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## 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 with 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 \$6.15 for each active plan member at fiscal year end and \$4.50 for each inactive members at the fiscal year end, with a minimum fee of \$200 and a maximum fee of \$75 000. Cheques should be made payable to the **Minister of Finance**.

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### 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 list the name, address, telephone number, fax and email address of the **Chair or Designated Trustee**.

Executive Officer: \_\_\_\_\_

Title: \_\_\_\_\_

Employer Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ Province: \_\_\_\_\_ Postal Code: \_\_\_\_\_

Telephone Number: ( ) \_\_\_\_\_ Fax Number: ( ) \_\_\_\_\_

Email Address: \_\_\_\_\_

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## (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: \_\_\_\_\_

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: \_\_\_\_\_

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: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ Province: \_\_\_\_\_ Postal Code: \_\_\_\_\_

Telephone Number: ( ) \_\_\_\_\_ Fax Number: ( ) \_\_\_\_\_

Email Address: \_\_\_\_\_

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(h) Plan Consultant:

Company Name: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Title: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ Province: \_\_\_\_\_ Postal Code: \_\_\_\_\_

Telephone Number: ( ) \_\_\_\_\_ Fax Number: ( ) \_\_\_\_\_

Email Address: \_\_\_\_\_

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

Company Name: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Title: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ Province: \_\_\_\_\_ Postal Code: \_\_\_\_\_

Telephone Number: ( ) \_\_\_\_\_ Fax Number: ( ) \_\_\_\_\_

Email Address: \_\_\_\_\_



Plan Number: P0\_\_\_\_\_ Fiscal Year End: \_\_\_\_\_

(c) Active Members by Province:

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

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

(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) <b>Member Contributions:</b>	<b>Defined Contribution</b>	<b>Defined Benefit</b>
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>_____</b>	<b>_____</b>

Plan Number: P0\_\_\_\_\_ Fiscal Year End: \_\_\_\_\_

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

(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 \_\_\_\_\_
- (f) Employer Transfer Deficiency Amounts \_\_\_\_\_

Plan Number: P0\_\_\_\_\_ Fiscal Year End: \_\_\_\_\_

**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: \_\_\_\_\_

(Complete on accrual basis (net market value must reflect receivables &amp; payables reported in Section 7 or FIR)

(c) Do members direct the investment of any portion of their own accounts under the plan?  Yes  NoIf 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  NoAmended:  Yes  No(e) Are the DB assets valued at less than \$2.5 million with fewer than 50 DB members?  Yes  No

If Yes, please complete Receivables on Page 8.

If No, refer to the **Guide to Complete the Pension Plan Financial Information Return** for more information.

Plan Number: P0\_\_\_\_\_ Fiscal Year End: \_\_\_\_\_

**7. RECEIVABLES & PAYABLES:**

<b>Receivables:</b>		\$
(a) Employee Contributions Receivable		_____
(b) Employer Contributions Receivable		_____
(c) Other Receivables		_____
(d) Total 7(a)+7(b)+7(c)		_____

<b>Payables:</b>		\$
(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): \_\_\_\_\_

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(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 reporting period?  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 \$6.15 for each person who was an active member of the plan at the end of the fiscal year being reported on plus \$4.50 for each person who was an inactive member of the plan at the end of the year being reported on, subject to a minimum fee of \$200 and a maximum fee of \$75 000. Please make the cheque payable to “**Minister of Finance**”.

Number of active members: (same as line 3(a)(8))	_____	Multiplied by \$6.15:	\$ _____
Number of inactive members: (same as line 3(b)(3))	_____	Multiplied by \$4.50	\$ _____
		Total Fees Due:	\$ _____

## 11. COMMENTS

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

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Plan Number: P0\_\_\_\_\_ Fiscal Year End: \_\_\_\_\_

**12. CERTIFICATION**

- (a) I \_\_\_\_\_, the administrator (i.e. an executive officer of a corporate administrator or an authorized member of the Board of Trustees) 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.

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 Signature of Authorized Officer

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 Date Signed

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 Printed Name of Authorized Officer



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