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In the fall 1992 issue of the *PCO Bulletin*, new versions of the pension plan document checklist and guide outlining the procedure for making plan amendments (*Compliance Assistance Guideline #5*) were introduced (as were internal processing mechanisms based on this system) for the registration of all amendments received by the PCO on or after November 1, 1992.

In that issue, administrators were notified that the new pension plan document checklist should accompany all amendments received by the PCO on or after November 1, 1992. (Internal processing mechanisms are not in place for plan amendments received prior to November 1, 1992 at the present time.)

Plan administrators wishing to expedite the registration of submissions made prior to November 1, 1992 should complete fully the relevant sections of the new pension plan document checklist and file it with the PCO. The pension plan document checklist also provides a convenient way under Section III for plan sponsors to consolidate, summarize and certify that all plan amendments submitted to the PCO and made prior to November 1, 1992 comply with the PBA.

The pension plan document checklist assists administrators in filing plan amendments and PCO staff in processing them on an expedited basis. The PCO is working toward establishing internal procedures to process submissions filed prior to November 1, 1992.

Typical amendments for registration include:

- \* amendments to pension plan texts
- \* restated plan texts
- \* amendments to trust agreements or insurance contracts
- \* amendment for full or partial wind up of a pension plan

### Restated Plan Texts

Administrators of defined contribution pension plans, registered in Ontario prior to January 1, 1988 were required to file restated plan texts certifying compliance with legislative requirements with the Superintendent of Pensions by December 31, 1992. The deadline for filing restated plan texts for pension plans providing defined benefits was extended to December 31, 1993.

Administrators should complete Section I, Section II and Section IV of the new pension plan document checklist when filing a restated plan text.

### Other Amendments

Amendments for a pension plan name change or one to improve eligibility or vesting requirements are examples of other amendments. Administrators must complete Section I, Section III (multiple amendments may be recorded here) and Section IV of the pension plan document checklist.

### Restated Plan Texts Plus Other Amendments

Administrators must complete all sections of the pension plan document checklist.

### New Pension Plan Document Checklist

Section I deals with general information about the plan and the nature of the application.

Section II relates to the application for registration of an initial or restated plan text.

Section III is an application for registration of other plan amendments

Section IV is the administrator's certification that the applications for registration of pension plans, restated plan texts or plan amendments comply with the PBA and Regulation 909.

The French version of the pension plan document checklist and *Compliance Assistance Guideline #5* will be available in photocopied form by mid September.