

**2024/25**



**SUPPLEMENT TO THE  
ESTIMATES OF EXPENDITURE  
BUDGET COMPLÉMENTAIRE**

---

**BUDGET 2024**

**Manitoba Employee Pensions and Other Costs**

**Régime de retraite de la fonction publique  
et autres frais du Manitoba**

# Indigenous Land Acknowledgement

We recognize that Manitoba is on the Treaty Territories and ancestral lands of the Anishinaabe, Anishinewuk, Dakota Oyate, Denesuline and Nehethowuk peoples.

We acknowledge Manitoba is located on the Homeland of the Red River Métis.

We acknowledge northern Manitoba includes lands that were and are the ancestral lands of the Inuit.

We respect the spirit and intent of Treaties and Treaty Making and remain committed to working in partnership with First Nations, Inuit and Métis people in the spirit of truth, reconciliation and collaboration.

# Reconnaissance du territoire

Nous reconnaissons que le Manitoba se trouve sur les territoires visés par un traité et sur les terres ancestrales des peuples anishinaabe, anishinewuk, dakota oyate, denesuline et nehethowuk.

Nous reconnaissons que le Manitoba se situe sur le territoire des Métis de la Rivière-Rouge.

Nous reconnaissons que le nord du Manitoba comprend des terres qui étaient et sont toujours les terres ancestrales des Inuits.

Nous respectons l'esprit et l'objectif des traités et de la conclusion de ces derniers. Nous restons déterminés à travailler en partenariat avec les Premières Nations, les Inuits et les Métis dans un esprit de vérité, de réconciliation et de collaboration.

## Employee Pensions and Other Costs

935-155 Carlton Street

Winnipeg, MB R3C 3H8

Phone: 204-945-2332

Fax: 204-945-1486

Email: [psc@gov.mb.ca](mailto:psc@gov.mb.ca)

Online: [www.manitoba.ca/openmb/infomb](http://www.manitoba.ca/openmb/infomb)

This publication is available in alternate formats, upon request.

Contact: Accessibility Coordinator at 945-5335

**Supplement  
to the Estimates  
of Expenditure  
2024/25**

**Budget  
complémentaire  
2024-2025**

**Manitoba Employee  
Pensions and Other  
Costs**

**Régime de retraite de  
la fonction publique  
et autres frais du  
Manitoba**



MINISTER  
RESPONSIBLE FOR THE MANITOBA PUBLIC SERVICE

## Minister's Message

I am honoured to present the 2024/25 Manitoba Employee Pensions and Other Costs Supplement to the Estimates of Expenditure. As the Minister responsible for Manitoba Employee Pensions and Other Costs, I am responsible for the formulation of this Supplement.

The Supplement to the Estimates of Expenditure (Supplement) provides additional information to the members of the Legislative Assembly and the public in their review of the department information contained in the Summary Budget and the departmental Estimates of Expenditure for the fiscal year ending March 31, 2025.

This supplement is different from the other departmental supplements due to the unique nature of this business area. This business area is administered by staff located in the Public Service Commission.

The Public Service Commission (PSC) is responsible for providing central administrative services for government-wide employee benefits and insurance programs in accordance with collective agreements, legislation and personnel policies. Negotiated plans include the Ambulance and Hospital Semi-Private (AHSP), Dental, Vision Care, Prescription Drug and Long Term Disability plans as well as the Health Spending Account. The PSC manages the chargeback and recovery of workers compensation costs from government departments and agencies and compiles financial information for statutory benefit and insurance programs including the Civil Service Superannuation Plan, Canada Pension Plan, Group Life Insurance, Employment Insurance and the Levy for Health and Post-Secondary Education.

Provisions for premium-based benefits such as Canada Pension Plan and Employment Insurance have been adjusted to reflect changes in premium rates and maximum insurable earning levels, where applicable. Provisions for self-insured benefits, such as long term disability and dental, have been adjusted for anticipated changes in volume as well as changes in eligible expense coverage negotiated as part of existing collective agreements, where applicable. These costs will be recovered from departments.

*"Original signed by"*

Honourable Adrien Sala  
Minister of Finance  
Minister responsible for Manitoba Hydro  
Minister responsible for the Manitoba Public Service  
Minister responsible for the Public Utilities Board





MINISTRE  
RESPONSABLE DE LA FONCTION PUBLIQUE DU MANITOBA

## Message ministériel

C'est avec un sentiment d'honneur que je présente le budget complémentaire 2024-2025 portant sur le Régime de retraite de la fonction publique et autres frais du Manitoba. En tant que ministre responsable du Régime de retraite de la fonction publique et autres frais du Manitoba, j'assume une responsabilité quant à la formulation du présent document.

Le budget complémentaire fournit un complément d'information aux députés à l'Assemblée législative et au public afin de les aider à passer en revue les renseignements liés au ministère qui sont présentés dans le budget sommaire et dans le Budget des dépenses pour l'exercice se terminant le 31 mars 2025.

Le présent document diffère des autres budgets complémentaires ministériels en raison de la nature particulière de ce domaine d'activité administré par le personnel de la Commission de la fonction publique.

La Commission de la fonction publique voit à la prestation de services administratifs centraux pour les programmes d'avantages sociaux et d'assurance destinés aux employés à l'échelle gouvernementale, conformément aux conventions collectives, aux lois et aux politiques touchant les ressources humaines. Les régimes négociés comprennent le régime d'assurance prévoyant le transport par ambulance et l'hospitalisation dans une chambre à deux lits, le régime de soins dentaires, le régime de soins ophtalmologiques, le régime d'assurance-médicaments, le régime de rente d'invalidité de longue durée et le compte gestion-santé. La Commission gère la facturation et le recouvrement du coût des indemnités liées aux accidents du travail auprès des ministères et des organismes gouvernementaux et compile les renseignements financiers des programmes d'avantages sociaux et d'assurance prévus par la loi, notamment le Régime de retraite de la fonction publique, le Régime de pensions du Canada, l'assurance-vie collective, le régime d'assurance-emploi et l'impôt destiné aux services de santé et à l'enseignement postsecondaire.

Les dispositions relatives aux allocations fondées sur les primes, comme le Régime de pensions du Canada et l'assurance-emploi, reflètent les modifications apportées aux taux de prime et aux seuils maximaux de la rémunération assurable, le cas échéant. Les dispositions relatives aux prestations autogérées, comme celles du régime de rente d'invalidité de longue durée et du régime de soins dentaires, tiennent compte des changements prévus de volume ainsi que des changements dans la couverture des dépenses admissibles négociée dans le cadre des conventions collectives en vigueur, le cas échéant. Ces coûts seront recouverts auprès des ministères.

« *Original signé par* »

Adrien Sala  
Ministre des Finances  
Ministre responsable d'Hydro-Manitoba  
Ministre responsable de la Fonction publique du Manitoba  
Ministre responsable de la Régie des services publics



# Table of Contents

- Minister’s Message..... 2**
- Message ministériel..... 3**
- Financial Details ..... 5**
  - Consolidated Expenditures ..... 5
- Financial Operating Information- Part A Expenditure ..... 6**
  - Employee Pensions and Other Cost (Res. No. 6.1)..... 6
- Glossary .....10**

# Financial Details

## Consolidated Expenditures

This table includes the expenditures of the business area and the consolidation and other adjustments made to align to the Summary Budget.

<b>Main Appropriations</b>	<b>Part A- Operating</b>	<b>Other Reporting Entities</b>	<b>Consolidation and Other Adjustments</b>	<b>2024/25 Summary</b>	<b>2023/24 Summary</b>
			\$(000s)		
Employee Pensions and Other Costs	28,665	-	(28,665)	-	-

# Financial Operating Information- Part A Expenditure

## Employee Pensions and Other Cost (Res. No. 6.1)

### **Main Appropriation Description**

Provides for the cost of various payments related to employees, including the employer's share of current service contributions; severance and separation pay liability; and other payments by the government as an employer.

### **Civil Service Superannuation Pension Related Cost**

Provides for the employer portion of current service contributions and other costs associated with administration of the plan. The current service contributions are recovered from other departments with respect to their employees.

### **Other Salary Related Benefits**

Provides for the annual increase/decrease in the liabilities for severance, vacation and overtime entitlements for employees who have met the service requirements stated in the collective agreement and who are still members of the civil service.

### **Workers Compensation Board Assessments**

Provides for the annual payments to government employees injured at work as assessed by the Workers Compensation Board (WCB) as well as fees paid to WCB for administration of the compensation plan. The annual payments are recovered from other departments in respect of their employees.

The province is self-insured with respect to workers compensation payments, although the WCB provides administrative and assessment services.

### **Canada Pension Plan**

Provides for the employer's matching contribution as required under the Canada Pension Plan (CPP) Act for all eligible public servants.

### **Employment Insurance Plan**

Provides for the employer's share of premiums as required under the Employment Insurance (EI) Act for all public servants.

### **Civil Service Group Life Insurance**

Provides for the government's share of payments under The Public Servants Insurance Act that provides for basic insurance coverage, including group life and accidental death and disablement insurance, for all eligible public servants.

Life insurance is provided to employees of up to five times their annual salary, to a maximum of \$1.0 million. The employer contribution is 27.5% of the first four multiples only (employee funds 100% of the fifth multiple). Accidental death and disablement insurance is 100% employer paid and is based on the employee's annual salary multiplied by class (1 to 5), as selected under the life insurance plan, up to a specified maximum.



### **Ambulance and Hospital Semi-Private Plan**

As negotiated under various collective agreements or as provided in the regulations under The Public Service Act, the Supplementary Health Plan provides for an Ambulance and Hospital Semi-Private Plan to all eligible public servants. Premium payments to the plan carrier (Manitoba Blue Cross) are made, based on the number of eligible employees.

Full-time and part-time employees are eligible for coverage, although part-time employees are eligible for single coverage only. Premium payments to the plan carrier are 100% employer paid. Part-time employees may elect to increase their coverage to include family members by paying the difference between the family premium and single premium through voluntary payroll deductions.

### **Levy for Health and Post-Secondary Education**

Provides for the province's payment as required by The Health and Post-Secondary Education Tax Levy Act.

### **Dental Plan**

As negotiated under various collective agreements or as provided in the regulations under The Public Service Act, the Dental Plan provides coverage for basic and major restorative dentistry to all eligible public servants and their dependants, where applicable. The province is self-insured with the plan carrier (Manitoba Blue Cross) being reimbursed for payments made to government employees under the plan as well as an administrative fee.

The plan pays for eligible dental care expenses, to a specified maximum, for both full-time and part-time employees. The annual basic coverage maximum is \$1,650.00 and the orthodontic lifetime maximum is \$1,850.00 for full-time employees. Part-time employees are eligible for annual basic coverage maximum is \$990.00 and the orthodontic lifetime maximum is \$1,110.00.

### **Vision Care**

As negotiated under various collective agreements or as provided in the regulations under The Public Service Act, the Vision Care plan provides coverage for prescription lenses and eye examinations for eligible public servants and their dependants, where applicable. The province is self-insured with the plan carrier (Manitoba Blue Cross) being reimbursed for payments made to government employees under the plan as well as an administrative fee.

Full-time employees are reimbursed 80% for eligible vision care expenses, to a maximum of \$375.00 while part-time employees are reimbursed 80% for eligible vision care expenses, to a maximum of \$225.00, in each 24-month period.

### **Prescription Drug Plan**

As negotiated under various collective agreements or as provided in the regulations under The Public Service Act, the self-insured plan provides coverage for prescription drugs for eligible public servants. The plan carrier (Manitoba Blue Cross) is reimbursed for payments made to government employees under the plan as well as an administrative fee.

Full-time employees are reimbursed 80% for eligible expenses, to a maximum of \$900.00 per family per calendar year, while part-time employees are reimbursed 80% for eligible expenses, to a maximum of \$540.00 per family per calendar year.

### **Long Term Disability (LTD) Plan**

As negotiated under various collective agreements or as provided in the regulations under The Public Service Act, the LTD Plan provides partial income protection to eligible full-time and part-time employees. The province is self-insured with the plan carrier (Canada Life) being reimbursed for payments made to government employees under the plan including administrative expenses.

### **Health Spending Account**

As negotiated under various collective agreements or as provided in the regulations under The Public Service Act, this plan provides reimbursement of eligible costs to regular employees when the annual maximum claim limit of other benefit plans has been exceeded. Annual claim maximums are \$950.00 for full-time employees and \$570.00 for part-time. The plan is 100% employer funded.

### **Recoverable From Other Appropriations**

Provides for the recovery from other departments for the cost of the various employee benefits plans and related overhead charges, as well as the health spending account. Costs associated with Other Salary Related Benefits, which reflect changes in the severance, vacation, overtime and long term disability liabilities, Civil Service Superannuation Plan and LTD legal costs are not recovered from departments.

Sub-appropriations	2024/25 \$ (000s)	2023/24 \$ (000s)	Expl.
Civil Service Superannuation Plan			
Pension Related Costs	97,625	96,425	
Less: Recoverable from other appropriations	<u>(85,556)</u>	<u>(82,682)</u>	
Subtotal	12,069	13,743	1
Other Salary Related Benefits	9,911	13,516	2
Workers Compensation Board:			
Assessments re: Accidents to Gov't Employees	15,545	14,528	
Less: Recoverable from other appropriations	<u>(8,860)</u>	<u>(8,135)</u>	
Subtotal	6,685	6,393	3
Canada Pension Plan	50,376	45,793	4
Employment Insurance Plan	17,296	16,506	4
Civil Service Group Life Insurance	2,625	2,626	
Ambulance and Hospital Semi-Private Plan	298	298	
Levy for Health and Post-Secondary Education	23,390	22,358	4
Dental Plan	10,200	9,800	5
Vision Care	1,800	1,700	5
Prescription Drug Plan	4,500	4,300	5
Long Term Disability Plan	14,604	13,303	5
Health Spending Account	<u>7,500</u>	<u>6,900</u>	5
Subtotal	132,589	123,584	
Less: Recoverable from other appropriations	<u>(132,588)</u>	(123,584)	
<b>TOTAL</b>	<b>28,666</b>	<b>33,652</b>	
<b>Expense by Type</b>			
Salaries and Employee Benefits	19,814	25,292	
Other Expenditures	<u>8,852</u>	8,360	
<b>TOTAL</b>	<b>28,666</b>	<b>33,652</b>	

Explanation:

1. Decrease in non-recoverable pension related benefit costs
2. Decrease in severance and LTD liabilities
3. Increase in volume and duration of WCB claims
4. Increase in payroll cost and CPP/EI to maximum annual contribution per employee
5. Projected increase in self-insured benefits

# Glossary

**Alignment** – This is the process of enabling all employees to see how their day-to-day actions are consistent with the values of the organization and how living those values is contributing to overall success. Creating alignment ensures employees are working toward the common goal, or vision.

**Annual Report** – Departmental annual reports are a supplement to the public accounts and provide variance explanations and background information to support the public accounts. Annual reports are either released (if the Legislature is not in session) or tabled in the Legislature (if in session) by Sept. 30, following the fiscal year end.

**Appropriation** – This refers to the amount voted by the Legislature approving the maximum amount that may be expended on a specific program or major activity during a fiscal year.

Main Appropriation – the total amount of each resolution passed by the Legislature as reported in the printed estimates of expenditure

Sub Appropriation – the total amounts applicable to the various breakdowns of the main appropriations in the printed estimates of expenditure

**Full-Time Equivalent (FTE)** – This is a measurement for number of positions. Every full-time regular position represents one full-time equivalent position. Other categories (e.g., term, departmental, seasonal, contract) are measured in proportional equivalents, e.g.: a program with a vote of 1.50 term FTE could hire staff in any combination that results in a total of one-and-one-half years - or 78 weeks - of employment such as six staff for three months or 13 weeks each; two staff for nine months or 39 weeks each; one full-time and one half-time staff for one year; three half-time staff for one year).

**Government Reporting Entity (GRE)** – This list includes core government and Crown corporations and other government agencies, government business entities and public sector organizations such as regional health authorities, school divisions, universities and colleges.

**Grants** – These refer to public money provided to an individual, organization or another government to assist in attaining their objectives and for which the government does not receive a good or service.

**Guarantees** – The province, in the normal course of business, may provide a guarantee to honour the repayment of debt or loans of an organization, primarily Government Business Enterprises. Such a guarantee is provided on the Manitoba Hydro Savings Bonds.

**Key Initiatives** – These are the specific programs, activities, projects, or actions an organization will undertake to meet performance targets. Initiatives are often projects or events that aim to improve a process or an outcome.

**Key Performance Indicator (KPI)** – KPIs refer to an ultimate result for which the department is responsible for monitoring and reporting, but for which given its complexity, it has only partial direct influence over. Departments may identify certain performance measures as KPIs.

**Mission** – A mission statement defines the core purpose of the organization — why it exists and reflects employees’ motivations for engaging in the organization’s work. Effective missions are inspiring, long-term in nature, and easily understood and communicated.

**Objective** – The objective is a concise statement describing the specific things an organization must do well to execute its strategy. Objectives often begin with a verb such as increase, reduce, improve, or achieve.

**Other Reporting Entities (ORE)** – OREs are entities in the GRE such as Crown corporations and other government agencies, government business entities and public sector organizations such as regional health authorities, school divisions, universities and colleges that are directly or indirectly controlled by the government, as prescribed by Public Sector Accounting Board – and excludes core government.

**Performance Measure** – A performance measure is a standard used to evaluate and communicate performance against expected results. Measures are normally quantitative in nature, capturing numbers, dollars, percentages, and so on. Reporting and monitoring measures helps an organization gauge progress toward effective implementation of strategy.

**Performance Results** – These are the most important outcomes the departments want to achieve by reaching their objectives. Performance results represent the essence of the outcomes the department seeks to achieve.

**Special Operating Agencies (SOA)** – SOAs are service operations within departments granted more direct responsibility for results and increased management flexibility needed to reach new levels of performance. SOAs embrace market disciplines of the private sector while adhering to the public policy imperatives of government. Annual business plans define financial goals and performance targets. SOAs have the ability to raise capital outside of the Consolidated Fund.

**Strategy** – This represents the broad priorities adopted by an organization in recognition of its operating environment and in pursuit of its mission. All performance objectives and measures should align with the organization’s strategy.

**Target** – The target presents the desired result of a performance measure. It provides organizations with feedback about performance.

**Values** – Values represent the deeply-held beliefs of the organization, which are demonstrated through the day-to-day behaviours of all employees. An organization’s values make an open proclamation about how it expects everyone to behave. Values should endure over the long-term and provide a constant source of strength for an organization.

**Vision** – A powerful vision provides everyone in the organization with a shared mental framework that helps give form to the future that lies ahead. This statement should contain a concrete picture of the desired state, and provide the basis for formulating strategies and objectives. The vision serves as the guiding statement for the work being done. It should answer why the work being done is important.