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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.

Annual Information Return Fee Structure

The Annual Information Return (AIR) fee structure applies to pension plans for plan fiscal years ending before April 1, 2007.

Under the AIR fee structure, the fee is based on pension plan membership as provided in the most recent AIR on file that falls within the assessment period. The fee is \$6.15 per member and \$4.25 per former member and other plan beneficiaries, with a minimum of \$250 and a maximum of \$75,000 per plan.

For plan fiscal years ending on and after April 1, 2007, the new [Pension Assessment](#) process applies.

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