SECTION: Funding of Plans

INDEX NO.: F800-125

TITLE: Contributions In-Kind not Permitted
- PBA s. 55
- Regulation 909 s. 5

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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.

Are contributions in-kind permitted to be made to a pension fund?

No. The payment of employer normal cost and special payments, as well as employee contributions, if required, to the pension fund must be made when due and according to the prescribed manner as set out in section 55 of the PBA and Regulation.

Such payments are to be made in cash. Contributions in-kind (e.g., stocks) are not permitted.