **UBC RRIF-Type Payments** - You may use all or a portion of your non locked-in account balance when electing a RRIF-Type Payment option from the Plan. Annual withdrawal amounts are restricted by a minimum percentage based on your age or spouse's age, if younger.
4. **Purchase of an External Annuity** - You may elect to use your account balance to purchase an annuity or annuities from a financial institution of your choice authorized to sell annuities. You must be at least age 55 to purchase an annuity.
5. **Purchase of a Life Income Fund (LIF)** - You may elect to use your account balance to purchase a Life Income Fund, from a financial institution of your choice authorized to sell them. You must be at least age 55 to purchase a LIF.
6. **Transfer to a Registered Retirement Savings Plan (RRSP)** - You may elect to transfer your account balance to an RRSP. Any locked-in funds in your account must be transferred to a Locked-In Retirement Account (LIRA). A LIRA is one that does not permit a release of the contribution other than for the purchase of a life annuity or Life Income Fund for the benefit of the member.
7. **Transfer to another Pension Plan (RPP)** – If you become a member of another pension plan in Canada, it may be possible to transfer your UBC funds to your new

pension plan. Depending on when you joined the Faculty Pension Plan, your funds may be transferred on a locked-in or a non locked-in basis.

8. **Purchase of a Registered Retirement Income Fund (RRIF)** – You may use non locked-in funds to purchase a RRIF from a financial institution of your choice authorized to sell them.
9. **Cash Withdrawal** – This option applies to all or a portion of your non locked-in funds. Any funds that are locked-in are not eligible to be paid in cash. Please note that we are required to deduct withholding tax at the following rates:

less than \$5,000	10% tax on the total amount
\$5,001 to \$15,000	20% tax on the total amount
greater than \$15,000	30% tax on the total amount

For Canadian residents, the withholding tax rate is between 10% and 30%. In Quebec, the rate is between 5% and 15% plus provincial withholding tax. If you are not residing in Canada at the time of the benefit payment(s), tax withheld is based on your country of residence, at a fixed rate of 25% or lower if there is a tax treaty.

10. **Defer Decision** – You do not have to elect a termination or retirement decision upon the end of your appointment. You may leave all your funds, or a portion thereof, in the Plan until a later date. Please note that members may elect to defer commencement of their retirement or termination benefits no later than December 1 of the calendar year in which the member attains 71 years of age.

In addition, at age 60, at the earliest, you may receive a government pension benefit under the Canada Pension Plan, and may be eligible at age 65 to receive a benefit from Old Age Security. You may also be entitled to benefits from another Pension Plan of which you were a member, such as Sun Life and Dominion Government Annuities.

11. As the above mentioned material is of a general nature, members are strongly urged to visit faculty.pensions.ubc.ca and select **Life Events > Leaving UBC** for detailed information or you may contact the UBC Pension Administration Office.

PENSION PLAN RETIREMENT INFORMATION SESSIONS

Pension plan retirement options information sessions by group seminar and/or personal interview are available to plan members, spouses and families. Visit faculty.pensions.ubc.ca and select **News & Events > Upcoming Pension Seminars** or contact the UBC Pension Administration Office at fpp@hr.ubc.ca or (604) 822-3485 for more information.

BENEFITS UPON DEATH BEFORE RETIREMENT & BENEFICIARY DESIGNATION

In the event of your death prior to your retirement date, your designated beneficiary or beneficiaries will receive the total amount of your combined Employee, Employer, Voluntary

and Transferred-in accounts. Pre-1993 funds are not locked-in, while post-1992 funds are subject to the British Columbia *Pension Benefits Standards Act* and may be locked-in.

Under British Columbia pension legislation, if you have a spouse, you must name your spouse as your primary beneficiary.

“Spouse” means a person, regardless of gender, who at the relevant time is:

- (i) married to the Member, and has not been living separate and apart from the Member for a continuous period longer than two years; or
- (ii) living with the Member in a marriage-like relationship for a period of at least two years immediately preceding the relevant time; where the “relevant time” means the date of an event giving rise to an entitlement to benefits under the Plan.

If your spouse wishes to waive their right to the death benefits they must complete **Form 4 - Spouse's Waiver of Beneficiary Right to Benefits in a Pension Plan, Locked-In Retirement Account, Life Income Fund or Annuity Before Payments Start**, which can be obtained at faculty.pensions.ubc.ca, under **Forms & Resources > Forms** or contact the UBC Pension Administration Office. This form is submitted to Sun Life with the member's beneficiary designation.

A beneficiary may be an individual or individuals, an institution, a trustee, or your estate, but one should always be designated. Your initial beneficiary designation is made by completing the Beneficiary designation and authorization form (for new Faculty Pension Plan enrolments only). Future changes can be made on the Change of Records form which can be obtained at faculty.pensions.ubc.ca, under **Forms & Resources > Forms**.

You can guard against complications and ensure faster payment of benefits by keeping your designation as simple as possible. Your Primary Beneficiary or Beneficiaries receive the benefits to be paid in the event of your death. If no Primary Beneficiary or Beneficiaries are living, the benefits are paid to your Contingent Beneficiary or Beneficiaries. If your Primary or Contingent Beneficiary designation includes more than one person, the proceeds are divided equally among the living beneficiaries unless you specify otherwise. If none of the beneficiaries are living, the proceeds are paid to your estate. If your beneficiary is a minor, you must appoint a trustee by completing a Beneficiary designation and authorization form. For more information, please visit faculty.pensions.ubc.ca and select **Life Events > Designating Your Beneficiary** or contact the UBC Pension Administration Office.

Various options are available to a spouse regarding death benefits. A spouse may elect any of the Plan termination/retirement options or they may transfer the benefit without deduction of withholding tax to a Registered Retirement Savings Plan (RRSP), a Registered Pension Plan (RRP) or a locked-in retirement account (LIRA). Some portion of the death benefit may be payable in cash to a spouse. We encourage the spouse to contact our office to ensure they understand the options available.

Benefits payable to individuals other than a spouse, dependent child or grandchild must be paid as a lump sum and are subject to withholding tax. Any benefits payable to your estate are also paid as a lump sum and are subject to withholding tax.

All cash payments are subject to withholding tax as follows:

less than \$5,000	10% tax on the total amount
\$5,001 to \$15,000	20% tax on the total amount
greater than \$15,000	30% tax on the total amount

For Canadian residents, the withholding tax rate is between 10% and 30%. In Quebec, the rate is between 5% and 15% plus provincial withholding tax. If you are not residing in Canada at the time of the benefit payment(s), tax withheld is based on your country of residence, at a fixed rate of 25% or lower if there is a tax treaty.

Upon notification of death, Sun Life and the UBC Pension Administration Office will be in contact with the beneficiary or administrator of the estate.

BENEFITS UPON DEATH AFTER ELECTING A RETIREMENT INCOME OPTION

For Plan members and their spouses and/or other family members, the amounts payable if any, in the event of the death of a retired member will be in accordance with the particular form of retirement benefit which was elected by the retired member.

PLAN PROVISIONS ON MARRIAGE BREAKDOWN PRIOR TO RETIREMENT

The UBC Faculty Pension Plan (FPP) allows for the distribution of funds to an eligible former spouse upon receipt of the necessary forms as described below. An eligible former spouse may receive funds from the Plan member's account and transfer these funds on a tax sheltered basis to a Registered Retirement Savings Plan (RRSP), a Registered Pension Plan (RPP) or a Locked-in Retirement Account (LIRA) where the annuitant is the eligible former spouse. Funds removed from the Plan will be subject to the applicable locked-in restrictions and British Columbia *Pension Benefits Standards Act* legislation.

Form P1: Claim and Request for Information and Notice, of the Family Law Act, is completed by a former spouse to inform the Plan that s/he has claim of interest in a member's account. Once the Plan receives this notice, the Plan will:

- provide the spouse with information about the pension, and
- give the spouse advance notice before it acts on a direction received from the member in connection with his/her pension.

Please note no funds are transferred upon receipt of Form P1.

The following forms must be completed and presented to the UBC Pension Administration Office before any payment will be made:

1. **Court Order or Separation Agreement** – the order or agreement should direct the Plan to make payments naming the eligible former spouse and indicating the amount to be paid. The order or agreement must be specific as the UBC Pension Administration Office is not empowered to make any decisions regarding the details of the order or agreement.
2. **Form P3: Request for Transfer from Defined Contribution Plan** – Form P3 of the Family Law Act must be completed and signed by the eligible former spouse.

3. **Direct Transfer of a Single Amount (T2151)** – this form must be completed by a former spouse for each transfer to an RRSP, RRIF, RPP, LIRA or LIF.

Upon receipt of all the necessary forms from an eligible former spouse, the UBC Faculty Pension Plan (via Sun Life) is required to send **Form P6** of the Family Law Act to the Plan member. This form informs the member that our office has received a completed **Form P3** from the eligible former spouse, and that the Pension Plan will be processing the transfer of funds. Please note that there is a minimum 30-day waiting period from the time Form P6 is sent to the Plan member and the release of funds to the former ex-spouse.

Before completing any of the forms indicated above you are strongly encouraged to contact the UBC Pension Administration Office.

EDUCATION INFORMATION

The following education information is available to all members:

1. **Retirement Estimates** – Upon request, the UBC Pension Administration Office can produce retirement illustrations for any date after age 55. Please contact (604) 822-3485 to request an estimate.
2. **Retirement Options Matrix** – This is a summary sheet that reviews potential advantages and disadvantages regarding all the retirement options available from the Plan. Please visit faculty.pensions.ubc.ca and select **Forms & Resources > Plan Guides & Information Sheets** to view the Retirement Options Matrix. Or, please call our office at (604) 822-3485.
3. **Fund Sheets** – Fund Sheets offer a detailed description of each of the investment funds offered by the Plan. Please visit faculty.pensions.ubc.ca and select **Investments > Investment Options** to access these fund sheets. Or, please call our office at (604) 827-2208.
4. **Pension Seminars** – From time to time information seminars are held. They are announced on our website, and on the UBC Events Calendar. Visit faculty.pensions.ubc.ca and select **News & Events > Upcoming Pension Seminars** for current seminar dates and registration.

ADMINISTRATION

The Plan is administered by a Board of Trustees composed of eight Trustees, four of whom are elected by and from the members of the Pension Plan, and four of whom are appointed by the University. The powers and duties of the Board of Trustees are outlined in detail in the Plan's Trust Agreement and the University has no interest, right, or title to pension monies after transfer to the Pension Plan.

This pamphlet outlines the main provisions of the Plan. Members' benefits and privileges are governed by the provisions of the official Trust Agreement and Pension Plan Text. In the event of a discrepancy between this pamphlet and the Plan text, the Plan text will prevail. Copies of these official documents can be acquired upon request from the UBC Pension Administration Office.

REQUESTING MORE INFORMATION

In accordance with the British Columbia *Pension Benefits Standards Act*, you can contact the UBC Pension Administration Office to request the information through which you derive your entitlement to a benefit. Sun Life, upon request, can also provide you with a copy of the Plan Text, Trust Agreement, and Group Annuity Policy issued by Sun Life Assurance Company of Canada.

DISPUTES

Contact the UBC Pension Administration Office if you disagree with any decision made by the Plan that directly relates to you and the application of the provisions of the Plan. Any action or proceeding against the Plan Recordkeeper, Sun Life, for the recovery of money payable under the Group Annuity Policy with Sun Life is absolutely barred unless it is commenced within the time set out in the Insurance Act or the provincial legislation applicable to the action or proceeding.

CONTACT INFORMATION

If you have any questions or require any additional information, please contact the UBC Pension Administration Office:

Our address:

UBC Faculty Pension Plan
Pension Administration Office
201 – 2389 Health Sciences Mall
Vancouver, BC Canada V6T 1Z3

Member Services & Plan Information contact phone numbers:

(604) 822-6015	Pension Clerk
(604) 827-2208	Member Services Associate
(604) 822-3485	Member Services Specialist

Other Pension Administration contact phone numbers:

(604) 822-8100	Reception
(604) 827-3286	Manager, Faculty Pension Plan
(604) 822-1889	Director, Pensions
(604) 822-9208	Executive Director, Pensions
(604) 822-9471	Fax number

Our website is located at faculty.pensions.ubc.ca. We may also be reached by email at fpp@hr.ubc.ca.