



SAMPLE 1

UNCLASSIFIED

PENSION ASSESSMENT REMITTANCE FORM

Manual Calculation

Filing Instructions:

- This form is also available in Microsoft Excel format where the plan assessment will be automatically calculated once the number of beneficiaries is entered.
- This form must be filed by all pension plans registered under the Pension Benefits Standards Act, 1985.
- The Plan assessment is due at the time of registration and annually six months after the plan year end.
- Please send this completed form, along with cheque or money order for payment, to Office of the Superintendent of Financial Institutions Canada, 255 Albert St., Ottawa, ON, K1A 0H2, Attention: Accounts Receivable.

- 1) Name of Pension Plan: Pension Plan for the Employees of ABC Company
- 2) Registration Numbers: OSFI: 12345 CRA: 987654
- 3) Plan Year End: December 31, 2013
- 4) Name of Employer/Plan Administrator: ABC Company
- 5) Name of Contact: Mary Smith

Telephone: 613-999-1234Email: mary.smith@abc.com

- 6) ☒ New Plan Registration OR ☐ Annual Plan Assessment

- 7) The Plan Assessment is determined as follows:

Plan Assessment = Basic Rate x Plan Assessment Base

- a) The Basic Rate is \$10 for

- new plans filed for registration between April 1, 2013 and March 31, 2014.
- existing plans with a plan year end between October 1, 2012 and September 30, 2013.

- b) Plan Assessment Base calculation

Grand Total of Members and Other Beneficiaries: 25

- For new plans, this is the Grand Total from the Plan Membership Table in the Application for Registration (OSFI-48).
- For annual assessments, this number can be found in line 38 of page 20.012 of the Annual Information Return (OSFI-49).

The Plan Assessment Base is determined in accordance with the following formula:

Plan Assessment Base = A + B + 50

where

A is the lesser of

- (a) the number of beneficiaries in excess of 50, and (0)
- (b) 950; and

A = 0

B is the lesser of

- (a) 75% of the number of beneficiaries in excess of 1,000, and
- (b) 19,000.

B = 0

Plan Assessment Base = 0 + 0 + 50 = 50

A B

- c) Plan Assessment = \$10 x 50 = \$ 500
- Basic Rate Plan Assessment Base Amount to be remitted to OSFI

Payment Notes:

- Please make cheque or money order payable to **Office of the Superintendent of Financial Institutions Canada**.
- We accept Visa, Mastercard or American Express cards for payments under \$5000 CDN. Please fax the information along with this completed form to (613) 990-6328.
- Interest will be charged on accounts over 30 days past due at a rate equal to the rate prescribed under the Income Tax Act for amounts payable by the Minister of National Revenue as refunds of overpayments of taxes under that Act in effect from time to time plus two
- For questions regarding payments, please contact the Accounts Receivable department at 613-990-7507 or send an email to AR@osfi-bsif.gc.ca.



SAMPLE 2

UNCLASSIFIED

PENSION ASSESSMENT REMITTANCE FORM

Manual Calculation

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1) Name of Pension Plan: Pension Plan for the Employees of ABC Company

2) Registration Numbers: OSFI: 12345 CRA: 987654

3) Plan Year End: December 31, 2012

4) Name of Employer/Plan Administrator: ABC Company

5) Name of Contact: Mary Smith

Telephone: 613-999-1234 Email: mary.smith@abc.com

6) ☐ New Plan Registration OR ☒ Annual Plan Assessment

7) The Plan Assessment is determined as follows:

Plan Assessment = Basic Rate x Plan Assessment Base

a) The Basic Rate is \$10 for

- new plans filed for registration between April 1, 2013 and March 31, 2014.
- existing plans with a plan year end between October 1, 2012 and September 30, 2013.

b) Plan Assessment Base calculation

Grand Total of Members and Other Beneficiaries: 750

- For new plans, this is the Grand Total from the Plan Membership Table in the Application for Registration (OSFI-48).
- For annual assessments, this number can be found in line 38 of page 20.012 of the Annual Information Return (OSFI-49).

The Plan Assessment Base is determined in accordance with the following formula:

Plan Assessment Base = A + B + 50

where

A is the lesser of

(a) the number of beneficiaries in excess of 50, and (750 - 50 = 700) A = 700
(b) 950; and

B is the lesser of

(a) 75% of the number of beneficiaries in excess of 1,000, and B = 0
(b) 19,000.

Plan Assessment Base = 700 + 0 + 50 = 750
A B

c) Plan Assessment = \$10 x 750 = \$7,500
Basic Rate Plan Assessment Base Amount to be remitted to OSFI

Payment Notes:

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- payable by the Minister of National Revenue as refunds of overpayments of taxes under that Act in effect from time to time plus two percent.
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Canada



PENSION ASSESSMENT REMITTANCE FORM

Manual Calculation

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- 4) Name of Employer/Plan Administrator: ABC Company
- 5) Name of Contact: Mary Smith
 Telephone: 613-999-1234 Email: mary.smith@abc.com
- 6) ☒ New Plan Registration OR ☐ Annual Plan Assessment
- 7) The Plan Assessment is determined as follows:

Plan Assessment = Basic Rate x Plan Assessment Base

a) The Basic Rate is \$10 for

- new plans filed for registration between April 1, 2013 and March 31, 2014.
- existing plans with a plan year end between October 1, 2012 and September 30, 2013.

b) Plan Assessment Base calculation

Grand Total of Members and Other Beneficiaries: 1,500

- For new plans, this is the Grand Total from the Plan Membership Table in the Application for Registration (OSFI-48).
- For annual assessments, this number can be found in line 38 of page 20.012 of the Annual Information Return (OSFI-49).

The Plan Assessment Base is determined in accordance with the following formula:

Plan Assessment Base = A + B + 50

where

A is the lesser of

(a) the number of beneficiaries in excess of 50, and $(1500 - 50 = 1450)$ A = 950
 (b) 950; and

B is the lesser of

$(0.75 \times 500 = 375)$
 (a) 75% of the number of beneficiaries in excess of 1,000, and B = 375
 (b) 19,000.

Plan Assessment Base = $\frac{950}{A} + \frac{375}{B} + 50 = \frac{1,375}{}$

c) **Plan Assessment =** $\frac{\$10}{\text{Basic Rate}} \times \frac{1,375}{\text{Plan Assessment Base}} = \frac{\$13,375}{\text{Amount to be remitted to OSFI}}$

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