



# Pension Benefits Guarantee Fund Assessment Certificate

Form 2.1 - Approved by the Superintendent of Financial Services pursuant to  
the *Pension Benefits Act*, R.S.O. 1990, c.P.8, as amended (the "PBA")

**Please review ALL the information shown below.  
If any information is incorrect or incomplete,  
please make the appropriate corrections.**

**Return form to: Ministry of Finance**  
Client Services Branch  
PO Box 62  
33 King Street West  
Oshawa, ON L1H 8E9

**PART 1**

**Identification**

Registration Number	Name of Pension Plan											
<b>Plan Type</b> <input type="checkbox"/> Single-Employer <input type="checkbox"/> Individual Pension Plan <input type="checkbox"/> Multi-Employer	<b>Benefit Type</b> <input type="checkbox"/> Defined Benefit <input type="checkbox"/> Defined Contribution <input type="checkbox"/> Combination (e.g., Defined Contribution with past service Defined Benefits)	<b>Plan Reporting Period</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">year</td> <td style="width: 33%; text-align: center;">month</td> <td style="width: 33%; text-align: center;">day</td> </tr> <tr> <td colspan="3" style="text-align: center;">to</td> </tr> <tr> <td style="text-align: center;">month</td> <td style="text-align: center;">day</td> <td></td> </tr> </table>	year	month	day	to			month	day		<b>Language</b> <input type="checkbox"/> English <input type="checkbox"/> French/ <i>français</i>
year	month	day										
to												
month	day											

**Plan Administrator - Name and Mailing Address**

Contact			
Title			
Company Name			
Address			
City	Province/State	Postal/Zip Code	Country
Telephone (Area Code)	Extension	FAX (Area Code)	

**Plan Sponsor - Name and Address**

Name			
Address			
City	Province/State	Postal/Zip Code	Country
Telephone (Area Code)	Extension	FAX (Area Code)	

**Pension Fund Trustee (including Insurance Company) - Name and Address**

Trustee: Individuals  Corporate

Name			
Address			
City	Province/State	Postal/Zip Code	Country
Telephone (Area Code)	Extension	FAX (Area Code)	

**PART 2 - To be completed by the Actuary**

Please complete the following based upon the last actuarial report filed with the Financial Services Commission of Ontario (FSCO).

Is this a recalculation of a previously filed Pension Benefits Guarantee Fund (PBGF) Assessment Certificate?

Yes  No

**NOTE:** If the PBGF assessment base is zero, skip [301] to [305] inclusive and enter zero in [306].

**Valuation Date of Last Actuarial Report filed with FSCO**

year	month	day

**Period Covered by the Actuarial Report:**

year	month	day	to	year	month	day

Solvency assets	[301]	\$	
PBGF liabilities	[302]		
Solvency liabilities	[303]		
Ontario asset ratio - ( [302] divided by [303] )	[304]		
Ontario portion of fund - ( [301] multiplied by the ratio in [304] )	[305]		
PBGF assessment base - ( [302] subtract [305] ; if negative enter zero )	[306]		
Amount of additional liability for plant closure and/or permanent layoff benefits which is not funded and subject to 2% assessment pursuant to s.37(4)(a)(ii) of Regulation 101 R.O. 1990, as amended	[307]		

**PART 3 - Declaration of the Actuary**

I certify that I have knowledge of the above noted pension plan and that to the best of my knowledge and belief the information reported in PART 2 of this form is true and correct.

DATED \_\_\_\_\_, this \_\_\_\_\_ (day) day of \_\_\_\_\_ (month) \_\_\_\_\_ (year)

Signature of witness

Name of Witness (please print)

Address of Witness (please print)

Signature of Actuary

Name of Actuary (please print)

Professional Designation (please print)

Corporate Affiliation

**PART 4 - To be completed by Authorized Representative of the Pension Plan Administrator**

**Adjustment to PBGF Assessment Base**

Has the employer made special payments between the valuation date of the last actuarial report filed and the assessment date, in excess of the minimum special payments required in accordance with that report?

**Yes** (Please complete the following)       **No** (Enter amount from **306** in **309**)

Periods between the Valuation Date of the Last Actuarial Report and the Assessment Date	Minimum Special Payments required based on the Last Actuarial Report		Special Payments made by the Employer
	Going Concern Unfunded Liability	Solvency Deficiency	
<b>First Year (or part thereof) in the period:</b> year    month    day _____ to year    month    day _____	\$		
<b>Second Year (or part thereof) in the period:</b> year    month    day _____ to year    month    day _____			
<b>Third Year (or part thereof) in the period:</b> year    month    day _____ to year    month    day _____			
<b>Total For All Periods</b>	<b>A</b>	<b>B</b>	<b>C</b>

Amount in excess of the minimum special payments:  $C - (A + B)$  **308** \$ \_\_\_\_\_

Applicable PBGF assessment base: **306** - **308** (if negative, enter zero) **309** \$ \_\_\_\_\_

**PART 5 - Calculation of Guarantee Fund Assessment**

**Note: If amount in **309** is zero, enter zero in **313** and proceed to **314**.**

0.5% of any portion of the applicable PBGF assessment base **309** that is less than 10% of the PBGF liabilities **302** **310** \$ \_\_\_\_\_

1.0% of any portion of the applicable PBGF assessment base **309** that is 10% or more but less than 20% of the PBGF liabilities **302** **311** \$ \_\_\_\_\_

1.5% of any portion of the applicable PBGF assessment base **309** that is 20% or more of the PBGF liabilities **302** **312** \$ \_\_\_\_\_

Sum of amounts **310** + **311** + **312** **313** \$ \_\_\_\_\_

(continued on page 4)

PART 5 - Calculation of Guarantee Fund Assessment (continued)

Ontario Plan Members	314				
Ontario Former Members and Other Beneficiaries	315				
<b>Total of</b> 314 + 315	316		X \$5.00	=	317
<b>Sum of amounts</b> 313 + 317	318				
Number of Ontario Plan Members, Former Members and Other Beneficiaries	316		X \$300.00	=	319
Lesser of 318 or 319	320				
2.0% of 307	321				
<b>Total Guarantee Fund Assessment</b> (Sum of amounts 320 + 321, minimum \$250.00)	322				
Retail Sales Tax (8% of 322)	323				
<b>Total Amount to be Remitted</b> (Sum of amounts 322 + 323)	324				
If recalculation of assessment, enter amount of previous assessment paid for this period	325				
<b>Amount Owing/Refund</b> (324 - 325)	326				

Please remit cheque payable to: **Pension Benefits Guarantee Fund.**

PART 6 - Certification

As the authorized representative of the administrator of the above named pension plan, I certify that all the information reported on this form in Parts 1, 4 and 5 is true and correct to the best of my knowledge and belief.

DATED at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ (year)

Signature of Witness \_\_\_\_\_ Signature of Authorized Representative \_\_\_\_\_

Name of Witness (please print) \_\_\_\_\_ Name of Authorized Representative (please print) \_\_\_\_\_

Address of Witness (please print) \_\_\_\_\_ Title/Position (please print) \_\_\_\_\_

The information in the Pension Benefits Guarantee Fund Assessment Certificate ("Certificate") is collected by the Financial Services Commission of Ontario. The Financial Services Commission of Ontario has legal authority for the collection of the information, including any personal information, is found under section 20 of the PBA and section 18 of the regulations thereunder. The Certificate provides the Financial Services Commission of Ontario with information about the pension plan. The principal purposes for which the information is to be used is to confirm that all applicable legislation is being complied with and to determine the Pension Benefits Guarantee Fund assessments payable. If you have any questions about the collection of this information, please contact the Financial Services Commission of Ontario at pensioninquiries@fscso.gov.on.ca or toll free at 1-800-668-0128.

PIPBG4 018

Please DO NOT detach

Financial Services  
Commission  
of Ontario

**Remittance Advice**

**Pension Benefits Guarantee Fund Assessment Certificate**



Please enter the amount provided the amount of the payment enclosed. Return the cheque payable to: **Pension Benefits Guarantee Fund** with the Pension Benefits Guarantee Fund Assessment Certificate to: Ministry of Finance, Client Services Branch, PO Box 620, 33 King Street W, Oshawa ON L1H 8K9

<b>Due Date</b>	
<b>Payment Enclosed</b>	\$ _____