



Guidance

Title	Annual Filing Process for Defined Contribution Pension Plan Returns
Publication type	Guidance
Topics	Annual filing requirements
Plans	Defined contribution plans
Year	2017

All defined contribution pension plan returns that are submitted annually must be filed using the [Regulatory Reporting System](#) (RRS). Returns are not considered received at OSFI until the filing process is complete and the returns have been accepted in RRS.

The [Manage Corporate Returns User Guide \(PDF\)](#) provides instructions for creating and submitting returns in RRS to update a plan's Organizational Profile on page 44.

The [Manage Financial Returns User Guide \(PDF\)](#) provides instructions for filing returns in RRS

- via electronic file upload on page 15;
- using the on-line web form on page 24; and
- via document upload on page 55.

Return	Filing Process and Support
Annual Information Returns – OSFI 49, OSFI 49A and the Pension Plan Annual Corporate Certification (PPACC) Due within six months after the plan year end.	Submit using the on-line web form or, where permitted, via electronic file upload Guide to Completing the OSFI 49 Annual Information Return, OSFI 49A Schedule A – Canada Revenue Agency Information Requirements and the Pension Plan Annual Corporate Certification (PPACC)
OSFI 60 (Certified Financial Statements) Due within six months after the plan year end.	Submit using the on-line web form or via electronic file upload Guide to Completing the Certified Financial Statements (OSFI 60)
Auditor's Report Filing Confirmation (ARFC) Due within six months after the plan year end.	Submit using the on-line web form and, if required, attaching Audited Financial Statements via electronic file upload. Guide to Completing the Auditor's Report Filing Confirmation (ARFC)

If a plan is not registered to file returns using RRS, it should do so immediately. Pension plan administrators must contact the Bank of Canada, as host of the RRS system, to register for access to the Bank of Canada secure site and the RRS system. For assistance in registering, please contact RRS Support at the Bank of Canada by phone at 1-855-865-8636, or by email at rrs-sdr@bank-banque-canada.ca.

For further information, please visit the OSFI website or contact us at:

Office of the Superintendent of Financial Institutions

255 Albert Street

Ottawa, Ontario

K1A 0H2

Telephone: (613) 991-0609

Email: [ReturnsAdmin@osfi-bsif.gc.ca](mailto>ReturnsAdmin@osfi-bsif.gc.ca)