



SECTION:	Administrator
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TITLE:	Use of Superintendent Approved Pension Forms - PBA s. 113.2
APPROVED BY:	Superintendent of Financial Services
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This policy replaces A300-502 (Approved Pension Forms) as of the effective date of this policy.

Note: Where this policy conflicts with the Financial Services Commission of Ontario Act, 1997, S.O. 1997, c. 28 (FSCO Act), Pension Benefits Act, R.S.O. 1990, c. P.8 (PBA) or Regulation 909, R.R.O. 1990 (Regulation), the FSCO Act, PBA or Regulation govern.

*Note: The electronic version of this policy, including direct access to all linked references, is available on FSCO's website at www.fSCO.gov.on.ca. All pension policies can be accessed from the **Pensions** section of the website through the **Pension Policies** link.*

The PBA and Regulation authorize the Superintendent of Financial Services (Superintendent) to approve a number of pension forms that **must** be used for various purposes in the administration of a pension plan. A Superintendent Approved Form is one that has been prepared and approved by the Superintendent for use by the administrator of the pension plan (administrator), plan members, beneficiaries and other stakeholders. This policy sets out the options available to the administrator to obtain and use Superintendent Approved Forms in the administration of their pension plan.

All [pension forms](#) except the Annual Information Return (AIR) and the Pension Benefits Guarantee Fund Assessment Certificate (PBGF Assessment) can be printed from FSCO's website. When the administrator chooses to reproduce a form, the form must be reproduced such that its contents and appearance must be practically identical to the Approved Superintendent Form on FSCO's website.

The AIR and the PBGF Assessment include plan specific information from FSCO's pension plan database. Each year FSCO prepares and sends the AIR and the PBGF Assessment forms directly to the administrator. The administrator shall file the AIR and the PBGF Assessment in the form approved by the Superintendent within the prescribed timelines. Photocopies and modified forms from previous years are not accepted. Specimen copies of the current AIR and PBGF Assessment Forms are provided on the [Pension Forms](#) web page and are clearly marked as reference documents only. Instructions on how to complete and file the forms are available on the Pension Forms page and the [Filing Information](#)

[for Pension Plan Administrators](#) page. If the Superintendent Approved Forms have not been received or have been misplaced, duplicates may be requested. The duplicate forms will be sent directly to the administrator by FSCO.

FSCO introduced electronic filing options for AIRs and PBGF Assessments, as set out in policy A500-402 (General Information Regarding Annual Information Returns and Pension Assessments). FSCO has also implemented electronic filing options for the Investment Information Summary, Actuarial Value Report, Actuarial Information Summary and Pension Plan/Fund Financial Statements. Effective January 1, 2013 electronic filing will become the only method available to submit prescribed filings with a due date on or after January 1, 2013. A print out of a completed electronic form may not be used to meet the filing requirements. FSCO intends to introduce more options for administrators and/or their delegated agents to submit additional information in electronic format in the future.

Effective January 1, 2012 amendments to the PBA introduced a new process to value and split pensions on the breakdown of a spousal relationship. The new family law pension regime requires the separating spouses and administrators to use Superintendent Approved Forms to value and split the pension. For additional information about the forms refer to the [Approved Family Law Forms](#) web page.