

Jurisdiction	Who is the Administrator?	Standard of Care or Fiduciary Role of the Administrator Relevant to the Pension Fund	Administrator Duties Relevant to Fund Holder Responsibilities	Who Can Hold Funds and Type of Agreement or Contract	Fund Holder Duties	Deemed Trust Provisions	Filing Requirements for Fund Holder Arrangements
Federal	<p>Act 7(1)</p> <p>CB MEPP</p> <ul style="list-style-type: none"> a board of trustees <p>Non-CB MEPP</p> <ul style="list-style-type: none"> a pension committee <p>Single employer</p> <ul style="list-style-type: none"> the employer or if CB, board of trustees – if agreements require it <p>Simplified Pension Plan</p> <ul style="list-style-type: none"> a financial institution 	<p>Act 8(3) Shall administer the plan and fund as a trustee for the employer, and the members/former members/others entitled to benefits.</p> <p>Act 8(4) Standard of care – prudent person.</p> <p>Act 8(5) Shall invest assets – prudent person.</p> <p>Includes provisions to deal with:</p> <ul style="list-style-type: none"> special knowledge and skills ability to rely on professionals conflict of interest 	<p>Act 7.4 Shall, in accordance with the Act and Regs., administer the plan and fund and file required documents.</p> <p>Act 8(5) Shall invest assets – prudent person.</p> <p>Act 9.1(1) Advise fund holder of expected remittance.</p> <p>Act 9.1(2) If the administrator is not the employer, advise the Superintendent of late/non-remittance.</p> <p>Reg. 7 and 7.1 Maintain record of investments and establish/maintain SIPP.</p> <p>Reg. 10 Is liable for late contributions with interest.</p>	<p>Act 8(1) Deemed trust</p> <p>Reg. 11(1)(a) Insurance contract or trust agreement.</p>	<p>Act 9.1(2) If the administrator is not the employer, advise the Superintendent of late/non-remittance.</p>	<p>Act 8(1) and(2)</p> <ul style="list-style-type: none"> Money in the pension fund and contributions deducted/due but not yet remitted <p>5(4) of the Solvency Funding Relief Regs. 2009</p> <ul style="list-style-type: none"> Difference in payments if using smoothing in excess of 110%. <p>Applies in bankruptcy and is ongoing.</p>	<p>Act 10 and Reg. 11 (1)(a)</p>
Alberta	<p>Act 10, 11 and 12</p> <p>CB MEPP</p> <ul style="list-style-type: none"> a board of trustees <p>Non-CB MEPP</p> <ul style="list-style-type: none"> a board of trustees or employer delegated under the agreement 	<p>Act 13 (5) Stand in a fiduciary capacity in relation to members, former members and others entitled to benefits.</p>	<p>Act 13(1), (2), (3), (4) and (6)</p> <ul style="list-style-type: none"> Administer the plan. Administer the plan in compliance with the Act. Ensure that all plan documents are in compliance with the Act. Have actuarial valuations of DB provisions performed as required by the Act. 	<p>Act 49(1) Held by:</p> <p>(a) an insurance company under a contract for insurance;</p> <p>(b) a trust in Canada governed by a written trust agreement under which the trustees are:</p> <p>(i) a trust corporation or corporation incorporated by or under a statute of</p>	<p>Act 50(3) Notify superintendent of non-remittance.</p>	<p>Act 51 Contributions are deducted and due but not yet remitted</p> <p>Act 52 and 53 Security interest on bankruptcy of the employer</p>	<p>Act 19(1)(a)(iii)</p>

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	Single employer <ul style="list-style-type: none"> the employer or a board of trustees 		Act 14 File all documents that are required by the Act Act 15 Comply with disclosure requirements Act 76(3) Wind-up the plan Reg. 51 Establish and maintain a SIPP	Parliament or of the Legislature of a province or territory to provide pensions to employees, or (ii) subject to subsection (1.1), 3 or more individuals at least 3 of whom reside in Canada and at least one of whom is not a significant shareholder, partner or employee of the employer or a proprietor of the business of the employer. (c) a society established under the Pension Fund Societies Act; (d) a person pursuant to the Government Annuities Act (Canada);or (e) a combination of the persons referred to in 2 or more of the above categories. 1.1 A fund holder consisting of a trust to which subsection 1(b)(ii) applies. Must hold the pension fund through a Custodian.			
British Columbia	Act 1(1) and 7 MEPP <ul style="list-style-type: none"> a board of trustees Single employer <ul style="list-style-type: none"> a board of trustees or 	Act 8(5) <ul style="list-style-type: none"> Stand in a fiduciary capacity in relation to members, former members and others entitled to benefits. Prudent person Ultimate responsibility for 	Act 8 <ul style="list-style-type: none"> Administer the plan. Administer the plan in compliance with the Act. Ensure that all plan documents are in compliance with the Act. 	Act 42(1) Held by: <ol style="list-style-type: none"> an insurance company under a contract for insurance; a trust agreement under which the trustee is: 	Reg. 43(5) Notify superintendent of non-remittance	Act 43.1 Contributions deducted and due but not yet remitted	Act 14(2)(a)(iii)

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	the employer	administration (even if some duties are delegated). <ul style="list-style-type: none"> No conflict of interest. 	<ul style="list-style-type: none"> Have actuarial valuations of DB provisions performed as required by the Act. <p>Act 9</p> <ul style="list-style-type: none"> Filing requirements. <p>Act 10</p> <ul style="list-style-type: none"> Disclosure requirements. <p>Act 14</p> <ul style="list-style-type: none"> Plan registration <p>Act 15</p> <ul style="list-style-type: none"> Plan amendments <p>Act Part 4</p> <ul style="list-style-type: none"> Terminate the plan. 	<ul style="list-style-type: none"> a trust company, or a board of trustees; <p>c) a society under Pension Fund Societies Act;</p> <p>d) a person pursuant to the Government Annuities Act;</p> <p>e) the B.C Pension Corporation with respect to public sector pension plans.</p>			
Saskatchewan	Act 2(1)(b) “administrator” means: (i) in the case of a specified multi-employer plan, a board of individuals who are trustees of the plan; (ii) in the case of a plan that is not a specified multi-employer plan, either: (A) the employer; or (B) where it is specified in the plan that the employer is not to be the administrator, a board of trustees or a similar body	Act 11(2) While acting in the capacity of administrator, the administrator of a plan: (a) stands in a fiduciary relationship to members, former members and any other persons entitled to benefits pursuant to the plan; (b) holds in trust for the benefit of members, former members and other persons entitled to benefits pursuant to the plan, any fund established or contract arising pursuant to the plan; (c) shall act in good faith and in the best interests of members, former members and other persons entitled	Act 11 <ul style="list-style-type: none"> Administer plan in accordance with the Act. File required documents. <p>Act 13 Disclosure</p> <p>Act 16 Registration of plan</p> <p>Act 17 Amendment of plan</p> <p>Act 53 and 56 Plan termination</p>	Act 41 Held by: (a) an insurance company under a contract for insurance; (b) a trust agreement under which the trustee is: <ul style="list-style-type: none"> a trust company, or a board of trustees; (c) a society under the Pension Fund Societies Act; (d) a fund holder as permitted by the Income Tax Act (Canada).	Act 42(3) Notify the Superintendent of non-remittance.	Act 43 Contributions are deducted and due, but not yet remitted.	Act 16(1)(a)(iii)

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	constituted in accordance with the terms of the plan; or (iii) a person who has been appointed administrator of a plan by the superintendent pursuant to section 58.	to benefits pursuant to the plan; and (d) shall not prefer the interests of one person entitled to benefits pursuant to the plan over the interests of any other person so entitled.					
Manitoba	Act 28.1(1)-(1.2) The administrator may be: (a) a pension committee (for plans with > 50 members); (b) the employer; (c) a trustee; (d) a member of a board of trustees of the plan; (e) the insurer (for SMPPPs); or (f) a person appointed by an Order.	Act 28.1(2)-(11) (a) The administrator of a pension plan shall exercise the care, diligence and skill in the administration and investment of the pension fund that a person of ordinary prudence would exercise in dealing with the property of another person; (b) The administrator of a pension plan shall invest the assets of the pension fund, and manage those investments, in accordance with the regulations and in a manner that a reasonable and prudent person would apply in investing and managing a portfolio of investments of a pension fund; (c) Unless a pension plan otherwise provides, an administrator who uses a non-financial criterion to formulate an investment policy or to make an investment decision does not thereby commit a breach of trust or contravene this Act if, in formulating the policy or making	Act 18(2) File documents required under the Act and regulations Act 21-25 Ensure the plan's documentation complies with the Act and regulations. Act 26 Ensure <ul style="list-style-type: none"> investments are made and administered funding of benefits according to the Act and regulation. Act 26(4)-(4) If terminated, ensure wind-up is according to Act and regulations. Act 29-30 Provide required disclosure to members, other beneficiaries and stakeholders.	Reg 3.19 Held by: (a) an insurance company under a contract for insurance between the company and the administrator; (b) a trust company incorporated under the laws of Canada or of a province or territory of Canada; (c) a trust under a written trust agreement under which there are three or more trustees: (i) each of whom is an individual, (ii) at least 3 of whom reside in Canada, and (iii) at least one whom is none of the following: (A) the employer, (B) a significant shareholder of the employer, (C) if the employer is a partnership, a member of that partnership, (D) an officer or	Act 28(6) Notify superintendent of non-remittance.	Act 28 Hold contributions deducted and due in trust for payment into the pension plan.	Reg 2.3(2)(a) All supporting documents of the plan. i.e. trust deed or agreement, insurance contract.

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		<p>the decision, he or she has complied with subsections the Act;</p> <p>(d) The administrator of a pension plan shall use in the administration of the plan and in the administration and investment of the pension fund all relevant knowledge and skill that the administrator possesses or, by reason of the administrator's profession, business or calling, ought to possess;</p> <p>(e) An administrator of a pension plan shall not knowingly permit the administrator's interest to conflict with the administrator's duties and powers in respect of the plan and the pension fund;</p> <p>(f) Where it is reasonable and prudent in the circumstances so to do, the administrator of a pension plan may employ or appoint one or more agents to carry out any act required to be done in the administration of the plan and in the administration and investment of the pension fund;</p> <p>(g) An administrator of a pension plan who employs or appoints an agent shall personally select the agent and be satisfied of the agent's suitability to perform the act for which the agent is employed or appointed, and the administrator shall carry out such supervision of the agent as is prudent and reasonable;</p>		<p>employee of the employer;</p> <p>(d) a corporation established by an Act of Parliament or of the Legislature of a province or territory of Canada to administer one or more public sector pension plans;</p> <p>(e) a pension fund society under the Pension Fund Societies Act (Canada);</p> <p>(f) the Government Annuities Act (Canada).</p>			

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		<p>(h) An employee or agent of an administrator is also subject to the standards that apply to the administrator;</p> <p>(i) The administrator of a pension plan is not entitled to any benefit from the pension plan other than pension benefits, ancillary benefits, a refund of contributions, and fees and expenses related to the administration of the pension plan and permitted by the common law or provided for in the pension plan;</p> <p>(j) An agent of the administrator of a pension plan is not entitled to payment from the pension fund other than the usual and reasonable fees and expenses for the services provided by the agent in respect of the pension plan.</p>					
Ontario	<p>Act 8 The administrator may be:</p> <p>(a) the employer ;</p> <p>(b) a pension committee with representatives of both employer(s) and members;</p> <p>(c) a pension committee with only member representatives;</p> <p>(d) the insurance company if it guarantees all plan benefits;</p> <p>(e) for multi-employer pension plans, a board of trustees where at</p>	<p>Act 22 (1)(2)(3)(4)</p> <ul style="list-style-type: none"> Exercise the same care, diligence and skill in the administration and investment of the pension fund that a person of ordinary prudence would exercise in dealing with the property of another person. Use all relevant knowledge and skills that the administrator possesses, or ought to possess, by reason of profession or business, in the administration and investment of the pension 	<p>Act 22 (5)(7) The administrator may employ agents(s) to carry out duties of the administrator where reasonable and prudent to do so, be satisfied of the agent's suitability and shall supervise agents.</p> <p>Act 19 Ensure the pension plan and pension fund are administered;</p> <ul style="list-style-type: none"> in compliance with the Act and Regs; in accordance with filed documents acknowledged by the Superintendent. 	<p>Act 22(6) Reg. 54 Specifies that a pension fund trustee be one or a combination of the following:</p> <p>(a) a government;</p> <p>(b) an insurance company;</p> <p>(c) a trust in Canada governed by written agreement under which the trustees are:</p> <p>(i) a trust company (Loan and Trust Corporations Act), or</p> <p>(ii) 3 or more individual trustees, minimum 3 Canadian residents, minimum 1 independent</p>	<p>Act 22(8) Fund holder duties are the duties that the administrator delegates to the fund holder in its capacity as agent of the administrator.</p> <p>Act 56.1 Notify the Superintendent of non-remittance of contributions when due, or non-receipt of summary of</p>	<p>Act 57</p> <ul style="list-style-type: none"> The administrator has a lien on the employer's assets equal to amounts deemed to be held in trust by the employer, including: <ul style="list-style-type: none"> (a) Employee contributions received by the employer and not yet paid into the fund. (b) Employer contributions 	<p>Act 9(2) The administrator files a certified copy of the documents that create and support the pension fund.</p> <p>Act 12(3) The administrator files a certified copy of each document and changing documents that</p>

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	<p>least 50% of members and majority of member representatives are Cdn. citizens or landed immigrants;</p> <p>(f) a corporation, board, agency or commission given plan administration responsibility by Act of Legislature;</p> <p>(g) a person appointed by the Superintendent as the administrator for plan wind up (see also Act 71); or</p> <p>(h) a prescribed person or entity.</p>	<p>fund. This specifically applies to members of the pension committee, the board of trustees, or a board, agency or commission given plan administration responsibility by the Act of Legislature.</p> <ul style="list-style-type: none"> Shall not knowingly permit the administrator's interests to conflict with the administrator's duties and powers in respect to the pension fund. This specifically applies to members of the pension committee, or the board of trustees. <p>Act 22(9) Clarifies that prohibition against the administrator receiving benefits from the plan other than benefits under plan terms (or fees permitted by common law or plan terms) applies equally to members of the pension committee or the board of trustees.</p> <p>Act 22 (8) Standards for the administrator also apply to agents and employees.</p>	<p>Act 9, 12, 20, 21 & Regulation File:</p> <ul style="list-style-type: none"> initial registration documents including fund holder documents and amendments to the documents; regular filings, including annual information returns, investment information summary, actuarial reports and actuarial information summary, financial statements (including audited financial statements); reciprocal transfer agreements and other information as required by the PBA and Regulation. <p>Act 25, 26, 27, 28 and 29 Provide information to members and access to plan and fund documents.</p> <p>Act 56, 56.1 Ensure all plan contributions are paid when due; notify the Superintendent of non-payment; provide the fund holder a summary of contributions that are required to be made to the plan.</p> <p>Act S. 62 Ensure investments are in accordance with the Act and Regulations.</p> <p>Reg. 76 File year end financial statements</p>	<p>of contributing employer (enumerated as not significant shareholder, not partner etc.), or</p> <p>(iii) a corporate pension society (Pension Funds Society Act);</p> <p>(d) instruments under the Government Annuities Act;</p> <p>(e) a board, agency, commission or corporation given plan administration responsibility by the Act of Legislature.</p>	<p>contributions required to be made to the plan.</p>	<p>due and not yet paid into the fund.</p> <p>(c) On windup, employer contributions are accrued to the windup date, but not yet due.</p>	<p>create and support the pension fund.</p>

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			and the audited statement if the pension fund has more than \$3 million in assets. Reg. 78 Establish a SIP&P.				
Quebec	Act 147 A pension committee	Act 150 The pension committee acts in the capacity of a trustee. Act 151 <ul style="list-style-type: none"> Standard of prudence, diligence and skill that a reasonable person would exercise in similar circumstances. The administrator must act with honesty and loyalty in the best interest of the members or beneficiaries. Act 158 The administrator may not exercise his powers in his own interest, or in the interest of a third person, nor may he place himself in a situation of conflict between his personal interest and the duties of his office. Act 151.1 Presumed to have acted with prudence where it acted in good faith on the basis of an expert's opinion. Act 154 If the pension committee chooses carefully, provides clear	Civil code 1306 <ul style="list-style-type: none"> Preserve the fund and make it productive. Increase the patrimony. Civil Code 1308 Comply with the obligations imposed on him by law or by the text of the plan. Examples: <ul style="list-style-type: none"> Act. 161 – Transmit the Régie annual statement drawn up Act. 166 – Call an annual meeting Act. 169 – Establish and adopt a written investment policy Act. 112-113 – Provide statements to members and beneficiaries Act. 111 – Provide a summary of the pension plan Act. 26 - Transmit notice of amendment to plan members Act. 19 – Ask for registration of the amendment Act. 119 – Ask an actuary to prepare the actuarial valuation and transmit the valuation to the Régie 	Act 6 Except in the case of an insured plan, contributions and derived income are held in a pension fund.(This fund is a trust patrimony.) Civil Code 1261 The trust patrimony, consisting of the property transferred in trust, constitutes a patrimony by appropriation, autonomous and distinct from that of the settler, trustee or beneficiary and in which none of them has any real right.	Act 51 The pension committee notifies the Superintendent of non-remittance.	Act 49 Contributions and accrued interest are due, but not yet remitted.	

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		instructions and supervises his work, he is not responsible for the error or omission on the part of the delegate or service providers and representatives who exercise a discretionary power.					
New Brunswick	Act 1 <ul style="list-style-type: none"> The administrator is the person who administers the plan. 	Act 14(1) and (2) Shall ensure the pension plan and fund are administered in accordance with the Act, Regs. and filed documents. Act 17(1) Standard of care for administration and investment – prudent person. Act 17 and 18 Includes provisions to deal with: <ul style="list-style-type: none"> special knowledge and skill ability to rely on professionals conflict of interest 	Act 14(1) and (2) Shall ensure the pension plan and fund are administered in accordance with the Act, Regs. and filed documents. Act 10(1) and 11(1) File for registration of the plan and amendments. Act 15 File AIRs. Act 23 Disclosure of information requirements. Act 49 <ul style="list-style-type: none"> Take all necessary steps to ensure contributions are made to fund. Advise the Superintendent of non-remittance of contributions. Act 53 May commence court proceedings to obtain payment of contributions that are due. Reg. 9 Ensure that actuarial valuations	Reg. 11 The pension fund shall be administered by one or a combination of the following: <ul style="list-style-type: none"> (a) an insurance company (b) a trust agreement under which the trustee is <ul style="list-style-type: none"> a trust company a board of trustees a society under the Pension Fund Societies Act (c) a person, board, agency, commission or other body made responsible by an Act of the Legislature. 	Act 49(7) Notify the Superintendent of non-remittance.	Act 51 <ul style="list-style-type: none"> Money received from an employee is deemed to be held in trust for the employee until it is paid into the pension fund. Money withheld through payroll deductions is deemed to be money received from employee. The employer is deemed to hold in trust for beneficiaries of the plan, an amount equal to employer contributions due by not paid into fund. If the plan is wound-up, the employer is deemed to hold in trust an amount equal to contributions accrued but not yet 	Act 10(2) An application for registration of a pension plan must include certified copies of the documents that create and support the pension fund.

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			are performed. Reg. 44 Establish, adopt and follow an SIPG.			due. <ul style="list-style-type: none"> The administrator has a lien and charge on the employer's assets for amounts deemed to be held in trust. Act 51(6) Deemed trust provisions apply whether or not money is kept separate and apart from the employer's other money.	
Nova Scotia	<p>Act (1) The administrator is the person who administers the plan.</p> <p>Act 14 The administrator must be: (a) the employer, (b) a pension committee, (c) an insurance company for guaranteed benefits, (d) a board of trustees for a MEPP, or (e) a person appointed by the Superintendent.</p>	<p>Act 29</p> <ul style="list-style-type: none"> Act with care, diligence, knowledge and skill. Must exercise the same care, diligence and skill in the administration and investment of the pension fund that a person of ordinary prudence would exercise in dealing with the property of another person. Use all relevant knowledge and skill that the administrator possesses, or ought to possess, in the administration of the pension plan and the administration and investment of the pension fund. Shall not knowingly permit the administrator's interest 	<p>Act 15 Apply for registration of the plan.</p> <p>Act 18(1) and (3) Apply for registration of plan amendments and file a copy of each document that changes the documents that support the plan and the fund.</p> <p>Act 26</p> <ul style="list-style-type: none"> To ensure the pension plan and pension fund are administered in accordance with the Act and regulations. To ensure the plan is administered in accordance with the filed plan documents. <p>Act 27 File Annual Information Returns and additional reports (Reg. 12</p>	<p>Act 29(4A) The pension fund trustee may only be as prescribed.</p> <p>Reg. 55 The fund must be administered by one or more of: (a) a government; (b) an Insurance company; (c) a trust agreement under which the trustee is: <ul style="list-style-type: none"> a trust company a board of trustees a corporation under the Pension Fund Societies Act </p> <p>(d) the Canadian Government Annuities Act; (e) an agency that is responsible under an Act of Legislation.</p>	<p>Act 45 Notify the Superintendent of non-remittance.</p> <p>Act 67 Every person engaged in the investment of the fund shall ensure the money is invested in accordance with the Act and regulations.</p>	<p>Act 46 – Not deemed trust Requires unremitted contributions to be held in trust.</p>	<p>Act 16(i) and (j) Plan documents must set out a mechanism for establishing and maintaining the pension fund, and a mechanism for paying for the cost of administering of the pension plan and pension fund.</p>

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		<p>to conflict with the administrator's duties and powers in respect of the pension fund.</p> <p>Act 67 Every person engaged in the investment of the fund shall ensure the money is invested in accordance with the Act and regulations.</p>	<p>and 13 for actuarial valuation reports).</p> <p>Act 28 File reciprocal transfer agreements.</p> <p>Act 29 May hire agents.</p> <p>Act 31, 32, 33, 34 and 35 Comply with requirements for disclosure to members.</p> <p>Act 45 Provide notice to the Superintendent of non-remittance.</p> <p>Act 46</p> <ul style="list-style-type: none"> • Contributions are to be held in trust. • The administrator has a lien on the employer's assets for unremitted contributions. <p>Act 64 Commence proceedings in court for non-remittance.</p> <p>Act 73 The administrator must provide notice of wind-up.</p> <p>Act 75 The administrator must file a wind-up report.</p> <p>Act 77 The administrator must provide statements on wind-up.</p>				

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			<p>Schedule I – Regulations The administrator must establish, review, amend and distribute a statement of investment policies and procedures.</p> <p>Schedule III The administrator must comply with restrictions regarding investment of the pension fund.</p>				
Newfoundland	<p>Act 12(1) Administrator</p> <p>Single employer</p> <ul style="list-style-type: none"> the employer; a pension committee; an insurance company; a board, agency, commission or other body responsible for the administration of the plan. <p>Act 12(2)</p> <ul style="list-style-type: none"> A pension committee for plans > than 49 members <p>Act 13 – MEPP</p> <ul style="list-style-type: none"> a pension committee a board of trustees 	<p>Act 14 Administer the pension plan and fund as a trustee for the employer, members and former members.</p>	<p>Act 14</p> <p>(i) Administer the plan. (ii) Administer the plan in compliance with the Act. (iii) If employer is not the administrator of the plan, provide the administrator with information that is required in order to comply with the terms of the plan. (iv) Inform the Superintendent of Pensions of any changes to administration.</p> <p>Reg. 4 (1) and (2) File reciprocal transfer agreements.</p> <p>Reg. (5) Reporting as per DB provision.</p>	<p>Act 15 Maintained by:</p> <p>(a) a government; (b) an insurance company; (c) a trust agreement under which the trustee is: (i) a trust company (ii) 3 or more individuals (iii) a corporate pension society under the Pension Fund Societies Act (d) a board, agency, commission or corporation responsible under an Act of the Legislature.</p>	<p>Act 31 Notify the Superintendent of non-remittance.</p> <p>Reg. 39(3) Maintain current records identifying the plan's investments and the investments' names.</p>	<p>Act 32 (1), (2) and (3) (1) money in the pension fund; (2) contributions deducted and other amounts that are due but have not been remitted; (3) applies to ongoing, bankruptcy and termination.</p>	<p>Act 16</p> <p>Act 31</p> <p>Directive No. 1 (2)(b)</p>
ITA/R	<p>ITA147.1(6)</p> <ul style="list-style-type: none"> a person; a body of persons; or a majority of persons 	<p>Ultimate responsibility for the overall operation of the plan and compliance with the legislation</p>	<p>ITA147.1(7)</p> <ul style="list-style-type: none"> Administer in accordance with the terms of the plan as registered. 	<p>ITR8502(g) and 6(e) under IC72-13R8</p> <ul style="list-style-type: none"> an insurance company; a trust in Canada; 	<ul style="list-style-type: none"> Ensure proper accounting of plan funds. Ensure 	<ul style="list-style-type: none"> No such provision for registered pension plans 	<ul style="list-style-type: none"> Trust agreement or insurer contract

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	<p>must reside in Canada, unless permitted in writing by the Minister to be a non-resident administrator.</p>		<ul style="list-style-type: none"> Notify the Minister of the name and address of the administrator and changes thereto. 	<ul style="list-style-type: none"> a pension corporation; arrangement administered by the Gov. of Canada or Gov. of a province; any combination of the above. 	<p>information returns required by the ITA/R are filed, if applicable.</p>	<p>exists.</p>	<p>(including application).</p> <ul style="list-style-type: none"> T3P form to be filled out with respect to a trust agreement.