

**Finance**

Superintendent of Pensions  
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OFFICE USE ONLY		
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Reviewed		
Cheque #		

## Annual Information Return

CONTACT INFORMATION					
CRA NUMBER:		PLAN FISCAL YEAR ENDING:	____/____/____ YYYY MM DD	FILING DUE DATE:	____/____/____ YYYY MM DD
PENSION PLAN TITLE:					
CONTACT NAME & TITLE:					
ADMINISTRATOR (SPONSOR) NAME:					
ADDRESS:					
ADDRESS:					
CITY/TOWN	PROVINCE / STATE		POSTAL CODE/ ZIP CODE		
PHONE:	FAX:		E-MAIL:		
<p><b>YOU MAY WISH TO COMPLETED THIS FILING ONLINE AT:</b></p> <p style="text-align: center;"><a href="https://pensionfilings.finance.alberta.ca/">https://pensionfilings.finance.alberta.ca/</a></p> <p><b>If you have any questions about completing this form OR you wish to obtain your Online Filing Login credentials, please contact our office for assistance.</b></p>					

The *Employment Pension Plans Act* requires that the administrator of a pension plan file an Annual Information Return so that it is received by no later than **180 days** following the fiscal year end of the pension plan. If your plan fiscal year end has changed, please ensure you have informed us by filing the appropriate plan amendments and file the Annual Information Return within the filing deadline of 180 days after your new plan fiscal year end. **A late filing penalty of 10% will be applied to any Annual Information Returns received after the prescribed deadline.**

To ease administrative burdens of plan sponsors, the office of the Alberta Superintendent of Pensions also collects the annual information required by the Canada Revenue Agency (CRA) on “Schedule A” included in the Annual Information Return. **If the Annual Information Return is not received by the prescribed filing deadline or is not filed at all, CRA can impose financial penalties under subsection 162(7) of the *Income Tax Act* of \$25.00 per day up to a maximum of \$2,500.00 and, under subsections 147.1 (11) and (12), can revoke a plan’s registration. No further notice of the filing deadline will be issued.**

**All items on this Annual Information Return must be completed including Schedule A.**

*Please return the signed form to our office, together with a remittance for the appropriate filing fee based on the fee schedule set out on page 3, and retain a copy for your records. Your cheque or money order should be made payable to the Minister of Finance of Alberta.*

**(1) CHANGE IN ASSETS –** This AIR can be completed on a “cash basis” (i.e. deposits / payments made **DURING** the period) **OR** on an “accrual basis” (i.e. deposits / payments **IN RESPECT OF** the period). The Superintendent seeks consistency in reported asset values from one AIR to another.

NEAREST DOLLAR AMOUNT

A)	<b>Market Value Of Assets At Beginning Of Plan Year</b>	\$
<b>MEMBER CONTRIBUTIONS</b>		
B)	Required Contributions (Base contributions plus any amounts attracting an additional employer contribution)	\$
C)	Additional Voluntary Contributions (May include member-paid past service)	\$
D)	Optional Ancillary Contributions (DB provisions only)	\$
<b>EMPLOYER CONTRIBUTIONS</b>		
E)	Required Contributions for DB Normal Cost and/or DC provisions	\$
F)	Excess Assets Used to Offset Employer Required Contributions	\$ ( )
G)	Forfeiture Credits Used to Offset Employer Required Contributions	\$ ( )
H)	Contributions Credited to Contingency Reserve (Collectively Bargained Defined Benefit Plans only)	\$
I)	Contributions toward Unfunded Liability Payments (DB provisions only)	\$
J)	Contributions toward Solvency Deficiency Payments (DB provisions only)	\$
<b>OTHER AMOUNTS</b>		
K)	Amounts Transferred IN from other plans (RPP, RRSP, RRIF, LIRA, LIF)	\$
L)	Amounts Transferred OUT to other plans (RPP, RRSP, RRIF, LIRA, LIF)	\$ ( )
M)	Net Investment Earnings / (Losses) (include member-paid admin fees here)	\$
N)	Benefits Paid (i.e. pensions, cash settlements, etc. not included in (L) above)	\$ ( )
O)	Expenses Paid from the Fund	\$ ( )
P)	<b>Market Value of Assets at End of Plan Year [Sum of (A) through (O)]</b>	\$

**(2) AMOUNT OF ASSETS IN 1(P) ABOVE, FOR WHICH THE SPONSOR/ADMINISTRATOR MANAGES THE INVESTMENT DECISION** (i.e. if members make all investment decisions, this amount will be \$0)

**(3) TOTAL NUMBER OF HOURS OF COVERED EMPLOYMENT RELATING TO CONTRIBUTIONS:**  
Specified Multi-Employer Pension Plans (SMEPPs) Only

**(4) CURRENT PORTFOLIO MIX**

<b>COMPLETE ONLY FOR THE AMOUNT SHOWN IN #2 ABOVE</b>		
(A)	<b>Cash and Equivalents</b>	%
	<b>Fixed Income</b>	
(B)	Bonds	%
(C)	Other Fixed Income (including Mortgages, etc.)	%
	<b>Equities</b>	
(D)	Domestic	%
(E)	Foreign	%
(F)	<b>Real Estate</b>	%
(G)	<b>Other</b> (e.g. Balanced / Diversified / Life Cycle Target / Asset Allocation Funds, etc)	%
	<b>TOTAL [Sum of (A) through (G)] must equal 100%</b>	%
(H)	<b>WHAT WAS THE NET FUND RATE OF RETURN FOR THIS PLAN YEAR?</b>	%

**(5) MEMBERSHIP RECONCILIATION**

(A)	Number of Members Reported on line 5(l) of the Previous Annual Information Return	
(B)	New Members (include people returning from non-accruing status and any new persons who accrued a benefit during the plan year)	
	<b>Exits due to:</b>	
(C)	Individual Termination (including those that chose Deferred Vested Retirement)	( )
(D)	Change to Suspended Status	( )
(E)	Change to Disabled Retiree Status (i.e. now receiving Disability Pension)	( )
(F)	Bulk Termination (location closures, termination of identifiable groups, etc)	( )
(G)	Retirements	( )
(H)	Deaths	( )
(I)	<b>Number of Members as at the end of this Plan Year</b> [Sum (A) though (H)] - MUST MATCH TOTAL IN AREA OF EMPLOYMENT IN (6) BELOW	

<b>NON-ACTIVE PLAN MEMBERS</b>		
(J)	Number of <b>Deferred Vested</b> Members at the end of this Plan Year (may include non-vested members whose benefit transfer/payment is outstanding)	
(K)	Number of <b>Suspended</b> Members at the end of this Plan Year	
(L)	Number of <b>Disabled</b> Members at the end of this Plan Year (receiving a pension from the fund)	
(M)	Number of <b>Retired</b> Members (including survivors) at the end of this Plan Year (receiving a pension from the fund)	

**(6) AREA OF EMPLOYMENT OF ACTIVE MEMBERSHIP**

AREA OF EMPLOYMENT	MALE	FEMALE	TOTAL 6(A)	FEE ENCLOSED	INCLUDED EMPLOYMENT	
ALBERTA				<div style="border: 1px solid black; padding: 5px;"> <p>IN THIS COLUMN, PLEASE ENTER THE TOTAL NUMBER OF EMPLOYEES WHO WORK IN INCLUDED EMPLOYMENT, OF THE NUMBER LISTED COLUMN 6(A)</p> </div> <div style="border: 1px solid black; padding: 10px; margin-top: 20px;"> <p><b>\$7.00 / ACTIVE MEMBER</b>  <b>MINIMUM = \$200.00</b>  <b>MAXIMUM = \$20,000.00</b></p> <p><b>FOR LATE FILINGS</b>  <b>INCLUDE AN ADDITIONAL 10% PENALTY FEE</b></p> </div>		
NEWFOUNDLAND & LABRADOR						
PRINCE EDWARD ISLAND						
NOVA SCOTIA						
NEW BRUNSWICK						
QUEBEC						
ONTARIO						
MANITOBA						
SASKATCHEWAN						
BRITISH COLUMBIA						
YUKON TERRITORY						
NORTHWEST TERRITORIES						
NUNAVUT						
OUTSIDE CANADA						
<b>TOTALS</b>					<b>\$</b>	

**PROCEED TO CRA SCHEDULE A ON PAGE 5**

## INSTRUCTIONS FOR COMPLETING CRA SCHEDULE A

2. Total Actuarial Liability based on a funding method that matches contributions with accrued benefits on a reasonable basis.
3. Date of the last calculation of actuarial liability from plan obligations.
4. A plan terminates when contributions have ceased and members have ceased to accrue benefits. An inactive plan under the *Income Tax Act* is one that has been terminated by the plan sponsor but the total plan funds have not been disbursed. Examples of inactive plans include those that:
  - have no active plan membership, but the employer is continuing to pay pension benefits from the fund;
  - are on a paid-up basis but retain their registration with Canada Revenue Agency.

Note: Under sections 70(2) and 76(1) of the *Employment Pension Plans Act*, inactive plans, other than PSIs, are deemed to be terminated and must be wound up.

5. An **active member** is an employee who accrues benefits in a defined benefit plan or on whose behalf the employer makes contributions to a money purchase plan.

According to the *Income Tax Regulation* 8500(3) a **connected person** is generally one who:

- Owns directly or indirectly, 10% or more of the issued shares of any class of the capital stock of the employer or a related corporation; or
  - Does not deal at arm's length with the employer (see section 251 of the *Income Tax Act*); or
  - Is a specified shareholder of the employer by reason of subsection 248(1) of the *Income Tax Act*.
- For a complete definition of **connected person**, see subsection 8500(3) of the *Income Tax Regulations*.

After section 6, multi-employer plans go to section 11

A Multi-Employer Plan under the *Income Tax Act* (Canada) is a plan for which, at the beginning of the year, it is reasonable to expect that at no time in the year will more than 95% of the active plan members be employed by a single employer or by a related group of participating employers. For a complete definition of a Multi-Employer Plan, please refer to section 8500(1) of the *Income Tax Regulations*.

After section 6, specified multi-employer plans proceed to Certification on Page 6.

A Specified Multi-Employer Plan (SMEP) under the *Income Tax Act* (Canada) has the following characteristics:

- the plan is a Multi-Employer Plan (see definition above);
- employers participate in the plan under a collective bargaining agreement and contributions are according to a negotiated formula;
- employer contributions are based on hours worked by employees or some other similar measure;
- all or nearly all (90% is acceptable) of the employers are taxable entities; and
- it is expected that at least 15 non-related employers will contribute to the plan in the year, or at least 10% of the active members of the plan will be employed in the year by more than one participating employer.

Under certain conditions on application by the plan administrator, the Minister of National Revenue may designate a plan to be a SMEP under 8510(2)(b) of the *Income Tax Regulations*. For a complete definition of a SMEP, please refer to section 8510 of the *Income Tax Regulations*.

9. See definition of connected person in the explanation of section 5 above.
10. If the sponsor providing the plan is a corporation, indicate if the corporation underwent a change of control during the plan year being reported. When the sponsor is not a corporation, check the box for "Not Applicable".



## CANADA REVENUE AGENCY – SCHEDULE A (Must be completed in FULL)

QUESTIONS RELATING TO SCHEDULE A SHOULD BE DIRECTED TO THE CANADA REVENUE AGENCY AT:  
Registered Plans Division, General Enquiries Services: (613) 954-0419

CRA REGISTRATION NUMBER:

1. Is the location of books and records different than plan information on page 1?  YES  NO  
If Yes, please complete the following, otherwise leave blank.

NAME OF ADMINISTRATOR:				
CONTACT PERSON:				
MAILING ADDRESS:				
CITY:	PROVINCE:	POSTAL CODE:		

2. Actuarial liabilities resulting from plan obligations:   
(Plans with defined benefit provisions only) \$

3. Date of Actuarial Liability Assessment shown in #2
- | YEAR |  |  |  | MONTH |  | DAY |  |
|------|--|--|--|-------|--|-----|--|
|      |  |  |  |       |  |     |  |

4. Did the pension plan terminate or become inactive prior to or in this reporting period?  
 YES  NO
- | IF YES, ENTER DATE OF TERMINATION |  |  |  |       |  |     |  |
|-----------------------------------|--|--|--|-------|--|-----|--|
| YEAR                              |  |  |  | MONTH |  | DAY |  |
|                                   |  |  |  |       |  |     |  |

If all the assets were distributed pursuant to the termination of the plan, enter the date of final distribution.

DATE OF FINAL DISTRIBUTION							
YEAR				MONTH		DAY	

5. How many active members were *persons connected* with the employer? see instruction #5
6. How many *employers* participated in the plan at the end of the reporting period? (must be at least "1")

Note:

- Multi-employer plans, complete section 11
- Specified multi-employer plans, go to Certification on page 6
- All other plan types continue with section 7

7. Did any member of this plan participate in any other registered pension plan or deferred profit sharing plan provided by this plan sponsor?  YES  NO
8. Did any member of this plan participate in any other registered pension plan or deferred profit sharing plan of any other sponsor who does not deal at arm's length with this plan sponsor?  YES  NO
9. Have any connected persons joined or left the plan in this reporting period?  YES  NO
10. During this reporting period, has a person or group acquired control of the corporation that is sponsoring the pension plan?  N/A  YES  NO

Note: defined contribution (money purchase) plans, complete no further questions and proceed to Certification on page 6; all other plan types, continue with section 11 and 12

11. Were any plan members provided with post-1989 past service benefits in this reporting period?  YES  NO
12. Have any plan members who are connected persons been provided with pre-1992 past service benefits in this reporting period?  YES  NO

**PROCEED TO CERTIFICATION ON PAGE 6**

**CERTIFICATION (complete all of this form including Schedule A before making your certification)**

I hereby certify that to the best of my knowledge:

- a) The contributions paid to the pension plan have been at least equal to those required by the current plan document and/or cost certificate filed with the office of the Alberta Superintendent of Pensions, and they have been remitted within the time period required by the *Employment Pension Plans Act and Regulation*.
- b) The plan has been administered in accordance with the requirements of the plan and the *Employment Pension Plans Act and Regulation*.
- c) The plan's investments have been made and managed in accordance with the Statement of Investments Policies and Procedures (SIPP) and the *Employment Pension Plans Act and Regulation*.
- d) The SIPP was reviewed in the last fiscal year and where applicable, a copy of it was filed with the plan actuary.
- e) Where the members are making individual investment decisions, they have been provided with sufficient information to make informed investment decisions.
- f) Where applicable, the Audited/Certified Financial Statement for the fiscal year covered by this Return was filed with the office of the Alberta Superintendent of Pensions, and
- g) The details entered on this Annual Information Return (including Schedule A) are true and correct.
- h) I am the Plan Administrator OR a representative of the Plan Administrator authorized to submit this Annual Information Return on the Plan Administrator's behalf.

PRINTED NAME	TITLE OR POSITION	COMPANY
SIGNATURE	DATE ____/____/____ YYYY MM DD	
COMMENTS (if any)		

**NOTE: Information collected on this form, except for Schedule A, may be released to individuals, upon request, in accordance with the requirements, terms and conditions of the *Freedom of Information and Protection of Privacy Act*.**