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PENSION BENEFITS LAW IN ONTARIO

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Pension Benefits Law in Ontario is an indispensable resource to the understanding and practice of pension law. It provides a comprehensive annotation and analysis of the Ontario *Pension Benefits Act* and related Regulations. Copies of forms, reciprocal agreements and the Bulletins, Guidelines and Policies are also included. The case law reviewed includes the decisions of the Financial Services Tribunal, plus reported and unreported cases of the trial and appellate courts of Canada. Each provision sets forth a list of terms defined in the Act and Regulations, and the definition sections are cross-referenced with the applicable provisions.

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What's New in this Update:

This release features updates to Chapter 1 (Pension Benefits Act). A new Chapter 10 (Regulation 387/24: Written Policies Under Section 10 of the Act) has been added, and the existing Chapter 10 (Financial Services Regulatory Authority of Ontario Act, 2016) has been renumbered to Chapter 11 in this release.

Highlights:

The highlights of this issue's updates are as follow:

Chapter 1—Pension Benefits Act

This issues updates the extensive policies and guidance that are pertinent to the *Pension Benefits Act* (Ontario), which is also reproduced in the Chapter. The list of policies and guidance referrable to the Act's definitions in Part 1:20-1:70, and to the section-by-section discussion beginning at 1:81.

Previously, this Chapter referred to the former Financial Services Commission of Ontario ("FSCO") policy numbers, titles, and defunct references to the http://fsco.gov.on.ca. Those obsolete references have been systematically replaced with their current Financial Services Regulatory Authority of Ontario ("FSRAO") guidance numbers and URLs that point to http://fsrao.ca.

Where a piece of older FSCO guidance has not been substantively updated, carried forward under a single successor policy, or has no direct FSRAO equivalent, a new "Author's Note" has been added, to alert that reader accordingly.

Chapter 10 (New)—Written Policies Under Section 10 of the Act, O. Reg. 387/24

A new Chapter has been added reproducing an Ontario Regulation, namely O. Reg. 387/24, made under the *Pension Benefits Act*, in full. The regulation applies to pension plans that provide target benefits and (among other things) prescribes the required content of three written policies an administrator must maintain under section 10 of the Act.

Chapter 11 (Renumbered)—Financial Services Regulatory Authority of Ontario Act, 2016

The Chapter formerly numbered Chapter 9 has been renumbered as Chapter 11 to accommodate the new Chapter 10 above. This is an editorial change only.