
PENSION PLAN ANNUAL INFORMATION RETURN

Before completing this form, please read the instructions and definitions in the attached Guide to Completing the Annual Information Return.

Administrators of British Columbia pension plans are required to file an Annual Information Return annually with the Superintendent of Pensions. This Annual Information Return must be completed and filed with the superintendent within **180 days** after the end of each fiscal year of the plan, or within 60 days after the commencement of a winding up of the plan, if the plan is required to be wound up.

To ease administrative burdens of plan sponsors, the office of the Superintendent of Pensions also collects the information for the annual return required by the Canada Revenue Agency (CRA) on "Schedule 1", attached to this Annual Information Return.

Please keep in mind that late filing fees apply with respect to CRA. If the Schedule 1 information is filed late or is not filed at all, CRA may impose financial penalties under subsection 162(7) of the *Income Tax Act* and, under subsections 147.1 (11) and (12), can revoke a plan's registration. The filing deadline is 180 days after the fiscal year end of your pension plan.

The Annual Information Return (AIR) must be accompanied by pension fund **financial statements**, the **prescribed filing fees**, and for some plans, a **Pension Plan Financial Information Return (FIR)**. See question 6(e) of this AIR, the Guide to the AIR, and the Guide to Completing the Pension Plan Financial Information Return. Prescribed filing fees are \$7.00 for each plan member at fiscal year end, with a minimum fee of \$200 and a maximum fee of \$20 000. Cheques should be made payable to the **Minister of Finance**.

1. PLAN IDENTIFICATION

- (a) British Columbia Registration Number: P0 CRA Registration Number: _____
- (b) Plan Legal Name: _____
- (c) Division Name: _____
- (d) Is the pension plan administered by the Employer or by a Board of Trustees?

If the plan is administered by the employer, please complete the information below. If the plan is administered by a board of trustees please attach a list of their names, addresses and telephone numbers. Please identify the Chair.

Executive Officer: _____

Title: _____

Employer Name: _____

Mailing Address: _____

City: _____ Province: _____ Postal Code: _____

Courier Address: _____

Telephone Number: () _____ Fax Number: () _____

Email Address: _____

(e) Day-to-Day Administrator (person responsible for day-to-day management of the plan, if other than above):

Company Name: _____

Contact Name: _____

Title: _____

Mailing Address: _____

City: _____ Province: _____ Postal Code: _____

Courier Address: _____

Telephone Number: () _____ Fax
Number: () _____

Email Address: _____

(f) Location of Books and Records

If the pension plan books and records are **not** kept at the same location as the administrator's address, complete the following:

Company Name: _____

Contact Name: _____

Title: _____

Mailing Address: _____

City: _____ Province: _____ Postal Code: _____

Courier Address: _____

Telephone Number: () _____ Fax
Number: () _____

Email Address: _____

(g) Fund Holder - If the plan has more than one fund holder, then attach a list with the following information:

Company Name: _____

Contact Name: _____

Title: _____

Mailing Address: _____

City: _____ Province: _____ Postal Code: _____

Courier Address: _____

Telephone Number: () _____ Fax
Number: () _____

Email Address: _____

(h) Plan Consultant:

Company Name: _____

Contact Name: _____

Title: _____

Mailing Address: _____

City: _____ Province: _____ Postal Code: _____

Courier Address: _____

Telephone Number: () _____ Fax
Number: () _____

Email Address: _____

(i) Actuary (if different from (h) above).

Company Name: _____

Contact Name: _____

Title: _____

Mailing Address: _____

City: _____ Province: _____ Postal Code: _____

Courier Address: _____

Telephone Number: () _____ Fax
Number: () _____

Email Address: _____

2. REPORTING DATES

(a) Plan fiscal year ending: _____
Year Month Day

(b) Did the pension plan terminate or become inactive in this fiscal year or a previous reporting period?

Yes No

If yes, effective date: _____
Year Month Day

3. MEMBERSHIP

(a) Active Members:

- 1. Active members at the end of the previous fiscal year: _____
- 2. Members who joined the plan during the fiscal year under review: _____
- 3. Sub-total (3(a)(1) + 3(a)(2)):** _____
- 4. Active members who retired during the fiscal year under review: _____
- 5. Active members who died during the fiscal year under review: _____
- 6. Other terminations of membership during the fiscal year under review: _____
- 7. Sub-total (3(a)(4) + 3(a)(5) + 3(a)(6)):** _____
- 8. Total active members at fiscal year end (3(a)(3) - 3(a)(7)):** _____

(b) Former Members:

(excluding persons for whom individual annuities have been purchased outside of the pension fund)

- 1. Pensioners and beneficiaries receiving pensions from the plan: _____
- 2. Former members entitled to deferred benefits: _____
- 3. Total former members (3(b)(1) + 3(b)(2)):** _____

(c) Active Members by Province:

Number of active members by province of employment at the end of the plan fiscal year.

	Male	Female	Total	Included Employment
British Columbia	_____	_____	_____	_____
Alberta	_____	_____	_____	_____
Saskatchewan	_____	_____	_____	_____
Manitoba	_____	_____	_____	_____
Ontario	_____	_____	_____	_____
Quebec	_____	_____	_____	_____
New Brunswick	_____	_____	_____	_____
Prince Edward Island	_____	_____	_____	_____
Nova Scotia	_____	_____	_____	_____
Newfoundland	_____	_____	_____	_____
Yukon	_____	_____	_____	_____
Northwest Territories	_____	_____	_____	_____
Nunavut	_____	_____	_____	_____
Outside Canada	_____	_____	_____	_____
Total Active Members:	_____	_____	_____	_____

(d) Comments: _____

4. CURRENT SERVICE CONTRIBUTIONS

Do **not** include special payments for unfunded liabilities and solvency deficiencies in the employer contributions. Special payments are reported separately in Section 5.

(a) Member Contributions:	Defined Contribution	Defined Benefit
1. Required member contributions:	_____	_____
2. Additional voluntary contributions:	_____	_____
3. Optional defined benefit contributions:	n/a	_____
4. Total member contributions remitted to the fund: (4(a)(1) + 4(a)(2) + 4(a)(3))	=====	=====

(b) Employer Contributions:	Defined Contribution	Defined Benefit
1. Required employer contributions:	_____	_____
2. add Transfer deficiency amounts (DB only):	n/a	_____
3. subtract Forfeiture credits used (DC only):	_____	n/a
4. subtract Surplus assets used:	_____	_____
5. Net employer contributions remitted to the fund:	_____	_____
(4(b)(1) + 4(b)(2) - 4(b)(3) - 4(b)(4))	=====	=====

(c) **Defined Benefit Contributions:** (for plans with **defined benefit** provisions only)
 Were the above employer contributions determined in accordance with an actuarial valuation?

- Yes, date of valuation: _____
- No, please explain: _____
- _____

(d) **Contribution Base – Complete (1) and (3) or (2) and (3) below.**

1. Covered payroll of plan members DB Covered Payroll \$ _____
 (by benefit type) DC Covered Payroll \$ _____

2. Describe base if other than payroll: _____

3. Were employer contributions the result of a collective agreement? Yes No

5. SPECIAL PAYMENTS (for plans with **defined benefit** provisions only)

- (a) Employer Unfunded Liability Payments _____
- (b) Employee Unfunded Liability Payments _____
- (c) Employer Solvency Deficiency Payments _____
- (d) Employee Solvency Deficiency Payments _____
- (e) Employer Lump-sum Payments _____

6. PLAN ASSETS

- (a) Net market value of assets at beginning of the fiscal year: _____
- (b) Net market value of assets at end of the fiscal year: _____
- (c) Do members direct the investment of any portion of their own accounts under the plan? Yes No

If Yes, is the pension plan being administered in accordance with The Guidelines for Capital Accumulation Plans established by the Joint Forum of Financial Market Regulators (CAP Guidelines)? Yes No

If the plan is not being administered in accordance with CAP Guidelines, please explain:

- (d) Has the Statement of Investment Policies and Procedures been reviewed and/or amended during the year?

Reviewed: Yes No

Amended Yes No

- (e) A Pension Plan Financial Information Return (FIR) may also be required to be filed with the AIR. Please indicate which of the following applies to the pension plan, in order to determine whether a FIR is required.

- i) If the pension plan is a defined contribution plan with assets valued at less than \$10 million, then attach certified true copies of the financial statements prepared by the custodian(s) and complete question 7 below.
- ii) If the pension plan is not a defined contribution plan and has assets valued at less than \$2.5 million and there are fewer than 50 members, then attach certified true copies of the financial statements prepared by the custodian(s), and complete question 7 below.
- iii) If the pension plan does not meet the conditions in i) or ii) above, then omit question 7 below and file the FIR.

Refer to the **Guide to Completing the Pension Plan Financial Information Return** for more information.

7. RECEIVABLES & PAYABLES:

Receivables:	Date Paid	\$
(a) Employee Contributions Receivable	_____	_____
(b) Employer Contributions Receivable	_____	_____
(c) Other Receivables	_____	_____
(d) Total 7(a)+7(b)+7(c)		=====

Payables:	Date Paid	\$
(e) Pension Benefits, Refunds, and Transfers Payable	_____	_____
(f) Investment Manager and Custodial Expenses Payable	_____	_____
(g) Other Administrative Expenses Payable	_____	_____
(h) Other Payables	_____	_____
(i) Total 7(e)+7(f)+7(g)+7(h)		=====

8. ADJUSTMENT TO PENSIONS (for plans with **defined benefit** provisions only)

(a) Adjustments: In the plan fiscal year were any increases made to pensions in pay?

- No
- Yes,
 - In accordance with a requirement of the plan for regular adjustment of benefits
 - Pursuant to a collective agreement
 - Voluntarily by the employer
 - Other (describe) _____

(b) If "Yes" above, the basis for the increases:

- Full consumer price index ("CPI")
- Partial CPI
- Based on excess interest earnings
- Percentage increase (not based on CPI) _____ %
- Flat dollar increase \$ _____ annually
- Other method (specify): _____

(c) The source of the funds used to make the adjustment(s) (more than one item may be checked)

- actuarial gains or surplus
- corporate sources (from outside the pension fund)
- unfunded liability created to fund the benefit increase
- other (please explain) _____

9. AMENDMENTS

(a) Were any amendments made to the plan during the fiscal year under review? Yes No

(b) If yes, give amendment number(s) and relevant date(s)

(c) If yes, have the amendments been submitted to the Financial Institutions Commission, Pensions Department?

- Yes No

10. FEES

Section 75 of the *Pension Benefits Standards Act* outlines the fees payable for the filing of a return. Fees are \$7.00 for each person who was an active member of the plan at the end of the fiscal year being reported on, subject to a minimum fee of \$200 and a maximum fee of \$20 000. Please make the cheque payable to “**Minister of Finance**”.

Number of members: (same as line 3(a)(8)) _____ Total fees submitted with the return: \$ _____

11. COMMENTS

Add any additional comments on or explanations of answers given in any of the above sections.

12. CERTIFICATION

- (a) I _____,
 the administrator (or in the case of a corporate administrator, an authorized officer of the administrator) of _____,
 certify that the information in this return is true, complete, and correct to the best of my knowledge, and that his pension plan complies with all applicable sections of the *Pension Benefits Standards Act* and Pension Benefits Standards Regulation, and with the relevant pension legislation of other Canadian jurisdictions, where that legislation applies to members of this plan.
- (b) I certify that:
1. The administrator has established a written statement of investment policies and procedures in accordance with section 38 of the Pension Benefits Standards Regulation,
 2. The statement of investment policies and procedures complies with section 38 of the Regulation, and Schedule III, as defined,
 3. The administrator has reviewed the statement during the fiscal year under review, and
 4. During the fiscal year under review, the assets of the pension plan were invested in accordance with section 38 of the Pension Benefits Standards Regulation.
- (c) I further certify that the pension plan complies with and is being administered in accordance with sections 147.1, 147.2 and 147.3 of the *Income Tax Act* (Canada) for the reporting period covered by this return.

 Signature of Authorized Officer

 Date Signed

 Printed Name of Authorized Officer

Please remember to attach a copy of the pension plan's financial statements and, if applicable, the Pension Plan Financial Information Return.



British Columbia Registration Number: P0 CRA Registration Number: _____

- 1. Amounts transferred in from other plans (line 1) _____
- Net investment earnings (losses) (**this figure is mandatory**) (line 2) _____
- Payment of benefits (line 3) _____
- Transfers of benefits to other plans (line 4) _____

2. How many active members were persons connected with the employer? _____

3. How many **employers** participated in the plan at year-end? _____

**for Specified Multi-Employer Plans, no further information is required
for other Multi-Employer Plans, go to question 7
for all other plans, continue with question 4**

4. Did any member of this plan participate:

i) in any other RPP or DPSP provided by this plan sponsor? Yes

No

ii) in a RPP or DPSP of any other sponsor who does not deal at arm's length with this sponsor? Yes

No

5. Have any connected persons joined or left the plan during the reporting period? Yes

No

6. In the plan year, has a person or group acquired control of the Corporation that is sponsoring the pension plan? Yes No N/A

**for Money Purchase Plans, no further information required
for all other plans, continue with question 7**

7. Were any plan members provided with post-1989 past-service benefits in the plan year? Yes

No

8. Have any plan members who are connected persons been provided with pre-1992 past-service benefits in the past year? Yes

No

9. Actuarial Liabilities resulting from plan obligations _____

10. Date of Actuarial Liability assessment _____

YYYY.MM.DD