

## DFC2 - Schedule to Defer Certain Contributions

(Under Section 113.2 of the *Pension Benefits Act*)

Approved pursuant to the *Pension Benefits Act* (R.S.O. 1990, c. P.8)

Complete the following table(s) for each month that contributions are being deferred. Deferrals can only be made in consecutive months. Attach this completed schedule to your Election Form to Defer Certain Contributions and submit it to FSRA according to the instructions on that form.

If you have any questions regarding this schedule, email: [PensionInquiries@fsrao.ca](mailto:PensionInquiries@fsrao.ca)

### Part 1 - Identification Information

Registration Number	Name of Pension Plan (Plan)
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Employer(s)

Plan Administrator

Enter the following information, amounts determined as of the first day of the month in which the election is filed:

Date of Determination for the Estimates (yyyy-mm-dd)

Estimated transfer ratio

Solvency assets

Prior year credit balance

Estimated solvency liabilities

Estimated liabilities for benefits, other than pension benefits and ancillary benefits payable under qualifying annuity contracts that were excluded in calculating the solvency liabilities.

Discount rates for transfer value basis

Discount rate for annuity purchase basis

FSRA may require additional information regarding the assumptions and valuation method(s) in respect of the previously listed liabilities and estimated transfer ratio.

## Part 2 - Election Schedule

State the date of valuation report/cost certificate on which the following contributions are based (yyyy-mm-dd):

**Elected to defer October 2020 Contributions:** ☐ Yes - If yes, complete Table 2.1 for October  
☐ No

2.1 - October 2020	Normal Cost	PfAD on Normal Cost	Going Concern Special Payments	Solvency Special Payments
Identify original payments due in October 2020				
Initial Payments due with interest <sup>1</sup>				
Remaining payments due with interest <sup>2</sup>				

<sup>1</sup>Initial Payments due date [actuary to insert date on which payments of first 50% with interest is due (must be no later than April 30, 2021)] (yyyy-mm-dd):

<sup>2</sup>Remaining Payments due date [actuary to insert date on which remaining payments with interest is due (must be no later than May 31, 2021)] (yyyy-mm-dd):

**Elected to defer November 2020 Contributions:** ☐ Yes - If yes, complete Table 2.2 for November  
☐ No

2.2 - November 2020	Normal Cost	PfAD on Normal Cost	Going Concern Special Payments	Solvency Special Payments
Identify original payments due in November 2020				
Initial Payments due with interest <sup>1</sup>				
Remaining payments due with interest <sup>2</sup>				

<sup>1</sup>Initial Payments due date [actuary to insert date on which payments of first 50% with interest is due (must be no later than June 30, 2021)] (yyyy-mm-dd):

<sup>2</sup>Remaining Payments due date [actuary to insert date on which payments of first 50% with interest is due (must be no later than July 31, 2021)] (yyyy-mm-dd):

**Elected to defer December 2020 Contributions:** ☐ Yes - If yes, complete Table 2.3 for December  
☐ No

<b>2.3 - December 2020</b>	<b>Normal Cost</b>	<b>PfAD on Normal Cost</b>	<b>Going Concern Special Payments</b>	<b>Solvency Special Payments</b>
Identify original payments due in December 2020				
Initial Payments due with interest <sup>1</sup>				
Remaining payments due with interest <sup>2</sup>				

<sup>1</sup>Initial Payments due date [actuary to insert date on which payments of first 50% with interest is due (must be no later than August 31, 2021)] (yyyy-mm-dd):

<sup>2</sup>Remaining Payments due date [actuary to insert date on which payments of first 50% with interest is due (must be no later than September 30, 2021)] (yyyy-mm-dd):

**Elected to defer January 2021 Contributions:** ☐ Yes - If yes, complete Table 2.4 for January  
☐ No

<b>2.4 - January 2021</b>	<b>Normal Cost</b>	<b>PfAD on Normal Cost</b>	<b>Going Concern Special Payments</b>	<b>Solvency Special Payments</b>
Identify original payments due in January 2021				
Initial Payments due with interest <sup>1</sup>				
Remaining payments due with interest <sup>2</sup>				

<sup>1</sup>Initial Payments due date [actuary to insert date on which payments of first 50% with interest is due (must be no later than October 31, 2021)] (yyyy-mm-dd):

<sup>2</sup>Remaining Payments due date [actuary to insert date on which payments of first 50% with interest is due (must be no later than November 30, 2021)] (yyyy-mm-dd):

**Elected to defer February 2021 Contributions:** ☐ Yes - If yes, complete Table 2.5 for February

☐ No

2.5 - February 2021	Normal Cost	PfAD on Normal Cost	Going Concern Special Payments	Solvency Special Payments
Identify original payments due in February 2021				
Initial Payments due with interest <sup>1</sup>				
Remaining payments due with interest <sup>2</sup>				

<sup>1</sup>Initial Payments due date [actuary to insert date on which payments of first 50% with interest is due (must be no later than December 31, 2021)] (yyyy-mm-dd):

<sup>2</sup>Remaining Payments due date [actuary to insert date on which payments of first 50% with interest is due (must be no later than January 31, 2022)] (yyyy-mm-dd):

**Elected to defer March 2021 Contributions:** ☐ Yes - If yes, complete Table 2.6 for March

☐ No

2.6 - March 2021	Normal Cost	PfAD on Normal Cost	Going Concern Special Payments	Solvency Special Payments
Identify original payments due in March 2021				
Initial Payments due with interest <sup>1</sup>				
Remaining payments due with interest <sup>2</sup>				

<sup>1</sup>Initial Payments due date [actuary to insert date on which payments of first 50% with interest is due (must be no later than February 28, 2022)] (yyyy-mm-dd):

<sup>2</sup>Remaining Payments due date [actuary to insert date on which payments of first 50% with interest is due (must be no later than March 31, 2022)] (yyyy-mm-dd):

**Note:** An employer may, at any time, pay an amount equal to the total amount of the deferred payments that remain unpaid, with interest, to the pension fund and if the employer does so, the employer is no longer required to comply with the requirements of section 4.1 of the Regulation, including the payments schedule, as of the day the amount is paid into the pension fund.

### Part 3 - Certification by Actuary

As the Actuary of the (Plan), I certify that:

- a) the information contained in this Schedule to Defer Certain Contributions is true, accurate and complete to the best of my knowledge and belief after diligently informing myself,
- b) the information contained in this Schedule to Defer Certain Contribution has been prepared in accordance with the requirements of Regulation 909 (including section 4.1) and the PBA.

Full Name of Actuary	Title/Position
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Company Name

Telephone number	Email
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#### Address of Actuary

Unit Number	Street Number	Street Name
City/Town	Province	Postal Code

#### Signature

Date (yyyy-mm-dd)	Signature of Actuary
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#### How to submit this form

Email the completed Election Form and Schedule to Defer Certain Contributions to: [PensionInquiries@fsrao.ca](mailto:PensionInquiries@fsrao.ca)