

Data List for the Filing of Actuarial Information via the Registration and Licensing System (RLS)



Report Information
Plan Identification
<ul style="list-style-type: none"> Pension Plan Name Registration Number
Report Information
<ul style="list-style-type: none"> Purpose of the report Review Date End date of period covered by report Report Date
Other Plan Information
<ul style="list-style-type: none"> If the plan provides benefit increases coming into effect during the period covered by the report but after the valuation date, have those increases been reflected in going concern liabilities? Solvency liabilities? CV Basis – file or re-affirm a previously filed CV Basis
Other Report Information
<ul style="list-style-type: none"> Purpose of the report Review Date End date of period covered by report Report Date
Contributions and Special Payments
<ul style="list-style-type: none"> Actuary's recommendation – based on percent of payroll? Or dollar amount?
Normal Cost
<ul style="list-style-type: none"> Normal cost contribution rule – member / employer
Contribution and Special Payment Recommendation by Period
<ul style="list-style-type: none"> By period – member and employer contributions; member and employer special payments
Fixed rate of negotiated contributions
<ul style="list-style-type: none"> Member / employer Breakdown of fixed rate
Schedule of Special Payments
Unfunded Liability (UL) Special Payments
<ul style="list-style-type: none"> Each UL listed separately Provide date of establishment, present value as at review date, estimated monthly contributions (\$) and (%), where applicable, and amortization date Where applicable, delay in commencement of special payments? Yes or no
Solvency Deficiency (SD) Special Payments
<ul style="list-style-type: none"> Each SD listed separately Provide date of establishment, present value as at review date, estimated monthly contributions (\$) and (%), where applicable, and amortization date

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FCAA RLS Data List – Filing Actuarial Information

Going Concern Assumptions

Selected going concern actuarial assumptions

- Where a flat rate is used, enter the rate under "Ultimate rate" and "N/A" under "Initial rate" and "Number of years."
- Valuation interest rate – active members; valuation interest rate – retirement members; rate of indexation; rate of general wage and salary increase; YMPE escalation rate; maximum pension limit escalation rate; rate of consumer price index increase

Additional going concern actuarial assumptions

- Asset valuation method; liability valuation method; mortality table; allowance for promotion, seniority, and merit increases; allowance for investment expenses; allowance for administrative expenses; ultimate interest rate breakdown; number of assumed hours per member per plan year; number of total annual hours of work assumption, withdrawal scale; variable retirement rates / scale; annual pensionable earnings; year maximum pension limit escalation commences
- Contribution holiday recommended? Yes or no
- Impact to going concern liabilities if the discount rate was lowered by 1%

Going Concern Valuation

- Assets: market value, adjusted for receivables and payables; amount of receivables included in market value; book value; going concern assets, adjusted for receivables and payables; amount of receivables included in going concern value; optional ancillary contributions account balances included in going concern assets
- Liabilities: breakdown between active members, deferred members, pensioners, other participants, transfer deficiency holdbacks, optional ancillary benefits, provisions for adverse deviations, other reserves
- Net funded position; funded ratio
- Additional going concern valuation information, if liability valuation method is not unit credit: going concern assets, going concern liabilities, funded ratio – all based on the alternative valuation method

Gain and Loss Worksheet

- Summary of gains and losses

Membership Data

- Active Members, Pensioners, Deferred Members: number, liability amount, average age, average pensionable service, average salary, average annual pension
- Other liabilities: liability amount

Solvency Valuation

Selected solvency actuarial assumptions

- Where a flat rate is used, enter the rate under "Ultimate rate" and "N/A" under "Initial rate" and "Number of years."
- Valuation interest rate – benefits to be settled by lump sum transfer; Valuation interest rate – benefits to be settled by annuity; rate of indexation
- What is the blended rate used to calculate the amortization payments and provisional assets?

Additional solvency actuarial assumptions

- Asset valuation method; mortality table

Solvency Valuation

- Assets: market value, adjusted for receivables and payables; amount of receivables included in market value; solvency assets, adjusted for receivables and payables; amount of receivables included in going concern value; optional ancillary contributions account balances included in going concern assets; provisional assets; amount of wind-up expense assumption
- Liabilities: breakdown between active members, deferred members, pensioners, other participants, optional ancillary benefits, other reserves
- Net solvency position; net wind-up position; solvency ratio