## Appendix C. MEMBERSHIP DATA

This section provides a summary of membership data used in the valuation. Eckler provides membership record keeping and administration services for the Plan, updated based on an annual report provided by the University. The data was compiled from our records as at December 31, 2018. We have reconciled the data with that used in the previous valuation and are satisfied that the data are sufficient and reliable for the purposes of the valuation.

| Active Members[2],[3] | 12.31.2018 | 12.31.2017 |
|---|---|---|
| Number of Members | 486 | 455 |
| Average Pensionable Earnings[4] | $78,641 | $77,406 |
| Average Credited Service | 10.1 | 10.3 |
| Average Age | 49.0 | 49.0 |
| Total Required Contributions with Interest | $23,950,015 | $22,444,288 |
| Total Additional Voluntary Contributions with Interest | $142,766 | $167,514 |

| Deferred Pensioners | 12.31.2018 | 12.31.2017 |
|---|---|---|
| Number of Members | 72 | 78 |
| Average Age | 54.1 | 53.0 |
| Average Annual Deferred Pension Payable at 65 | $5,625 | $5,833 |

[2] Active Members includes sessional employees with earnings in the calendar year prior to the valuation date.

[3] For December 31, 2018, the date includes three members that may be retroactively enrolled in 2019 for whom we have included an liability as at December 31, 2019.

[4] Earnings shown represent the actual earnings in the year prior to the valuation date. Earnings for new entrants have been annualized.

| Pensioners and Survivors[5] | 12.31.2018 | 12.31.2017 |
|---|---|---|
| Number of Lifetime Pensions | 332 | 328 |
| Average Age (Lifetime Pensions) | 74.9 | 74.8 |
| Average Annual Lifetime Pension | $26,358 | $25,792 |
| Number of Certain Only Pensions | 1 | 1 |
| Average Annual Certain Only Pension | $11,393 | $11,189 |
| Number of Great-West Life Pensions | 10 | 11 |
| Average Age (Great-West Life Pensions) | 93.2 | 92.7 |
| Average Annual Great-West Life Pension | $10,047 | $9,379 |
| **Sessional Employees[6]** | **12.31.2018** | **12.31.2017** |
| Number of Members | 48 | 43 |
| Total Required Contributions with Interest | $108,045 | $107,795 |

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[5] Includes one member who returned to work and has suspended pension payments

[6] Sessional Members includes sessional employees that did not have any pensionable earnings in the calendar year prior to the valuation date.

## Distribution of Active Membership

The following tables summarize the distribution of active membership by age and credited service. We have included the count of members in each group and shown their average pensionable earnings for 2018.

### Academic and Non-Union Members

| Age Group | Credited Service | | | | | | | | Total |
|---|---|---|---|---|---|---|---|---|---|
| | 0 - 4 | 5 - 9 | 10 - 14 | 15 – 19 | 20 – 24 | 25 - 29 | 30 - 34 | 35+ | Total |
| 25 - 29 | 5 | | | | | | | | 5 |
| | 42,358 | | | | | | | | 42,358 |
| 30 - 34 | 20 | 4 | | | | | | | 24 |
| | 60,820 | 91,142 | | | | | | | 65,874 |
| 35 - 39 | 38 | 4 | 1 | 1 | | | | | 44 |
| | 70,451 | 72,713 | * | * | | | | | 72,336 |
| 40 - 44 | 34 | 8 | 7 | 1 | | | | | 50 |
| | 70,093 | 86,262 | 90,785 | * | | | | | 76,002 |
| 45 - 49 | 19 | 7 | 7 | 11 | | | | | 44 |
| | 63,951 | 107,587 | 115,039 | 110,266 | | | | | 90,600 |
| 50 - 54 | 15 | 6 | 12 | 8 | 3 | 1 | 1 | | 46 |
| | 60,317 | 97,445 | 114,868 | 118,068 | * | * | * | | 95,848 |
| 55 - 59 | 19 | 4 | 11 | 10 | 8 | 5 | | | 57 |
| | 45,769 | 102,988 | 115,075 | 125,619 | 145,848 | 122,101 | | | 97,910 |
| 60 - 64 | 10 | 4 | 14 | 11 | 6 | 4 | 3 | 1 | 53 |
| | 57,018 | 128,601 | 83,959 | 118,794 | 127,352 | 172,137 | * | * | 104,315 |
| 65 - 69 | 2 | 1 | 4 | 4 | 3 | 1 | 1 | 3 | 19 |
| | * | * | 113,747 | 101,115 | * | * | * | * | 122,833 |
| 70 - 74 | 1 | 1 | | | | | 1 | 1 | 4 |
| | * | * | | | | | * | * | 90,200 |
| **Total** | **163** | **39** | **56** | **46** | **20** | **11** | **6** | **5** | **346** |
| | **63,079** | **97,079** | **103,984** | **115,724** | **139,020** | **140,510** | **124,777** | **137,215** | **89,524** |

*Earnings in cells with fewer than three members have been suppressed.*

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**Non-Academic Union Members**

| Age Group | Credited Service | | | | | | | | |
|-----------|------|------|---------|---------|---------|---------|---------|------|-------|
| | 0 - 4 | 5 - 9 | 10 – 14 | 15 - 19 | 20 - 24 | 25 - 29 | 30 - 34 | 35+ | Total |
| 0 - 25 | 1 | | | | | | | | **1** |
| | * | | | | | | | | **\*** |
| 25 - 29 | 4 | 1 | | | | | | | **5** |
| | 48,011 | * | | | | | | | **50,306** |
| 30 - 34 | 14 | 3 | 1 | | | | | | **18** |
| | 48,497 | * | * | | | | | | **50,424** |
| 35 - 39 | 7 | 10 | 2 | 1 | | | | | **20** |
| | 50,289 | 58,928 | * | * | | | | | **54,871** |
| 40 - 44 | 6 | 5 | 5 | 4 | | | | | **20** |
| | 47,580 | 52,205 | 53,415 | 64,499 | | | | | **53,579** |
| 45 - 49 | 5 | 1 | 3 | 2 | | 2 | | | **13** |
| | 44,279 | * | * | * | | * | | | **52,283** |
| 50 - 54 | 2 | 1 | 3 | 2 | 2 | 1 | 1 | | **12** |
| | * | * | * | * | * | * | * | | **52,925** |
| 55 - 59 | 6 | 3 | 2 | 6 | 2 | 4 | 2 | | **25** |
| | 45,295 | * | * | 46,783 | * | 57,784 | * | | **48,484** |
| 60 - 64 | | | 2 | 2 | 4 | 3 | 5 | 2 | **18** |
| | | | * | * | 53,647 | * | 56,895 | * | **55,845** |
| 65 - 69 | | 1 | 1 | | 2 | 1 | | 1 | **6** |
| | | * | * | | * | * | | * | **43,473** |
| 70 - 74 | 2 | | | | | | | | **2** |
| | * | | | | | | | | **\*** |
| **Total** | **47** | **25** | **19** | **17** | **10** | **11** | **8** | **3** | **140** |
| | **47,170** | **54,739** | **53,955** | **52,524** | **49,464** | **56,412** | **56,292** | **\*** | **51,744** |

*Earnings in cells with fewer than three members have been suppressed.*

The following table summarizes the distribution of inactive members by age.

| Pensioner and Survivor Lifetime Pensions | | | Deferred Pensioners | | |
|---|---|---|---|---|---|
| Age | Count | Average Annual Lifetime Pension | Age | Count | Average Annual Deferred Pension Payable at 65 |
| 55 - 59 | 6 | $16,957 | 30 - 34 | 3 | $3,948 |
| 60 - 64 | 19 | $19,320 | 35 - 39 | 4 | $4,390 |
| 65 - 69 | 73 | $24,193 | 40 - 44 | 6 | $5,090 |
| 70 - 74 | 70 | $33,981 | 45 - 49 | 8 | $6,543 |
| 75 - 79 | 76 | $28,579 | 50 - 54 | 10 | $7,366 |
| 80 - 84 | 45 | $25,201 | 55 - 59 | 19 | $5,291 |
| 85 - 89 | 24 | $23,331 | 60 - 64 | 15 | $5,290 |
| 90 - 94 | 17 | $15,107 | 65 - 69 | 5 | $6,597 |
| 95+ | 2 | $7,219 | 70+ | 2 | $3,079 |
| **Total** | **332** | **$26,358** | **Total** | **72** | **$5,625** |

The following table summarizes the changes in membership since the previous valuation.

**Reconciliation of Membership**

| | Active[7] | | Pensioner[8] | Deferred | Sessional[9] | Total |
|---|---|---|---|---|---|---|
| | Academic and non-union members | Non-Academic union members | | | | |
| At December 31, 2017 | 318 | 137 | 329 | 78 | 43 | 905 |
| | | | | | | |
| New entrants | 44 | 11 | | 1 | 3 | 59 |
| Sessional to active | | | | | | - |
| Active to sessional | (5) | | | | 5 | - |
| | | | | | | |
| Terminations | | | | | | |
| - Deferred | (3) | | | 4 | (1) | - |
| - Paid out | (4) | (4) | | (5) | (2) | (15) |
| | | | | | | |
| Retirements | | | | | | |
| - Pension | (3) | (4) | 12 | (5) | | - |
| | | | | | | |
| Death | (1) | | (11) | (1) | | (13) |
| Survivors | | | 3 | | | 3 |
| | | | | | | |
| At December 31, 2018 | 346 | 140 | 333 | 72 | 48 | 939 |

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[7] Includes sessional employees with earnings in the year prior to the valuation date.

[8] Includes one member who has returned to work and has suspended pension payments

[9] Sessional employees with no earnings in the year prior to valuation date.

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