



INDEX OF ALL PENSION POLICIES PUBLISHED TO DECEMBER 2017

NOTE: Archived pension policies are shown in italics, with an “(archived)” notation at the right side of the index. These policies include policies containing outdated information, policies which are no longer applicable because the law, policies or practices have changed, and old policies which have since been replaced. All other pension policies are currently applicable.

A050 ACTUARIAL REPORTS

- 075 *Change to Actuarial Review Procedure Dec 1992 Bulletin 3/3 p. 11 (archived)*
- 100 *Compliance with Actuarial Professional Standards..... Mar 1993 Bulletin 3/4 p. 2 (archived)*
- 102 *Actuarial Assumption Guidelines for Final Average Plans - Approval of Actuarial Reports..... Feb 1990 Bulletin 1/1 p. 8 (archived)*
- 103 *Actuarial Assumptions Guidelines - Solvency Valuations (correction to A050-102), effective Dec 1993..... Dec 93-Jan 94 Bulletin 4/2 p. 6 (archived)*
- 900 Requirement for Submission of Actuarial Reports and Cost Certificates..... Jul 1991 Bulletin 2/2 p. 9

A100 ADMINISTRATION

- 100 Pension Fund Administration – Responsibilities of Fund Holders FSCO website (January 2012)

A200 ADMINISTRATIVE EXPENSES

- 100 *Consulting and Actuarial Fees for Bargaining Purposes Not Payable from Pension Fund, PBA 1987 ss. 23(9)..... Jul 1991 Bulletin 2/2 p. 10 (archived)*
- 101 Administrative Fees and Expenses Payable from Pension Fund FSCO Website (January 2013)
- 200 Payable from Pension Fund.....Jul 1991 Bulletin 2/2 p. 10.....(References updated Jan 2014)
- 201 *Expenses Payable from Pension Fund (formerly A200-900)..... Sep 1990 Bulletin 1/3 p. 17 (archived)*
- 400 *Finders Fee or Insurance Broker Commission Payable from Pension Fund, PBA 1987 s. 22 May 1990 Bulletin 1/2 p. 13 (archived)*
- 800 *Payment on Wind-Up, PBA 1987 ss. 71(2)..... May 1990 Bulletin 1/2 p. 13 (archived)*
- 801 *Costs for Wind Up and Surplus Applications Winter 1995 Bulletin 5/4 p. 24 (archived)*
- 802 *Costs for Wind Up and Surplus Applications FSCO website (March 2005) (archived)*
- 803 Fees and Expenses for Wind Ups and Surplus Refund Applications FSCO Website (May 2013)

A300 ADMINISTRATOR

- 100 *Role and Responsibilities..... May 1990 Bulletin 1/2 p. 8 (archived)*
- 101 Administrator Role and Responsibilities.....FSCO Website (January 2016)
- 150 *Role and Responsibilities..... Oct 1992 Bulletin 3/2 p. 6 (archived)*
- 175 *Handling of Plan Fund Expenses and Maintenance of Plan Records Fall 1994 Bulletin 5/3 p. 15 (archived)*
- 200 Management and Retention of Pension Plan Records by the Administrator FSCO website (July 2010)
- 300 *Insurance Company Not Administrator for Annuity Contracts PBA 1987 ss. 8(d) May 1990 Bulletin 1/2 p. 14 (archived)*
- 301 Insurance Company Not Administrator for Guaranteed Annuity Contracts FSCO website (December 2010)
- 400 *Mandatory for MEPPs Established by Collective Agreements or Trust agreements, effective Jun 26, 1991 Nov 1991 Bulletin 2/3 p. 16 (archived)*
- 500 *Communications Between the PCO and Plan Administrators..... December 12, 1995 (archived)*
(published in Winter-Spring 1996 Bulletin 6/3 as P500-001)
- 502 *Approved Pension Forms FSCO website (August 2008) (archived)*
- 503 Use of Superintendent Approved Pension Form FSCO website (June 2013) (archived)
- 800 Requirement to Provide Information to Members Mar 1991 Bulletin 2/1 p. 13 (archived)
- 801 Requirement to Make Documents Available on Request PBA 1987 s. 30..... Jul 1991 Bulletin 2/2 p. 26
- 802 Requirement to Provide Information to Members FSCO website (July 2013)

- 805	<i>Electronic Communications Between Plan Administrators and plan Beneficiaries PBA 1987 s. 30.....</i>	<i>May 2003 Bulletin 12/2 p. 11</i>	<i>(archived)</i>
- 806	<i>Electronic Communications Between Plan Administrators and plan Beneficiaries</i>	<i>FSCO website (February 2011)</i>	<i>(archived)</i>
- 807	<i>Electronic Communications Between Plan Administrators and plan Beneficiaries</i>	<i>FSCO website (April 2014)</i>	
A350	PLAN ADVISORY COMMITTEES (MEMBERS)		
- 500	<i>Purpose</i>	<i>Feb 1990 Bulletin 1/1 p. 6</i>	
A400	AMENDMENTS		
- 100	<i>Actuarial Filing for Plan Amendments.....</i>	<i>FSCO website (November 2006)</i>	
- 200	<i>Challenge to an Adverse Amendment.....</i>	<i>Sep 1990 Bulletin 1/3 p. 17</i>	<i>(archived)</i>
- 500	<i>Reduction of Accrued Benefits and/or Refunds or Payments to Avoid Revocation by Canada Revenue Agency of Registration of a Pension Plan</i>	<i>Summer 1995 Bulletin 6/2 p. 8</i>	
- 850	<i>Registration of Amendments, effective Nov. 1, 1992.....</i>	<i>Aug 1993 Bulletin 4/1 p. 29</i>	<i>(archived)</i>
- 900	<i>Surplus Withdrawal Amendments.....</i>	<i>Mar 1993 Bulletin 3/4 p. 17</i>	<i>(archived)</i>
A500	ANNUAL INFORMATION RETURN (AIR)		
- 100	<i>Fees Due Whether Application of Registration Filed & Late Filing Fees, PBA 1987 ss. 9(1).....</i>	<i>Jul 1991 Bulletin 2/2 p. 11</i>	<i>(archived)</i>
- 105	<i>Deadlines for Filing AIRs with Fees, PBA 1987 s. 21.....</i>	<i>Feb 1990 Bulletin 1/1 p. 7</i>	<i>(archived)</i>
- 106	<i>Filing Deadlines for Plans Other than Defined Contribution Plans</i>	<i>Mail distribution</i>	<i>(archived)</i>
- 150	<i>Forms.....</i>	<i>Feb 1990 Bulletin 1/1 p. 6</i>	<i>(archived)</i>
- 151	<i>Information About Replacement AIRs & PBGF Assessment Certificates.....</i>	<i>Winter-Spring 1996 Bulletin 6/3</i>	<i>(archived)</i>
- 175	<i>Failure to File.....</i>	<i>Winter 1995 Bulletin 5/4 p. 18</i>	<i>(archived)</i>
- 200	<i>Late Fees (see A500-151).....</i>	<i>Nov 1991 Bulletin 2/3 p. 15</i>	<i>(archived)</i>
- 203	<i>Late Filing Fees, PBA 1990, s. 20, O. Reg. 909 s. 18.....</i>	<i>Aug 1993 Bulletin 4/1 p. 32</i>	<i>(archived)</i>
- 205	<i>Late Filing Fees - How to Calculate Interest on Overdue Annual Filing Fee Payments, PBA 1990, s. 20, O. Reg. 909 s. 18.....</i>	<i>Winter 1995 Bulletin 5/4 p. 18</i>	<i>(archived)</i>
- 206	<i>Late AIR Filing Fees - Updated Interest Table, 1997.....</i>	<i>Fall-Winter 1997 Bulletin 6/4</i>	<i>(archived)</i>
- 210	<i>Interest on Late AIR Fees (formerly I200-700).....</i>	<i>Oct 1992 Bulletin 3/2 p. 14</i>	<i>(archived)</i>
- 225	<i>New Fees, effective Dec 17, 1992, O. Reg. 778/92.....</i>	<i>Mar 1993 Bulletin 3/4 p. 10</i>	<i>(archived)</i>
- 250	<i>Revenue Canada Annual Information Return.....</i>	<i>Feb 1992 Bulletin 2/4 p. 7</i>	<i>(archived)</i>
- 300	<i>Notice of Revised Annual Information Return, effective Jul 19, 1991, O. Reg. 402/91.....</i>	<i>Nov 1991 Bulletin 2/3 p. 12</i>	<i>(archived)</i>
- 400	<i>General Information Regarding Annual Information Returns and Fees</i>	<i>Sep 2001 Bulletin 10/2 p. 15</i>	<i>(archived)</i>
- 401	<i>General Information Regarding Annual Information Returns and Pension Assessments.....</i>	<i>FSCO website (August 2011)</i>	<i>(archived)</i>
- 402	<i>General Information Regarding Annual Information Returns</i>	<i>FSCO website (January 2014)</i>	
- 800	<i>Which AIRs Required at Wind Up</i>	<i>Dec 93-Jan 94 Bulletin 4/2 p. 27</i>	<i>(archived)</i>
- 900	<i>Unsigned AIRs.....</i>	<i>May 1990 Bulletin 1/2 p. 5</i>	<i>(archived)</i>
A600	ANNUITIES		
- 600	<i>Guaranteed Annuity Contracts, O. Reg. 629/92, effective Oct 9, 1992</i>	<i>Dec 1992 Bulletin 3/3 p. 7</i>	<i>(archived)</i>
- 900	<i>Fully-insured Money Purchase Group Annuity.....</i>	<i>Dec 1990 Bulletin 1/4 p. 10</i>	
- 950	<i>Mortality Tables and Sex Discrimination, O. Reg. 708/87 ss. 18(3)</i>	<i>Dec 1992 Bulletin 3/3 p. 17</i>	<i>(archived)</i>
- 951	<i>Mortality Tables and Sex Discrimination.....</i>	<i>May 2001 Bulletin 10/1 p. 13</i>	
A700	ASSETS		
- 100	<i>Asset Transfer on Reorganization.....</i>	<i>Nov 1991 Bulletin 2/3 p. 15</i>	
- 126	<i>Asset Transfer - Successor Plans</i>	<i>Dec 1992 Bulletin 3/3 p. 11</i>	
- 150	<i>Notification of Change of Carrier</i>	<i>Feb 1990 Bulletin 1/1 p. 7</i>	<i>(archived)</i>
- 151	<i>Change of Custodian – Filing and Amendment Requirements.....</i>	<i>FSCO website (March 2011)</i>	
		<i>References updated July 2016</i>	
- 152	<i>Types of Asset Transfers</i>	<i>Feb 1992 Bulletin 2/4 p. 10</i>	<i>(archived)</i>

- 153	<i>Asset Transfers Between Insurance Contracts or Policies</i>	<i>Summer 1994 Bulletin 5/2 p. 48</i>	<i>(archived)</i>
- 154	Types of Asset Transfers	FSCO website (March 2011) References updated July 2016	
- 175	<i>Interim Transfer of Assets on Purchase and Sale (see also A700-200)</i>	<i>Aug 1993 Bulletin 4/1 p. 31</i>	<i>(archived)</i>
- 176	Interim Transfer of Assets on Purchase and Sale	FSCO website (March 2014)	
- 200	Asset Transfer Resulting from Sale of Business, (old Policy Statement #2) PBA 1987 ss. 26(1), s. 79-81	July 28, 1988	
- 225	<i>Superintendent Consent Required for Asset Transfer Under ss. 81(8)(PBA 1990)</i>	<i>Spring 1994 Bulletin 5/1 p. 10</i>	<i>(archived)</i>
- 226	Partial Asset Transfers Under s. 81 - Superintendent's Consent Required.....	Fall-Winter 1997 Bulletin 6/4 p. 10	
- 250	<i>Asset Transfers Under Section 81 - Superintendent's Consent Required</i>	<i>Winter-Spring 1996 Bulletin 6/3 p. 12</i>	<i>(archived)</i>
- 251	Full Asset Transfers Under s. 81 - Superintendent's Consent Required.....	Fall-Winter 1997 Bulletin 6/4 p. 16	
- 300	<i>Superintendent Consent to Transfer of Assets (sale before 1/1/88, transfer after 1/1/88)</i>	<i>May 1990 Bulletin 1/2 p. 13</i>	<i>(archived)</i>
- 301	Withdrawal of Application for Consent to a Transfer of Assets.....	FSCO website (March 2007)	

AGN ACTUARIAL GUIDANCE NOTES

- 001	Canadian Institute of Actuaries, Practice-Specific Standards for Pension Plans...	FSCO website (June 2011)	
- 002	<i>Determination of the Solvency Liability Adjustment</i>	<i>FSCO website (June 2012)</i>	<i>(archived)</i>
- 005	Determination of the Solvency Liability Adjustment.....	FSCO website (July 2016)	
- 003	Determination of Interest Payments Where Solvency Special Payments Are Covered by Letters of Credit.....	FSCO website (September 2013)	
- 004	Alternative Settlement Methods for Solvency Valuations.....	FSCO website (September 2015)	

B100 BENEFITS

- 100	<i>Definition of Bridge Benefit</i>	<i>Mar 1991 Bulletin 2/1 p. 14</i>	<i>(archived)</i>
- 101	Definition of Bridging Benefit.....	FSCO website (October 2011)	
- 110	Consent Benefits Where Amount of Benefit Not Determinable.....	FSCO website (February 2005)	
- 125	<i>Garnishment of Pensions in Pay, PBA 1990 s. 66</i>	<i>Mar 1993 Bulletin 3/4 p. 13</i>	<i>(archived)</i>
- 126	Garnishment of Pensions in Pay	FSCO website (October 2011)	
- 150	<i>Form of Benefit Payment</i>	<i>Summer 1994 Bulletin 5/2 p. 54</i>	<i>(archived)</i>
- 151	Payments from a Defined Contribution/Money Purchase Benefit.....	FSCO website (October 2011)	
- 200	<i>Pregnancy and Parental Leave</i>	<i>Jul 1991 Bulletin 2/2 p. 4</i>	<i>(archived)</i>
	<i>(revised by erratum)</i>	<i>Nov 1991 Bulletin 2/3 p. 1</i>	<i>(archived)</i>
- 202	<i>Pregnancy and Parental Leave - Employee Contributions</i>	<i>Feb 1992 Bulletin 2/4 p. 11</i>	<i>(archived)</i>
- 204	<i>Pregnancy and Parental Leave Governed By Employment Standards Amendment Act</i>	<i>Feb 1992 Bulletin 2/4 p. 11</i>	<i>(archived)</i>
- 205	<i>Pregnancy and Parental Leave Cannot be Conditional</i>	<i>Feb 1992 Bulletin 2/4 p. 11</i>	<i>(archived)</i>
- 206	Pregnancy, Parental and Emergency Leave.....	Sep 2002 Bulletin 11/3 p. 9	
- 225	<i>Portability Rights if Vested But Not Locked in</i>	<i>Mar 1993 Bulletin 3/4 p. 17</i>	<i>(archived)</i>
- 250	<i>Improvement of Benefits In On-going Plans, PBA 1987 ss. 27(1)</i>	<i>Jul 1991 Bulletin 2/2 p. 10</i>	<i>(archived)</i>
- 251	Amendments for Benefit Improvements - Notice and Funding.....	Summer 1995 Bulletin 6/2 p. 10	
- 260	More Advantageous Pension Benefits or Ancillary Benefits Permitted	FSCO website (May 2013)	
- 275	Indexing.....	Dec 93-Jan 94 Bulletin 4/2 p. 25	
- 300	Value of a Deferred Pension.....	Jul 1991 Bulletin 2/2 p. 10	
- 400	<i>Union Membership as a Condition for Benefit Improvement</i>	<i>Dec 93-Jan 94 Bulletin 4/2 p. 27</i>	<i>(archived)</i>
- 401	Union Membership as Condition for Benefit Improvement	FSCO website (October 2011)	
- 500	Settlement of Benefits	Dec 93-Jan 94 Bulletin 4/2 p. 26	
- 800	<i>Same-sex Spousal Benefits; Leshner Ruling Explained</i>	<i>Dec 1992 Bulletin 3/3 p. 8</i>	<i>(archived)</i>
- 850	<i>Survivor Benefit Waived, PBA 1990, s. 44</i>	<i>Dec 93-Jan 94 Bulletin 4/2 p. 27</i>	<i>(archived)</i>
- 851	Joint and Survivor Pension Waived.....	Jan 2002 Bulletin 11/1 p. 7	
- 900	<i>Transfer to Locked in RRSP May Result In Loss of Rights</i>	<i>Mar 1993 Bulletin 3/4 p. 17</i>	<i>(archived)</i>

C100 CLASS OF EMPLOYEE

- 100	<i>Clarification (formerly Interpretation Bulletin 1), PBA 1990 s. 31-34</i>	<i>Dec 93-Jan 94 Bulletin 4/2 p. 12</i>	<i>(archived)</i>
- 300	<i>Class and Eligibility, PBA 1987, ss. 32(1), s. 35</i>	<i>Sep 1990 Bulletin 1/3 p. 11</i>	<i>(archived)</i>

- 650	<i>Individuals</i>	<i>Sep 1990 Bulletin 1/3 p. 11</i>	<i>(archived)</i>
- 700	<i>More Advantageous Pension Benefits or Ancillary Benefits Permitted, PBA 1987 s. 5</i>	<i>Sep 1990 Bulletin 1/3 p. 11</i>	<i>(archived)</i>
- 800	<i>Requirements for Full and Part-time Employees, PBA 1987 s. 35</i>	<i>Sep 1990 Bulletin 1/3 p. 11</i>	<i>(archived)</i>
- 801	<i>Part-time Employees and YMPE Test</i>	<i>May 1990 Bulletin 1/2 p. 14</i>	<i>(archived)</i>
- 890	<i>Seasonal Workers</i>	<i>Sep 1990 Bulletin 1/3 p. 11</i>	<i>(archived)</i>
C125 COMMUTED VALUE			
- 100	<i>Calculation in a Continuing Plan, O. Reg. 909 ss. 16(1)</i>	<i>Dec 1992 Bulletin 3/3 p. 7</i>	<i>(archived)</i>
- 500	<i>Computation and Interest Requirements on Transfer, PBA 1990 s. 42 O. Reg. 909 ss 19(1), 10(1), 24(11.1)</i>	<i>Fall 1994 Bulletin 5/3 p. 14</i>	<i>(archived)</i>
C200 CONVERSION			
- 100	<i>From Defined Benefit to Defined Contribution, PBA 1987 c. 14(1)(c)</i>	<i>Nov 1991 Bulletin 2/3 p. 13</i>	<i>(archived)</i>
- 101	<i>Conversion of a Plan from Defined Benefit to Defined Contribution</i>	<i>Sep 2004 Bulletin 13/3 p. 13</i>	
- 150	<i>Defined Contribution to Defined Benefit</i>	<i>May 1990 Bulletin 1/2 p. 13</i>	
- 700	<i>Past Benefits - Members Option</i>	<i>Feb 1992 Bulletin 2/4 p. 11</i>	
D050 DEADLINES			
- 200	<i>Deadline for Membership Not Acceptable</i>	<i>Sep 1990 Bulletin 1/3 p. 11</i>	<i>(archived)</i>
- 800	<i>Extension of Deadline for Funding in Active Defined Benefit Plans, PBA 1987 s. 106, effective Dec. 19, 1991</i>	<i>Feb 1992 Bulletin 2/4 p. 10</i>	<i>(archived)</i>
- 801	<i>Extension of Deadline for Filings</i>	<i>May 2002 Bulletin 11/2 p. 9</i>	<i>(archived)</i>
- 802	<i>Deadline for Early Filing of Actuarial Funding Valuation Reports</i>	<i>Sep 2003 Bulletin 12/3 p. 7</i>	
- 803	<i>Extension of Deadline for Filings with FSCO</i>	<i>FSCO website (June 2014)</i>	
D100 DISCLOSURE – BY THE ADMINISTRATOR			
- 150	<i>Disclosure of information provided to FSCO by an Administrator: Records marked “Privileged,” “Private” or “Confidential”</i>	<i>FSCO website (March 2014)</i>	
- 300	<i>Members’ Annual Statements and Termination Statements</i>	<i>FSCO website (August 2013)</i>	
D110 DISCLOSURE – BY THE SUPERINTENDENT			
- 100	<i>Decisions made under the Pension Benefits Act</i>	<i>FSCO website (February 2013)</i>	
E050 EARLY RETIREMENT WINDOWS			
- 050	<i>For Applications Received After Mar 26, 1992</i>	<i>Jun 1992 Bulletin 3/1 p. 11</i>	
- 100	<i>Early Retirement Benefits</i>	<i>Jan 1998 Bulletin 6/5 (suppl.)</i>	
E100 ENFORCEMENT			
- 001	<i>Enforcement Matters to be Published - Charges Laid Under PBA</i>	<i>Winter-Spring 1996 Bulletin 6/3</i>	<i>(archived)</i>
- 002	<i>Charges are Laid Under the PBA - Union Drawn Steel</i>	<i>March 27, 1996</i>	<i>(archived)</i>
- 003	<i>Results of Charges Laid Under the PBA and Regulations PBA 1990 s. 62 O. Reg. 909 ss. 70(1)</i>	<i>May 23, 1996</i>	<i>(archived)</i>
- 004	<i>Charges Laid Under the PBA and Regulations</i>	<i>Oct. 30, 1996</i>	<i>(archived)</i>
- 005	<i>Ongoing Cases Under the PBA and Regulations</i>	<i>Fall-Winter 1997 Bulletin 6/4</i>	<i>(archived)</i>
F100 FINANCIAL STATEMENTS			
- 100	<i>Requirement to File Pension Plan Financial Statements or Pension Fund Financial Statements</i>	<i>May 2003 Bulletin 12/2 p. 9</i>	<i>(archived)</i>
- 101	<i>Requirement to File Pension Plan Financial Statements or Pension Fund Financial Statements</i>	<i>FSCO Website (May 2008)</i>	<i>(archived)</i>
- 102	<i>Requirement to File Pension Plan Financial Statements or Pension Fund Financial Statements</i>	<i>FSCO Website (October 2009)</i>	<i>(archived)</i>
- 150	<i>CICA Guideline for Annual Audited Statements</i>	<i>Feb 1992 Bulletin 2/4 p. 7</i>	<i>(archived)</i>

- 300	<i>Master Trust Arrangements</i>	<i>Mail distribution September 8, 1989</i>	<i>(archived)</i>
- 400	<i>Fund Statements or Plan Statements, O. Reg. 708/87 s. 72</i>	<i>May 1990 Bulletin 1/2 p. 14</i>	<i>(archived)</i>
- 401	<i>Revised Filing Requirements</i> <i>O. Reg. 712/92, effective Nov 26, 1992</i>	<i>Mar 1993 Bulletin 3/4 p. 14</i>	<i>(archived)</i>
- 900	<i>Requirement for Auditor's Report, O. Reg. 909, s. 76, s. 80</i>	<i>Aug 1993 Bulletin 4/1 p. 30</i>	<i>(archived)</i>
F800	FUNDING OF PLANS		
- 025	<i>Designated Plans - Requirements for Maximum Funding Valuations</i>	<i>Summer 1995 Bulletin 6/2 p. 39</i>	<i>(archived)</i>
- 030	<i>Funding Requirements for Designated Plans in Ontario, O. Reg. 73/95</i>	<i>Winter-Spring 1996 Bulletin 6/3</i>	
- 050	<i>Solvency Funding and the PBGF - Amendments to Regulation,</i> <i>O. Reg. 712/92</i>	<i>Mar 1993 Bulletin 3/4 p. 4</i>	<i>(archived)</i>
- 051	<i>Impact of Solvency Funding</i>	<i>Mar 1993 Bulletin 3/4 p. 13</i>	<i>(archived)</i>
- 100	<i>Contribution Holidays for Plan Members, Employee Contributions,</i> <i>Payroll Deductions</i>	<i>Oct 1992 Bulletin 3/2 p. 14</i>	
- 110	<i>Contribution Holidays and Actuarial Reports</i>	<i>Dec 93-Jan 94 Bulletin 4/2 p. 25</i>	<i>(archived)</i>
- 125	<i>Contributions In-kind Not Permitted, effective Mar 25, 1993</i>	<i>Aug 1993 Bulletin 4/1 p. 27 (</i> <i>References updated Jan 2014)</i>	
- 150	<i>Collection of Unremitted Contributions,</i> <i>PBA 1990 s. 59, s. 87, s. 109 & s. 110</i>	<i>Jun 1992 Bulletin 3/1 p. 12</i>	
- 175	<i>Collection of Contributions and Delinquencies,</i> <i>PBA 1987 s. 23, 56-58, O. Reg. 708/87 s. 56 (formerly M900-100)</i>	<i>May 1990 Bulletin 1/2 p. 8</i>	
- 300	<i>Contributory and Non-contributory Pension Plans</i>	<i>May 1990 Bulletin 1/2 p. 14</i>	
- 400	<i>Employer Contributions Based on RRSP Contributions</i>	<i>Oct 1992 Bulletin 3/2 p. 7</i>	
- 500	<i>Failure to Remit Member Contributions</i>	<i>Aug 1993 Bulletin 4/1 p. 23</i>	
- 800	<i>Re-filing Election Report, O. Reg. 909, s. 5</i>	<i>Dec 93-Jan 94 Bulletin 4/2 p. 26</i>	<i>(archived)</i>
- 801	<i>No Suspension of Contributions in Defined Contribution Plans</i>	<i>Dec 93-Jan 94 Bulletin 4/2 p. 27</i>	
- 950	<i>Cessation of Member Contributions</i>	<i>Aug 1993 Bulletin 4/1 p. 31</i>	<i>(archived)</i>
- 975	<i>No Provision to Amortize Negative Solvency Balance</i>	<i>Aug 1993 Bulletin 4/1 p. 33</i>	
FSGN			
- 001	<i>Financial Statements Guidance Note #1-Disclosure Requirements for</i> <i>Financial Statements Filed Pursuant to Regulation 909 s.76</i>	<i>FSCO Website (February 2013)</i>	<i>(archived)</i>
-100	<i>Disclosure Expectations for Financial Statements Filed Pursuant</i> <i>to Regulation 909 s. 76</i>	<i>FSCO Website (March 2014)</i>	
G100	GRADUAL AND UNIFORM		
- 100	<i>Age-related Benefit Formula, PBA 1990 ss. 11(1) & (4)</i>	<i>Dec 93-Jan 94 Bulletin 4/2 p. 14</i>	<i>(archived)</i>
- 600	<i>Benefit Accrual in Defined Benefit</i> <i>and Defined Contribution Plans, PBA 1987, s. 11</i>	<i>May 1990 Bulletin 1/2 p. 7</i>	<i>(archived)</i>
- 601	<i>Benefit Accrual in Defined Benefit and Defined Contribution Plans</i>	<i>FSCO Website (August 2010)</i>	<i>(archived)</i>
- 602	<i>Benefit Accrual in Defined Benefit and Defined Contribution Plans</i>	<i>FSCO Website (December 2011)</i>	
- 700	<i>Benefit Accrual - Application to MEPPs</i>	<i>Dec 1990 Bulletin 1/4 p. 9</i>	
- 701	<i>Benefit Accrual in a MEPP - Clarification</i>	<i>Summer 1994 Bulletin 5/2 p. 54</i>	
G200	GENERAL		
- 100	<i>Court Proceedings – Involvement of FSCO/Superintendent</i> <i>of Financial Services</i>	<i>FSCO Website (May 2009)</i>	<i>(archived)</i>
- 101	<i>Court Proceedings – Involvement of FSCO/Superintendent</i> <i>of Financial Services</i>	<i>FSCO Website (July 2014)</i>	
I025	INFORMATION - STAFF CONTACTS		
- 001	<i>Telephone Contacts for PCO Staff to March 31, 1996</i>	<i>Winter-Spring 1996 Bulletin 6/3</i>	<i>(archived)</i>
I050	INFORMATION - ANNOUNCEMENTS		
- 001	<i>Winter 1995 Bulletin</i>	<i>Winter 1995 Bulletin 5/4 p. 5</i>	<i>(archived)</i>
- 002	<i>Spring 1995 Bulletin</i>	<i>Spring 1995 Bulletin 6/1 p. 11</i>	<i>(archived)</i>

- 003	<i>Summer 1995 Bulletin</i>	<i>Summer 1995 Bulletin 6/2 p. 6</i>	<i>(archived)</i>
- 004	<i>Winter-Spring 1996 Bulletin</i>	<i>Winter-Spring 1996 Bulletin 6/3</i>	<i>(archived)</i>
- 005	<i>Fall-Winter 1997 Bulletin</i>	<i>Fall-Winter 1997 Bulletin 6/4</i>	<i>(archived)</i>
I100 INFORMATION - GENERAL			
- 001	<i>Invitation to Serve on Advisory Committees to the PCO</i>	<i>Summer 1994 Bulletin 5/2 p. 53</i>	<i>(archived)</i>
- 002	<i>PCO Advisory Committee Members</i>	<i>Winter 1995 Bulletin 5/4 p. 21</i>	<i>(archived)</i>
- 003	<i>Publication of Decisions Made Under the PBA</i>	<i>Apr 1999 Bulletin 8/1 p. 13</i>	<i>(archived)</i>
I100 INFORMATION - ARTICLES AND SPEECHES			
- 100	<i>"Pension Plan Survival and the PCO - A Two-Way Street"</i>	<i>Winter 1995 Bulletin 5/4 p. 3</i>	<i>(archived)</i>
- 101	<i>"Fiduciary Responsibility - A Regulator's Viewpoint"</i>	<i>Summer 1995 Bulletin 6/2 p. 3</i>	<i>(archived)</i>
- 102	<i>PCO Affected by Government Constraints New Approach to Communications Adopted</i>	<i>Winter-Spring 1996 Bulletin 6/3</i>	<i>(archived)</i>
I150 ACCESS TO INFORMATION			
- 500	<i>Freedom of Information and Protection of Privacy Act (FOIPOP), How to Obtain Information (updated)</i>	<i>Feb 1990 Bulletin 1/1 p. 6</i>	<i>(archived)</i>
- 600	<i>Freedom of Information and Protection of Privacy Act (FOIPOP), Interim Administrative Practice, FOIPOP 1987 s. 17</i>	<i>Feb 1990 Bulletin 1/1 p. 8</i>	<i>(archived)</i>
- 700	<i>Items Marked "Private" and "Confidential", PBA 1990 ss. 29(1)</i>	<i>Dec 93-Jan 94 Bulletin 4/2 p. 26</i>	<i>(archived)</i>
- 800	<i>Member's Right to Information, Annual Statements, Termination Statements, Notices, PBA 1990, s. 25-30, 42, O. Reg. 909 s. 28, 39-46</i>	<i>Aug 1993 Bulletin 4/1 p. 1</i>	
- 805	<i>Members' Annual Statement, PBA 1990 s. 27</i>	<i>Winter 1995 Bulletin 5/4 p. 23</i>	<i>(archived)</i>
I200 INTEREST			
- 100	<i>Average Fund Rate for Employee Contributions</i>	<i>Mar 1991 Bulletin 2/1 p. 13</i>	
- 200	<i>Crediting Interest on Employee Contributions, O. Reg. 708/87 ss. 21(2)</i>	<i>Mar 1991 Bulletin 2/1 p. 13</i>	<i>(archived)</i>
- 301	<i>Crediting Interest on Employee Contributions</i>	<i>FSCO Website (September 2015)</i>	
- 300	<i>Minimum and Maximum Rates</i>	<i>Mar 1991 Bulletin 2/1 p. 13</i>	<i>(archived)</i>
- 600	<i>Credited Interest, O. Reg. 629/92, effective Oct 9, 1992</i>	<i>Dec 1992 Bulletin 3/3 p. 7</i>	<i>(archived)</i>
I300 INTER-JURISDICTIONAL ISSUES			
- 100	<i>How to Change Province of Registration</i>	<i>Dec 93-Jan 94 Bulletin 4/2 p. 17</i>	<i>(archived)</i>
- 200	<i>Compliance Amendments Required for Quebec Members</i>	<i>Jul 1991 Bulletin 2/2 p. 5</i>	<i>(archived)</i>
- 300	<i>Documents at PCO for Plans in Other Provinces</i>	<i>Nov 1991 Bulletin 2/3 p. 15</i>	<i>(archived)</i>
IGN INVESTMENT GUIDANCE NOTES			
- 001	<i>Buy In Annuities for Defined Benefit Plans</i>	<i>FSCO Website (February 2015)</i>	
- 002	<i>Prudent Investment Practices for Derivatives</i>	<i>FSCO Website (March 2015)</i>	
- 003	<i>Statements of Investment Policies and Procedures (SIPPs) for Member-Directed Defined Contribution Plans</i>	<i>FSCO Website (October 2015)</i>	
- 004	<i>Environmental, Social and Governance (ESG) Factors</i>	<i>FSCO Website (October 2015 and revised Nov 2017)</i>	
- 005	<i>Overview of Statements of Investment Policies and Procedures (SIPP) Requirements</i>	<i>FSCO Website (March 2016)</i>	
I400 INVESTMENT OF PENSION FUNDS			
- 300	<i>Derivative Instruments - Futures and Options, PBA 1987 s. 23, 63 O. Reg. 708/87, s. 63, 72</i>	<i>Sep 1990 Bulletin 1/3 p. 13</i>	<i>(archived)</i>
- 305	<i>Use of Derivatives - Significant Issues for Pension Funds</i>	<i>Summer 1994 Bulletin 5/2 p. 49</i>	<i>(archived)</i>
- 306	<i>The Use of Derivatives in Pension Funds</i>	<i>Summer 1995 Bulletin 6/2 p. 38</i>	<i>(archived)</i>
- 350	<i>Ethical Investments</i>	<i>Feb 1992 Bulletin 2/4 p. 11</i>	<i>(archived)</i>
- 400	<i>Investment in a Limited Partnership, O. Reg. 909 s. 70, 71</i>	<i>Aug 1993 Bulletin 4/1 p. 31</i>	<i>(archived)</i>
- 500	<i>Letters of Credit as Collateral in Securities Lending, O. Reg. 708/87 ss. 73(b)</i>	<i>Sep 1990 Bulletin 1/3 p. 9</i>	<i>(archived)</i>

- 600	<i>Prudence, PBA 1987 s. 23, 63, O. Reg. 708/87 s. 63.....</i>	<i>May 1990 Bulletin 1/2 p. 11</i>	<i>(archived)</i>
- 700	<i>Securities Investments, O. Reg. 708/87 s. 75.....</i>	<i>Dec 1990 Bulletin 1/4 p. 3</i>	<i>(archived)</i>
- 800	<i>Compliance with Federal Investment Regulations or Ontario Investment Rules</i>	<i>May 2001 Bulletin 10/1 p. 14</i>	<i>(archived)</i>
- 801	<i>Transitional Investment Rules</i>	<i>May 2001 Bulletin 10/1 p. 15</i>	<i>(archived)</i>

L050 LIFE INCOME FUND/LOCKED-IN RETIREMENT ACCOUNT

- 100	Requirements of the Ontario Locked-in Retirement Account (LIRA), PBA 1990, s. 48, 65, O. Reg. 909, s. 20, 21.....	Spring 1995 Bulletin 6/1 p. 15	(archived)
- 200	Shortened Life Expectancy - Provision in Plan Text, PBA 1990, s. 49 O. Reg. 909 c. 21(2)(d).....	Winter-Spring 1996 Bulletin 6/3	(archived)
- 201	Shortened Life Expectancy - Verification Required by Financial Institution, PBA 1990 ss. 42(11).....	Winter-Spring 1996 Bulletin 6/3	(archived)
- 500	LIF Explanation and Tables for Minimum & Maximum Withdrawal Percentages O. Reg. 909 s. 18 & 19 and Schedule 1.....	Dec 1992 Bulletin 3/3 p. 1	(archived)
- 501	Amendments to the ITA (Canada) Regulation and the Effect on LIFs.....	Mar 1993 Bulletin 3/4 p. 1	(archived)
- 502	Life Income Update and Revised Schedule 1 of Reg. 909.....	Winter 1995 Bulletin 5/4 p. 8	(archived)
- 510	No Provision for Small Amounts.....	Winter-Spring 1996 Bulletin 6/3	(archived)
- 600	Direct Transfer from Plan to LIF, Income Tax Act (Canada) s. 147.3, effective Jun 10, 1993.....	Aug 1993 Bulletin 4/1 p. 8	(archived)
- 603	Direct Transfer of Locked-in Funds and Administration Issues O. Reg. 909, Sched. 1.....	Fall 1994 Bulletin 5/3 p. 12	(archived)
- 605	Transfer of Locked-in Funds by Financial Institutions, O. Reg. 909, ss. 20(3), 21, Sched. 1.....	Winter 1995 Bulletin 5/4 p. 11	(archived)
- 650	Minimum and Maximum Withdrawals (amendment to L050-500).....	Dec 93-Jan 94 Bulletin 4/2 p. 17	(archived)
- 651	1995 Maximum Withdrawals.....	Winter 1995 Bulletin 5/4 p. 8	(archived)
- 652	1996 Maximum Withdrawal Amount Table.....	Winter-Spring 1996 Bulletin 6/3	(archived)
- 653	1997 Maximum Withdrawal Amount Table.....	Fall-Winter 1997 Bulletin 6/4	(archived)
- 654	1998 Maximum Withdrawal Amount Table.....	January 1998	(archived)
- 655	1999 Maximum Withdrawal Amount Table.....	Apr 1999 Bulletin 8/1 p. 18	(archived)
- 656	2000 Maximum Withdrawal Amount Table.....	January 2000	(archived)
- 657	2001 LIF Maximum Withdrawal Amount Table.....	May 2001 Bulletin 10/1 p. 17	(archived)
- 658	2002 LIF Maximum Withdrawal Amount Table.....	Jan 2002 Bulletin 11/1 p. 8	(archived)
- 659	2003 LIF Maximum Payment Amount Table.....	May 2003 Bulletin 12/2 p. 7	(archived)
- 700	Spousal Death Benefit, O. Reg. 909, Sched. 1, ss. 8(1).....	Mar 1993 Bulletin 3/4 p. 16	(archived)
- 701	Spousal Pre-retirement Death Benefit, O. Reg. 564/92.....	Aug 1993 Bulletin 4/1 p. 32	(archived)
- 702	Spousal Consent Required.....	Summer 1994 Bulletin 5/2 p. 54	(archived)
- 703	Spousal Consent Form, O. Reg. 909, Sched. 1.....	Winter 1995 Bulletin 5/4 p. 9	(archived)
- 875	Locked-in LIFs and LIRAs Approved by Other Jurisdictions.....	Winter 1995 Bulletin 5/4 p. 11	(archived)
- 900	Treatment of Funds by Other Jurisdictions.....	Mar 1993 Bulletin 3/4 p. 17	(archived)

L100 LOCKING IN

- 050	Shortened Life Expectancy.....	Dec 93-Jan 94 Bulletin 4/2 p. 27	(archived)
- 051	Shortened Life Expectancy.....	FSCO website (December 2011)	
- 075	Interest Locked in, O. Reg. 708/87 ss. 18(2).....	Jun 1992 Bulletin 3/1 p. 13	(archived)
- 100	Locked-in RRSP Can Purchase Annuity at Age 55, O. Reg. 708/87.....	Jul 1991 Bulletin 2/2 p. 11	(archived)
- 125	Effect of Legislation on Locked in RRSP Funds.....	Jun 1992 Bulletin 3/1 p. 6	(archived)
- 130	How to Administer Locked-in Money as a Pension.....	Spring 1995 Bulletin 6/1 p. 13	(archived)
- 150	Locked-in RRSP Funds - Annuities.....	Dec 1992 Bulletin 3/3 p. 17	(archived)
- 200	Locked-in RRSP Cannot be Transferred to a RRIF.....	Feb 1990 Bulletin 1/1 p. 6	(archived)
- 300	Locking-in of Pension Funds When Member Leaves the Country.....	Mar 1991 Bulletin 2/1 p. 13	(archived)
- 400	On Termination.....	Feb 1990 Bulletin 1/1 p. 5	(archived)
- 500	Non-redeemable RRSP Investment.....	Dec 1992 Bulletin 3/3 p. 17	(archived)
- 600	Self-directed RRSPs, and Home Mortgages.....	Oct 1992 Bulletin 3/2 p. 5	(archived)
- 700	Application of Pre- and Post-1987 Vesting and Locking in Rules.....	Oct 1992 Bulletin 3/2 p. 14	(archived)

L200 LOCKED-IN ACCOUNTS

- 100	General Requirements.....	May 2002 Bulletin 11/2 p. 10	(archived)
- 200	Locked-in Retirement Accounts (LIRAs).....	May 2002 Bulletin 11/2 p. 18	(archived)
- 201	Locked-in Retirement Accounts (LIRAs).....	FSCO website (August 2014)	
- 300	Life Income Funds (LIFs).....	May 2003 Bulletin 12/2 p. 14	(archived)
- 301	Schedule 1 Life Income Funds (Old LIFs).....	FSCO website (April 2008)	(archived)
- 302	Schedule 1.1 Life Income Funds (New LIFs).....	FSCO website (May 2008)	(archived)

- 303	Schedule 1.1 Life Income Funds (New LIFs).....	FSCO website (February 2012)	
- 305	Schedule 1 Life Income Funds (Old LIFs).....	FSCO website (June 2013)	
- 400	2004 LIF Maximum Payment Amount Table.....	Jan 2004 Bulletin 13/1 p. 8	(archived)
- 401	2005 LIF Maximum Payment Amount Table.....	Jan 2005 Bulletin 14/1 p. 9	(archived)
- 402	2006 LIF Maximum Payment Amount Table.....	FSCO website (January 2006)	(archived)
- 403	2007 LIF Maximum Payment Amount Table.....	FSCO website (December 2006)	(archived)
- 404	2008 Schedule 1 Life Income Fund (LIF) Maximum Annual Income Payment Amount Table	FSCO website (December 2007)	(archived)
- 405	2008 Schedule 1.1 Life Income Fund (LIF) Maximum Annual Income Payment Amount Table	FSCO website (December 2007)	(archived)
- 406	2009 Schedule 1 Life Income Fund (LIF) Maximum Annual Income Payment Amount Table	FSCO website (December 2008)	(archived)
- 407	2009 Schedule 1.1 Life Income Fund (LIF) Maximum Annual Income Payment Amount Table	FSCO website (December 2008)	(archived)
- 408	2010 Schedule 1 Life Income Fund (LIF) Maximum Annual Income Payment Amount Table	FSCO website (December 2009)	(archived)
- 409	2010 Schedule 1.1 Life Income Fund (LIF) Maximum Annual Income Payment Amount Table	FSCO website (December 2009)	(archived)
- 410	2011 Life Income Fund (LIF) and Locked-In Retirement Income Fund (LRIF) Maximum Annual Income Payment Amount Table	FSCO website (December 2010)	
- 412	2013 Life Income Fund (LIF) and Locked-In Retirement Income Fund (LRIF) Maximum Annual Income Payment Amount Table	FSCO website (December 2012)	(archived)
- 413	2014 Life Income Fund (LIF) and Locked-In Retirement Income Fund (LRIF) Maximum Annual Income Payment Amount Table	FSCO website (December 2013)	(archived)
-414	2015 Life Income Fund (LIF) and Locked-In Retirement Income Fund (LRIF) Maximum Annual Income Payment Amount Table	FSCO website (December 2014)	(archived)
-415	2016 Life Income Fund (LIF) and Locked-In Retirement Income Fund (LRIF) Maximum Annual Income Payment Amount Table	FSCO website (December 2015)	(archived)
-416	L200-416 - 2017 Life Income Fund (LIF) and Locked-In Retirement Income Fund (LRIF) Maximum Annual Income Payment Amount Table.....	FSCO website (December 2016)	
- 500	Locked-In Retirement Income Funds (LRIFs)	FSCO website (April 2005)	(archived)
- 501	Schedule 2 Locked-In Retirement Funds (LRIFs).....	FSCO website (June 2013)	
M100 MEMBERSHIP			
- 100	Eligibility for Membership in a Pension Plan	FSCO website (March 2012)	
- 200	Deadline for Membership not Acceptable	Sep 1990 Bulletin 1/3 p. 11	(archived)
- 300	Class of Employees	FSCO website (March 2012)	
- 400	Separate Pension Plan for Part-Time Employees - Reasonably Equivalent Pension Benefits and Other Benefits	FSCO website (March 2012)	(archived)
- 401	Separate Pension Plan for Part-Time Employees - Reasonably Equivalent Pension Benefits and Other Benefits	FSCO website (April 2013)	
- 500	Mandatory vs. Voluntary, PBA 1987 s. 10, 26.....	May 1990 Bulletin 1/2 p. 13	(archived)
- 501	Mandatory and Voluntary - Changes After Effective Date.....	Dec 1990 Bulletin 1/4 p. 10	(archived)
- 502	Mandatory versus Optional Membership in a Pension Plan	FSCO website (March 2012)	
- 700	No Transfer on Suspension of Plan Membership, PBA 1987 s. 64.....	Feb 1990 Bulletin 1/1 p. 6	(archived)
- 701	No Transfer Rights on Suspension of Plan Membership.....	FSCO website (May 2013)	
- 800	Students Generally Not Eligible	May 1990 Bulletin 1/2 p. 14	(archived)
- 901	Amendment to Terminate Membership Not Permitted.....	Winter-Spring 1996 Bulletin 6/3	
- 908	Termination of Plan Membership without Termination of Employment	Winter-Spring 1996 Bulletin 6/3	
- 950	Cessation of Member Contributions.....	FSCO website (December 2013)	
M200 MERGER OF PLANS			
- 150	General Procedures for Plan Mergers, PBA 1987 s. 82, effective Feb 1, 1990.....	May 1990 Bulletin 1/2 p. 6	(archived)
- 151	Merger Policy, September 1993, PBA 1990 s. 81, O. Reg. 909 s. 7.....	Dec 93-Jan 94 Bulletin 4/2 p. 8	(archived)

MJ300 MULTI-JURISDICTIONAL ISSUES

- 100 When and How to Change the Province of Registration for a Multi-jurisdictional Pension Plan.....FSCO website (November 2013)
- 300 Documents at the Financial Services Commission of Ontario for Plans Registered in Other Jurisdictions.....FSCO website (November 2013)

P100 PLAN TYPES - MISCELLANEOUS

- 101 Approaches and Revenue Canada Considerations (formerly O100-100)..... Dec 1990 Bulletin 1/4 p. 8
- 201 Pension Plans are Not Flexible Benefit Plans (formerly B100-175)..... Aug 1993 Bulletin 4/1 p. 7 (archived)
- 202 Pension Plans are Not Flexible Benefit Plans..... FSCO website (September 2009)

P200 PENSION BENEFITS GUARANTEE FUND (PBGF)

- 001 Filing Requirements and Procedure, PBA 1990 s. 83, 84, O. Reg. 909 s. 34, 47 Winter-Spring 1996 Bulletin 6/3 p. 16
- 125 Assessment Based on Last Certificate Aug 1993 Bulletin 4/1 p. 32
- 150 Assessments Subject to Retail Sales Tax, effective May 19, 1993..... Aug 1993 Bulletin 4/1 p. 8 (archived)
- 155 Determining PBGF Assessment Base..... Dec 93-Jan 94 Bulletin 4/2 p. 26
- 160 Assessment as Administrative Expense (formerly P200-850 & A200-850)..... Feb 1992 Bulletin 2/4 p. 11 (archived)
- 175 Assessment Not to be Paid by Actuarial Gain, O. Reg. 909, ss. 4(5), ss. 7(4).....Dec 93-Jan 94 Bulletin 4/2 p. 26 (References updated Jan 2014)
- 200 Assessment and Member Fees Jul 1991 Bulletin 2/2 p. 11 (archived)
- 250 Late Assessment Payments - Calculation of Interest, 1995, O. Reg. 909 s. 37..... Winter 1995 Bulletin 5/4 p. 19 (archived)
- 251 Late Assessment Payments - Updated Interest Table, 1997 Fall-Winter 1997 Bulletin 6/4 (archived)
- 300 Coverage and Funding, PBA 1987 s. 85 Mar 1991 Bulletin 2/1 p. 16 (archived)

P300 PENSION COMMISSION OF ONTARIO (PCO) - MISCELLANEOUS

- 250 1) How to Get Assistance from the PCO Feb 1990 Bulletin 1/1 p. 2 (archived)
(reprinted) Feb 1992 Bulletin 2/4 p. 9
- 2) Telephone Enquiries to the PCO..... Dec 1992 Bulletin 3/3 p. 8
- 251 Contacts for Assistance - AIR/PBGF Assessment Certificates Fall-Winter 1997 Bulletin 6/4 (archived)
- 253 How to Obtain Forms and Publications On and After Sept. 15, 1994..... Summer 1994 Bulletin 5/2 p. 74 (archived)
- 255 Tips for Dealing with the PCO Spring 1994 Bulletin 5/1 p. 32 (archived)
- 300 Computer-generated Forms..... Dec 93-Jan 94 Bulletin 4/2 p. 28 (archived)
- 350 No Civil Collection by PCO Jun 1992 Bulletin 3/1 p. 12 (archived)

P400 POOLED FUND CENTRAL REGISTRY

- 300 Description Sep 1990 Bulletin 1/3 p. 12 (archived)
- 500 Simplified Filing Procedure, effective July 25, 1989 Notice distributed (archived)

P500 PROCEDURES - ADMINISTRATION

- 001 Communications Between the PCO and Plan Administrators (also see A300-500)..... Winter-Spring 1996 Bulletin 6/3 p. 10 (archived)
- 002 Photocopies of Files Under Section 30 of the PBA, 1990 Winter-Spring 1996 Bulletin 6/3 p. 11 (archived)
- 003 Records Maintenance and Retention Fall-Winter 1997 Bulletin 6/4 p. 34 (archived)
- 004 Applications Received Prior to Jan. 1/96, Procedures for Resolution Fall-Winter 1997 Bulletin 6/4 (archived)
- 005 Inquiries to FSCO by the Administrator.....FSCO Website (October 2010)

P505 PROCEDURES - SUBCOMMITTEE

- 350 Commission Procedures Sub-committee - Procedures Ready for Publication..... Winter-Spring 1996 Bulletin 6/3 (archived)

P510 PROCEDURES - APPLICATIONS

- 401 Surplus Refund Applications on Wind Up, Acknowledgment of Applications, Representations & Communication of Commission Decision Fall-Winter 1997 Bulletin 6/4 p. 35 (archived)
- 402 Surplus Refund Applications on Wind Up - Late Representations and Submissions..... Fall-Winter 1997 Bulletin 6/4 p. 37 (archived)

-
- 403 Process for Reviewing Defined Benefit Pension Plan Applications and Service Targets.....FSCO Website (June 2010)

 - P515 PROCEDURES - COMMISSION**
 - 750 *Commission Meetings - Purpose and Procedure*
PBA 1990, s. 93, 96, 97 *Fall-Winter 1997 Bulletin 6/4 p. 38* (archived)

 - P520 PROCEDURES - HEARINGS**
 - 760 *Rules of Practice for Proceedings Under Section 89 of the Act* *Winter-Spring 1996 Bulletin 6/3 p. 37* (archived)
 - 761 *Draft Consent Document for Filing Commission Consent with the Court for Surplus Distribution, ss. 8(2) of Reg. 909 (replaces S900-253)*..... *Fall-Winter 1997 Bulletin 6/4 p. 40* (archived)
 - 762 *Release of Hearing Documents Filed with the Commission*..... *Fall-Winter 1997 Bulletin 6/4 p. 42* (archived)
 - 763 *Records of Proceedings for Appeal Purposes* *Fall-Winter 1997 Bulletin 6/4 p. 43* (archived)
 - 780 *Pre-hearing Conference Procedures (replaces XTRB-02)* *August 1993 Bulletin 4/1*
& *Fall-Winter 1997 Bulletin 6/4 p. 44* (archived)
 - 781 *Role of Presiding Officer at Pre-hearing Conference (replaces XTRB-03)* *Spring 1994 Bulletin 5/1*
& *Fall-Winter 1997 Bulletin 6/4 p. 48* (archived)
 - 782 *Notice of Pre-hearing Conference*..... *Fall-Winter 1997 Bulletin 6/4 p. 49* (archived)
 - 783 *Release of Pre-hearing Conference Documents Filed with Commission* *Fall-Winter 1997 Bulletin 6/4 p. 50* (archived)
 - 784 *Continuation of Proceedings for Certain Applications Under the Current PBA Once the FSCO Act Comes into Force* *Dec 1998 Bulletin 7/1 p. 12* (archived)

 - R350 REFUND OF EMPLOYER OVERPAYMENT**
 - 100 *Notice to Members a Necessary Pre-condition, PBA 1987 ss. 79(4)*..... *May 1990 Bulletin 1/2 p. 5*
(revision)..... *Mar 1993 Bulletin 3/4 p. 15* (archived)
 - 101 *Application Under Subsection 78(4), PBA, 1990* *Summer 1995 Bulletin 6/2 p. 11* (archived)
 - 102 *Application for Refund of Employer Overpayment*..... *Nov 2000 Bulletin 9/2 p. 11* (archived)
 - 103 *Application for Reimbursement of Employer Overpayment from a Continuing Plan*..... *FSCO website (July 2011)*
 - 500 *Extension of Time Under Section 78(4)*..... *Fall 1994 Bulletin 5/3 p. 17*

 - R400 REFUND OF CONTRIBUTIONS TO PLAN MEMBERS**
 - 100 *Applications to Commission - Consent to a Refund, PBA 1987 ss. 64(7), effective Aug 30, 1991*..... *Nov 1991 Bulletin 2/3 p. 13* (archived)
 - 101 *Application for Refund of Contributions to Plan Members or Former Members* *FSCO website (July 2012)*
 - 105 *Refund to Active Members, PBA 1987 ss. 64(2)* *Jul 1991 Bulletin 2/2 p. 10* (archived)
 - 106 *Refund of Additional Voluntary Contributions to Active Members, PBA ss. 63(2)*..... *Summer 1994 Bulletin 5/2 p. 54* (archived)
 - 107 *Locking-in Provisions - Prior Consent of Commission Required for Refunds PBA 1990 ss. 63(7) and (8)*..... *Winter-Spring 1996 Bulletin 6/3* (archived)
 - 108 *Refund of Additional Voluntary Contributions to Active Members* *Nov 2000 Bulletin 9/2 p. 25*
 - 200 *Applications to Commission - Funding Deficiency PBA 1987 ss. 64(7)*..... *Jul 1991 Bulletin 2/2 p. 11* (archived)

 - R500 REGISTRATION**
 - 100 *Changing Province of Registration* *Nov 1991 Bulletin 2/3 p. 15* (archived)
 - 150 *Common Problems* *Spring 1994 Bulletin 5/1 p. 31* (archived)
 - 200 *Preparing Application for Registration, Compliance Assistance Guideline No. 1*..... *February 1990* (archived)
 - 201 *Preparation of an Application for Registration of a Pension Plan*
(English version of Form 1) *Spring 1994 Bulletin 5/1 p. 12* (archived)
(French version of Form 1)..... *Summer 1994 Bulletin 5/2 p. 13* (archived)
 - 250 *Guide to Completing a Pension Plan Document Checklist, PBA 1990 s. 98*
Compliance Assistance Guideline No. 5, *November 1, 1992* (archived)
 - 251 *Preparation of an Application for Registration of a Plan Amendment (English version of Form 1.1)*..... *Spring 1994 Bulletin 5/1 p. 23*
-

	<i>(French version of Form 1.1)</i>	Summer 1994 Bulletin 5/2 p. 19	
- 301	<i>Pension Plan Document Checklist, Form 03045(92)</i>	November 1, 1992	(archived)
- 302	<i>Notice of Revised Document Checklist</i>	Oct 1992 Bulletin 3/2 p. 6	(archived)
- 350	<i>Legal Effect</i>	Sep 1990 Bulletin 1/3 p. 5	(archived)
- 351	<i>Registration</i>	FSCO Website (September 2013)	
R600	RESTATED PLAN DOCUMENTS		
- 600	<i>Amendment, Registration Not Confirmed</i>	Jul 1991 Bulletin 2/2 p. 10	(archived)
R700	RETIREMENT		
- 100	<i>Normal Retirement Date, PBA 1987 s. 36</i>	Mar 1991 Bulletin 2/1 p. 14	(archived)
- 101	<i>Retirement Dates</i>	FSCO website (February 2011)	
- 200	<i>Mandatory Retirement Date, also ref. PBA 1987 ss. 36(3) and (4)</i>	Mar 1991 Bulletin 2/1 p. 14	(archived)
- 500	<i>Mandatory Retirement, PBA 1987 s. 36, 42</i>	Mar 1991 Bulletin 2/1 p. 14	(archived)
S500	SPOUSAL RIGHTS		
- 100	<i>Human Rights Commission Decision on the Definition of Spouse</i>	Fall-Winter 1997 Bulletin 6/4	(archived)
- 101	<i>Amended Definition of “Spouse” Under the Pension Benefits Act</i>	FSCO website (June 2005)	
- 300	<i>Joint and Survivor Requirement and Waiver</i>	Feb 1990 Bulletin 1/1 p. 6	(archived)
- 305	<i>Entitlement to Spousal Joint and Survivor Benefit, PBA 1990 s. 44</i>	Summer 1994 Bulletin 5/2 p. 54	(archived)
- 306	<i>Joint and Survivor Pension or Annuity – Entitlement, Waiver and Cancellation</i>	FSCO website (July 2015)	(archived)
- 307	<i>Joint and Survivor Pension or Annuity – Entitlement, Waiver and Cancellation</i> ...FSCO website (March 2017)		
- 500	<i>Marriage Breakdown and Pension Credits</i>	Mar 1993 Bulletin 3/4 p. 15	
- 600	<i>Additional Options to Spouse on Marriage Breakdown</i>	Jul 1991 Bulletin 2/2 p. 11	
- 700	<i>Options to Spouse on Marriage Breakdown, PBA 1987 ss. 52(5)</i>	Jul 1991 Bulletin 2/2 p. 11	
- 901	<i>Same-sex Spouse Survivor Benefits</i>	Apr 1999 Bulletin 8/1 p. 21	(archived)
S700	STATEMENT OF INVESTMENT POLICIES AND GOALS (SIP&G)		
- 050	<i>Conflicts of Interest and Code of Ethics</i>	Feb 1990 Bulletin 1/1 p. 7	(archived)
- 051	<i>Conflict of Interest Requirement</i>	Feb 1992 Bulletin 2/4 p. 7	(archived)
- 100	<i>Guide to Completing a SIP&G, Compliance Assistance Guideline No. 3</i>	May 1990	(archived)
- 250	<i>Confirmation or Amendment - Notification to PCO</i>	Dec 1990 Bulletin 1/4 p. 11	(archived)
- 300	<i>Income Tax Act Regulations - Foreign Content Change</i>	Nov 1991 Bulletin 2/3 p. 7	(archived)
- 350	<i>Filing of Investment Policy Return</i>	Sep 1990 Bulletin 1/3 p. 17	(archived)
- 400	<i>Obligation to Sell Assets</i>	Winter 1995 Bulletin 5/4 p. 23	(archived)
S800	SUPERINTENDENT OF PENSIONS		
- 001	<i>Notices and Orders, PBA 1990 s. 69, 87, 89</i>	Summer 1995 Bulletin 6/2 p. 41	(archived)
- 002	<i>Notices and Orders, PBA 1990 s. 69, 87, 89</i>	Winter-Spring 1996 Bulletin 6/3	(archived)
- 003	<i>Notices and Orders (omitted from Bulletin 6/3), PBA 1990 s. 69, 87, 89</i>	March 27, 1996	(archived)
- 004	<i>Notices and Orders, PBA 1990, s. 69, 87, 89</i>	Fall-Winter 1997 Bulletin 6/4	(archived)
S850	SUPERINTENDENT OF FINANCIAL SERVICES		
- 001	<i>The Status of Published PCO Policies</i>	Dec 1998 Bulletin 7/1 p. 14	(archived)
- 100	<i>Delegation of the Superintendent’s Authorities</i>	Dec 1998 Bulletin 7/1 p. 15	(archived)
- 200	<i>Filing Applications with the Superintendent of Financial Services</i>	Dec 1998 Bulletin 7/1 p. 19	(archived)
S900	SURPLUS		
- 050	<i>Adequacy of Surplus Withdrawal Application, ss. 22(3) of O. Reg 708/87 revoked</i>	Dec 1992 Bulletin 3/3 p. 8	(archived)
- 250	<i>Court Applications - Surplus Entitlement in Wound-Up Plans - Parties Before the Courts, effective Apr 23, 1992</i>	Oct 1992 Bulletin 3/2 p. 4	(archived)
- 300	<i>Distribution of Surplus to Beneficiaries on Wind Up</i>	Aug 1993 Bulletin 4/1 p. 7	(archived)
- 400	<i>Partial Wind Up: Identification and Administration of Surplus, Compliance with PBA, ss. 70(6)</i>	Summer 1994 Bulletin 5/2 p. 46	(archived)
- 401	<i>Partial Wind Up - Identification and Administration of Surplus</i>	FSCO website (March 2005)	

- 500	<i>Distribution to Employer on Wind Up, PBA s. 78 and 79 & O. Reg. 909 (708/87 & 743/91 [effective Dec. 18, 1991]), c. 7a (1) (b).....</i>	<i>Oct 1992 Bulletin 3/2 p. 8</i>	<i>(archived)</i>
- 501	<i>Surplus Distribution to an Employer PBA 1990 s. 78, 79 and O. Reg. 909, s. 8.....</i>	<i>Summer 1994 Bulletin 5/2 p. 32</i>	<i>(archived)</i>
- 502	<i>Changes to the Surplus Application Review Process, effective on and after Sep. 1, 1994.....</i>	<i>Summer 1994 Bulletin 5/2 p. 49</i>	<i>(archived)</i>
- 503	<i>Surplus Distribution - The Role of Legal Counsel in Obtaining Written Consent.....</i>	<i>Summer 1995 Bulletin 6/2 p. 13</i>	
- 504	<i>Surplus Distribution to an Employer, PBA 1990 s. 78, 79, O. Reg. 909 s. 8 (replaces S900-501).....</i>	<i>Fall-Winter 1997 Bulletin 6/4 p. 21</i>	<i>(archived)</i>
- 505	<i>Levels of Consent Required Pursuant to s. 10.1 of O. Reg. 909.....</i>	<i>March 1998</i>	<i>(archived)</i>
- 506	<i>ss. 79(2) & (4) of the PBA Came into Effect Jan. 1/98.....</i>	<i>Dec 1998 Bulletin 7/1 p. 25</i>	<i>(archived)</i>
- 507	<i>Surplus Applications Affecting Members, Former Members or Other Persons with Employment in Jurisdictions Other than Ontario.....</i>	<i>Dec 1998 Bulletin 7/1 p. 26</i>	<i>(archived)</i>
- 508	<i>Application by an Employer for Payment of Surplus from a Wound Up Plan....</i>	<i>Dec 1998 Bulletin 7/1 p. 27</i>	<i>(archived)</i>
- 509	<i>Application by an Employer for Payment of Surplus from a Wound Up Plan....</i>	<i>Nov 2000 Bulletin 9/2 p. 26</i>	<i>(archived)</i>
- 510	<i>Application by Employer for Payment of Surplus on Full Wind Up of a Pension Plan.....</i>	<i>Jan 2005 Bulletin 14/1 p. 11</i>	
- 511	<i>Application by Employer for Payment of Surplus on Partial Wind Up of a Pension Plan.....</i>	<i>Jan 2005 Bulletin 14/1 p. 31</i>	
- 550	<i>Procedures for Applications Under ss. 7a (2) of O. Reg. 708/87 (743/91) (Grandfathering Provision).....</i>	<i>Oct 1992 Bulletin 3/2 p. 13</i>	<i>(archived)</i>
- 600	<i>Making Application Under ss. 7a (2) (c) - O. Reg. 708/87, effective Aug 30, 1991.....</i>	<i>Nov 1991 Bulletin 2/3 p. 12</i>	<i>(archived)</i>

S900 SURPLUS

- 700	<i>Access to Surplus in Continuing Plans Permitted, O. Reg 708/87 ss. 7(c), effective Jul 27, 1990.....</i>	<i>Sep 1990 Bulletin 1/3 p. 6</i>	<i>(archived)</i>
- 750	<i>Surplus Remaining in Wound-Up Plans.....</i>	<i>Aug 1993 Bulletin 4/1 p. 22</i>	<i>(archived)</i>
- 751	<i>Undistributed Surplus on Full or Partial Wind Up.....</i>	<i>FSCO website (March 2007)</i>	
- 800	<i>Surplus Attributable to Employer and Employee Contributions on Plan Wind Up PBA 1990 ss. 78(2) & O. Reg. 909 ss. 28(5), effective Jun 14, 1993.....</i>	<i>Aug 1993 Bulletin 4/1 p. 27</i>	<i>(archived)</i>
- 801	<i>Surplus Attributable to Employer and Employee Contributions on Plan.....</i>	<i>Summer 1995 Bulletin 6/2 p. 14</i>	<i>(archived)</i>
- 802	<i>Surplus Attributable to Employer and Employee Contributions on Plan.....</i>	<i>FSCO website (August 2010)</i>	<i>(archived)</i>
- 875	<i>Surplus Distribution in Cash in Continuing Plan.....</i>	<i>Winter-Spring 1996 Bulletin 6/3</i>	<i>(archived)</i>
- 876	<i>Surplus Distribution in Cash in Continuing Plan.....</i>	<i>FSCO website (August 2010)</i>	
- 900	<i>Allocation of Surplus Distributed to Members and Former Members on Wind Up.....</i>	<i>Spring 1994 Bulletin 5/1 p. 28</i>	<i>(archived)</i>
- 901	<i>Allocation of Surplus to Members, Former Members and Other Persons on Wind Up.....</i>	<i>FSCO website (March 2007)</i>	
- 910	<i>Distribution of Surplus to Employer on Partial Wind Up.....</i>	<i>FSCO website (March 2007)</i>	

T500 TRANSFER RIGHTS

- 300	<i>Fully-insured Money Purchase Group Annuity, PBA 1987 s. 43.....</i>	<i>Dec 1990 Bulletin 1/4 p. 10</i>	
		<i>Updated FSCO website eff July 2012</i>	
- 500	<i>Timing of Termination Statement.....</i>	<i>May 1990 Bulletin 1/2 p. 14</i>	
- 600	<i>No Obligation for Other Plans to Accept Transfer, PBA 1987 s. 43.....</i>	<i>Dec 1990 Bulletin 1/4 p. 11</i>	<i>(archived)</i>
- 601	<i>No Obligation For Other Plans To Accept Transfer.....</i>	<i>FSCO website (November 2016)</i>	
- 850	<i>No Transfer Rights Outside Canada, PBA 1990 s. 42, O. Reg. 909 s. 21.....</i>	<i>Dec 93-Jan 94 Bulletin 4/2 p. 7</i>	

T800 TRANSFER VALUES

- 201	<i>Mortality Tables for Calculation - CIA Recommendations.....</i>	<i>Jul 1991 Bulletin 2/2 p. 10</i>	<i>(archived)</i>
- 400	<i>Recalculation of Transfer Value Not Permitted In Most Instances O. Reg. 909 ss. 19(1), ss. 24(11.1).....</i>	<i>Aug 1993 Bulletin 4/1 p. 30</i>	<i>(archived)</i>

- 401	<i>Recalculation of Transfer Values</i>	<i>Sep 2001 Bulletin 10/2 p. 18</i>	<i>(archived)</i>
- 402	Commuted Value Transfers	FSCO website (July 2009)	
- 403	Recalculation of Transfer Values	FSCO website (January 2012)	
- 500	<i>Updated CIA Transfer Value Recommendations</i>	<i>Dec 93-Jan 94 Bulletin 4/2 p. 24</i>	<i>(archived)</i>
- 900	Contractual Provision for Indexation.....	Dec 93-Jan 94 Bulletin 4/2 p. 25	
- 901	Subsidized Early Retirement & Bridge Benefits	Dec 1998 Bulletin 7/1 p. 43	
- 950	<i>Commuted Value Transfer Where Plan Underfunded</i> <i>PBA 1990 s. 42, O. Reg. 909 ss. 19(7)</i>	<i>Dec 93-Jan 94 Bulletin 4/2 p. 27</i>	<i>(archived)</i>
- 951	Commuted Value Transfer Where Plan Underfunded and Member Within 10 Years of Normal Retirement Date	FSCO website (February 2011)	

T900 TRUSTEE

- 300	<i>Responsibilities of Fund Trustee - Transfer of Assets Between Plans,</i> <i>PBA 1990 ss. 22(8)</i>	<i>Aug 1993 Bulletin 4/1 p. 32</i>	<i>(archived)</i>
-------	--	------------------------------------	-------------------

W100 WIND UP

- 100	<i>A Guide to Wind Up of a Pension Plan, Compliance Assistance</i> <i>Guideline No. 4, (revised as W100-101)</i>	<i>December 1990</i>	<i>(archived)</i>
- 101	<i>Filing Requirements and Procedure</i>	<i>Summer 1995 Bulletin 6/2 p. 24</i>	<i>(archived)</i>
- 102	<i>Filing Requirements and Procedure on Full or Partial Wind Up</i> <i>of a Pension Plan</i>	<i>Jan 2005 Bulletin 14/1 p. 52</i>	<i>(archived)</i>
- 103	Filing Requirements and Procedure on Full or Partial Wind Up of a Pension Plan	FSCO website (January 2014)	
- 105	Conditional Wind Up Application Not Permitted, PBA 1990 s.68, ss. 79(3).....	Winter 1995 – PCO Bulletin 5/4	
- 106	<i>Treatment of Prior Year Credit Balance</i>	<i>FSCO website (September 2008)</i>	<i>(archived)</i>
- 107	Treatment of Prior Year Credit Balance	FSCO website (April 2013)	
- 108	<i>Allocation of Assets in a Multi-Jurisdictional Pension Plan Providing</i> <i>Defined Benefits Guaranteed in Whole or in Part by the</i> <i>Pension Benefits Guarantee Fund</i>	<i>FSCO website (April 2008)</i>	<i>(archived)</i>
- 109	Allocation of Assets in a Multi-Jurisdictional Pension Plan Providing Defined Benefits Guaranteed in Whole or in Part by the Pension Benefits Guarantee Fund.....	FSCO website (September 2013)	
- 110	<i>Credited Service for Employment Standards Act Notice Period</i>	<i>Fall 1994 Bulletin 5/3 p. 17</i>	<i>(archived)</i>
- 111	Credited Service for Employment standards Act 2000 Notice Period	FSCO website (April 2013)	
- 125	<i>Employer Intention Respecting Surplus in a Wind Up Report</i>	<i>Jul 1991 Bulletin 2/2 p. 11</i>	<i>(archived)</i>
- 200	<i>Filing Deadlines, O. Reg. 629/92, effective Oct 9, 1992</i>	<i>Dec 1992 Bulletin 3/3 p. 8</i>	<i>(archived)</i>
- 225	Vesting, Locking In & Growing In on Wind Up	Oct 1992 Bulletin 3/2 p. 4	
- 230	<i>Individual Statement at Wind Up</i>	<i>Dec 1992 Bulletin 3/3 p. 7</i>	<i>(archived)</i>

W100 WIND UP

- 231	<i>Distribution of Benefits on Partial Wind Up</i>	<i>FSCO website (March 2007)</i>	<i>(archived)</i>
- 232	<i>Distribution of Benefits on Partial Wind Up</i>	<i>FSCO website (September 2010)</i>	<i>(archived)</i>
- 233	Distribution of Benefits on Partial Wind Up Where Immediate or Deferred Pensions are Not Purchased.....	FSCO website (June 2010)	
- 234	Payment of Benefits on Partial Wind Up	FSCO website (May 2013)	
- 275	<i>Plan with No Members, PBA 1990 s. 69</i>	<i>Jun 1992 Bulletin 3/1 p. 12</i>	<i>(archived)</i>
- 276	<i>Natural Termination of a Pension Plan</i>	<i>FSCO website (December 2011)</i>	<i>(archived)</i>
- 277	Natural Termination of a Pension Plan.....	FSCO website (September 2013)	
- 300	<i>Guideline - Notice of Wind Up of Pension Plan (formerly N300-100)</i>	<i>Dec 1993-Jan 1994 Bulletin 4/2</i>	<i>(archived)</i>
- 301	<i>Notice of Proposal for Partial Wind Up,</i> <i>PBA 1990 ss. 68(2) and (3), 112(1) and (3), O. Reg. 909 ss. 28(1)</i> <i>effective Jun 24, 1993</i>	<i>Aug 1993 Bulletin 4/1 p. 23</i>	<i>(archived)</i>
- 302	<i>Notice and Consent Requirements on Partial Wind Up, PBA 1990 ss.</i> <i>68(2) and (3), 78(2), 79, 112(3), O. Reg. 909 c. 8(1)(b)(iii)</i>	<i>Aug 1993 Bulletin 4/1 p. 28</i>	<i>(archived)</i>
- 303	<i>Guideline for Notice of Full or Partial Wind Up of Pension Plan</i>	<i>FSCO website (December 2011)</i>	<i>(archived)</i>
- 304	Guideline for Notice of Full or Partial Wind Up of Pension Plan.....	FSCO website (October 2013)	
- 435	<i>Payment of Immediate Pensions</i>	<i>Feb 1992 Bulletin 2/4 p. 10</i>	<i>(archived)</i>

- 436	Payment of Immediate Pensions & Other Benefits - PBA ss. 70(2) & 70(3).....	FSCO Website (August 2013)	
- 440	<i>Restrictions on Payments in Deficit Situations</i>	Jan 2004 Bulletin 13/1 p. 10	(archived)
- 441	<i>Restrictions on Payments in Deficit Situations</i>	FSCO website (December 2011)	(archived)
- 442	Restrictions on Payments on wind up where there is a Deficit.....	FSCO website (March 2014)	
- 450	<i>Significant Numbers of Members, PBA 1987 c. 70(1) (d)</i>	Sep 1990 Bulletin 1/3 p. 17	(archived)
- 460	Where Employer Sells, Assigns or Transfers the Business PBA 1990 c. 69(2) (f)	FSCO website (November 2012)	
- 800	<i>Successor Plan Does Not Preclude Wind Up of Original Plan</i> <i>PBA 1990 ss. 81(1)</i>	Winter1995 Bulletin 5/4 p. 24	(archived)
- 801	<i>Successor Plan Does Not Preclude Wind Up of Original Plan</i>	FSCO website (December 2011)	(archived)
- 802	<i>Original and Successor Pension Plans</i>	FSCO website (April 2013)	(archived)
- 803	Original and Successor Pension Plans - Section 81 Does Not Preclude Wind Up of Original Plan.....	FSCO website (July 2015)	