

Carswell's Pension Manual Update

Release 2 – 2019

Previous release was Carswell's Pension
Manual 2019 – 1

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RECENT DEVELOPMENTS

Nova Scotia Pensions Amends Pension Benefits Act and Issues Pension Funding Framework Review

Nova Scotia Bill 109, *An Act to Amend Chapter 41 of the Acts of 2011, the Pension Benefits Act* (S.N.S. 2019, c. 21), received Royal Assent on April 12, 2019, with the majority of provisions to come into force by proclamation.

Ontario Financial Services Commission Issues Policy S900-512, *Application by Employer for Payment of Surplus on Wind Up of a Pension Plan*

The Financial Services Commission of Ontario has issued Policy S900-512, *Application by Employer for Payment of Surplus on Wind Up of a Pension Plan*, effective February 1, 2019.

BCPBSA Regulation Amended, British Columbia Superintendent of Pensions issues Information Bulletin PENS 19-001

The British Columbia Superintendent of Pensions issued Information Bulletin PENS 19-001, *Extension of Solvency Deficiency Payment Period*, dated February 2019, with respect to B.C. Reg. 12/2019, approved and ordered January 24, 2019, which amended the BCPBSA Regulation.

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CAPSA Issued Revised Guideline No. 8

The Canadian Association of Pension Supervisory Authorities (CAPSA) issued revised Guideline No. 8, *Defined Contribution Pension Plans Guideline*, issued February 2019.

Legislative Update Federal:PBSA, PBSA Reg.
Provincial: OPBA Regs.

RECENT DEVELOPMENTS

Nova Scotia Pensions Amends Pension Benefits Act and Issues Pension Funding Framework Review

Nova Scotia Bill 109, *An Act to Amend Chapter 41 of the Acts of 2011, the Pension Benefits Act* (S.N.S. 2019, c. 21), received Royal Assent on April 12, 2019, with the majority of provisions to come into force by proclamation. The Bill introduced three legislative reforms:

1. “Introduced reserve accounts: Employers will be allowed to make special payments in respect of solvency deficiencies and other prescribed contributions into a separate reserve account within the pension fund. Upon wind-up of the pension plan, if the pension plan is in surplus and all pension obligations have been satisfied, the employer will be entitled to the funds in the reserve account up to a maximum equivalent to the plan’s wind-up surplus.”
2. “Removed limits on letters of credit: Letters of credit may be used to fund solvency deficiencies, but their use has been limited to a maximum of 15% of solvency liabilities. This limit is being removed. This will permit more flexibility in funding benefits, while allowing market forces to determine to what extent credit is available to an employer to fund solvency deficiencies.”
3. “Provided for a statutory discharge for annuity buy-outs: A statutory discharge will be provided to pension plans that purchase annuities to ‘buy out’ pension obligations. To qualify, the annuity must be purchased from a regulated life insurance company. Benefits provided under the annuity must provide equivalent benefits to those that would have been provided by the pension plan and, if the pension plan is wound up, an entitlement to share any surplus with annuitants will remain for three years.”

In May 2019, Nova Scotia Pensions issued *Improved Funding Framework for Nova Scotia Pension Plans: The Road Forward*, a paper summarizing the legislative and regulatory changes that calls for feedback on technical issues such as:

- the “types of employer contributions that should be permitted to be paid into a reserve account”;
- the “most appropriate going concern provision for adverse deviation/margin”;

- “proposed three-year transition period for pension plans that must pay increased contributions under the new rules”; and
- the “proposed contribution holiday threshold (110% funded on both going concern and solvency bases.”

Deadline for submissions was June 21, 2019 and the amendments are anticipated to be proclaimed into force in fall 2019.

Further technical reforms with respect to obligations to fund defined benefit pension plans, such as permitting defined benefit pension plan sponsors “to elect, on a go-forward basis, to permanently fund their pension plans to an 85% solvency standard rather than the current 100%,” will be set out in regulations to be released.

Ontario Financial Services Commission Issues Policy S900-512, *Application by Employer for Payment of Surplus on Wind Up of a Pension Plan*

The Financial Services Commission of Ontario has issued Policy S900-512, *Application by Employer for Payment of Surplus on Wind Up of a Pension Plan*, effective February 1, 2019. It replaces Policy S900-510 (*Application by Employer for Payment of Surplus on Full Wind Up of a Pension Plan*) and Policy S900-511 (*Application by Employer for Payment of Surplus on Partial Wind Up of a Pension Plan*) as of February 1, 2019.

BCPBSA Regulation Amended, British Columbia Superintendent of Pensions issues Information Bulletin PENS 19-001

The British Columbia Superintendent of Pensions issued Information Bulletin PENS 19-001, *Extension of Solvency Deficiency Payment Period*, dated February 2019, with respect to B.C. Reg. 12/2019, approved and ordered January 24, 2019, which amended the BCPBSA Regulation. The amendments to Schedule 8 of the Regulation extend the option to elect solvency relief under Schedule 8 for pension plans that have not previously done so and apply to review dates falling on or after December 31, 2018 and before January 1, 2021.

CAPSA Issued Revised Guideline No. 8

The Canadian Association of Pension Supervisory Authorities (CAPSA) issued revised Guideline No. 8, *Defined Contribution Pension Plans Guideline*, issued February 2019. Changes affect:

1. Communication to members regarding variable benefits,
2. Assumptions used in retirement projections, and
3. Disclosure of fees.

Legislative Update — Federal

Canada Pension Plan (Chapter 20A)

Canada Pension Plan, R.S.C. 1985, c. C-8

- **Budget Implementation Act, 2018, No. 1**, S.C. 2018, c. 12, amended the CPP. The amendments will be incorporated in a future release.

Canada Pension Plan Regulations, c. 385, C.R.C. 1978

- **SOR/2017-120**, registered June 2, 2017, amended the CPP Reg. and repealed the Canada Pension Plan (Social Insurance Numbers) Regulations. The amendments will be incorporated into a future release.

Pension Benefits Standards Act, 1985 (Chapter 20E)

Pension Benefits Standards Act, 1985, R.S.C. 1985, c. 32 (2nd Supp.)

- **Bill C-60, Miscellaneous Statute Law Amendment Act, 2017 (S.C. 2017, c. 26)**, received assent December 12, 2017. Section 62(a) amended PBSA s. 12(3.1)(b) to update the reference to the Chartered Professional Accountants of Canada. The amendment came into force December 12, 2017 and has been incorporated into the legislation in this release.

Pension Benefits Standards Regulations, 1985, SOR/87-19

- **SOR/2017-145**, registered June 23, 2017, amended the PBSA Reg. with respect to letter of credit limits and solvency payment reductions.

The amendments have been incorporated into the legislation in this release.

PBSA, 1985 Bulletins, Policies and Releases (Chapter 20EA)

OSFI has issued the following:

- **InfoPensions No. 21**, issued May 2019.

Legislative Update — Provincial

Alberta (Chapter 21)

Employment Pension Plans Act, S.A. 2012, c. E-8.1

- **Bill 10 (S.A. 2012, c. E-8.1)**, the new *Employment Pension Plans Act*, which received Royal Assent on December 10, 2012, was proclaimed into force September 1, 2014. Section 161 repealed the former AEPPA, R.S.A. 2000, c. E-8.

The new Regulation under the AEPPA, Alberta Regulation 154/2014, was filed July 24, 2014 and also came into force September 1, 2014.

Employment Pension Plans Regulation, Alta. Reg. 154/2014

- **Employment Pension Plans Regulation**, Alta. Reg. 154/2014, was filed July 24, 2014 and the majority of provisions came into force September 1, 2014. It has been amended by Alta. Regs. 197/2014 and 224/2014. Section 170 repealed the former *Employment Pension Plans Regulation*, Alta. Reg. 35/2000. Sections 104 to 120, 122 to 139 and 141 came into force on January 1, 2015.
- **Alta. Reg. 219/2017**, filed November 21, 2017, which amended the EPPA

Reg., will be incorporated into the legislation in a future release.

Other Legislation

Pooled Registered Pension Plans Act, S.A. 2013, c. P-18.5

- **Bill 18 (S.A. 2013, c. P-18.5)**, the *Pooled Registered Pension Plans Act*, received Royal Assent on May 27, 2013 and is to come into force upon proclamation. Employer enrolment will be optional. If an employer offers a PRPP to its workers, the employees will be automatically enrolled but will be able to opt out. Employers that currently offer group RRSPs may switch to a PRPP to reduce administration costs and limit their fiduciary duty. The Act was amended by Bill 7 (S.A. 2014, c. C-10.2), *Chartered Professional Accountants Act*, which received Royal Assent on December 17, 2014 and came into force July 1, 2015. Section 184 amended Alberta PRPPA s. 22(3) to update references to CPA Canada and the new *Chartered Professional Accountants Act*.

Alberta Bulletins, Policies and Releases (Chapter 21)

Alberta Finance has released the following Updates, which will be added in a future release:

- **EPPA 18-06, Filing Fee for Pension Plans, effective October 1, 2018**, issued September 11, 2018;
- **EPPA 18-05, Alberta Employment Pension Tribunal**, issued July 3, 2018;
- **EPPA 18-04, Cost Certificate — 2018**, issued May 31, 2018;
- **EPPA 18-03, Eligibility for Pension Credit Splitting on Relationship Breakdown Extended to Common-Law Spouses**, issued May 23, 2018;

- **EPPA 18-02, Annual Information Return — 2018**, issued April 10, 2018.

British Columbia (Chapter 22)

Pension Benefits Standards Act, S.B.C. 2012, c. 30 (in force September 30, 2015)

- **Bill 38 (S.B.C. 2012, c. 30)**, *Pension Benefits Standards Act*, received Royal Assent on May 31, 2012. The Act came into force September 30, 2015, except for s. 133(4). Section 134 repealed the current Act.

The Act was amended by S.B.C. 2014, c. 17, ss. 24-27, 2014, c. 22; 2015, c. 23, s. 52.

Pension Benefits Standards Regulation, B.C. Reg. 71/2015

- The new *Pension Benefits Standards Regulation*, under the new B.C. *Pension Benefits Standards Act*, S.B.C. 2012, c. 30, came into force September 30, 2015. It has been amended by B.C. Regs. 183/2015, 9/2016, 245/2016, 297/2016, 18/2017 and 169/2018.

Other Legislation

- **Bill 9 (S.B.C. 2014, c. 17)**, *Pooled Registered Pension Plans Act*, received Royal Assent May 29, 2014 and came into force May 4, 2016. The Act authorizes pooled registered pension plans that “can be provided by administrators licensed under the Act to employees and self-employed persons who are within the legislative jurisdiction of British Columbia. It provides for these plans, in part, by incorporating by reference provisions of a federal Act that is for the same purpose in relation to employees and self-employed persons within federal legislative jurisdiction.” The Act includes consequential amendments to other Acts. Sections 25 and 26 came into force

May 11, 2015; s. 29 came into force September 30, 2015; ss. 23 and 27 are not in force. See also amendments in S.B.C. 2014, c. 17, ss. 29 and 30; 2015, c. 41, s. 9; 2017, c. 10, s. 43; 2017, c. 14.

- ***Pooled Registered Pension Plans Regulation, B.C. Reg. 101/2016***, also came into force May 4, 2016.

British Columbia Bulletins, Policies and Releases (Chapter 22A)

British Columbia Finance has released the following bulletin, which will be included in a future release:

- **PENS-001, Updated Extension of Solvency Deficiency Payment Period**, dated February 2019.

Manitoba (Chapter 23)

The Pension Benefits Act, R.S.M. 1987, c. P32

The Pension Benefits Regulation, Man. Reg. 39/2010

- **Man. Reg. 80/2017**, registered July 28, 2017, effective August 1, 2017, will be incorporated into the legislation in a future release.

Special Payments Exemption (Tolko Pension Plans) Regulation, Man. Reg. 139/2016

- **Man. Reg. 146/2017**, registered November 27, 2017, will be incorporated into the legislation in a future release.

The Pooled Registered Pension Plans (Manitoba) Act, S.M. 2017, c. 3

- ***The Pooled Registered Pension Plans (Manitoba) Act***, S.M. 2017, c. 3, came into force August 1, 2017. Manitoba signed on to the *Multilateral Agreement Respecting Pooled Registered Pension Plans and Voluntary Retirement Savings Plans*, effective November 15, 2017, thus enabling licensed providers to offer pooled registered pension plans (PRPPs) to employees of employers and self-employed individuals in Manitoba.

ment Savings Plans, effective November 15, 2017, thus enabling licensed providers to offer pooled registered pension plans (PRPPs) to employees of employers and self-employed individuals in Manitoba.

The Pooled Registered Pension Plans Regulation, Man. Reg. 79/2017

- ***The Pooled Registered Pension Plans Regulation***, Man. Reg. 79/2017, also came into force August 1, 2017.

New Brunswick (Chapter 24)

Pension Benefits Act, R.S.N.B. 1987, c. P-5.1

- The NBPBA has been amended by S.N.B. 2017, cc. 47, 48 and 56. The amendments will be incorporated into the legislation in a future release.

Pension Benefits Regulation, N.B. Reg. 91-195

- **N.B. Reg. 2017-35**, which amended the NBPSA Reg., will be incorporated into the legislation in a future release.

Newfoundland and Labrador (Chapter 25)

Pension Benefits Act, 1997, S.N.L. 1996, c. P-4.01

- **S.N.L. 2018, c. 12, *Pension Benefits (Amendment) Act, 1997***, which amended the NLPBA, in force December 31, 2018, will be incorporated into the legislation in a future release.

Pension Benefits Regulation, N.L. Reg. 114/96

- **N.L. Regs. 51/17, 91/17, 106/17, 107/17**, which amended the NLPBA Reg., will be incorporated into the legislation in a future release.

Nova Scotia (Chapter 27)

Pension Benefits Act, S.N.S. 2011, c. 41 (in force June 1, 2015)

- Upon proclamation effective June 1, 2015, the *Pension Benefits Act*, S.N.S. 2011, c. 41, repealed and replaced the existing *Pension Benefits Act*. The new Act, except ss. 24(2), (3), (4)(c), 55(7), 57, 58(5), 61(3), 106(3), heading preceding s. 111, ss. 111 and 139(1)(ax), came into force June 1, 2015. Final Regulations were filed April 21, 2015.

The Act has been amended by S.N.S. 2013, c. 25; 2014, c. 37 ss. 24-26A; 2015, c. 6, ss. 42-43; 2017, c. 6, s. 23; 2018, c. 4, ss. 14-16, 2019, c. 21.

- **Bill 126 (S.N.S. 2015, c. 48), *An Act to Amend Chapter 37 of the Acts of 2014, the Pooled Registered Pension Plans Act***, received Royal Assent December 18, 2015. Section 3 amended sections 24 and 25 of the *Pooled Registered Pension Plans Act*, which amended the new NSPBA sections 24 and 25; and section 4 added s. 26A to the *Pooled Registered Pension Plans Act*, which amended s. 139(1) of the new NSPBA.

Pension Benefits Regulations, N.S. Reg. 200/2015

- **N.S. Reg. 200/2015**, the new *Pension Benefits Regulations*, filed April 21, 2015, came into force effective June 1, 2015, the date the new *Pension Benefits Act* came into force.

The regulation has been amended by the following: **N.S. Reg. 257/2016**, effective December 13, 2016; **N.S. Reg. 125/2016**, effective June 21, 2016; **N.S. Reg. 89/2016**, effective May 4, 2016; and **N.S. Reg. 326/2015**, effective September 18, 2015.

The regulation has also been amended by the following: **N.S. Regs. 117/2017, 167/2017 and 173/2017**, which

have been incorporated into the legislation.

The following regulation has also been issued under the new Act and added to the legislation:

- ***Pension Benefits Act Fees Regulation***, N.S. Reg. 216/2015, effective June 1, 2015.

Other Legislation

- **Bill 37 (S.N.S. 2014, c. 37), *Pooled Registered Pension Plans Act***, was proclaimed into force on May 4, 2016. A multilateral agreement respecting pooled registered pension plans and voluntary retirement savings plans between the federal government, British Columbia, Nova Scotia, Quebec and Saskatchewan came into effect June 15, 2016. The Act has been amended by S.N.S. 2015, c. 48.
- ***Pooled Registered Pension Plans Regulations***, **N.S. Reg. 88/2016**, filed May 3, 2016, also came into effect on May 4, 2016.

Ontario (Chapter 28)

Pension Benefits Act, R.S.O. 1990, c. P.8

Pension Benefits Regulation — General, R.R.O. 1990, Reg. 909

Amendments in the following regulations have been incorporated into the legislation in this release:

- **Ontario Regulation 105/19**, filed May 21, 2019. The amendments, most of which came into effect May 21, 2019, relate to the funding framework for defined benefit single employer pension plans.

- **Ontario Regulation 486/18**, filed November 30, 2018.

Other Legislation

Pooled Registered Pension Plans Act, 2015, S.O. 2015, c. 9

- **Bill 57** (S.O. 2015, c. 9), *Pooled Registered Pension Plans Act, 2015*, was proclaimed into force on November 8, 2016.

Québec (Chapter 30)

Québec Pension Plan, R.S.Q. c. R-9

- **Bill 149** (S.Q. 2018, c. 2), *An Act to enhance the Quebec Pension Plan and to amend various retirement-related legislative provisions*, which received Assent February 22, 2018, provided extensive amendments to the QPP. The majority of provisions came into force on Assent. The amendments will be incorporated into the legislation in a future release.

Supplemental Pension Plans Act, S.S. 1992, c. P-6.001

- **Bill 149** (S.Q. 2018, c. 2), *An Act to enhance the Quebec Pension Plan and to amend various retirement-related legislative provisions*, which received Assent February 22, 2018, provided extensive amendments to the QPP. The majority of provisions came into force on Assent. The amendments will be incorporated into the legislation a future release.
- **Bill 141** (S.Q. 2018, c. 23), *An Act mainly to improve the regulation of the financial sector, the protection of deposits of money and the operation of financial institutions*, which received Assent on June 13, 2018, provided consequential amendments to the QSPPA. The amendments will be in-

corporated into the legislation in a future release.

Saskatchewan (Chapter 31)

The Pension Benefits Act, 1992, S.S. 1992, c. P-6.001

- **S.S. 2018, c. 42**, *The Statute Law Amendment Act, 2018*, s. 65(1), which amends the SPBA, has been incorporated into the legislation in this release.

The Pension Benefits Regulations, 1993, R.R.S., c. P-6.001, Reg. 1

- **Sask. Reg. 100/2017**, which amends the SPBA Reg., will be incorporated into the legislation in a future release.

The Saskatchewan Pension Plan Act, S.S. 1986, c. S-32.2

The following amendments have been fully incorporated into the legislation in this release:

- *The Saskatchewan Pension Plan Amendment Act, 2015*, S.S. 2015, c. 20, s. 19, repealed unproclaimed S.S. 2013, c. 30, which would have amended the SPPA.
- *The Saskatchewan Pension Plan Amendment Act, 2015*, S.S. 2015, c. 20, ss. 2–18, other than s. 11 as it enacts ss. 13(3) and 14(1), were proclaimed into force January 29, 2018.

The Pension Benefits Regulations, 1993, R.R.S., c. P-6.001, Reg. 1

The Saskatchewan Pension Plan Regulation, R.R.S., c. S-32.2, Reg. 1

- **Sask. Reg. 31/2018**, which amends the SPPA Reg., will be incorporated into the legislation in a future release.

Summary of Recent Legislative Changes

This summary indicates recent regulatory material and statutory amendments included in the Manual or that will be incorporated in a future *Carswell's Pension Manual* release. See also the Status of Legislation table and Summary of Recent Legislative History.

| Jurisdiction | Legislation | Release Status |
|--------------|---|--------------------------------------|
| Canada | <i>Canada Pension Plan</i> , R.S.C. 1985 c. C-8, as amended by S.C. 2018, c. 12 | Will be included in a future release |
| Canada | <i>Canada Pension Plan</i> , R.S.C. 1985 c. C-8, as amended by S.C. 2016, c. 14 | C.P.M. 2017 – Rel. 2 |
| Canada | <i>Canada Pension Plan Regulations</i> , C.R.C. 1978, c. 385, as amended by SOR/2017-120 | Will be included in a future release |
| Canada | <i>Income Tax Act</i> , R.S.C. 1985, c. 1 (5th Supp.), as amended | Will be updated in a future release |
| Canada | <i>Old Age Security Regulations</i> , C.R.C. 1978, c. 1246, as amended by SOR/2017-225 | Will be included in a future release |
| Canada | <i>Pension Benefits Standards Act, 1985</i> , R.S.C. 1985 (4th Supp.), as amended by S.C. 2017, c. 26 | C.P.M. 2019 – Rel. 2 |
| Canada | <i>Pension Benefits Standards Regulations, 1985</i> , SOR/87-19, as amended by SOR/2017-145 | C.P.M. 2019 – Rel. 2 |
| Canada | <i>Aveos Pension Plan Regulations</i> , SOR/2013-132 | May be included in a future release |
| Canada | <i>InfoPensions</i> Nos. 13, 14, 15, 16, 17 | Will be included in a future release |
| Canada | Instruction Guides: Disclosure Requirements for Defined Benefit Plans; Disclosure Requirements for Defined Contribution Plans; Preparation of Actuarial Reports for Defined Benefit Pension Plans | Will be included in a future release |
| Canada | CAPSA Nos. 6, 7, 8; OSFI Guide: Authorization of Amendments Reducing Benefits in DBPPs; Policy Advisory — Buy-In Annuity Products, No. 2012-001; Key PBSA/PBSR Amendments and In Force Dates | Will be included in a future release |
| Alberta | <i>Employment Pension Plans Regulation</i> , Alta. Reg. 154/2014, as amended by Alta. Reg. 219/2017 | Will be included in a future release |

| Jurisdiction | Legislation | Release Status |
|---------------------|--|--------------------------------------|
| Alberta | Interpretive Guidelines IG-01 (revised), IG-02 (revised), IG-08 to IG-18, IG-20; EPPA Update 16-01, 17-01 to 17-03, 18-01 to 18-06 | Will be included in a future release |
| British Columbia | <i>Pension Benefits Standards Regulation</i> , B.C. Reg. 71/2015, as amended by B.C. Regs. 297/2016, 18/2017 | C.P.M. 2017 – Rel. 2 |
| British Columbia | <i>Pooled Registered Pension Plans Act</i> , S.B.C. 2014, c. 17 (in force May 4, 2016), as amended by S.B.C. 2014, c. 17; 2015, c. 41 | May be included in a future release |
| British Columbia | PENS 19-001, 18-001 to 18-004, 17-001, 16-001 to 16-009, 15-01 to 15-010 | Will be included in a future release |
| Manitoba | <i>The Pension Benefits Act</i> , R.S.M. 1987, c. P32, as amended by 2017, c. 3, s. 24 | Will be included in a future release |
| Manitoba | <i>The Pension Benefits Regulation</i> , Man. Reg. 39/2010, as amended by Man. Reg. 80/2017 | Will be included in a future release |
| Manitoba | <i>The Pooled Registered Pension Plans (Manitoba)</i> , S.M. 2017, c. 3 | Will be included in a future release |
| Manitoba | <i>The Pooled Registered Pension Plans Regulation</i> , Man. Reg. 79/2017 | May be included in a future release |
| Manitoba | <i>Special Payments Exemption (Tolko Pension Plans) Regulation</i> , Man. Reg. 139/2016, as amended by Man. Reg. 146/2017 | Will be included in a future release |
| Manitoba | <i>Special Payments Exemption (Tolko Pension Plans) Regulation</i> , Man. Reg. 139/2016, as amended by Man. Reg. 146/2017 | Will be included in a future release |
| Manitoba | <i>Special Payments Relief Regulation, 2016</i> , Man. Reg. 157/2016; <i>Solvency Exemption for Specified Non-Profit Sector Pension Plans Regulation</i> , Man. Reg. 175/2015; <i>Special Payments Exemption (Tolko Pension Plans) Regulation</i> , Man. Reg. 139/2016 | C.P.M. 2017 – Rel. 1 |
| Manitoba | Revised Policy Bulletins Nos. 1, 2, 3, 4, 5, 9, 10, 11, 12, 13; Updates 11-06, 11-07, 11-08, 13-01; 16-01; 18-01; revised Updates 10-01, 10-02, 10-03 | Will be included in a future release |
| New Brunswick | <i>Pension Benefits Act</i> , R.S.N.B. 1987, | Will be included in |

| Jurisdiction | Legislation | Release Status |
|---------------------------|--|---|
| | c. P-5.1, as amended by S.N.B. 2017, cc. 47, 48, 56 | a future release |
| New Brunswick | <i>Pension Benefits Act</i> , R.S.N.B. 1987, c. P-5.1, as amended by S.N.B. 2017, c. 20 | C.P.M. 2017 – Rel. 2 |
| New Brunswick | <i>Pension Benefits Act</i> , R.S.N.B. 1987, c. P-5.1, as amended by S.N.B. 2016, cc. 4, 9, 13, 36, 37; 2015, c. 31 | C.P.M. 2017 – Rel. 1 |
| New Brunswick | <i>Pension Benefits Regulation</i> , N.B. Reg. 91-195, as amended by N.B. Reg. 2017-35 | Will be included in a future release |
| New Brunswick | <i>Pension Benefits Regulation</i> , N.B. Reg. 91-195, as amended by N.B. Reg. 2015-59; 2016, c. 36; N.B. Reg. 2016-55 | C.P.M. 217 – Rel. 1 |
| Newfoundland and Labrador | <i>Pension Benefits Act</i> , 1997, S.N.L. 1996, c. 4.01, as amended by S.N.L. 2018, c. 12 | Will be included in a future release |
| Newfoundland and Labrador | <i>Pension Benefits Regulation</i> , N.L. Reg. 114/96, as amended by N.L. Regs. 51/17, 91/17, 106/17, 107/17 | Will be included in a future release |
| Newfoundland and Labrador | <i>Pension Benefits Regulation</i> , N.L. Reg. 114/96, as amended by N.L. Regs. 23/17, 24/17, 25/17 | C.P.M. 2017 – Rel. 2 |
| Newfoundland and Labrador | <i>Pension Benefits Regulation</i> , N.L. Reg. 114/96, as amended by N.L. Regs. 53/15, 54/15, 13/16 | C.P.M. 2017 – Rel. 1 |
| Newfoundland and Labrador | Fees Directive (November 2016) | Will be included in a future release |
| Nova Scotia | <i>Pension Benefits Act</i> , S.N.S. 2011, c. 41 (new Act in force June 1, 2015), as amended by 2017, c. 6, s. 23; 2018, c. 4; 2019, c. 21 | Will be included in a future release |
| Nova Scotia | <i>Pension Benefits Act</i> , S.N.S. 2011, c. 41 (new Act in force June 1, 2015), as amended by 2015, c. 48 | C.P.M. 2017 – Rel. 1 |
| Nova Scotia | <i>Pension Benefits Regulation</i> , N.S. Reg. 200/2015, as amended by N.S. Regs. 117/2017, 167/2017, 173/2017 | C.P.M. 2018 – Rel. 1 |
| Nova Scotia | <i>Pension Benefits Act Fees Regulation</i> , N.S. Reg. 216/2015 | C.P.M. 2017 – Rel. 1 |
| Ontario | <i>Pension Benefits Act</i> , R.S.O. 1990, c. P.8, as amended by S.O. 2019, c. 5, Sched. 3, s. 16; 2019, c. 4, Sched. 6; 2018, c. 17, | Will be included in a future release |

| Jurisdiction | Legislation | Release Status |
|---------------------|--|--------------------------|
| | Sched. 33 | |
| Ontario | <i>Pension Benefits Act</i> , R.S.O. 1990, c. P.8, as amended by S.O. 2018, c. 8, Sched. 33, c. 17, Sched. 23; 2017, c. 34, Sched. 33 | C.P.M. 2018 – Rel. 2 |
| Ontario | <i>Pension Benefits Act</i> , R.S.O. 1990, c. P.8, as amended by S.O. 2018, c. 8, Sched. 33, c. 17, Sched. 23; 2017, c. 34, Sched. 33 | C.P.M. 2018 – Rel. 2 |
| Ontario | <i>Pension Benefits Act</i> , R.S.O. 1990, c. P.8, as amended by S.O. 2017, cc. 14, 34 | C.P.M. 2018 – Rel. 1 |
| Ontario | <i>Pension Benefits Act</i> , R.S.O. 1990, c. P.8, as amended by S.O. 2017, c. 8 | C.P.M. 2017 – Rels. 2, 3 |
| Ontario | <i>Pension Benefits Regulation</i> , R.R.O. 1990, Reg. 909, as amended by O. Regs. 486/18, 105/19 | C.P.M. 2019 – Rel. 2 |
| Ontario | <i>Pension Benefits Regulation</i> , R.R.O. 1990, Reg. 909, as amended by O. Regs. 180/18, 192/18, 250/18, 252/18 | C.P.M. 2018 – Rel. 2 |
| Ontario | <i>Administrative Penalties</i> , O. Reg. 365/17 (in force January 1, 2018) | C.P.M. 2017 – Rel. 4 |
| Ontario | <i>Asset Transfers under Sections 80 and 81 of the Act</i> , O. Reg. 310/13, as amended by O. Regs. 15/18, 253/18 | C.P.M. 2018 – Rel. 2 |
| Ontario | <i>Asset Transfers under Sections 80 and 81 of the Act</i> , O. Reg. 310/13, as amended by O. Reg. 390/17 | C.P.M. 2017 – Rel. 3 |
| Ontario | <i>Conversions and Transfers of Assets under Section 80.4 of the Act and Conversions under Section 81.0.1 of the Act</i> , O. Reg. 311/15, as amended by O. Regs. 249/18, 255/18 | C.P.M. 2018 – Rel. 2 |
| Ontario | <i>Essar Steel Algoma Inc. Pension Plans for Salaried Employees and Hourly Employees</i> , O. Reg. 202/02, as amended by O. Reg. 484/18 | C.P.M. 2019 – Rel. 1 |
| Ontario | <i>Essar Steel Algoma Inc. Pension Plans</i> , O. Reg. 202/02, as amended by O. Reg. 254/18 | C.P.M. 2018 – Rel. 2 |
| Ontario | <i>General Synod Pension Plan of the Anglican Church of Canada Regulation</i> , O. Reg. 156/13, as amended by O. Regs. 258/18, | C.P.M. 2018 – Rel. 2 |

| Jurisdiction | Legislation | Release Status |
|---------------------|---|---|
| | 259/18 | |
| Ontario | <i>Purchase of Pension Benefits from an Insurance Company – Section 43.1 of the Act</i> , O. Reg. 193/18 | C.P.M. 2019 – Rel. 1 |
| Ontario | <i>Resolute FP Canada Inc. Pension Plans</i> , O. Reg. 196/11, as amended by O. Reg. 251/18 | C.P.M. 2018 – Rel. 2 |
| Ontario | <i>Solvency Funding Relief for Certain Public Sector Pension Plans</i> , O. Reg. 178/11, as amended by O. Regs. 98/18, 257/18 | C.P.M. 2018 – Rel. 2 |
| Ontario | <i>Solvency Funding Relief for Certain Public Sector Pension Plans</i> , O. Reg. 178/11, as amended by O. Reg. 443/17 | C.P.M. 2017 – Rel. 4 |
| Ontario | <i>Specified Parties — Subsection 102.2(2) of the Act</i> , O. Reg. 447/18 | C.P.M. 2019 – Rel. 1 |
| Ontario | <i>Specified Parties — Subsections 75(5) and 102.1(3) and (6) of the Act</i> , O. Reg. 205/17 | C.P.M. 2017 – Rel. 3 |
| Ontario | <i>U.S. Steel Canada Inc. Pension Plans</i> , O. Reg. 255/17, as amended by O. Reg. 256/18 | C.P.M. 2018 – Rel. 2 |
| Ontario | <i>U.S. Steel Canada Inc. Pension Plans</i> , O. Reg. 255/17 | C.P.M. 2017 – Rel. 4 |
| Quebec | <i>Quebec Pension Plan</i> , R.S.Q. c. R-9, as amended by S.Q. 2011, c. 34, 2011, c. 36, 2012, c. 8, 2014, c. 1, 2015, cc. 20, 21, IN 2016-01-01, 2017, c. 29; 2018, c. 2 | Will be included in a future release |
| Quebec | <i>Quebec Supplemental Pension Plans Act</i> , R.S.Q. c. R-15.1, as amended by S.Q. 2018, cc. 2, 23 | Will be included in a future release |
| Quebec | <i>Regulation respecting the exemption of certain pension plans from the application of provisions of the Supplemental Pension Plans Act</i> , O.C. 415-2004, as amended | Will be included in a future release |
| Quebec | <i>Regulation respecting the exemption of certain categories of pension plans from the application of provisions of the Supplemental Pension Plans Act</i> , O.C. 1160-90, as amended | Will be included in a future release |
| Saskatchewan | <i>The Pension Benefits Act</i> , 1992, S.S. 1992, c. P-6.001, as amended by S.S. 2018, c. 42 | C.P.M. 2019 – Rel. 1 |
| Saskatchewan | <i>The Pension Benefits Act</i> , 1992, S.S. 1992, | C.P.M. 2016 – |

| Jurisdiction | Legislation | Release Status |
|---------------------|---|--------------------------------------|
| | c. P-6.001, as amended by S.S. 2012, cc. F-13.5, 14, 27, 2013, cc. P-16.101, S-15.1 | Rel. 2 |
| Saskatchewan | <i>The Pension Benefits Regulations, 1993</i> , R.R.S., c. P-6.001, Reg. 1, as amended by Sask. Reg. 100/2017 | Will be included in a future release |
| Saskatchewan | <i>The Saskatchewan Pension Plan Act</i> , S.S. 1986, c. S-32.2, as amended by S.S. 2015, c. 20 | C.P.M. 2019 – Rel. 1 |
| Saskatchewan | <i>The Saskatchewan Pension Plans Act Regulations</i> , R.R.S., c. S-32.2, Reg. 1, as amended by Sask. Reg. 31/2018 | Will be included in a future release |