
BULLETIN NUMBER:	PENS 16-008
TITLE:	APR filing of Membership
LEGISLATION:	<i>Pension Benefits Standards Act</i>
DATE:	September 2016

PURPOSE

This bulletin outlines the changes of the APR e-filing with respect to reporting membership.

BACKGROUND INFORMATION

With the new *Pension Benefits Standards Act* (the Act) that came into force in September 2015, the definition of "[Active Member](#)" (Section 1 of the Act) has been changed. It states as follows:

"active member", in relation to a pension plan, means an individual who is employed in employment covered by the plan if

- (a) he or she is, with respect to that employment,
 - (i) accruing benefits under the plan, or*
 - (ii) contributing to the plan or having contributions made to the plan on his or her behalf,**
- (b) he or she is not, with respect to that employment, accruing benefits under the plan, contributing to the plan or having contributions made to the plan on his or her behalf because
 - (i) he or she has elected to suspend his or her membership under section 31, or*
 - (ii) the plan is one under which benefits have ceased to accrue and that is continued with the consent of the superintendent under section 95 (1), or**
- (c) he or she is on a temporary absence from that employment;*

The implications of this definition change on the Annual Pension Report (APR) e-filing system is that suspended members are considered active members.

The Annual Pension Reports (APR) e-filing system has been modified to reflect this change. This change will be implemented on October 11, 2016. The [user guide](#) of the APR filing will be updated to reflect this change on that day.

WHAT'S NEW IN THE APR FILING

On tab 3, “Section 3. MEMBERSHIP” screen, the “Suspended members not accruing benefits” is removed. A new section is added that breaks down the active members into two groups: “Active members not accruing benefits at fiscal year end (Suspended members included)” and “Active members accruing benefits at fiscal year end” as shown in the below:

APR											1	2	3	4	5	6	7	8	9	10	11	CRA	Certify	Logout
Section 3. MEMBERSHIP ?											ANNUAL PENSION RETURN													
Active Members																								
Active members at the end of the previous fiscal year															<input type="text" value="0"/>									
Members who joined / transferred to the plan during the fiscal year under review															<input type="text" value="0"/>									
Subtotal															<input type="text" value="0"/>									
Active members who retired during the fiscal year under review															<input type="text" value="0"/>									
Active members who died during the fiscal year under review															<input type="text" value="0"/>									
Other terminations of membership during the fiscal year under review															<input type="text" value="0"/>									
Subtotal															<input type="text" value="0"/>									
Total active members at fiscal year-end (All Members)															<input type="text" value="0"/>									
Active members not accruing benefits at fiscal year end (Suspended members included)															<input type="text" value="0"/>									
Active members accruing benefits at fiscal year end															<input type="text" value="0"/>									

WHERE SHOULD I REPORT THE SUSPENDED MEMBERS

The number of suspended members should be included in the “Active Members at the end of the previous fiscal year” and in the “Active members not accruing benefits at fiscal year end (Suspended members included)”.

MORE INFORMATION

If you have any questions, you may contact the Superintendent at Pensions@ficombc.ca or by phone at 604.660.3555.

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