

INTERIM COST CERTIFICATE

PART A – PLAN INFORMATION			
Plan registration number:	Actuarial review date: _____ (dd-mm-yyyy)		
Official name of the plan:			
The following information must be as at the effective date of this interim cost certificate prepared in accordance with subsection 4.13(2) of the Pension Benefits Regulation. Only complete those sections that have changed.			
PART B – GOING CONCERN RESULTS			
	EMPLOYER COST	MEMBER COST	
Estimated normal actuarial cost for year following certificate	\$ _____	\$ _____	
Rule for how the normal actuarial cost is calculated	_____ % of member contributions	_____ % of covered payroll	
	_____ % of covered payroll		
	Other (describe) _____ _____	Other (describe) _____ _____	
ASSETS	DB Only	Total of DB & DC	
A. Going concern assets	\$ _____	\$ _____	
B. Market value	\$ _____	\$ _____	
C. Book value (if relevant)	\$ _____	\$ _____	
LIABILITIES BY MEMBERSHIP GROUP	DB Only	Total of DB & DC	
D. Active	\$ _____	\$ _____	
E. Deferred	\$ _____	\$ _____	
F. Pension in pay	\$ _____	\$ _____	
G. Other (please describe) _____	\$ _____	\$ _____	
H. Total liabilities (D+E+F+G)	\$ _____	\$ _____	
FUNDED POSITION	DB Only	Total of DB & DC	
I. Surplus or (unfunded liabilities) (A-H)	\$ _____	\$ _____	
J. Going concern funded ratio (A/H) (to 4 decimal places and DB only)		N/A	
NEW UNFUNDED LIABILITY CREATED AT THE EFFECTIVE DATE OF THE INTERIM COST CERTIFICATE			
Date established (dd-mm-yyyy)	Amount of unfunded liability	Annual special payments	End of amortization (dd-mm-yyyy)
	\$ _____	\$ _____	
	\$ _____	\$ _____	
PART C - SOLVENCY RESULTS			
ASSETS	DB Only	Total of DB & DC	
K. Value of assets (Assets may either be based on market value or a value that does not smooth them over 5 years)	\$ _____	\$ _____	
L. Less wind-up expenses	\$ _____	\$ _____	
M. Plus present value of special payments	\$ _____	\$ _____	
N. Total solvency assets (K-L+M)	\$ _____	\$ _____	
O. Total solvency assets for determining solvency ratio	\$ _____	\$ _____	

(K-L)			
LIABILITIES		DB Only	Total of DB & DC
P. Solvency liabilities		\$	\$
FUNDED POSITION		DB Only	Total of DB & DC
Q. Solvency excess or deficiency) (N-P)		\$	\$
R. Solvency ratio (O/P) (to 4 decimal places and DB only)			N/A
NEW SOLVENCY DEFICIENCY CREATED AT THE EFFECTIVE DATE OF THE INTERIM COST CERTIFICATE			
Date established (dd-mm-yyyy)	Amount of solvency deficiency	Annual special payments	End of amortization (dd-mm-yyyy)
	\$	\$	
	\$	\$	\$
PART D - REVISED INFORMATION FOR MULTI-UNIT PENSION PLAN			
Change to total contributed (per hour)		\$	
Change to normal cost		\$	
Change to unfunded liability payments		\$	
Change to solvency deficiency payments		\$	
PART E - REVISED INFORMATION FOR NEGOTIATED COST PLAN			
Change per year	Members	Employer	
Change per hour			
Change per member (monthly)			
Change per member (annual)			
Balance of cost			
PART F - DIFFERENCES BETWEEN THIS INTERIM COST CERTIFICATE AND LAST COST CERTIFICATE (show increase or decrease)			
Change in going concern assets		\$	
Change in going concern liabilities		\$	
Change in going concern surplus		\$	
Change in unfunded liabilities		\$	
Change in normal cost		\$	
Change in annual unfunded liability payments		\$	
Change in solvency assets		\$	
Change in solvency liabilities		\$	
Change in solvency surplus		\$	
Change in solvency deficit		\$	
Change in annual solvency deficiency payments		\$	
PART G – ACTUARIAL OPINION			
I confirm that this interim cost certificate has been prepared in accordance with <i>The Pension Benefits Act</i> and <i>Pension Benefits Regulation</i> . It is not intended to satisfy the reporting requirements of actuarial valuations for funding purposes under either the <i>Income Tax Act</i> (Canada) or the Practice-Specific Standards for Pension Plans approved by the Canadian Institute of Actuaries.			
Actuary's Signature:		Date	
Name & Title (printed):			
Company:			
Address:			