

The Summary of contributions confirms a pension plan’s funding requirements and reports an estimate of the member and employer contributions. It replaces the Cost certificate, and is only required for pension plans registered in Ontario.

You must complete and provide a Summary of contributions to Manulife for each fiscal year of the plan:

- 90 days after the date the plan is established;
- 60 days after the beginning of subsequent plan years; and
- 60 days after a change in Summary of contributions.



To obtain the latest Form 7, click on: www.fsco.gov.on.ca/en/pensions/Forms/Pages/default.aspx and select Form 7 - Summary of Contributions

Completing the form:

Financial Services Commission of Ontario

SAVE

Summary of Contributions / Revised Summary of Contributions

Form 7 - Approved by the Superintendent of Financial Services pursuant to the Pension Benefits Act, R.S.O. 1990, c.P.8, as amended

This form must be completed by the administrator of the pension plan and provided to the trustee of the pension fund:

- within 90 days after the plan is established for the first fiscal year;
- within 60 days after the beginning of each subsequent fiscal year; and
- within 60 days after the administrator becomes aware of any change in the Summary of Contributions (as specified in s. 6.2 of Regulation 909, R.R.O. 1990, as amended [the "Regulation"]).

Please read the instructions on the cover sheet before completing this form.
Do not file this form with the Financial Services Commission of Ontario.

1 Registration Number 2 Name of Pension Plan

3 Fiscal Year of Plan

From: To:

This form is required by the Pension Benefits Act, R.S.O. 1990, c. P.8, as amended and Regulation 909 R.R.O. 1990, as amended.

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This is the same registration number that appears on T4 slips.

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4 Plan Information

(a) The plan type is:
 Defined Benefit Defined Contribution Other (specify) _____

(b) The plan is:
 Contributory Non-Contributory

(c) Does the plan permit additional voluntary contributions by employees?
 Yes No

5 Plan Administrator - Name and Address

Contact Name & Title _____
 Company Name _____
 Address _____
 City _____ Province/State _____ Postal/Zip Code _____

6 Trustee of the Pension Fund - Name and Address

Contact Name & Title _____ Account No. _____
 Company Name _____
 Address _____
 City _____ Province/State _____ Postal/Zip Code _____

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Contact information about the trustee of the pension plan. If you and the trustee are the same entity, enter the same information for boxes 5 and 6.

7 Summary of Contributions or Revised Summary of Contributions

(a) The contribution summary at box 8 below is a

- Summary of Contributions, or
- Revised Summary of Contributions

for the period identified in box 3 above.

(b) If the contribution summary at box 8 is a Revised Summary of Contributions:

(i) This Revised Summary of Contributions replaces the Summary of Contributions or Revised Summary of Contributions dated / / , which was previously provided to the trustee of the pension fund.
(day) (month) (year)

(ii) Provide an explanation for the material change(s) in contributions: _____

8 Summary of Contributions / Revised Summary of Contributions

For Month/ Period*	Estimated Employee Contributions		Estimated Employer Contributions		Total Estimated Required Contributions [A] + [B] + [C] (if applicable)
	Required Contributions (\$) [A]	Additional Voluntary Contributions (\$) [A]	Current Service (Normal Cost) (\$) [B]	Special Payments (\$) [C]	
dd/mm to dd/mm					

* In accordance with the Regulation, employee contributions must be remitted to the fund within 30 days following the month in which the sum was received or deducted, and employer normal cost contributions must be remitted to the fund within 30 days following the month for which the contributions are payable. Generally, special payments must be remitted to the fund in the month for which the special payments are payable.
 (Attach additional pages if required.)

Indicate whether you are completing a Summary of contributions or a Revised summary of contributions.

Estimated member and employer contributions for the fiscal year of the plan identified in box 3.
 "Estimated employee contributions" and "estimated employer contributions" should be reasonable estimates of contributions required to be submitted to the trustee of the pension plan (box 6), based on information such as the funding requirements as specified in the current actuarial reports, anticipated payroll, membership or number of hours worked.

Summary of Contributions / Revised Summary of Contributions (Form 7)

9 Certification

As the Administrator or authorized representative of the Administrator of the above-noted pension plan, I certify that the information in paragraphs 1 through 7 of this form is true and accurate, and the information provided in box 8 of this form is complete and any contributions identified therein are reasonable estimates.

Dated this _____ day of _____, _____

(day) (month) (year)

Signature of Administrator or Administrator's authorized representative

Name and Title of Administrator or Administrator's authorized representative (print)

Address of Administrator or Administrator's authorized representative (print)

It is an offence under the Criminal Code, R.S.C. 1985, c. C-46, as amended, for anyone to knowingly make or use a false document with the intent that it be acted on as genuine.

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FSCO (1100E.1)

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You must sign this document to formally acknowledge who is responsible for preparing the summary and to better ensure the accuracy and completeness of the information contained in this summary.



For more information on Form 7 reporting, please visit the Financial Services Commission of Ontario at www.fsco.gov.on.ca/english/pensions/filing_info.asp

What is a trustee?

A trustee is a person or an institution to which legal title to property is entrusted for the use of another's benefit.

Revised summary of contributions

If there is a change in the Summary of contributions, including a change in plan information or the trustee(s) of the pension plan, you are required to give the trustee of the pension plan a Revised summary of contributions within 60 days after you become aware of the change. A Revised summary of contributions may be necessary when there are changes to the plan or circumstances, which materially affect the required contribution levels. Such circumstances may include:

- ▶ The full or partial wind up of the plan;
- ▶ A merger, sale or transfer of plan assets;
- ▶ A contribution holiday; or
- ▶ Any plan amendment that alters contribution and funding levels, such as a benefit improvement, early retirement window or plan conversion

A Revised summary of contributions may also be necessary when the required contributions that are invested in the plan deviate from the estimated amounts in the Summary of contributions provided to the trustee of the pension plan. When actual required contributions deviate by more than 10% of the estimated amount (i.e., 10% more or less than the estimated amount), this may trigger further investigation by the trustee of the pension plan unless you have provided a reasonable explanation for the change in required contributions.

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