

# Employer Categories Summary

2025 Statistics for the OMERS Primary Pension Plan as at December 31, 2025

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, 2025, in the following ways:

Table	Description
2-A	Active Membership Headcounts (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 Contributions
2-D	Percentage Distribution of Actuarial Liabilities

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.

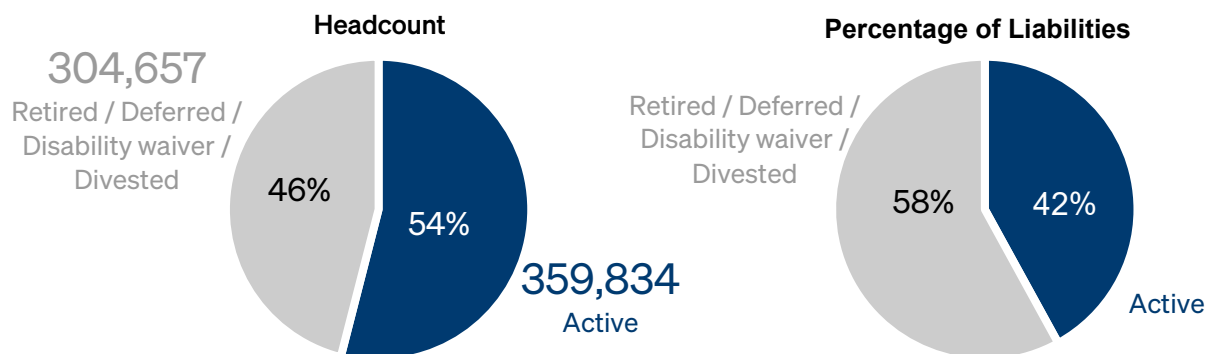


Table 2-A: 2025 Employer Category – Active Membership Headcounts (NRA 60 and NRA 65)

Employer Category	Number of Active Members			Percentage Distribution of Active Members
	NRA 60	NRA 65	Total	
Municipality (excluding City of Toronto)	9,827	127,783	137,610	38.2%
Board of Education	-	67,004	67,004	18.6%
Separate School Board	-	32,983	32,983	9.2%
Police Services Board	21,186	10,808	31,994	8.9%
City of Toronto	3,284	27,567	30,851	8.6%
Transit Authority	-	12,311	12,311	3.4%
Children's Aid Society	-	9,382	9,382	2.6%
Utility	-	8,134	8,134	2.3%
Library Board	-	5,341	5,341	1.5%
Health Unit	-	3,807	3,807	1.1%
Housing Authority	-	3,698	3,698	1.0%
Home for the Aged	-	3,221	3,221	0.9%
Conservation Authority	-	2,849	2,849	0.8%
Social Services Administration Board	-	2,246	2,246	0.6%
Other Employer**	29	8,374	8,403	2.3%
<b>Total Active</b>	<b>34,326</b>	<b>325,508</b>	<b>359,834</b>	<b>100.0%</b>
<b>Percentage</b>	<b>10%</b>	<b>90%</b>	<b>100%</b>	

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

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

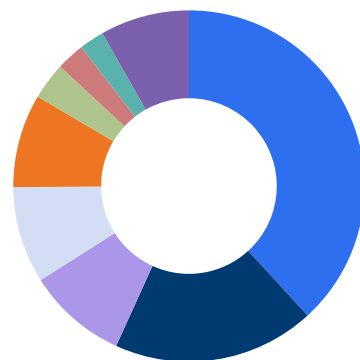


Table 2-B: 2025 Employer Category – Active Membership Headcounts  
(Continuous Full-Time (CFT) and Other-Than-Continuous Full-Time (OTCFT))

Employer Category	Number of Active Members			Percentage Distribution of Active Members
	CFT	OTCFT	Total	
Municipality (excluding City of Toronto)	108,949	28,661	137,610	38.2%
Board of Education	18,482	48,522	67,004	18.6%
Separate School Board	8,514	24,469	32,983	9.2%
Police Services Board	30,636	1,358	31,994	8.9%
City of Toronto	24,220	6,631	30,851	8.6%
Transit Authority	11,818	493	12,311	3.4%
Children's Aid Society	8,622	760	9,382	2.6%
Utility	7,903	231	8,134	2.3%
Library Board	3,214	2,127	5,341	1.5%
Health Unit	3,254	553	3,807	1.1%
Housing Authority	3,493	205	3,698	1.0%
Home for the Aged	1,710	1,511	3,221	0.9%
Conservation Authority	1,860	989	2,849	0.8%
Social Services Administration Board	1,914	332	2,246	0.6%
Other Employer**	7,341	1,062	8,403	2.3%
<b>Total Active</b>	<b>241,930</b>	<b>117,904</b>	<b>359,834</b>	<b>100.0%</b>
<b>Percentage</b>	<b>67%</b>	<b>33%</b>	<b>100%</b>	

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



Table 2-C: 2025 Employer Category – Percentage Distribution of Contributions

Employer Category	Estimated 2026 Total Contributions* (Employers and active members)		
	NRA 60	NRA 65	Total
Municipality (excluding City of Toronto)	4.7%	35.4%	40.1%
Police Services Board	10.7%	3.6%	14.3%
Board of Education	-	11.4%	11.4%
City of Toronto	1.7%	8.2%	9.9%
Separate School Board	-	5.6%	5.6%
Transit Authority	-	4.6%	4.6%
Utility	-	3.3%	3.3%
Children's Aid Society	-	2.8%	2.8%
Health Unit	-	1.1%	1.1%
Library Board	-	1.1%	1.1%
Housing Authority	-	1.0%	1.0%
Conservation Authority	-	0.7%	0.7%
Social Services Administration Board	-	0.7%	0.7%
Home for the Aged	-	0.6%	0.6%
Other Employer**	0.0%	2.8%	2.8%
<b>Total Active</b>	<b>17.1%</b>	<b>82.9%</b>	<b>100.0%</b>

\*Split equally between employers and members.

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

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

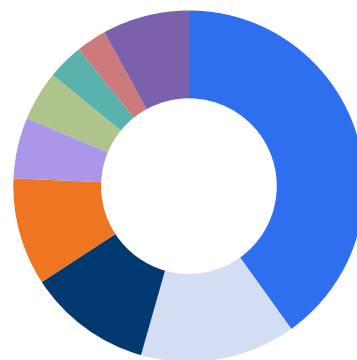
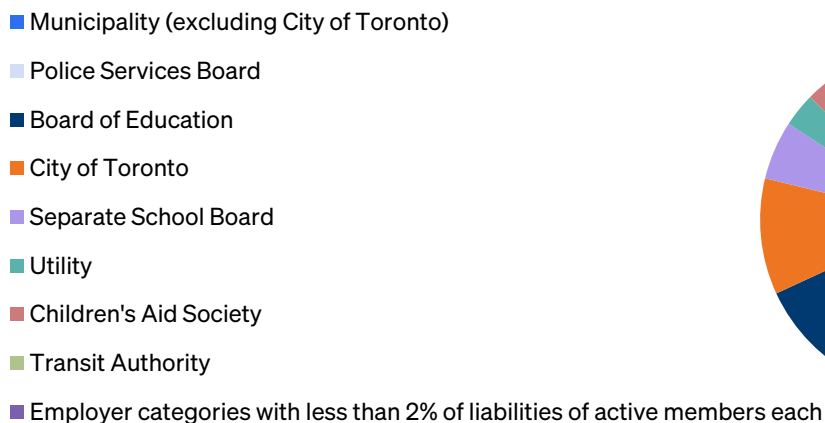


Table 2-D: 2025 Employer Category – Percentage Distribution of Actuarial Liabilities

Employer Category	Actuarial Liabilities of Active Members* (42% of total Plan liabilities)		
	NRA 60	NRA 65	Total
Municipality (excluding City of Toronto)	6.5%	31.6%	38.1%
Police Services Board	15.5%	3.6%	19.1%
Board of Education	-	10.9%	10.9%
City of Toronto	2.6%	8.1%	10.7%
Separate School Board	-	5.4%	5.4%
Utility	-	3.1%	3.1%
Children's Aid Society	-	3.0%	3.0%
Transit Authority	-	3.0%	3.0%
Health Unit	-	1.1%	1.1%
Library Board	-	1.1%	1.1%
Housing Authority	-	0.7%	0.7%
Conservation Authority	-	0.6%	0.6%
Social Services Administration Board	-	0.5%	0.5%
Home for the Aged	-	0.4%	0.4%
Other Employer**	0.0%	2.3%	2.3%
<b>Total Active</b>	<b>24.6%</b>	<b>75.4%</b>	<b>100.0%</b>

\*Liabilities for members with service in multiple categories are assigned to their current category.

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



(Published April 2026)

OMERS  
 EY Tower, 900-100 Adelaide St W, Toronto, ON, M5H 0E2  
 t. 416.369.2444 1.800.387.0813 omers.com