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


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. 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.