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SECTION:	Benefits
INDEX NO.:	B100-126
TITLE:	Garnishment of Pensions In Pay - PBA s. 66
APPROVED BY:	Superintendent of Financial Services
PUBLISHED:	FSCO website (October 2011)
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REPLACES:	B100-125

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This policy replaces B100-125 (Garnishment of Pensions In Pay) as of the effective date of this policy.

*Note: Where this policy conflicts with the Financial Services Commission of Ontario Act, 1997, S.O. 1997, c. 28 (FSCO Act), Pension Benefits Act, R.S.O. 1990, c. P.8 (PBA) or Regulation 909, R.R.O. 1990 (Regulation), the FSCO Act, PBA or Regulation govern.*

*Note: The electronic version of this policy, including direct access to all linked references, is available on FSCO's website at [www.fSCO.gov.on.ca](http://www.fSCO.gov.on.ca). All pension policies can be accessed from the **Pensions** section of the website through the **Pension Policies** link.*

#### ***Income Tax Act (Canada) - Requirement to Attach Pensions in Pay (Garnishment)***

In cases where the administrator of a pension plan is complying with Canada Revenue Agency's Requirement to Pay or a garnishment issued under section 224(1) of the *Income Tax Act* (Canada) with respect to pensions in pay, FSCO staff will not take proceedings against the administrator for an alleged breach of section 66 of the PBA.