Employer Categories Summary

2021 Statistics - as at December 31, 2021

Employer categories are designated by reference to generally recognized large employer sectors and those identified in sections 5 and 6 in the OMERS Act, 2006. The following tables show the breakdown of our membership by employer categories as at December 31, 2021, in the following ways:

| Table | Description |
|-------|---|
| 2-A | Active Membership Head counts (NRA 60 and NRA 65) |
| 2-B | Active Membership Headcounts (Continuous Full-Time (CFT) and Other-Than-Continuous Full-Time (OTCFT)) |
| 2-C | Percentage Distribution of Actuarial Liabilities |
| 2-D | Percentage Distribution of Contributions |

In the tables, employers that do not fall within a designated category are grouped as "Other Employer". These include, for example, local boards of municipalities, economic development corporations and associations representing OMERS members.

The tables also make reference to members who are not currently contributing to the OMERS Primary Pension Plan ("OMERS Plan"), and these include the following types of members:

- Retired Retired members and survivors receiving a monthly pension
- Deferred Members who left their OMERS employer but kept their pension in the OMERS Plan
- Disability Waiver Members with an injury or illness who continue to earn credited service
- **Divested** Members divested from an OMERS employer to another non-OMERS employer that has a registered pension plan

Please note that the information shown in the tables is based on data collected at the time employers join OMERS or when employer by-laws are updated. For presentation purposes and where feasible, membership information has been adjusted by OMERS to best reflect the employer category in which they are employed.

The information presented is not used for pension administration purposes. The information should not be relied upon for any other purpose than to provide a general indication of the distribution of OMERS membership by employer categories.

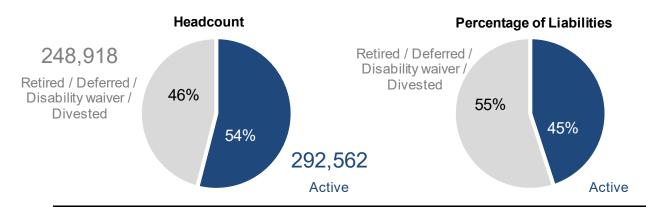




Table 2-A: 2021 Employer Category – Active Membership Headcounts (NRA 60 and NRA 65)

| | Number of Active Members | | | Percentage |
|---|--------------------------|---------|---------|-----------------------------------|
| Employer Category | NRA 60 | NRA 65 | Total | Distribution of Active Members |
| Municipality (excluding City of Toronto) | 8,481 | 97,477 | 105,958 | 36.2% |
| Board of Education | - | 57,289 | 57,289 | 19.6% |
| Police Services Board | 18,714 | 8,603 | 27,317 | 9.3% |
| Separate School Board | - | 26,934 | 26,934 | 9.2% |
| City of Toronto | 2,976 | 22,201 | 25,177 | 8.6% |
| Children's Aid Society | - | 9,922 | 9,922 | 3.4% |
| Transit Authority | - | 9,233 | 9,233 | 3.2% |
| Utility | - | 7,666 | 7,666 | 2.6% |
| Library Board | - | 3,977 | 3,977 | 1.4% |
| Health Unit | - | 3,448 | 3,448 | 1.2% |
| Housing Authority | - | 3,214 | 3,214 | 1.1% |
| Home for the Aged | - | 2,519 | 2,519 | 0.9% |
| Conservation Authority | - | 1,895 | 1,895 | 0.6% |
| Social Services Administration Board | - | 1,482 | 1,482 | 0.5% |
| Other Employer** | - | 6,531 | 6,531 | 2.2% |
| Total Active | 30,171 | 262,391 | 292,562 | 100.0% |
| Percentage | 10% | 90% | 100% | |

^{**}These include, for example, local boards of municipalities, economic development corporations and associations representing OMERS members.

- Municipality (excluding City of Toronto)
- Board of Education
- Police Services Board
- Separate School Board
- City of Toronto
- Children's Aid Society
- Transit Authority
- Utility
- Employer categories with less than 2% of active members each





Table 2-B: 2021 Employer Category – Active Membership Headcounts (Continuous Full-Time (CFT) and Other-Than-Continuous Full-Time (OTCFT))

| | N | Percentage | | |
|---|---------|------------|---------|-----------------------------------|
| Employer Category | CFT | OTCFT | Total | Distribution of Active Members |
| Municipality (excluding City of Toronto) | 93,518 | 12,440 | 105,958 | 36.2% |
| Board of Education | 18,628 | 38,661 | 57,289 | 19.6% |
| Police Services Board | 26,889 | 428 | 27,317 | 9.3% |
| Separate School Board | 8,157 | 18,777 | 26,934 | 9.2% |
| City of Toronto | 19,629 | 5,548 | 25,177 | 8.6% |
| Children's Aid Society | 9,428 | 494 | 9,922 | 3.4% |
| Transit Authority | 8,797 | 436 | 9,233 | 3.2% |
| Utility | 7,586 | 80 | 7,666 | 2.6% |
| Library Board | 2,762 | 1,215 | 3,977 | 1.4% |
| Health Unit | 3,085 | 363 | 3,448 | 1.2% |
| Housing Authority | 3,040 | 174 | 3,214 | 1.1% |
| Home for the Aged | 1,293 | 1,226 | 2,519 | 0.9% |
| Conservation Authority | 1,684 | 211 | 1,895 | 0.6% |
| Social Services Administration Board | 1,337 | 145 | 1,482 | 0.5% |
| Other Employer** | 6,064 | 467 | 6,531 | 2.2% |
| Total Active | 211,897 | 80,665 | 292,562 | 100.0% |
| Percentage | 72% | 28% | 100% | |

^{**}These include, for example, local boards of municipalities, economic development corporations and associations representing OMERS members.

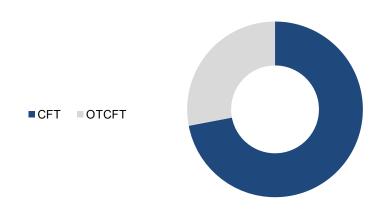




Table 2-C: 2021 Employer Category – Percentage Distribution of Actuarial Liabilities

| Employer Category | Actuarial Liabilities of Active Members (45% of total Plan liabilities) | | | |
|---|--|--------|--------|--|
| | NRA 60 | NRA 65 | Total | |
| Municipality (excluding City of Toronto) | 6.8% | 31.5% | 38.3% | |
| Police Services Board | 15.6% | 3.7% | 19.3% | |
| City of Toronto | 2.9% | 8.3% | 11.2% | |
| Board of Education | - | 10.6% | 10.6% | |
| Separate School Board | - | 5.1% | 5.1% | |
| Utility | - | 3.6% | 3.6% | |
| Children's Aid Society | - | 3.4% | 3.4% | |
| Transit Authority | - | 2.2% | 2.2% | |
| Library Board | - | 1.2% | 1.2% | |
| Health Unit | - | 1.1% | 1.1% | |
| Housing Authority | - | 0.7% | 0.7% | |
| Conservation Authority | - | 0.6% | 0.6% | |
| Home for the Aged | - | 0.4% | 0.4% | |
| Social Services Administration Board | - | 0.4% | 0.4% | |
| Other Employer** | - | 1.9% | 1.9% | |
| Total Active | 25.3% | 74.7% | 100.0% | |

^{**}These include, for example, local boards of municipalities, economic development corporations and associations representing OMERS members.



- Police Services Board
- City of Toronto
- Board of Education
- Separate School Board
- Utility
- Children's Aid Society
- Employer categories with less than 3% of liabilities of active members each

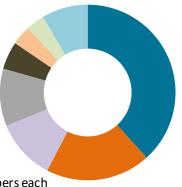


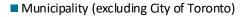


Table 2-D: 2021 Employer Category – Percentage Distribution of Contributions

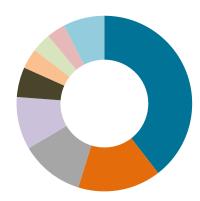
| Employer Category | Estimated 2022 Total Contributions* (Employers and active members) | | | |
|---|--|--------|--------|--|
| | NRA 60 | NRA 65 | Total | |
| Municipality (excluding City of Toronto) | 5.3% | 34.2% | 39.5% | |
| Police Services Board | 11.7% | 3.6% | 15.3% | |
| Board of Education | - | 11.7% | 11.7% | |
| City of Toronto | 1.8% | 7.9% | 9.7% | |
| Separate School Board | - | 5.5% | 5.5% | |
| Utility | - | 3.7% | 3.7% | |
| Children's Aid Society | - | 3.6% | 3.6% | |
| Transit Authority | - | 3.4% | 3.4% | |
| Health Unit | - | 1.3% | 1.3% | |
| Library Board | - | 1.1% | 1.1% | |
| Housing Authority | - | 1.0% | 1.0% | |
| Conservation Authority | - | 0.7% | 0.7% | |
| Home for the Aged | - | 0.5% | 0.5% | |
| Social Services Administration Board | - | 0.5% | 0.5% | |
| Other Employer** | - | 2.5% | 2.5% | |
| Total Active | 18.8% | 81.2% | 100.0% | |

^{*}Split equally between employers and members

**These include, for example, local boards of municipalities, economic development corporations and associations representing OMERS members.



- Police Services Board
- Board of Education
- City of Toronto
- Separate School Board
- Utility
- Children's Aid Society
- Transit Authority
- Employer categories with less than 2% of contributions each



(Published May 2022)

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