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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.

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Previous Policy Reviews

2015 2014 2013 2012 2011 2010 2009 2008

2015

Revised Policies:

- A700-176 Interim Transfer of Assets on Purchase and Sale 🖄 Size: 194 kb
- F800-802 Suspension of Employer Contributions in Defined Contribution Plans Size: 148 kb
- G200-101 Court Proceedings Involvement of FSCO/Superintendent of Financial Services Size: 132 kb
- **I200-301 Crediting Interest on Employee Contributions** Size: 129 kb
- L200-415 2016 Life Income Fund (LIF) and Locked-In Retirement Income Fund (LRIF) Maximum Annual Income Payment Amount Table Asia Size: 156 kb
- S500-306 Joint and Survivor Pension or Annuity Entitlement, Waiver and Cancellation Size: 168 kb
- W100-803 Original and Successor Pension Plans Section 81 Does Not Preclude Wind Up of Original Plan Size: 125 kb

Archived Policies:

- A700-175 Interim Transfer of Assets on Purchase and Sale 🔊 Size: 145 kb
- F800-801 No Suspension of Contributions in Defined Contribution Plans Effective



When Published Size: 208 kb

- G200-100 Court Proceedings Involvement of FSCO/Superintendent of Financial Services Size: 158 kb
- 1200-200 Crediting Interest on Employee Contributions 🖄 Size: 195 kb
- L200-414 2015 Life Income Fund (LIF) and Locked-In Retirement Income Fund (LRIF) Maximum Annual Income Payment Amount Table Asia Size: 160 kb
- S500-300 Joint and Survivor Requirement and Waiver 🖄 Size: 148 kb
- S500-305 Entitlement to Spousal Joint and Survivor Benefit 🖾 Size: 122 kb
- S850-001 The Status of Published PCO Policies under FSCO 13 Size: 136 kb
- S850-200 Filing applications with the Superintendent 1 Size: 160 kb
- S900-802 Surplus Attributable to Employer and Employee Contributions on Plan Wind Up Size: 130 kb
- W100-802 Original and Successor Pension Plans 152 kb

2014

- A300-807 Electronic Communications Between Plan Administrators and Plan Beneficiaries Asia Size: 150 kb
- A500-402 General Information Regarding Annual Information Returns 🖄 Size: 186 kb
- D050-803 Extension of Deadline for Filings with FSCO 1/2 Size: 160 kb
- D100-150 Disclosure of information provided to FSCO by an Administrator: Records marked "Privileged," "Private" or "Confidential" 🖥 Size: 145
- FSGN-100 Disclosure Expectations for Financial Statements Filed Pursuant to Regulation 909 s. 76 A Size: 390 kb
- L200-414 2015 Life Income Fund (LIF) and Locked-In Retirement Income Fund (LRIF) Maximum Annual Income Payment Amount Table Asia Size: 159 kb
- L200-201 Locked-In Retirement Accounts (LIRAs) 🖄 Size: 260 kb

∧ Scheduled Online Service

Disruption Notice

Please consult our **outage schedule** for more details.

- W100-103 Filing Requirements and Procedure on Full or Partial Wind Up of a Pension Plan Size: 524 kb
- W100-442 Restrictions on Payments on wind up where there is a Deficit 171 Kb

Archived Policies:

- A300-806 Electronic Communications Between Plan Administrators and Plan Beneficiaries Size: 148 kb
- A500-401 General Information Regarding Annual Information Returns and Pension Assessments Size: 234 kb
- D050-801 Extension of Deadline for Filings 최 Size:135 kb
- F100-102 Requirement to File Pension Plan Financial Statements or Pension Fund Financial Statements Size: 154 kb
- F100-300 Master Trust Arrangements 🖾 Size: 165 kb
- FSGN-001 Financial Statements Guidance Note #1-Disclosure Requirements for Financial Statements Filed Pursuant to Regulation 909 s.76 Disclosure Requirements
- I150-700 Items Marked "Private" and "Confidential", PBA 1990 ss. 29(1) Effective When Published A Size: 213 kb
- L200-200 Locked-In Retirement Accounts (LIRAs) 1 Size: 269 kb
- L200-413 2014 Life Income Fund (LIF) and Locked-In Retirement Income Fund (LRIF) Maximum Annual Income Payment Amount Table Size: 160 kb
- W100-102 Filing Requirements and Procedure on Full or Partial Wind Up of a Pension Plan Dize: 475 kb
- W100-441 Restrictions on Payments in Deficit Situations 🖾 Size: 212 kb

References Changed:

- A200-200 Payable from Pension Fund Effective When Published 1 Size: 186 kb
- F800-125 Contributions In-Kind Not Permitted 🖄 Size: 143 kb

• P200-175 - Assessment For Periods Not Covered by Last Report ³ Size: 134 kb

2013 Policy Reviews

- A200-101 Administrative Fees and Expenses Payable from Pension Fund 156 kb
- A200-803 Fees and Expenses for Wind Ups and Surplus Refund Applications 160 kb
- A300-503 Use of Superintendent Approved Pension Forms -PBA s. 113.2 Size: 171 kb
- A300-802 Requirement to Provide Information to Members 1 Size: 260 kb
- B100-260 More Advantageous Pension Benefits or Ancillary Benefits Permitted PBA ss. 5, 19(1) and (4) Size: 151kb
- D100-300 Members' Annual Statements and Termination Statements Disc: 160 kb
- L200-303 Schedule 1.1 Life Income Funds (New LIFs) 1 Size: 315 kb
- L200-305 Schedule 1 Life Income Funds (Old LIFs) 1 Size: 290 kb
- L200-413 2014 Life Income Fund (LIF) and Locked-In Retirement Income Fund (LRIF) Maximum Annual Income Payment Amount Table Asia Size 133 kb
- L200-501 Schedule 2 Locked-In Retirement Funds (LRIFs) 🖄 Size: 290 kb
- M100-401 Separate Pension Plan for Part-Time Employees Reasonably Equivalent Pension Benefits and Other Benefits Size: 171 kb
- M100-701 No Transfer Rights on Suspension of Plan Membership 1 Size: 156 kb
- M100-950 Cessation of Member Contributions 151 kb
- MJ300-100 When and How to Change the Province of Registration for a Multijurisdictional Pension Plan 250 kb
- MJ300-300 Documents at the Financial Services Commission of Ontario for Plans Registered in Other Jurisdictions 154 kb
- **R500-351 Registration of a Pension Plan and a Pension Plan Amendment Size:** 286

- kb
- W100-105 Conditional Notice of Intended Wind Up Not Permitted ¹/₂ Size: 136 kb
- W100-107 Treatment of Prior Year Credit Balance 🖄 Size: 198 kb
- W100-109 Allocation of Assets in a Multi-Jurisdictional Pension Plan Providing Defined Benefits Guaranteed in Whole or in Part by the Pension Benefits Guarantee Fund Size: 213 kb
- W100-111 Credited Service for Employment Standards Act 2000 Notice Period Size: 220kb
- W100-234 Payment of Benefits on Partial Wind Up 🖄 Size: 230 kb
- W100-277 Natural Termination of a Pension Plan 🖄 Size: 193 kb
- W100-304 Guideline for Notice of Full or Partial Wind Up of A Pension Plan Size: 199 kb
- W100-436 Payment of Immediate Pensions & Other Benefits 133 kb]
- W100-802 Original and Successor Pension Plans 172 kb

Archived Policies:

- A200-100 Consulting and Actuarial Fees for Bargaining Purposes Not Payable from Pension Fund, PBA 1987 ss. 23(9) Effective When Published Size: 157 kb
- A200-201 Expenses Payable from Pension Fund (formerly A200-900) Effective When Published Size: 161 kb
- A200-400 Finders Fee or Insurance Broker Commission Payable from Pension Fund, PBA 1987 s. 22 Effective When Published A Size: 211 kb
- A200-802 Costs for Wind Up and Surplus Applications 158 kb
- A300-175 Handling of Plan Fund Expenses and Maintenance of Plan Records Effective When Published Size: 168 kb
- A300-502 Approved Pension Forms 최 Size:151 kb
- A300-800 Requirement to Provide Information to Members When Published Size: 144 kb
- A300-801 Requirement to Make Documents Available on Request, PBA 1987 s. 30 Effective When Published Size: 107 kb

- A600-900 Fully-Insured Money Purchase Group Annuity 1 Size: 152 kb
- C100-700 More Advantageous Pension Benefits or Ancillary Benefits Permitted -PBA, 1987 s. 5 A Size:169 kb
- F800-950 Cessation of Member Contributions Effective When Published Size: 161 kb
- I100-003 Publication of Decisions Made under the PBA 06/01/1999 1 Size: 118 kb
- I150-805 Members' Annual Statement, PBA 1990 s. 27 Effective When Published Size: 210 kb
- I300-100 How to Change Province of Registration 🖄 154 kb
- I300-300 Documents At PCO For Plans in Other Provinces 120 kb
- L200-301 Schedule 1 Life Income Funds (Old LIFs) 1 Size: 317 kb
- L200-412 2013 Life Income Fund (LIF) and Locked-In Retirement Income Fund (LRIF) Maximum Annual Income Payment Amount Table Size: 274 kb
- L200-500 Locked-In Retirement Income Funds (LRIFs) Regulation 909 Schedule 2 04/15/2005 Size: 361 kb
- M100-400 Separate Pension Plan for Part-Time Employees-Reasonably Equivalent Pension Benefits and Other Benefits Size:172 kb
- M100-700 No Transfer Rights on Suspension of Plan Membership -PBA, 1987 ss.
 64(1) Size: 144 Kb
- R500-100 Changing Province of Registration Effective When Published 1 Size: 131 kb
- R500-350 Legal Effect 🖄 Size: 167 kb
- S850-100 Delegation of the Superintendent's Authorities Financial Services Commission of Ontario Act, 1997, ss. 5(3)
- S900-505 Levels of Consent Required Pursuant to Section 10.1 of Regulation 909 Size: 225
- W100-106 Treatment of Prior Year Credit Balance 🔊 Size: 196 kb
- W100-108 Allocation of Assets in a Multi-Jurisdictional Pension Plan Providing Defined Benefits Guaranteed in Whole or in Part by the Pension Benefits Guarantee Fund Size: 179 kb
- W100-110 Credited Service for Employment Standards Act, 2000 Notice Period 🔊

Size: 154 kb

- W100-232 Distribution of Benefits on Partial Wind Up 🖄 Size: 208 kb
- W100-276 Natural Termination of a Pension Plan 최 240 kb
- W100-303 Guideline for Notice of Full or Partial Wind Up of A Pension Plan A Size:
 200 kb
- W100-435 Payment of Immediate Pensions 최 Size:132 kb
- W100-801 Successor Plan Does Not Preclude Wind Up of Original Plan 🖄 Size: 162 kb

References Updated:

- A200-200 Payable from Pension Fund Effective When Published ³ Size: 186 kb
- A400-100 Actuarial Filing for Plan Amendments 🖄 Size: 206 kb
- F800-125 Contributions In-Kind Not Permitted 🖄 Size: 143 kb
- M100-100 Eligibility for Membership in a Pension Plan 🖄 Size: 272 kb
- P200-175 Assessment For Periods Not Covered by Last Report 🖾 Size: 134 kb
- P510-403 Process for Reviewing Defined Benefit Pension Plan Applications and Service Targets Size: 59 kb
- T500-300 Fully-insured Money Purchase Group Annuity 🖾 Size: 136 kb

2012 Policy Reviews

- A100-100 Pension Fund Administration Responsibilities of Fund Holders 🔊
- L200-303 Schedule 1.1 Life Income Funds (New LIFs) 최
- M100-100 Eligibility for Membership in a Pension Plan 최
- M100-300 Class of Employees 최

- M100-400 Separate Pension Plan for Part-Time Employees Reasonably Equivalent Pension Benefits and Other Benefits 3
- M100-502 Mandatory versus Optional Membership in a Pension Plan Man
- R400-101 Application for Refund of Contributions to Plan Members or Former Members 최
- T800-403 Recalculation of Transfer Values 최
- W100-460 Where Employer Sells, Assigns or Disposes the Business or assets for the Business 🖄

Archived Policies:

- B100-225 Portability Rights If Vested But Not Locked-In 최 Size: 157 kb
- C100-100 Clarification (formerly Interpretation Bulletin 1), PBA 1990 s. 31-34 03/01/1998 🖄
- C100-300 Class and Eligibility, PBA 1987, ss. 32(1), s. 35 Effective When Published 🖾 Size: 207 kb
- C100-650 Individuals Effective When Published 🖄 Size: 103 kb
- C100-800 Requirements for Full and Part-Time Employees, PBA 1987 s. 35 Effective When Published 최
- C100-801 Part-Time Employees and YMPE Test Effective When Published 최
- C100-890 Seasonal Workers Effective When Published 🖄
- C125-100 Calculation in a Continuing Plan, O. Reg. 909 ss. 16(1) 🗖
- L200-100 General Requirements 🖄
- L200-302 Schedule 1.1 Life Income Funds (New LIFs) 최
- M100-200 Deadline for Membership Not Acceptable Effective When Published $\overline{\mathbb{M}}$
- M100-500 Mandatory vs Voluntary, PBA 1987 s. 10, 26 Effective When Published 최
- M100-501 Mandatory and Voluntary Changes after Effective Date (Effective When Published) 최
- M100-800 Students Generally Not Eligible (Effective When Published) 1/2
- R500-150 Common Problems 최
- R600-600 Amendment Registration Not Confirmed 최
- T800-401 Recalculation of Transfer Values 최

• T900-300 - Responsibilities of Fund Trustee - Transfer of Assets Between Plans 🔊

2011 Policies

References Updated:

- S900-401 Partial Wind Up Identification and Administration of Surplus 1/1
- S900-503 Surplus Distribution The role of Legal Counsel in Obtaining Written Consent 1/2
- S900-802 Surplus Attributable to Employer and Employee Contributions on Plan Wind Up 1/2
- S900-876 Surplus Distribution in Cash in Continuing Plan 🗖
- W100-106 Treatment of Prior Year Credit Balance 🕺
- W100-110 Credited Service for Employment Standards Act 2000 Notice Period 1/10
- W100-435 Payment of Immediate Pensions 🔊
- W100-460 Where Employer Sells, Assigns or Transfers the Business 1/1

- A300-806 Electronic Communications Between Plan Administrators and Plan Beneficiaries 1/2
- A500-401 General Information Regarding Annual Information Returns and Pension Assessments 1
- A700-151 Change of Custodian Filing and Amendment Requirements 🔊
- A700-154 Types of Asset Transfers 최
- B100-101 Definition of Bridging Benefit 최
- B100-126 Garnishment of Pensions in Pay 🖄
- B100-151 Payments from a defined contribution/money purchase benefit 1/1
- B100-401 Union Membership as Condition for Benefit Improvement 1/1

G100-602 - Benefit Accrual in Defined Benefit and Defined Contribution Plans

- L100-051 Shortened Life Expectancy 🔊
- R350-103 Application for Reimbursement of Employer Overpayment from a Continuing Pension Plan
- R700-101 Retirement Dates 최
- T800-951 Commuted Value Transfer Where Plan Underfunded and Member within 10 Years of Normal Retirement Date
- W100-276 Natural Termination of a Pension Plan 🔊
- W100-303 Guideline for Notice of Full or Partial Wind Up of Pension Plan 🔊
- W100-441 Restrictions on Payments in Deficit Situations 최
- W100-801 Successor Plan Does Not Preclude Wind Up of Original Plan

Policies Archived:

- A300-805 Electronic Communications Between Plan Administrators and Plan Beneficiaries 1
- A500-400 General Information Regarding Annual Information Returns and Fees 1/1
- A700-150 Notification of Change of Carrier (Effective When Published) 1/10
- A700-152 Types of Asset Transfers (Effective When Published) 1/1
- A700-153 Asset Transfers Between Insurance Contracts or Policies (Effective When Published) ¹/₂
- B100-100 Definition of Bridge Benefit Effective When Published 1/2
- B100-125 Garnishment of Pensions In Pay, PBA 1990, s. 66, Effective When Published
- B100-150 Form of Benefit Payment, Effective When Published 🔊
- B100-400 Union Membership As Condition For Benefit Improvement, Effective When Published 1/2
- G100-601 Benefit Accrual in Defined Benefit and Defined Contribution Plans 최
- L100-050 Shortened Life Expectancy 🖄

- P200-200 Assessment and Member Fees 1/1
- R350-102 Application for Refund of Employer Overpayment 🔊
- R700-100 Normal Retirement Date 최
- T800-950 Commuted Value Transfer Where Plan Underfunded 1/1
- W100-275 Plan with no Members 1/1
- W100-300 Guideline for Notice of Wind Up of Pension Plan 🔊
- W100-301 Notice of Proposal for Partial Wind Up 1/2
- W100-302 Notice and Consent Requirements on Partial Plan Wind Up 🔊
- W100-440 Restrictions on Payments in Deficit Situations
- W100-800 Successor Plan Does Not Preclude Wind Up of Original Plan 최

2010 Policy Reviews

References Updated:

- A200-802 Costs for Wind Up and Surplus Applications 🔊
- A700-100 Asset Transfer on Reorganization 🔊
- A700-175 Interim Transfer of Assets on Purchase and Sale 1/1
- A700-200 Asset Transfer Resulting from Sale of Business 1/1
- R400-101 Application for Refund of Contributions to Plan Members or Former Members 1
- W100-440 Restrictions on Payments in Deficit Situations 1

Policies Reinstated:

S850-200 - Filing applications with the Superintendent 1/1

- A300-301 Insurance Company Not Administrator for Guaranteed Annuity Contracts
 1
- G100-601 Benefit Accrual in Defined Benefit and Defined Contribution Plans 최
- P500-005 Inquiries to FSCO by the Administrator 1/1
- S900-802 Surplus Attributable to Employer and Employee Contributions on Plan Wind Up 1
- S900-876 Surplus Distribution in Cash in Continuing Plan Effective When Published

Policies Archived:

- A300-300 Insurance Company Not Administrator for Annuity Contracts 🔊
- F800-110 Contribution Holidays and Actuarial Reports 1/10
- P300-255 Tips for Dealing with the PCO 1/2
- P500-002 Photocopies of Files under Section 30 of the PBA, 1990 1
- W100-231 Distribution of Benefits on Partial Wind Up PBA s. 72(1) and 73(2) -Regulation 909 s. 28(2)

2009 Policy Reviews

References Updated:

- A050-900 Requirement for Submission of Actuarial Reports and Cost Certificates 🔊
- A400-100 Actuarial Filing for Plan Amendments 🔊
- A400-500 Reduction of Accrued Benefits and/or Refunds or Payments to Avoid Revocation by Canada Revenue Agency of Registration of a Pension Plan 1/2
- A600-951 Mortality Tables and Sex Discrimination 1/1
- A700-226 Partial Asset Transfers under Section 81 Superintendent's Consent Required 1/2

A700-251 - Full Asset Transfers Under Section 81 - Superintendent's Consent Required 🔊

- A700-301 Withdrawal of Application for Consent to a Transfer of Assets 1/1
- B100-110 Consent Benefits Where Amount of Benefit Not Determinable 1/10
- B100-206 Pregnancy, Parental and Emergency Leave 1/1
- B100-251 Amendments for Benefit Improvements Notice and Funding 1/1
- B100-851 Joint and Survivor Pension Waived 1
- C200-101 Conversion of a Plan from Defined Benefit to Defined Contribution 1/1
- D050-802 Deadline for Early Filing of Actuarial Funding Valuation Reports 🔊
- R400-108 Refund of Additional Voluntary Contributions to Active Members 🔊
- S500-101 Amended Definition of "Spouse" Under the Pension Benefits Act 🔊
- W100-225 Vesting, Locking In & Growing In on Wind Up 최

Revised Policies:

- A700-127 Asset Transfer Successor Plans 🔊
- P100-202 Pension Plans are Not Flexible Benefit Plans 1/1

Policies Archived:

- A400-900 Surplus Withdrawal Amendments 🔊
- P300-350 No Civil Collection by PCO 🏂
- S850-200 Filing Applications with the Superintendent of Financial Services 1 reinstated February 2010
- S900-250 Court Applications for Surplus Entitlement in Wound Up Plans 🔊
- S900-550 Procedures for Applications un ss. 7a(2) of O. Reg. 708/87 (743/91) (Grandfathering Provision) ¹/₂
- S900-600 Making Applications Under ss. 7a(2)(c) 1

2008 Policy Reviews

References Updated:

- A350-500 Purpose 최
- A700-150 Notification of Change of Carrier 🏂
- A700-152 Types of Asset Transfers 최
- A700-153 Asset Transfers Between Insurance Contracts or Policies 최
- B100-275 Indexing 최
- B100-300 Value of a Deferred Pension 🔊
- B100-500 Settlement of Benefits
- C200-150 Defined Contribution to Defined Benefit 1/1
- C200-700 Past Benefits Member Options 🗖
- E050-050 For Applications Received After March 26, 1992 1
- F100-300 Master Trust Arrangements 최
- F800-100 Contribution Holidays for Plan Members; Employee Contributions, Payroll Deductions 1
- F800-300 Contributory and Non-contributory Pension Plans 🖄
- F800-400 Employer Contributions Based on RRSP Contributions 1/1
- F800-500 Failure to Remit Member Contributions 🔊
- F800-975 No Provision to Amortize Negative Solvency Balance 🔊
- G100-700 Benefit Accrual Application to MEPPs 🔊
- G100-701 Benefit Accrual in a MEPP Clarification 1/1
- M100-501 Mandatory and Voluntary Changes after Effective Date 1/1
- M100-800 Students Generally Not Eligible 1
- M100-901 Amendment to Terminate Membership not Permitted 1/1

- M100-908 Termination of Plan Membership Without Termination of Employment 🔊
- P200-125 Assessment Based on Last Report
- P200-155 Determining PBGF Assessment Base 🔊
- R350-500 Extension of Time under Section 78(4) 최
- S900-401 Partial Wind Up Identification and Administration of Surplus 🔊
- S900-503 Surplus Distribution The Role of Legal Counsel in Obtaining Written Consent 1
- S900-505 Levels of Consent Required Pursuant to Section 10.1 of Regulation 909 1/2
- T500-500 Timing of Termination Statement 🔊
- T800-900 Contractual Provisions for Indexation 최
- T800-901 Subsidized Early Retirement and Bridge Benefits where Eligibility Requirements have been Met and Plan Provides for Transfer Options 🖄
- W100-105 Conditional Wind Up Application Not Permitted 1/1

Revised Policies:

A300-502 - Approved Pension Forms 1/1

Policy Archived:

• A400-900 - Surplus Withdrawal Amendments 🖄 - archived July 2009

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