

Instructions
Form 1
Application for Registration of
Pension Plan

Section A - Filing of Application

An Application for Registration of Pension Plan (Application) must be completed and signed by an employer, or a person authorized by the employer, for each and every pension plan that is required to be registered under the *Pension Benefits Act, 1997*.

An Application, together with a certified copy of the insurance contract, trust deed, by-law, or other documents governing or having a bearing on the operation of the plan, and a copy of the explanation of the terms and conditions of the plan given to the members, must be filed with the authority of the jurisdiction which it is believed will supervise the pension plan, within the period prescribed by that jurisdiction. In any event, the information in the Application will enable the authority of the jurisdiction with which the Application is filed to determine which of the authorities will supervise the plan.

An Application for a pension plan expected to be supervised by the Superintendent of Pensions in Newfoundland and Labrador must be filed within 60 days of the establishment of the plan. The documents, addressed to the Superintendent of Pensions, should be completed and signed by the plan administrator and accompanied by a remittance payable to the Newfoundland Exchequer Account covering the fee specified in the Directive of the Minister of Service NL. This fee depends on the number of plan members and former members as of the effective date of the plan, in accordance with the following:

- \$10.00 for each member of the pension plan; and
- \$5.00 for each former member of the pension plan.

The fee payable shall not be less than \$200 or more than \$12,500.

Under the *Pension Benefits Act, 1997*, a “member” means a person who has become a member of the plan and has neither ceased membership in the plan nor retired from the plan, and a “former member” means a person who either ceased membership in the plan or has retired from the plan, and who retains a present or future entitlement to receive a benefit under the plan. Please note that members include those on disability or leave who have not terminated or retired, even if they did not accrue pension benefits during the plan year.

Section B - Definitions

“INCLUDED EMPLOYMENT” means employment upon or in connection with the operation of any work, undertaking or business that is within the legislative authority of the Parliament of Canada. In general, the following types of employment fall into the category of “included employment”:

- any work, undertaking or business operated or carried on for or in connection with navigation and shipping, whether inland or maritime, including the operation of a ship and transportation by ship anywhere in Canada;
- any railway, canal, telegraph or other work or undertaking connecting a province with another province or extending beyond the limits of a province;
- any line of steam or other ships connecting a province with another province or extending beyond the limits of a province;
- any ferry between a province and another province or between any province and a country other than Canada;
- any aerodrome, aircraft or line of air transportation;
- any radio broadcasting station;
- any bank or authorized foreign bank within the meaning of section 2 of the Bank Act;
- any work, undertaking or business that, although wholly situated within a province, is before or after its execution declared by the Parliament of Canada to be for the general advantage of Canada or for the advantage of two or more provinces, e.g., grain elevators, flour mills, feed mills, feed warehouses, seed cleaning mills, undertakings for the production, use and application of atomic energy and for the production, refining or treatment of prescribed substances in connection with atomic energy; and

- i. any work, undertaking or business outside the exclusive legislative authority of provincial legislatures, and any work, undertaking or business of a local or private nature in Yukon, the Northwest Territories or Nunavut.

“PLAN YEAR” means calendar year unless otherwise specified in the pension plan.

Section C - Explanation of Items

The numbering of the sections in these instructions corresponds to the numbers on the Application. Please follow these instructions carefully to avoid having inaccurate or incomplete forms returned. If the space under any item on the Application is insufficient to enter the required information, use additional sheets of paper and attach them to the Application.

1. Name of employer or association

- (A) This means the corporate name of the employer, or if not incorporated, the business name of the employer, or the name of the association.

Note for multi-employer pension plans: In the case of a pension plan covering employees of more than one employer, this item should be completed with the name of the principal employer, or in case of doubt, with the name of the employer with the greatest number of employees. In cases where it is inappropriate to complete this item with the name of any one employer, this item should be completed with the name of the agent of the employers, or with the name of the association of the employers, authorized by them to act on their behalf for purposes of complying with the filing requirements of the legislation. An asterisk (*) should follow the name of the agent or the association of employers that acts on behalf of the employers whose employees are covered by the pension plan.

2. Names and addresses of other employers of employees covered by this plan

In cases where the name of the principal employer was entered in item 1, list in this item (or attach a list) only the other employers whose employees are covered by the plan. In cases where the name of the agent of the employers, or the names of the association of the employers, was entered in item 1, list (or attach a list) in names of all employers whose employees are covered by this plan.

3. Nature of business

Where more than one activity applies to a single employer or where, in the case of a plan covering employees of more than one employer, different activities apply to different employers, indicate each relevant activity.

The main activity or activities should be described precisely, for example:

Leather Glove Manufacturing
Home Electric Appliance Trade

See definition of "Included Employment" in Section B. Please indicate if employees are considered to fall under included employment (i.e., federal jurisdiction) or otherwise (i.e., provincial jurisdiction). Please check one box for each activity.

5. Identification of plan

- (C) For purposes of this item, "Administrator" does not necessarily mean the legal administrator but the person or organization actually servicing the plan by maintaining the records and carrying out the terms of the plan. For purposes of this item, "Administrator" of the plan may be the employer, a group of employers, a pension committee, an insurance company, a pension plan consultant, a trust company or some other person or organization maintaining the records and carrying out the terms of the plan.

Certification

Complete and sign the certification. This testifies to the accuracy of the information provided and that the plan is administered in accordance with the Newfoundland and Labrador *Pension Benefits Act, 1997*.

Problems Completing the Application

If you are encountering problems completing the Application, please write to our office explaining the problem, or you may call a member of our staff at (709) 729-1039. We will be pleased to assist you.

Government of Newfoundland and Labrador
Service NL
Pension Benefit Standards Division
2nd Floor, West Block, Confederation Bldg
P. O. Box 8700
St. John's, NL A1B 4J6

The legislation, forms, and directives are available on our website at www.servicnl.gov.nl.ca/pensions/index.html. Copies of the forms and directives are also available from our office. Requests for a copy of the *Pension Benefits Act, 1997* should be directed to:

The Queen's Printer
P.O. Box 8700
St. John's, NL A1B 4J6
Telephone: (709) 729-3649