Halifax Regional Water Commission Employees' Pension Plan
Regulatory Filing Requirements - 2019
as at December 31, 2019

	Report	Regulatory Body	Filing Deadline	Date last filed		Comments
1	Annual Form 3 - Summary of Contributions	Superintendent of Pensions	60 days after the beginning of each fiscal year	February 19, 2020	DB Plan	Filed directly with the Trustee, Northern Trust, for the DB Plan.
				February 18, 2020	DC Plan	Filed directly with the Trustee, Industrial Alliance, for the DC Plan.
2	Pension Plan Income Tax Return (T3)	Canada Revenue Agency	March 31st	March 13, 2020	DB Plan	CRA requires Northern Trust as the custodian to prepare and file T3 Income Tax Returns each year. Information obtained from HRM Pension Plan quarterly report.
3	Pension Plan Audited Financial Statements	Superintendent of Pensions	6 months after the Plan's fiscal year end	June 25, 2019	DB Plan	Audited financial statements were completed and approved by the HW Board on June 20th, 2019.
				June 12, 2019	DC Plan	Audited financial statements are not prepared for this pension plan. However, Industrial Alliance provides a Financial Report detailing all pertinant details of the plan. This report is submitted to the regulatory body prior to June 30th each year.
4	Annual Information Returns (AIR)	Superintendent of Pensions	June 30th	June 12, 2019	DB Plan	
				June 12, 2019	DC Plan	
5	Actuarial Valuation*	Superintendent of Pensions Canada Revenue Agency	September 30th	September 27, 2019 September 27, 2019		Actuarial Valutaion was conducted as of January 1, 2019.
6	Plan Amendments	Superintendent of Pensions	60 days after the amendment approved by the Board	September 27, 2019	DB Plan	Amendment #12 approved by the Board June 20, 2019; Submitted to the Superintendent September 27, 2019. The amendment was persuant to the contribution rate change as dictated by the Actuarial Valuation of January 1, 2019.
		Canada Revenue Agency		September 27, 2019		
		Superintendent of Pensions Canada Revenue Agency	60 days after the amendment approved by the Board	n/a	DC Plan	All documents relating to the registration of the DC Plan were received by the Superintendent October 6, 2017.

* Actuarial Valuations are required at a minimum every three (3) years.
** Notional Agreements were implemented during 2017 with an effective date for January 1, 2017. Notional Agreements are not registered therefore not subject to reporting requirements to a regulatory body.