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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.

## Filing Information for Pension Plan Administrators

As part of the ongoing administration of pension plans registered in Ontario, the Pension Benefits Act (PBA) requires certain forms, certificates, and reports to be filed with the Superintendent of Financial Services or the pension fund trustees of each plan. Details of these filings are provided below.

### Filings to be submitted to the Superintendent of Financial Services:

- **Annual Information Return (AIR)**
- **Pension Benefits Guarantee Fund (PBGF) Assessment Certificate**
- Financial Statements (FS)
- **Investment Information Summary (IIS)**
- Actuarial Valuation Reports (AR) accompanied by an **Actuarial Information Summary (AIS)**
- Statement of Investment Policies and Procedures (SIPP) accompanied by a **SIPP Information Summary (Form 14)**

All of the above must be **filed electronically** through the Pension Services Portal (PSP).

### Filings to be submitted to the Pension Fund Trustee(s):

- **Form 7 - Summary of Contributions/Revised Summary of Contributions**

### Due Dates:

	Defined Benefit Pension Plans	Defined Contribution Pension Plans
Annual Information	Required annually, 9 months after the plan year end.	Required annually, 6 months after the plan year end.

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Return *		
PBGF* Assessment Certificate	Required annually, 9 months after the plan year end (See Note 1) or within 6 months after the effective date of a plan wind up, where applicable.	n/a
Financial Statements	Required annually, 6 months after the plan year end (See Note 2).	Required annually, 6 months after the plan year end (See Note 2).
Investment Information Summary	Required annually, 6 months after the plan year end (See Note 3).	n/a
Actuarial Valuation Reports and Actuarial Information Summary	Required at least every 3 years, within 9 months of the valuation date. Under certain circumstances, annual ARs within 9 months of the valuation date are required.	n/a
Summary of Contributions / Revised Summary of Contributions	Required annually, within 60 days of the beginning of each fiscal year, and within 60 days of a contribution change (See Note 4).	Required annually, 60 days of the beginning of each fiscal year, and within 60 days of a contribution change (See Note 4).
Statement of Investment Policies and Procedures (SIPP) and SIPP Information Summary	Required as follows: <ul style="list-style-type: none"> <li>• by March 1, 2016, for plans registered before January 1, 2016;</li> <li>• 60 days from plan registration for plans registered on or after January 1, 2016.</li> </ul> Any amendment to the SIPP must be filed within 60 days after it is made.	Required as follows: <ul style="list-style-type: none"> <li>• by March 1, 2016, for plans registered before January 1, 2016;</li> <li>• 60 days from plan registration for plans registered on or after January 1, 2016.</li> </ul> Any amendment to the SIPP must be filed within 60 days after it is made.

**Note 1:** Some plans are not required to file PBGF assessment certificates. This includes designated plans, individual pension plans, jointly sponsored pension plans (JSPPs), multi-employer pension plans (MEPPs), and plans specified under section 47(1) of Regulation 909 made under the PBA.

**Note 2:** Pension plans with assets of \$3,000,000 or more, must also file an auditor's report relating to the FS.

**Note 3:** If the pension plan provides defined benefits, **Form 8 – Investment Information Summary** must be filed with FSCO, unless the pension plan is a designated plan or an individual pension plan, as defined under the federal Income Tax Act. The form does not need to be filed if the pension plan provides

only defined contribution benefits.


**Note 4:** For the pension plan's first fiscal year, [Form 7 – Summary of Contributions/Revised Summary of Contributions](#) is required within 90 days after the plan is established.

#### Fees/Assessments:

##### Annual Information Return (AIR)

There are no AIR filing fees. However, the AIR is a joint filing with the Canada Revenue Agency (CRA). For AIRs received after the prescribed filing deadlines (see table above), CRA charges a late filing fee. The AIR must be filed within the filing deadlines to avoid a late filing fee.

##### Pension Benefits Guarantee Fund (PBGF) Assessment Certificate

The amount of the PBGF assessment is calculated using the PBGF Assessment Certificate, using Form 2.1 or Form 2.2, depending on the plan's assessment date. A summary of the PBGF assessment structure can be found on our website [insert link to page 2711]. For detailed information on the PBGF assessment structure, refer also to section 37 of [Regulation 909](#) .

Failure to pay within the prescribed timeframe will result in the employer having to pay 120 per cent of the amount to the PBGF, plus interest on the 120 per cent, calculated from the date the amount is due, to the date of payment.

##### Other Filings

There are no filing fees associated with FS, IIS, AIS, AR and [Form 7 – Summary of Contributions / Revised Summary of Contributions](#).