



# Online Filing User Manual

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## Background

The pensions online filing system, <https://pensionfilings.alberta.ca>, is the secure website for plans registered in Alberta to file online their annual information return (AIR) and, for plans that have defined benefit provisions, the plan's cost certificate (CC). The filing of these two documents through online filing became mandatory October 1, 2014.

Effective June 1, 2018 it became mandatory to file an electronic copy of the actuarial valuation with the online filing of the cost certificate.

Effective October 1, 2020 it became mandatory to file the AFS, Plan Text Documents, and Fundholder Documents electronically.

June 22, 2021 we have added the ability to make electronic payments online through credit cards to a maximum of \$2,000 as well as to pay by electronic fund transfer (EFT), wire transfer, or cheque. This system also permits the paying and tracking of the filing fee and late penalty separately.

Effective April 20, 2022, we have added the ability to file Letter of Credits and Termination reports through our online filing system. This becomes mandatory effective June 1, 2022.

## User Roles

### **Annual Information Return (AIR) User** (All plans)

This is either an employee of the plan administrator or a service provider designated by the plan administrator. This user can create, edit, and submit the AIR.

This user also files a PDF of the audited financial statement (AFS) for the pension plan.

The deadline for filing an AIR and AFS is 180 days following the plan's fiscal year end date.

### **Cost Certificate (CC) User** (Plans with defined benefit or target benefit provisions)

This is the individual/company designated by the plan administrator as the actuary for the plan who completes and files the plan's actuarial valuations and CCs. This user can create, edit, and submit the CC and must attach an electronic copy of the actuarial valuation with the CC. The deadline for filing a CC is 270 days following the plan's actuarial review date.

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## **Extension of Filing Deadlines**

A plan administrator can request an extension of the filing deadline of an AIR, AFS, or CC if:

- a) The request is made in writing (email is sufficient) *prior* to the original filing or previously extended deadline.
- b) The request must include the extenuating circumstance for requesting the extension, and the new deadline date being requested.

Extensions requested after the filing deadline can not be granted.

## **Logging In - AIR & CC**

Go to <https://pensionfilings.alberta.ca> and log in using the CRA number with no leading 0s and either -air or -cc.

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Account	Account
<input type="text" value="123-air"/>	<input type="text" value="123-cc"/>
Password	Password
<input type="password" value="..."/>	<input type="password" value="..."/>
<input type="button" value="Login"/>	<input type="button" value="Login"/>

## **Terms of Use**

You will be asked to read the terms of use and click accept.

### **Terms of Use Agreement**

The terms of this agreement govern your use of this website, including the filing of cost certificates and annual information returns pursuant to the Employment Pension Plans Act (Alberta). Please read this agreement carefully before you proceed. By clicking below you are agreeing to be bound by this agreement. If you do not agree to the terms of this agreement please close this window or return to the previous page. If you have any questions or concerns regarding this agreement, please submit your inquiry by clicking [Contact Pensions](#).

<input type="button" value="Accept"/>	<input type="button" value="Cancel"/>
---------------------------------------	---------------------------------------

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## Manage Plan Filings

You are at the manage plan filings window. In the left margin you will see links to this online filing user manual, the quick start guide, manage payments, and the contact information for the compliance officer (CO) who is responsible for your plan. Any questions regarding the plan or the online filing system can be directed to your CO, the general line at 780-427-8322 press 1, then 2, and leave a message, or by email to [employment.pensions@gov.ab.ca](mailto:employment.pensions@gov.ab.ca).

## Process for Filing an AIR

Once logged-in, click on the **+ create new AIR** button at the bottom left of the AIR box.

Annual Information Return  
123 - Fake Company Pension Plan

Save Review Before Submission

Jump to: General > Section 1 > Section 2 > Section 3 > Schedule A

Annual Information  
Fiscal Year End  
2018-01-01

+ Create New AIR

General  
Fiscal Year End Ending: 2018-12-31

(1) - Change In Assets

- 1) There are **jump to** links that let you choose where to start which is handy when you are returning to a form you have partially completed. There are also **back to top** links and **buttons** on the right side of each blue bar that allows you to hide and display the view of that section.

Jump to: General > Section 1 > Section 2 > Section 3 > Schedule A

[back to top]

General

(1) - Change In Assets

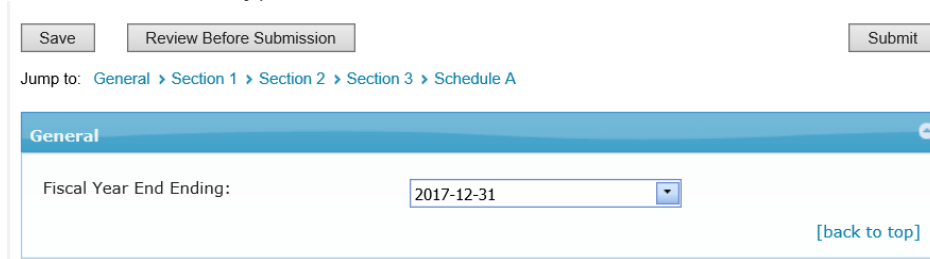
(2) Membership Reconciliation

(3) Area of Employment of Active Membership

Canada Revenue Agency - Schedule A

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- 2) Enter data now, in the form, by tabbing from field to field (best choice as it overrides the zero in the field) or mousing to the next field (you may have to delete the zero manually).



Save Review Before Submission Submit

Jump to: [General](#) > [Section 1](#) > [Section 2](#) > [Section 3](#) > [Schedule A](#)

**General**

Fiscal Year End Ending: 2017-12-31 [back to top]

- 3) There are three buttons located at the top and bottom of the forms.

#### Annual Information Return

123 - Fake Company Pension Plan



Save Review Before Submission Submit

- a. **save** – This saves the information which allows you to exit and return later to complete data entry. The program also autosaves regularly.
- b. **review before submission** – This saves the information and reviews it for accuracy and completeness. If there are no problems, the system will display a message at the top of the form indicating that it passed the review successfully.



Save Review Before Submission Submit

If there are problems, you will see a table at the top of the called business rule messages and a message “The form has been reviewed. Please address Business Rule Messages below prior to submission of this form”. The types of messages that you will see are:

- i. “This form contains the following invalid data” – the message will instruct you on how to correct the invalid data.
- ii. **Correct Error** – You correct a value that is either incorrect or missing.
- iii. **Explain** – You either correct, enter a value, OR if the data entered is correct, you click **explain**, type your explanation, and click **apply**.

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Once you get the message that "all required explanations have been provided" or "all business rules have passed" you proceed.

**i The form has been reviewed. All required explanations have been provided.**

**i The form has been reviewed. All business rules have passed.**

- c. **submit** - If you click **submit** before you have corrected or explained errors, a window opens to remind you.

Annual Information Return Submission

The Annual Information Returns cannot be submitted until all Business Rule Errors are either corrected or explained.

Please address these issues prior to submission of this form.

OK

Click **submit** which saves, reviews, and prepares the AIR for submission to our office.

Save

Review Before Submission

Submit

**Please do not click the back browser button even if it seems slow to you. Doing so will cause problems with your filing.**

- 4) A certification page opens.

I hereby certify that to the best of my knowledge:

- a) The contributions paid to the pension plan have been at least equal to those required by the current plan document and/or cost certificate filed with the office of the Alberta Superintendent of Pensions, and they have been remitted within the time period required by the *Employment Pension Plans Act and Regulation*.
- b) The plan has been administered in accordance with the requirements of the plan and the *Employment Pension Plans Act and Regulation*.
- c) The plan's investments have been made and managed in accordance with the Statement of Investments Policies and Procedures (SIPP) and the *Employment Pension Plans Act and Regulation*.
- d) The SIPP was reviewed in the last fiscal year and where applicable, a copy of it was filed with the plan actuary.
- e) Where the members are making individual investment decisions, they have been provided with sufficient information to make informed investment decisions.
- f) Where applicable, the Audited/Certified Financial Statement for the fiscal year covered by this Return was filed with the office of the Alberta Superintendent of Pensions, and
- g) The details entered on this Annual Information Return (including Schedule A) are true and correct.
- h) I am the Plan Administrator or a representative of the Plan Administrator authorized to submit this Annual Information Return on their behalf.

It asks you to provide your name, title, and company, add any other comments you want to make, and click **I certify**.

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- 5) Next, a window opens telling you who will receive the email. If you want to receive a copy of this email, enter your email address in the **cc** (carbon copy) box provided. Then click **finish**. A window opens asking if you are sure so click **yes**.

A confirmation e-mail will be sent to the e-mail addresses listed below.

If required, please add to the CC list below (separated by semi-colons).

To: notreal@yahoo.comxx

CC:

**Annual Information Return Submission**

Are you sure you want to submit the Annual Information Return to Employment Pensions?

The next step will allow you to Save or Print a copy for your records.

**Please do not click the back browser button even if it seems slow to you. Doing so will cause problems with your filing.**

- 6) Next, a copy of the PDF opens. You should print and/or save it and check the **have printed/saved** box.

**Submission Summary**

Submission successful. Please print or save this document for your records.

*Note: You are required to print or save this document before closing this page.*

I have printed/saved.

You are able to view a PDF of the AIR in online filing until we review it.

Annual Information Returns				
Fiscal Year End	Submission Date	Payment Received	Accepted Date	Action
2017-12-31	2018-11-14	2018-11-14		<a href="#">View</a>
2016-12-31	2017-06-26	2017-07-05		<a href="#">View</a>
2015-12-31	2016-06-12	2016-06-17	2016-06-17	N/A
2014-12-31	2015-06-02	2015-08-14	2015-09-10	N/A
2013-12-31	2014-06-09	2014-06-23	2015-05-11	N/A

[+ Create New AIR](#) Count: 5

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If there is a problem and you do not get to the payment section but your PDF is available as above, you can login again and click [manage payments](#). Otherwise, please contact your CO.

Once you click [submit](#) you can no longer make any changes. To make a change to a filed document, email the information to your CO.

## Paying the Filing Fee

- 1) Next, click the [pay](#) button which takes you to the payment stage. If you have filed the AIR late you will see two lines. One is the filing fee, the second is the penalty line. Please note that legislation does not permit the waiving of the penalty for late filing of the AIR.

The 2 payments can be made in one step or can be paid separately which helps if you want to pay the penalty, for instance, by credit card (to a maximum of \$2,000) and the rest by cheque, EFT, or wire transfer.

**Submission Summary**

Submission successful. Please print or save this document for your records.

*Note: You are required to print or save this document before closing this page.*

I have printed/saved.

### Payment Detail

123 - Fake Company Pension Plan

Payment Request #:  Status:   
Currency: \*  Payment Amount:

Form Number	Amount	Description
PLANAIR- 751305	\$250.00	Pension Plan Charge for Plan AIR Fiscal Year End: 2017-Dec-31
PENALTY- 31	\$25.00	Penalty Charge for Plan AIR Fiscal Year End: 2017-Dec-31
Total Selected: \$275.00		

Comments:



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- 2) If you are only paying one line select the line you are not paying at this time and click **remove**. A confirmation window will open so click **okay**.

Confirmation

Are you certain you want to remove this payment item?

Okay Cancel

- a) whether you are paying 1 line or both click **save changes**.

Form Number	Amount	Description
PLANAIR- 751305	\$250.00	Pension Plan Charge for Plan AIR Fiscal Year End: 2017-Dec-31

Total Selected: \$250.00

Add Remove

Comments:

Save Changes Proceed to Payment ?

- b) and then click **proceed to payment**.

Save Changes Proceed to Payment ?

- c) Another window opens asking if you want to add an email address. If your email address is not listed you can add it here.

Finalize Payment Request

A confirmation e-mail will be sent to the e-mail addresses listed below.  
If required, please add to the CC list below (separated by semi-colons).

To: notreal@yahoo.comxx

CC:

Proceed Cancel

- c) Another window opens. The window shows the payment options available to you. If the amount is over \$2,000 the credit card option will not appear in the drop down menu. You decide how you want to pay and select it from the drop down menu then click the box stating that you **agree to submit payment within 5 business days of finalizing this payment request**. Then click **finalize**.

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**Finalize Payment Request**

Please select the method of payment you wish to use in order to finalize this payment request. Note that once finalized the payment method **can not** be changed for this payment request.

**Cheque**  
Payments for both CAD and USD funds can be made via a cheque made payable to the Government of Alberta.

**Credit Card**  
Payments for both CAD and USD funds can be made immediately online via VISA, MasterCard, or American Express for amounts up to \$2,000.00. Credit card payments are not accepted for amounts greater than \$2,000.00.

**EFT - Electronic Funds Transfer**  
EFT Payments can be made for CAD funds only

**Wire Transfer**  
Wire Transfers can be made for both CAD and USD fund payments.

I agree to submit payment within 5 business days of finalizing this payment request.

e) Go to (g) if you are paying by cheque, EFT, or wire transfer. If you have chosen to pay by credit card click **continue** and another window opens.

**Leaving the Government Of Alberta**

Please note to complete this credit card payment you are being re-directed to a secure website (TD Merchant Services) outside of the Government of Alberta. Once the payment has been completed you will be redirected back to this website within the Government of Alberta.






If you have any questions or concerns, please contact us by email at [TBF.EmploymentPensions@gov.ab.ca](mailto:TBF.EmploymentPensions@gov.ab.ca).

f) You are taken to a Beanstream payment site. Note that this page shows the amount you are paying and the invoice number. Enter your credit card information into this secure site and click **submit payment**. Note that the page confirms your payment amount and the invoice.

**Alberta** Government

**Account GovernmentofAlberta is in test mode**

**Payment Information**

Invoice/Order Number: 479032937  
Amount: \$250.00 CAD

Payment Method:

Name on card:

Credit Card Type:

Credit Card Number:

Expiration Date:  /

Credit Card CVD:  [What's this?](#)

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g) If you chose to pay by cheque, EFT, or wire transfer, the details for the option you chose will show you how to pay. An email is sent and you return to the online filing site where you can see a receipt, if you paid by credit card, and you can click [print](#) for your records.

## Credit card

### Payment Receipt

123 - Fake Company Pension Plan

The following payment has been processed:

Description of Service:	Government of Alberta - Pension Plan Payment
Date of Payment:	11/14/2018 2:07:05 PM
Payment Request Number:	38
TD Transaction ID:	10000114
Amount of Payment:	\$250.00 CAD
Name on Card:	not mine
Message:	Approved
Authorization Code:	TEST

An additional receipt has also been sent to the admin email address where you would have received the initial payment request.

[Print Page](#)

### Manage Payments

Payment Request #	Payment Date	Currency	Payment Amount	Payment Type	Status	Action
39	11/16/2018	CAD	\$25.00		In Progress	<a href="#">View</a>
38	11/14/2018	CAD	\$250.00	Credit Card	Paid	<a href="#">View</a>

## Cheque

### Payment by Cheque Instructions

#### Cheque Payment Instructions

- Make the cheque payable to the Payee displayed below.
- Make note of the Payment Request Number, in the details of the cheque.

#### Payment Details

Payee:	Government of Alberta
Payment Request Number:	49
Currency:	CAD
Payment Amount:	\$250.00
Ministry / Department:	Employment Pensions, Financial Sector Regulation and Policy, Treasury Board and Finance, #402, 9515-107 Street, Edmonton, AB, T5K 2C3.
Email:	<a href="mailto:TBF.EmploymentPensions@gov.ab.ca">TBF.EmploymentPensions@gov.ab.ca</a>

### Manage Payments

Payment Request #	Payment Date	Currency	Payment Amount	Payment Type	Status	Action
49	1/30/2019	CAD	\$250.00	Cheque	Awaiting Payment	<a href="#">View</a>

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## Wire transfer

### Payment by Wire Transfer Instructions

Provide your bank with:

- The Bank Name and Address
- Account Holder Name
- Institution, Transit, and Account Number
- SWIFT Code
- Payment Amount
- Payment Request Number, please specify this as the reference number for the transaction.

### Payment Details

Account Holder Name:	Province of Alberta Finance Collector Account
Payee:	Government of Alberta
Bank Name:	CIBC
Bank Address:	10102 Jasper Avenue Edmonton AB, Canada T5J 1W5
Institution Number:	0010
Transit Number:	00059
Account Number:	75-38219
SWIFT Code:	CIBCCATT
Payment Request Number:	48
Currency:	CAD
Payment Amount:	\$275.00
Ministry / Department:	Employment Pensions, Financial Sector Regulation and Policy, Treasury Board and Finance
Email:	<a href="mailto:TBF.EmploymentPensions@gov.ab.ca">TBF.EmploymentPensions@gov.ab.ca</a>

## Electronic Fund Transfer

### Payment by EFT Instructions

Provide your bank with:

- The Bank Name and Address
- Account Holder Name
- Institution, Transit, and Account Number
- Payment Amount
- Payment Request Number, please specify this as the reference number for the transaction.

### Payment Details

Account Holder Name:	Province of Alberta Finance Collector Account
Payee:	Government of Alberta
Bank Name:	CIBC
Bank Address:	10102 Jasper Avenue Edmonton AB, Canada T5J 1W5
Institution Number:	0010
Transit Number:	00059
Account Number:	75-38219
Payment Request Number:	50
Currency:	CAD
Payment Amount:	\$25.00
Ministry / Department:	Employment Pensions, Financial Sector Regulation and Policy, Treasury Board and Finance
Email:	<a href="mailto:TBF.EmploymentPensions@gov.ab.ca">TBF.EmploymentPensions@gov.ab.ca</a>

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h) At this point you can print the page and then **log off** {or make another payment for the line you removed previously.}

123-air [ **Log Off** ]

## To Make Another Payment

3. To make that last payment after logging in,

a) click **manage payments** to the left.



b) You will see the payment that you already made showing in the list. Click **+** **create payment** at the bottom.

Payment Request #	Payment Date	Currency	Payment Amount	Payment Type	Status	Action
38	11/14/2018	CAD	\$250.00	Credit Card	Paid	View

[+ Create Payment](#) Count: 1

c) A window opens asking you to select the currency from the drop down menu. Select it and then click **continue**.

Currency Selection

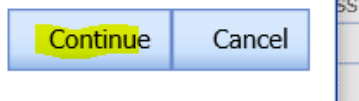
Please select the currency to continue, Or click 'Cancel' to return to the search screen.

Currency

CAD

USD

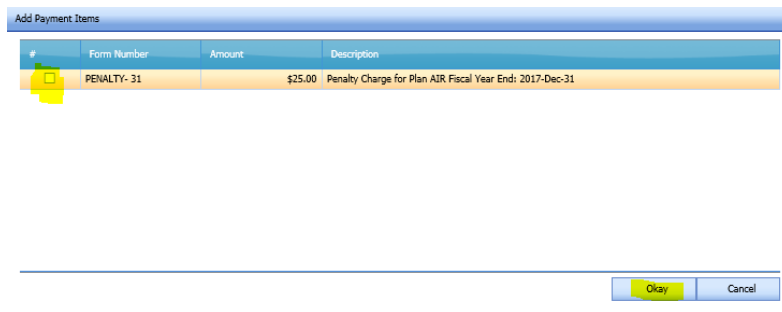
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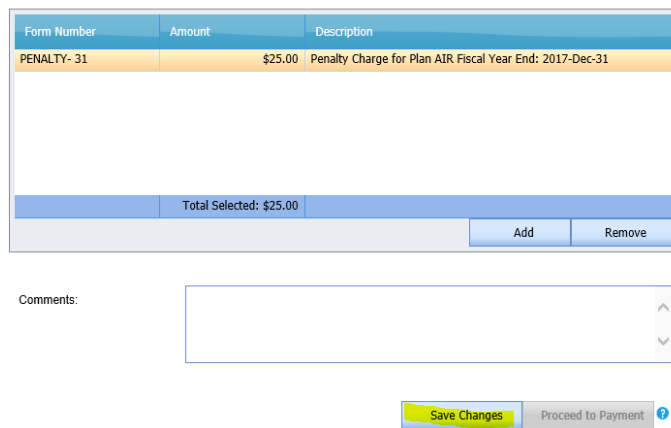
d) A blank form appears and you click **add** in the middle of it.



e) A window opens and you click the **box** of the line you are paying and then click **okay** at the bottom.



f) This adds the line into the payment detail. Click **save changes**. Then go back up to 2(b) above.



NOTE: If at any time during your online session you require assistance, please contact your CO or the general line at 780-427-8322 press 1, then 2, and leave a message, or by email to [employment.pensions@gov.ab.ca](mailto:employment.pensions@gov.ab.ca).

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## **Filing Fees for AIRs, Including Late Fees**

1. The annual filing fee is paid when the AIR is submitted. The fee is calculated as:
  - a. For AIRs with fiscal years ending September 30, 2014 or earlier, the fee was calculated as:  $\$7.00 \times$  number of active plan members, with a minimum of \$200 and a maximum of \$20,000.
  - b. For AIRs with fiscal years ending October 1, 2014 through September 30, 2015, the fee was calculated as:  $\$3.25 \times$  total number of plan members (i.e. active, inactive, and retired), with a minimum of \$250 and a maximum of \$75,000.
  - c. For AIRs with fiscal years ending October 1, 2018 through September 30, 2020, the fee is calculated as:  $\$2.50 \times$  total number of plan members (i.e. active, inactive, and retired), with a minimum of \$250 and a maximum of \$75,000.
  - d. For AIRs with fiscal years ending October 1, 2020 through September 30, 2021, the fee is calculated as:  $\$2.00 \times$  total number of plan members (i.e. active, inactive, and retired), with a minimum of \$250 and a maximum of \$75,000.
  - e. For AIRs with fiscal years ending October 1, 2021 through September 30, 2022, the fee is calculated as:  $\$2.00 \times$  total number of plan members (i.e. active, inactive, and retired), with a minimum of \$250 and a maximum of \$75,000.
  - f. The rate is recalculated annually and published on our main website by September 30<sup>th</sup> of each year and takes effect for the next 12 months (October 1 to September 30). <https://www.alberta.ca/private-sector-pensions-legislation-updates.aspx>
  - g. The filing fee is due within 5 days of the AIR being submitted online and may include late-filing of the AIR penalties as noted in #2 below.

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## Filing deadline

The deadline for filing an AIR is 180 days after the plan's fiscal year-end. You are required to submit the filing fee to our office within 5 days of submitting the AIR. The Superintendent of Pensions will assess a late filing penalty of 10% to any pension plan where the **AIR is received** after the prescribed filing deadline or, in a case where the Superintendent of Pensions has consented to an extension of the filing deadline that extended deadline.

## CRA late filing penalty

Our office collects information on behalf of the Canada Revenue Agency (CRA). When the AIR is filed late or is not filed at all, CRA can impose financial penalties under subsection 162(7) of the *Income Tax Act*, of \$25.00 per day up to a maximum of \$2,500.00. The CRA may even revoke a plan's registration under subsections 147.1 (11) and (12).

**NOTE: The Superintendent's office informs CRA when a filing deadline extension has been provided, however, CRA still has the right to impose a late-filing penalty based on the original deadline.**

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## Instructions for CRA Schedule A

The numbering used below refers to the corresponding sections of the CRA Schedule A.

2. Total Actuarial Liability based on a funding method that matches contributions with accrued benefits on a reasonable basis.
3. Date of the last calculation of actuarial liability from plan obligations.
4. A plan terminates when contributions have ceased and members have ceased to accrue benefits. An inactive plan under the *Income Tax Act* is one that has been terminated by the plan sponsor but the total plan funds have not been disbursed. Examples of inactive plans include those that:
  - have no active plan membership, but the employer is continuing to pay pension benefits from the fund;
  - are on a paid-up basis but retain their registration with Canada Revenue Agency.

Note: Under sections 70(2) and 76(1) of the *Employment Pension Plans Act*, inactive plans, other than PCIs, are deemed to be terminated and must be wound up.

5. An **active member** is an employee who accrues benefits in a defined benefit plan or on whose behalf the employer makes contributions to a money purchase plan. According to the *Income Tax Regulation* 8500(3) a **connected person** is generally one who:
  - Owns directly or indirectly, 10% or more of the issued shares of any class of the capital stock of the employer or a related corporation; or
  - Does not deal at arm's length with the employer (see section 251 of the *Income Tax Act*); or
  - Is a specified shareholder of the employer by reason of subsection 248(1) of the *Income Tax Act*.For a complete definition of **connected person**, see subsection 8500(3) of the *Income Tax Regulations*.

*After Section 6, multi-employers plans go to Section 11*

A Multi-Employer Plan under the *Income Tax Act* (Canada) is a plan for which, at the beginning of the year, it is reasonable to expect that at no time in the year will more than 95% of the active plan members be employed by a single employer or by a related group of participating employers. For a complete definition of a Multi-Employer Plan, please refer to section 8500(1) of the *Income Tax Regulations*.

*After Section 6, specified multi-employers plans can proceed to submission*

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A Specified Multi-Employer Plan (SMEP) under the *Income Tax Act* (Canada) has the following characteristics:

- the plan is a Multi-Employer Plan (see definition above);
- employers participate in the plan under a collective bargaining agreement and contributions are according to a negotiated formula;
- employer contributions are based on hours worked by employees or some other similar measure;
- all or nearly all (90% is acceptable) of the employers are taxable entities; and
- it is expected that at least 15 non-related employers will contribute to the plan in the year, or at least 10% of the active members of the plan will be employed in the year by more than one participating employer.

Under certain conditions on application by the plan administrator, the Minister of National Revenue may designate a plan to be a SMEP under 8510(2)(b) of the *Income Tax Regulations*. For a complete definition of a SMEP, please refer to section 8510 of the *Income Tax Regulations*.

9. See definition of connected person in the explanation of section 5 above.
10. If the sponsor providing the plan is a corporation, indicate if the corporation underwent a change of control during the plan year being reported. When the sponsor is not a corporation, check the box for  not applicable.

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## **Process for Filing an AFS** (Plans with defined benefit or target benefit provisions)

In the AIR user's screen, click on the **+ create new AFS** button at the bottom left of the AFS box.

Audited Financial Statements			
Fiscal Year End	Submission Date	Accepted Date	Action
2020-07-27	2020-07-27		N/A
2019-12-31	2020-06-26		N/A
2018-12-31	2019-07-08		N/A
2017-12-31	2018-06-27	2018-06-27	N/A
2016-12-31	2017-06-30	2017-06-30	N/A

**+ Create New AFS**

A new screen will open.

### Audited Financial Statement

██████ - ████████ Pension Plan

General Information

Fiscal Year End: \*

AFS File Upload: \* **Select file** or **Drop file here**

Allowed file extensions: **.pdf, .doc, .docx**

Comment:

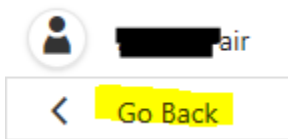
**Submit**

**AFS Filings**

Fiscal Year End	Submission Date	Accepted Date
Jul 27, 2020	Jul 27, 2020	
Dec 31, 2019	Jun 26, 2020	
Dec 31, 2018	Jul 8, 2019	

nce.alberta.ca/index.html

If you want to go back to the previous screen click on your CRA number at the top right and click **go back**.



At this time, only a copy of the AFS is required. Add the document using either the **select file** button or by dragging the document to the **drop file here** area. Then click **submit**.

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Fiscal Year End: \*

AFS File Upload: \*  or Drop file here

**AFS.docx** 23 kb  
Uploaded

Allowed file extensions: **.pdf, .doc, .docx.**

Comment:

A window will pop up asking you to confirm submission. Click **yes**.

Confirm Submission

Are you sure you want to submit the Audited Financial Statement? You will not be able to make any changes after submission.

The AFS filing list at the bottom of the page and the list on the manage plan filings page will show an accepted date once it has been reviewed and accepted.

Audited Financial Statements			
Fiscal Year End	Submission Date	Accepted Date	Action
2020-07-27	2020-07-27		N/A
2019-12-31	2020-07-27	2020-08-10	N/A
2019-12-31	2020-06-26		N/A
2018-12-31	2019-07-08		N/A
2017-12-31	2018-06-27	2018-06-27	N/A

+ Create New AFS 1 2 3 4

**AFS Filings**

Fiscal Year End	Submission Date	Accepted Date
Jul 27, 2020	Jul 27, 2020	
Dec 31, 2019	Jul 27, 2020	Aug 10, 2020
Dec 31, 2019	Jun 26, 2020	
Dec 31, 2018	Jul 8, 2019	
Dec 31, 2017	Jun 27, 2018	Jun 27, 2018

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## Process for Filing a Plan Text Document

In the AIR user's screen, click on the + create new plan text document button at the bottom left of the plan text document filings box.

Plan Text Document Filings
Submission Date
2020-07-27
2020-06-26
2020-06-26
<a href="#">+ Create New Plan Text Document filing</a>

A new screen will open.

Choose if you are uploading a plan amendment or a revised plan text.

Select...

---

Plan amendment

Revised plan text

You must upload 3 documents:

- a signed form 2,
- the signed amendment, and
- the summary/redline of the amendment.

### Upload Documents

Allowed file extensions: **.pdf, .doc, .docx.**

Signed form 2: *	<input type="button" value="Select file"/> or Drop fil...	The summary, redline, or list of the sections amended:	<input type="button" value="Select file"/> or Drop fil...
Signed short amendment, signed restated plan text or final version with signed board resolution: *	<input type="button" value="Select file"/> or Drop fil...	Other:	<input type="button" value="Select file"/> or Drop fil...

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Then click submit.

The plan text document filing list at the bottom of the page and the list on the manage plan filings page will show an accepted date once it has been reviewed and accepted.

Plan Text Document Filings <span style="float: right;">⤴</span>		
Submission Date	Accepted Date	Action
2020-07-27		N/A
2020-06-26		N/A
2020-06-26		N/A

[+ Create New Plan Text Document filing](#) Count: 3

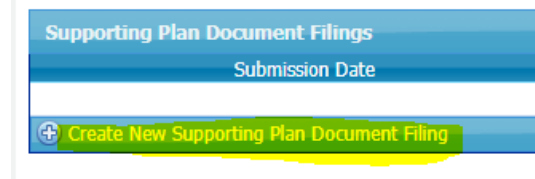
 Plan Text Document Filings

Submitted Date	Amendment Type	Accepted Date	Comments
Aug 7, 2020	Revised plan text		
Jun 26, 2020	Plan amendment		

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## Process for Filing a Supporting Plan Document

In the AIR user's screen, click on the **+ create new supporting plan document** button at the bottom left of the fundholder document filings box.



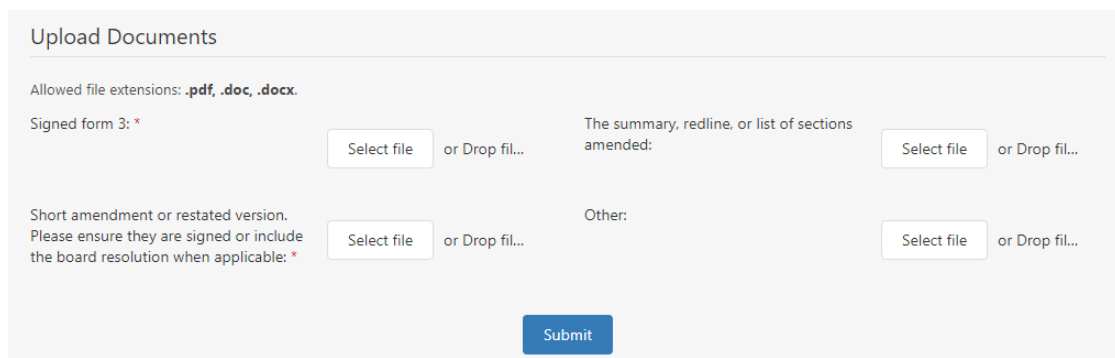
A new screen will open.

Choose if you are uploading a:

- change of fundholder,
- insurance contract or policy,
- trust agreement,
- custodial agreement,
- board of trustee change,
- individual trustee change,
- trust deed,
- bylaw or resolution relating to the plan,
- participation agreement,
- list of participating employers.

You must upload 3 documents:

- a signed form 3,
- the signed fundholder document, and
- the summary/redline of the amendment.



Then click **submit**.

The Supporting Plan Document filing list at the bottom of the page and the list on the manage plan filings page will show an accepted date once it has been reviewed and accepted.

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## **Process for Filing a Termination Report**

In the AIR user's screen, click on the + create new termination report filing button at the bottom left of the Termination Report Filing box.



A new screen will open with three sections.

1. General Information:

**General Information**

---

Please confirm that the final AIR will be filed. For a defined contribution plan, it must be filed within 60 days after the effective date of the termination of the plan. For a plan with benefit formula provision, it must be filed within 120 days after the effective date of the plan termination

The check box must be clicked to proceed.

2. Contacts:

Please include the contact information for two individuals for our office to contact regarding the termination.

3. Upload Documents:

We require the following documents to be filed:

- Copy of letter or resolution
- Termination report or valuation

Any other documentation such as a cover letter can be attached under the “Other” category.

Once all the fields have been completed and the documentation has been attached, click “Submit”.

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## **Process for Filing a Letter of Credit**

In the AIR user's screen, click on the + create new letter of credit filing button at the bottom left of the Letter of Credit Filings box.

There are two sections that need to be completed:

### 1. General Information

The following information will need to be inputted:

- Effective Date of the Letter of Credit
- Expiration Date of the Letter of Credit
- Type of Letter of Credit (drop down menu)
  - New – used when opening a new letter of credit
  - Renewed – used when renewing an already established letter of credit
  - Replacement – used when replacing a previously established letter of credit
- Financial Institution
- Amount
- Comments (optional)

### 2. Upload Documents

We require the following documentation to be submitted:

- Letter of Credit
- Other (optional)

Once all the fields have been completed and the documentation has been attached, click “Submit”.

Please note: our office requires official notification at least 30 days before the expiry of the LOC advising if you will or will not be renewing it.

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## Process for Filing a Cost Certificate(CC)

Once logged in, click on the **+ create new CC** button at the bottom left of the CC box.

**Cost Certificate Filing**  
123 - Fake Company Pension Plan

Save Review Before Submission

**Cost Certificates**  
Fiscal Year End  
2018-11-14  
**+ Create New CC**

**⚠ The following fields are invalid:**  
• Cost Certificate Type

Jump to: [Part A >](#) [Part B >](#) [Part C >](#)

**Part A - Plan information**

Actuarial review date:

- 1) There are **jump to** links that let you choose where to start which is handy when you are returning to a form you have partially completed. There are also **back to top** links and **buttons** on the right side of each blue bar that allows you to hide and display the view of that section.

Jump to: [Part A >](#) [Part B >](#) [Part C >](#)

[\[back to top\]](#)

**Part A - Plan information**

Jump to: [Section 1 >](#) [Section 2 >](#) [Section 3 >](#) [Section 4 >](#) [Section 5 >](#) [Section 6 >](#) [Section 7](#)

**Part B - Going concern results**

**Part C - Solvency results**

- 2) Enter data now, in the form, by tabbing from field to field (best choice as it overrides the zero in the field) or mousing to the next field (you may have to delete the zero manually).

**Part A - Plan information**

Actuarial review date:

Review type:

**\* Required Field**

- 3) There are three buttons located at the top and bottom of the forms.

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## Cost Certificate Filing

123 - Fake Company Pension Plan

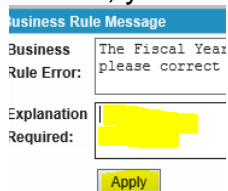


- a. **save** – This saves the information which allows you to exit and return later to complete the data entry. The program also autosaves regularly.
- b. **review before submission** – This saves the information and reviews it for accuracy and completeness. If there are no problems, the system will display a message at the top of the form indicating that it passed the review successfully.



If there are problems, you will see a table at the top called business rule messages and a message “The form has been reviewed. Please address Business Rule Messages below prior to submission of this form”. The types of messages that you will see are:

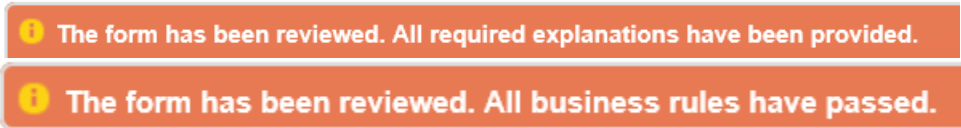
- iv. “This form contains the following invalid data” – the message will instruct you on how to correct this.
- v. **Correct Error** – You correct a value that is either incorrect or missing.
- vi. **Explain** –You either correct, enter a value, OR if the data entered is correct, you click **Explain** and type your explanation and click **apply**.

A screenshot of a "Business Rule Message" form. It has a blue header with the text "Business Rule Message". Below the header, there are two rows: "Business Rule Error:" followed by a text box containing "The Fiscal Year please correct". Below that, there is an "Explanation Required:" label followed by a text box containing a yellowed-out area. At the bottom of the form is a yellow "Apply" button.

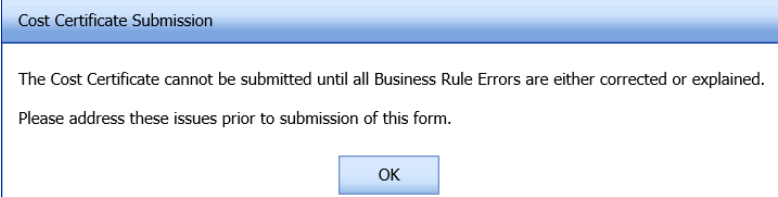
A common error that is missed is not entering the unfunded liabilities into B(5) and the solvency deficiencies into C(2). Click on the **+ add** button on the bottom blue line and enter the information into the 4 fields for each separate liability or deficiency. Then click **update** which looks different depending on whether you are mousing or tabbing.

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Once you get the message that "all required explanations have been provided" or "all business rules have passed" you proceed.



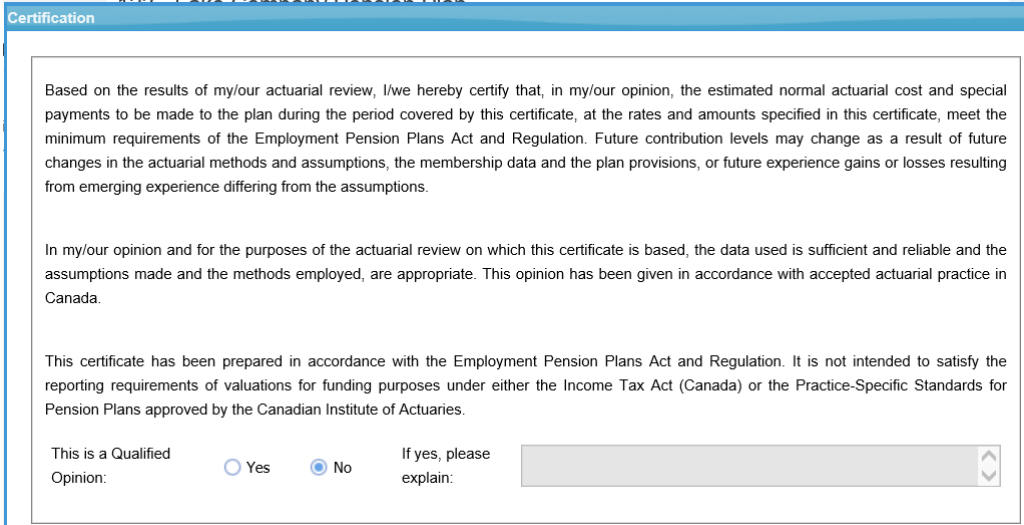
c. **Submit** –If you click **submit** before you have corrected or explained errors, a window opens to remind you.



Click **submit** which saves, reviews, and prepares the CC for submission to our office.



4) A certification page opens.



It asks you if this is a qualified opinion. If it is you must enter an explanation or you cannot proceed with the submission.

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You then provide your name, title, and company. If there are any other comments you want to make enter them here. You must upload a PDF of the actuarial valuation and then click **I certify**.

Please enter your name, title and company in the text area below.

Name and Title:

Company:

Comments:

Upload Actuarial Valuation (PDF):

- 5) Next, a window opens telling you who will receive the email. If you want to receive a copy of this email, enter additional email addresses in the **cc** (carbon copy) box provided. Then click **finish**. A window opens asking if you are sure so click **yes**.

A confirmation e-mail will be sent to the e-mail addresses listed below.

If required, please add to the CC list below (separated by semi-colons).

To: notreal@yahoo.comxxx

CC:

### Cost Certificate Submission

Are you sure you want to submit the Cost Certificate to Employment Pensions?

The next step will allow you to Save or Print a copy for your records.

**Please do not click the back browser button even if it seems slow to you. Doing so will cause problems with your filing.**

- 6) Next, a copy of the PDF opens. You should print and/or save it and check the **I have printed/saved** box then click **close**. You are then taken back to the manage plan filings screen where you are able to **view** the CC until we have reviewed it.

Submission successful. Please print or save this document for your records.

*Note: You are required to print or save this document before closing this page.*

I have printed/saved.

Cost Certificates				
Fiscal Year End	Submission Date	Payment Received	Accepted Date	Action
2018-11-14	2018-11-14			N/A
2017-12-31	2018-11-15			<a href="#">View</a>

[+ Create New CC](#) Count: 2

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Once you click [submit](#) you can no longer make any changes. To make a change to a filed document, email the information to your CO.

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