



OSFI 594: Defined Benefit/Combination Pension Plan Amendment Information Form

Official name of pension plan (the Plan):

OSFI registration number: _____

Canada Revenue Agency registration number: _____

Of note:

An amendment made to the Plan text or to any document that creates or supports the Plan or pension fund must be filed with the Office of the Superintendent of Financial Institutions (OSFI). The amendment and declaration must be filed through the [Regulatory Reporting System](#) (RRS) within 60 days after it is made.

One amendment information form is required for each amendment made; however, if a board resolution addresses multiple amendments which have the same effective date, then a single amendment information form (encompassing all the amendments) can be filed.

Part I

1. The amendment number (if applicable): _____
2. The effective date of the amendment: Year _____ Month _____ Day _____
3. The date the amendment was made¹: Year _____ Month _____ Day _____
4. If the amendment is retroactive², how were the benefits administered between the effective date and the date the amendment was made?

5. The amendment applies to:
 - all members (active and inactive)
 - new entrants only
 - all members, former members and retirees
 - retirees only
 - other (please explain):

¹ We consider the date the amendment is made to be a date not before the date the amendment is properly adopted by the plan administrator in accordance with the appropriate governance procedures set up for the plan, for example, by way of a board resolution agreeing to the amendment.

² When the effective date of the amendment is before the date the amendment is made.



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6. The amendment concerns: (check all that apply)

- Benefits or contributions
- Plan termination
- Transfer of assets
- Canada Revenue Agency requirements
- Distribution of surplus
- Reduction of accrued benefits
- Change of Plan name and/or Plan sponsor
- Change in Plan year end date (provide new date _____)
- Other (provide details):

7. Is the amendment attached? Yes No (if no, please explain)

8. Indicate the period of service affected by the amendment:

- service from effective date of amendment
- service prior to effective date of amendment
- all service
- other (please explain):

9. Does the amendment have the effect of reducing accrued pension benefits or pension benefit credits? Yes No

If "Yes", has approval by the Superintendent been obtained?

- Yes No (Specify the date the application for approval was submitted to OSFI _____)

10. Does the amendment have the effect of reducing the solvency ratio below the prescribed threshold?³ Yes No

11. If the solvency ratio is below the prescribed threshold, does the amendment further reduce the solvency ratio? Yes No

12. If the solvency ratio is below the prescribed threshold, does the amendment increase pension benefits or pension benefit credits? Yes No

13. Does the amendment result in a cost to the Plan? Yes No

If "Yes", the cost is funded in:

- a previous valuation report
- a new valuation report

Effective date of relevant valuation report: Year _____ Month _____ Day _____

If other, please explain:

³ The prescribed thresholds in questions 8, 9, 10 are specified in section 9.3 of the *Pension Benefits Standards Regulations, 1985*.

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14. Does the amendment involve a change to the pension fund custodian? Yes No

If "Yes", please confirm:

Company

Address

City

Province

Postal Code

Policy/Account #

Contact

Telephone

E-mail

15. How is the pension fund deposited? (check all that apply)

- Insurance company contract – Fully insured or guaranteed
- Insurance company contract – Not fully insured or guaranteed
- Pension Fund Society
- Single Trust Company – pooled funds
- Single Trust Company – outside pooled funds
- Trust Agreement (please provide names and addresses of Trustees)
- Other – provide details:

16. Have members and their spouses or common-law partners received a written explanation of the provisions of the amendment?⁴ Yes No

If "Yes", date notice was provided: Year Month Day

If "No", please explain:

⁴ As required by subparagraph 28(1)(a)(i) of the *Pension Benefits Standards Act, 1985*.

Part II

Declaration of compliance for pension plan amendments

I [redacted], declare that, to the best of my knowledge, the following is true and correct:

- 1. I am a duly authorized signing officer of the employer or a member of a board of trustees or similar body or pension committee that is the administrator of the (insert legal name of pension plan) [redacted] hereinafter referred to as "the Plan"; and
2. The Plan as amended, including all documents that create or support the Plan or the pension fund, complies with the Pension Benefits Standards Act, 1985, and the Pension Benefits Standards Regulations, 1985. or with the exception of those matters identified in an attachment to this declaration, the Plan as amended, including all documents that create or support the Plan or the pension fund, complies with the Pension Benefits Standards Act, 1985, and the Pension Benefits Standards Regulations, 1985.5
3. If the Plan includes members who are not employed in included employment and their benefits are subject to provincial pension legislation, the benefits of those members under the terms of the Plan, including all documents that create or support the Plan or the pension fund, comply with the provisions of the pension legislation of those other jurisdictions.

Signed this [redacted] day of [redacted], 20 [redacted], in the city of [redacted] in the province of [redacted].

Authorized officer of Plan administrator (USE BLOCK LETTERS)

Signature

Title or Position

Phone Number

Email Address

5 If circumstances are such that the Plan administrator cannot confirm compliance under the first paragraph of article 2 of this declaration, the administrator must attach information to identify the specific area of non compliance of the Plan and detail the course of action (including expected time frames) undertaken by the plan administrator to bring the pension plan into compliance. It is expected that the Plan administrator would have previously contacted OSFI concerning any area of non-compliance.