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2018 Funding Reform for Defined Benefit Pension Plans

Since the release of the new Ontario funding rules ([O. Regulation 250/18](#)) for defined benefit pension plans which came into effect on May 1, 2018, the Financial Services Commission of Ontario (FSCO) has been examining numerous issues related to pension plan funding. In this regard, FSCO has developed communications related to the following:

- **Ability to take contribution holidays and pay PBGF assessments** **UPDATED**
 - [Regulation 250/18](#)
 - [Updates as a result of Regulation 105/19](#)
- **Treatment of excess contributions** **UPDATED**
- **The determination of whether a plan is a “Closed Plan”** **UPDATED**
- **Funding and actuarial filing requirements for plan improvements under the new funding regime**
- **Frequently asked questions:**
 - **Provisions for adverse deviations (PfAD) and funding related disclosures** **UPDATED**
 - **Annuity purchase and discharge**

FSRA is actively reviewing all FSCO regulatory direction, including but not limited to forms, guidelines and FAQs.

Until FSRA issues new regulatory direction, all existing regulatory direction remains in force.

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