



SECTION: Annual Information Return (AIR)

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TITLE: Filing Deadlines for Plans Other than Defined Contribution Plans,
O.Reg. 778/92

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Pension Plans Registered with the Pension Commission of Ontario Other than Defined Contribution Plans

To administrators of all pension plans registered with the Commission other than defined contribution plans:

An amendment, O. Reg. 778/92, has been made to the regulations under the *Pension Benefits Act* which changes the deadline for the filing requirements of the annual information return and the payment of the accompanying fees for all plans registered with the Commission other than defined contribution plans with a fiscal year ending on or after November 26, 1992.

Specifically, in the case of a plan that provides only defined contribution benefits, the filing deadline for the return continues to be not later than 6 months after the fiscal year end on the plan. In the case of any other plan, the filing deadline has been changed from 6 months to 9 months after the fiscal year end of the plan.

The amendment also changes the deadline and the basis for the calculation of the assessment required to be made to the Pension Benefits Guarantee Fund (the "PBGF") by employers who made contributions to defined benefit plans.

The enclosed annual information return package does not contain a Schedule B for the calculation of the PBGF assessment. A revised form is being prepared and will be sent later.

Please also note that all references to the Act in the enclosed Annual Information Return should be read as the *Pension Benefits Act*, R.S.O., 1990.

If you have any questions concerning these amendments, please contact the Pension Officer or Pension Analyst responsible for your plan at the Pension Commission of Ontario, telephone (416) 314-5993.