

Annual Information Return - <https://pensionfilings.alberta.ca/> Data List

Fiscal year end covered by this AIR _____

SECTION 1 – ASSET RECONCILIATION

- | | |
|--|--------------|
| A. Market value of assets at the beginning of the plan year | _____ |
| B. Required member contributions (Any amounts attracting an employer contribution) | + _____ |
| C. Additional voluntary contributions (May include member-paid past service) | + _____ |
| D. Optional ancillary contributions (DB provisions only) | + _____ |
| E. Required employer 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 | + _____ |
| I. Contributions toward unfunded liability payments (DB provisions only) | + _____ |
| J. Contributions toward solvency deficiency payments (DB provisions only) | + _____ |
| 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) | + or - _____ |
| N. Benefits paid (i.e. pensions, cash settlements, etc. not included in (L) above) | - _____ |
| O. Expenses paid from the fund | - _____ |
| P. Market value of assets at end of plan year (total of A through O) | = _____ |

SECTION 2 - MEMBERSHIP RECONCILIATION

- | | |
|---|---------|
| A. Number of active members at the beginning of this plan year | _____ |
| B. New members | + _____ |
| C. Terminations (including those who chose deferred vested retirement) | - _____ |
| D. Retirements | - _____ |
| E. Deaths | - _____ |
| F. Number of active members as at the end of this plan year | = _____ |
| G. Number of inactive members at the end of this plan year | + _____ |
| H. Number of retired members at the end of this plan year (including those collecting a survivor benefit or disability pension) | + _____ |
| I. TOTAL number of plan members (Used to calculate the filing fee.) | = _____ |

The fee is \$2.50 per member (line I), minimum \$250 maximum \$75,000.

Please make your cheque payable to the GOVERNMENT OF ALBERTA and mail it to Employment Pensions, Room 402, 9515- 107 Street, Edmonton, AB T5K 2C3

FEE \$ _____ (Fee will be calculated by the system)

SECTION 3 - ACTIVE MEMBERSHIP BY AREA OF EMPLOYMENT

Number of active members (Male/Female/*Total) by employment in the following areas:

Alberta, ___/___/ Newfoundland & Labrador, ___/___/ Prince Edward Island, ___/___/ Nova Scotia, ___/___/ New Brunswick, ___/___/ Quebec, ___/___/ Ontario, ___/___/ Manitoba, ___/___/ Saskatchewan, ___/___/ British Columbia, ___/___/ Yukon, ___/___/ Northwest Territories, ___/___/ Nunavut, ___/___/ Outside Canada and if any of those worked in Federal "Covered Employment" ___/___/. *Total is calculated by the system.

The rest of this form contains the instructions and data requirement for the Canada Revenue Agency (CRA) Schedule A. **Please read the instructions, on the next page, before completing Schedule A.**



Canada Revenue
Agency

Agence du revenu
du Canada

CANADA REVENUE AGENCY – SCHEDULE A

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

1. Is the location of books and records different than plan information on page 1? If yes, you will be asked to provide: 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
4. Did the pension plan terminate or become inactive prior to or in this reporting period? If all the assets were distributed pursuant to the termination of the plan, enter the date of final distribution.
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")
7. Did any member of this plan participate in any other registered pension plan or deferred profit sharing plan provided by this plan sponsor?
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?
9. Have any connected persons joined or left the plan in this reporting period?
10. During this reporting period, has a person or group acquired control of the corporation that is sponsoring the pension plan? (money purchase plans stop at this point)
11. Were any plan members provided with post-1989 past service benefits in this reporting period?
12. Have any plan members who are connected persons been provided with pre-1992 past service benefits in this reporting period?

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.
6. 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

7. 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.

8. 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".