

Le calendrier des cotisations prévues confirme les exigences en matière de capitalisation du régime de retraite et fournit une estimation des cotisations salariales et patronales. Il remplace le certificat de coûts, et il est exigé pour les régimes de retraite agréés (RRA) en Alberta.

Vous devez remplir et remettre un calendrier des cotisations prévues à Manuvie :

- ▶ dans les 30 jours qui suivent l'établissement du régime;
- ▶ dans les 30 jours qui suivent la fin de l'exercice financier du régime;
- ▶ dans les 30 jours qui suivent d'une modification permanente apportée aux cotisations prévues.



Pour obtenir la version à jour, cliquez : www.finance.alberta.ca/publications/pensions/forms.html et sélectionnez Form 21

Le calendrier des cotisations prévues (en anglais seulement)

Alberta Government **Schedule of Expected Pension Contributions**

This form must be completed by an administrator of the pension plan, other than a collectively bargained multi-employer plan, and provided to the fundholder(s) of the pension fund:

- within 30 days after the registration of the plan.
- within 30 days after the beginning of each fiscal year of the plan.
- within 30 days after the administrator becomes aware of an event which materially changes the amount of contributions required to be made in respect of the plan.

Do not file this form with the Superintendent of Pensions.

All questions with an asterisk (*) beside the number mean they are required fields.

***1 Name of Pension Plan:** _____ name of pension plan

***2 CRA Registration Number:** _____ CRA Registration #

***3 Fiscal Year of the Plan covered by this Schedule:** _____ date (mm/dd/yyyy) to _____ date (mm/dd/yyyy)

***4 Date Completed / Revised:** _____ date (mm/dd/yyyy) (The fundholder must monitor remittances to the pension plan based on the most recent version of this form).

***5 Plan Administrator - Name and Address**

| | |
|-------------------|---------------------------|
| Contact Name | Contact Title |
| Company Name | |
| Address | |
| City | Province / State |
| Postal / Zip Code | |
| Phone Number | Extension (if applicable) |
| Email Address | |

***6 Fundholder - Name and Address**

| | | |
|--------------|---------------------------|-------------------|
| Contact Name | Contact Title | Account Number |
| Company Name | | |
| Address | | |
| City | Province / State | Postal / Zip Code |
| Phone Number | Extension (if applicable) | Email Address |

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***7 Expected Contributions**
Do not include employee additional voluntary contributions (AVCs) or optional ancillary contributions (OACs)

| Period of | Estimated Employee Contributions (if any) | Estimated Employer Contributions | | Estimated Total Contributions |
|-------------|---|----------------------------------|------------------|-------------------------------|
| | | Required Contributions | Special Payments | |
| 1st Quarter | | | | |
| 2nd Quarter | | | | |
| 3rd Quarter | | | | |
| 4th Quarter | | | | |

Administrators must provide their fundholders with an explanation why contributions in any given period are reported as \$0. NOTE: An expected participating employer required contribution of \$0 is acceptable, for example, if the required contribution for any particular period is made through the application of going concern actuarial excess in the use of a contribution holiday. If any of the expected contributions are deposited sooner than required (e.g. twelve months of special payments made in the first month of the year) an appropriate explanation should be included.

In accordance with the Regulation

- all employee contributions must be remitted to the fund within 30 days following the month in which the amounts were received or deducted.
- all employer normal cost contributions must be remitted to the fund within 30 days following the month for which the contributions are payable.
- all special payments (to amortize any going concern unfunded liabilities and solvency deficiencies) must be remitted to the fund within 30 days following the month for which the special payments are payable, and
- all employer contributions to a deferred profit sharing pension plan (over the minimum required employer contribution) must be remitted to the fund within 90 days after the end of the fiscal year.
- In any given MONTH, if participating employer contributions are \$0 and there is not sufficient explanation (example: contribution holiday), the fundholder will report the unremitted contribution in accordance with section 69 of the Regulation.
- In any given QUARTER, if participating employer contributions are less than 90% of the amounts expected, the fundholder will report the unexpected contribution in accordance with section 58(5) of the Regulation.

***8 Certification - I hereby certify and understand that:**

- (a) If the plan contains defined benefit or target benefit provisions, the amounts listed above are made in accordance with the actuarial valuation report submitted with the Superintendent of Pensions for funding purposes. The expected contributions include the amounts necessary for the amortization of unfunded liabilities and solvency deficiencies (as applicable).
- (b) If the plan contains defined contribution provisions, the amounts listed above are made in accordance with the contribution requirements outlined in the current plan text document filed with the Superintendent of Pensions.
- (c) If the plan has more than one fundholder, the information completed above applies in respect of that portion of the pension plan belonging to the fundholder identified in 6 above.
- (d) If there is no amount remitted to the fundholder in a given month, without sufficient explanation, the fundholder will notify the Superintendent of Pensions of an unremitted contribution.
- (e) If the actual amount remitted to the fundholder in a given period is less than 90% of the amount than is expected, as indicated above, the fundholder will notify the Superintendent of Pensions of an unexpected contribution.

Dated this _____ day of _____, 2014.
(day) (month) (year) _____ Name and Title of Administrator (PRINT)

Signature of Administrator

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Calendrier révisé des cotisations prévues

Si une modification est apportée de façon définitive au calendrier des cotisations prévues, y compris une modification relative aux renseignements sur le régime ou au dernier destinataire d'un régime de retraite, vous devez remettre au dernier destinataire un calendrier révisé des cotisations prévues, et ce, dès que vous êtes informé de ce changement. Un calendrier révisé des cotisations prévues peut s'avérer nécessaire advenant que des modifications soient apportées au régime ou que des événements aient une incidence importante sur les niveaux de cotisation obligatoires, tel que mentionné dans les renseignements annexés au Formulaire 21.

Un calendrier révisé des cotisations prévues peut également être nécessaire si les cotisations obligatoires qui sont affectées au régime varient de façon appréciable par rapport au calendrier des cotisations prévues présenté au dernier destinataire. Si les cotisations obligatoires réelles versées varient de plus de 10 % par rapport au montant estimatif (c'est-à-dire un écart de 10 % de moins par rapport au montant estimatif), cette situation peut donner lieu à une enquête de la part du dernier destinataire à moins que vous n'ayez fourni une explication raisonnable de cet écart.



Pour de plus amples renseignements sur le Form 21, veuillez visiter le site du surintendant des régimes de retraite de l'Alberta, à l'adresse suivante : www.finance.alberta.ca/publications/pensions/legislation-private-sector-pensions.html

manuvie.ca



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