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Notice to Individual Pension Plan Sponsors – Ontario Jurisdiction

Please review the following important information regarding the annual IPP government reporting as at December 31, 2025 applicable to IPPs not exempt* from the Ontario Pension Benefits Act.

2025 Pension Adjustments

The Employer is required to report a Pension Adjustment and the IPP registration number on each active plan member's 2025 T4 Slip. Reported pension adjustments are used by CRA to adjust personal RSP room and are not equal to the annual IPP contribution. Employer IPP contributions are not reported on the plan member's T4 slip. GBL will calculate and confirm the IPP information to be included on the plan member's T4 slip.

To obtain 2025 pension adjustment information prior to the corporate *T4 filing deadline of February 28, 2026* forward each active member's total employment income to our office by email or fax, complete and return a Pension Adjustment Information Form, or use our online Pension Adjustment Calculator at www.gblinc.ca

Please ensure the individual or company that completes the corporate T4 flings is aware of this requirement.

2025 Annual Filings

GBL will complete and submit the following required IPP Provincial and Federal government filings:

- Form 7 – Summary of Contributions
- T3P Employee's Pension Plan Income Tax Return
- Pension Fund Financial Statement
- Annual Information Return

Electronic submission via the Pension Services Portal (PSP) is mandatory. Employers are required to activate the online PSP account and delegate GBL as the Agent and/or Actuary.

Copies of all completed forms and statements will be provided.

GBL will contact the plan financial advisor to obtain information regarding the plan's investment account. Please notify our office if you have recently changed advisors or if there have been multiple accounts opened on behalf of the plan.

FSRA Assessment Invoice

The Employer will receive an Assessment Notice and Invoice from the Financial Regulatory Authority of Ontario (FSRA). Payment to FRSA is required within 30 days of the date of the assessment notice. Further information can be obtained from FSRA: 1-800-668-0128 or www.fsrao.ca

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*IPP plans who have applied for an Exemption from the Ontario Pension Benefits Act and IPPs established after December 2020, Form 7, PSP Delegation and FSRA Assessment Invoice requirements refenced above are not applicable.

For additional information regarding the IPP annual reporting, please visit our website: www.gblinc.ca or contact our office by phone Toll Free 877-249-2999 or email: admin@gblinc.ca