



Office of the Superintendent of Financial Institutions Fees Report Fiscal year 2023-24

November 7, 2024



Cat. No.: IN3-34E-PDF

ISSN: 2562-1734

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Office of the Superintendent of Financial Institutions Fees Report Fiscal year 2023–24

Publication type: Fees report

Date: November 7, 2024

The Honourable Chrystia Freeland, P.C., M.P.
Deputy Prime Minister and Minister of Finance

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2024

ISSN 2562-1734

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Superintendent's message

I am pleased to present Office of the Superintendent of Financial Institutions (OSFI)'s report on fees for 2023–24.

The *Service Fees Act* provides a modern legislative framework that enables cost-effective delivery of services and, through better reporting to Parliament, improves transparency and oversight.

This year's report continues to provide context on each fee, in the spirit of open and transparent fee management. Details include the fee type, the rate of adjustment, the service standard and the performance result.

OSFI is funded through assessments on the financial institutions and private pension plans that it supervises and regulates as well as a user-pay program for legislative approvals and other select services. The user-pay program charges a standard fee for each service based on estimated costs for that type of service. The fees are adjusted annually in accordance with the *Service Fees Act*.

These fees represent less than 1% of OSFI's total revenue. The remainder of OSFI's costs are recovered through the aforementioned assessments, which are set at an amount to fully recover OSFI's expenses after amounts recovered through the user-pay program.

The total fees (i.e., assessments and user-pay program charges) are consistent with OSFI's estimates at the beginning of the year and OSFI recovered all its costs for 2023-24.

Peter Routledge
Superintendent

About this report

This report, which is tabled under section 20 of the *Service Fees Act* (<https://laws-lois.justice.gc.ca/eng/acts/S-8.4/index.html>), the *Low-Materiality Fees Regulations* (<https://laws-lois.justice.gc.ca/eng/regulations/SOR-2019-109/index.html>), and subsection 4.2.9 of the Treasury Board *Directive on Charging and Special Financial Authorities* (<https://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=32502>), contains information about the fees OSFI had the authority to charge in fiscal year 2023–24.

The report covers fees that are subject to the *Service Fees Act*.

For reporting purposes, fees are categorized by fee-setting mechanism. There are three mechanisms:

- Act, regulation or fees notice

The authority to set these fees is delegated to a department, minister or Governor in Council pursuant to an act of Parliament.

- Contract

Ministers have the inherent authority to enter into contracts, which are usually negotiated between the minister and an individual or organization, and which cover fees and other terms and conditions. In some cases, that authority may also be provided by an act of Parliament.

- Market rate or auction

The authority to set these fees comes from an act of Parliament or a regulation, and the minister, department or Governor in Council has no control in determining the fee amount.

For fees set by act, regulation or fees notice, the report provides totals for fee groupings, as well as detailed information for each fee. OSFI did not have fees set by contract, market rate or auction.

Fees charged by OSFI under the *Access to Information Act* are not subject to the *Service Fees Act* and are not included in this report. Information on OSFI's access to information fees can be found in our annual report to Parliament on the administration of the *Access to Information Act* on [OSFI's website \(/en/transparency/access-information-privacy/access-information-privacy-annual-reports-assessments\)](#).

Remissions

In 2023–24, OSFI was subject to the requirements to issue remissions under section 7 of the *Service Fees Act* and subsection 4.2.4 of the Treasury Board Directive on Charging and Special Financial Authorities to remit a fee, in whole or in part, to a fee payer when a service standard was not met. OSFI's remission policy and procedures, pursuant to the *Service Fees Act*, are on the following web page: [Policy for Remission of Service Fees \(/en/data-forms/applications-approvals/service-standards-fees/remission-service-fees\)](#).

In 2023–24, OSFI had authority to also issue remissions under its enabling legislation. These remissions may have been for reasons other than not meeting a service standard.

The authority to remit is delegated in *Office of the Superintendent of Financial institutions Act*, Section 37.1 (1).

The other sections of this report provide detailed amounts for OSFI's remissions for 2023–24.

Overall totals, by fee-setting mechanism

The following table presents the total revenue, cost and remissions for all fees OSFI had the authority to charge in 2023–24, by fee-setting mechanism.

Overall totals for 2023–24, by fee-setting mechanism

Fee-setting mechanism	Revenue (\$)	Cost (\$)	Remissions (\$)
Fees set by act, regulation or fees notice	293,129,529.31	293,129,529.31	0

Totals, by fee grouping, for fees set by act, regulation or fees notice

A fee grouping is a set of fees relating to a single business line, directorate or program that a department had the authority to charge for those activities.

This section presents, for each fee grouping, the total revenue, cost and remissions for all fees OSFI had the authority to charge in 2023–24 that are set by the following:

- act
- regulation
- fees notice

Historically, some fee revenues were recognized on a percentage of completion basis. On April 1, 2022, OSFI adopted the amendments to Canadian Public Sector Accounting Standards (PSAS) Section 3400, Revenue ("Section 3400") prospectively. Fee revenues are now recognized when the case is deemed complete. Some fees completed in a given year may have arisen in a previous year at the old fee rate. Additionally, there may be cases that formally closed in 2023-24 where the revenue was fully recognized in a prior year under the old revenue recognition methodology. For these reasons, the 2023-24 total fee revenue may not be equal to the number of cases processed (or approved) multiplied by the individual fee amount. Applications processed refers to applications completed with a decision rendered.

Superintendent Non-deemed Approvals except Deposit and Trust Agreements and Letters of Credit: totals for 2023–24

Revenue (\$)	Cost (\$)	Remissions (\$)
23,839.08	23,839.08	0

Ministerial Approvals: totals for 2023–24

Revenue (\$)	Cost (\$)	Remissions (\$)
52,805.42	52,805.42	0

Precedents / Rulings / Interpretations: totals for 2023–24

Revenue (\$)	Cost (\$)	Remissions (\$)
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Revenue (\$)	Cost (\$)	Remissions (\$)
0	0	0

Non-precedential Confirmations of Quality of Capital: totals for 2023–24

Revenue (\$)	Cost (\$)	Remissions (\$)
45,935.24	45,935.24	0

Copies of Corporate Documents and Certificates of Confirmation: totals for 2023–24

Revenue (\$)	Cost (\$)	Remissions (\$)
143,751.52	143,751.52	These fees were not subject to remissions.

Assessments for the regulation and supervision of federally regulated financial institutions: totals for 2023–24

Revenue (\$)	Cost (\$)	Remissions (\$)
285,307,103.11	285,307,103.11	0

Assessments for the regulation and supervision of federally registered private pension plans: totals for 2023–24

Revenue (\$)	Cost (\$)	Remissions (\$)
7,556,094.94	7,556,094.94	0

Details on each fee set by act, regulation or fees notice

This section provides detailed information on each fee OSFI had the authority to charge in 2023–24 and that was set by the following:

- act
- regulation
- fees notice

Fee grouping

Superintendent Non-deemed Approvals except Deposit and Trust Agreements and Letters of Credit

Fee

S1-21 Approval to maintain a representative office of a foreign bank

Fee-setting authority

- *[Office of the Superintendent of Financial Institutions \(OSFI\) Act \(http://laws-lois.justice.gc.ca/eng/acts/O-2.7/page-1.html\)](http://laws-lois.justice.gc.ca/eng/acts/O-2.7/page-1.html)*
- *[Charges for Services Provided by the Office of the Superintendent of Financial Institutions Regulations 2002 SOR/2002-337 \(https://laws-lois.justice.gc.ca/eng/regulations/SOR-2002-337/page-2.html#h-694747\)](https://laws-lois.justice.gc.ca/eng/regulations/SOR-2002-337/page-2.html#h-694747)*

Year fee-setting authority was introduced

1999

Last year fee-setting authority was amended

2008

Service standard

Processed within 60 calendar days of receipt

Performance result

No applications decisioned

Application of *Low-Materiality Fees Regulations*

Material (>\$151)

2023–24 fee amount (\$)

5,515.15

2023–24 total fee revenue (\$)

0

2023–24 total remissions issued for the fee (\$)

0

Fee adjustment date in 2025–26

April 1, 2025

2025–26 fee amount (\$)

5,913.28

Fee

S1-40 Reservation of a name

Fee-setting authority

- [OSFI Act \(http://laws-lois.justice.gc.ca/eng/acts/O-2.7/page-1.html\)](http://laws-lois.justice.gc.ca/eng/acts/O-2.7/page-1.html)
- [Charges for Services Provided by the Office of the Superintendent of Financial Institutions Regulations 2002 SOR/2002-337 \(https://laws-](https://laws-institutions-regulations-2002-sor/2002-337)

lois.justice.gc.ca/eng/regulations/SOR-2002-337/page-2.html#h-694747

Year fee-setting authority was introduced

1999

Last year fee-setting authority was amended

2008

Service standard

Processed within 60 calendar days of receipt

Performance result

Service standard met for all 6 applications decisioned (100%)

Application of *Low-Materiality Fees Regulations*

Material (>\$151)

2023–24 fee amount (\$)

918.48

2023–24 total fee revenue (\$)

5,452.40

2023–24 total remissions issued for the fee (\$)

0

Fee adjustment date in 2025–26

April 1, 2025

2025–26 fee amount (\$)

984.78

Fee

S2-02 Accreditation of a provincial reinsurer

Fee-setting authority

- *OSFI Act* (<http://laws-lois.justice.gc.ca/eng/acts/O-2.7/page-1.html>)
- *Charges for Services Provided by the Office of the Superintendent of Financial Institutions Regulations 2002 SOR/2002-337* (<https://laws-lois.justice.gc.ca/eng/regulations/SOR-2002-337/page-2.html#h-694747>)

Year fee-setting authority was introduced

1999

Last year fee-setting authority was amended

2008

Service standard

Processed within 60 calendar days of receipt

Performance result

Service standard met for all 4 applications decisioned (100%)

Application of *Low-Materiality Fees Regulations*

Material (>\$151)

2023–24 fee amount (\$)

4,596.67

2023–24 total fee revenue (\$)

18,386.68

2023–24 total remissions issued for the fee (\$)

0

Fee adjustment date in 2025–26

April 1, 2025

2025–26 fee amount (\$)

4,928.49

Fee grouping

Ministerial Approvals

Fee

S1-01 Letters patent of incorporation

Fee-setting authority

- *OSFI Act* (<http://laws-lois.justice.gc.ca/eng/acts/O-2.7/page-1.html>)
- *Charges for Services Provided by the Office of the Superintendent of Financial Institutions Regulations 2002 SOR/2002-337* (<https://laws-lois.justice.gc.ca/eng/regulations/SOR-2002-337/page-2.html#h-694747>)

Year fee-setting authority was introduced

1999

Last year fee-setting authority was amended

2008

Service standard

Processed within 90 calendar days of receipt

Performance result

No applications decisioned

Application of *Low-Materiality Fees Regulations*

Material (>\$151)

2023–24 fee amount (\$)

36,763.76

2023–24 total fee revenue (\$)

0

2023–24 total remissions issued for the fee (\$)

0

Fee adjustment date in 2025–26

April 1, 2025

2025–26 fee amount (\$)

39,417.67

Fee

S1-02 Letters patent of continuance

Fee-setting authority

- *OSFI Act* (<http://laws-lois.justice.gc.ca/eng/acts/O-2.7/page-1.html>)
- *Charges for Services Provided by the Office of the Superintendent of Financial Institutions Regulations 2002 SOR/2002-337* (<https://laws-lois.justice.gc.ca/eng/regulations/SOR-2002-337/page-2.html#h-694747>)

Year fee-setting authority was introduced

1999

Last year fee-setting authority was amended

2008

Service standard

Processed within 90 calendar days of receipt

Performance result

Service standard met for 3 application decisioned (100%)

Application of *Low-Materiality Fees Regulations*

Material (>\$151)

2023–24 fee amount (\$)

36,763.76

2023–24 total fee revenue (\$)

34,423.00

2023–24 total remissions issued for the fee (\$)

0

Fee adjustment date in 2025–26

April 1, 2025

2025–26 fee amount (\$)

39,417.67

Fee

S1-03 Order permitting a foreign bank to carry on banking business in Canada

Fee-setting authority

- *OSFI Act* (<http://laws-lois.justice.gc.ca/eng/acts/O-2.7/page-1.html>)
- *Charges for Services Provided by the Office of the Superintendent of Financial Institutions Regulations 2002 SOR/2002-337* (<https://laws-lois.justice.gc.ca/eng/regulations/SOR-2002-337/page-2.html#h-694747>)

Year fee-setting authority was introduced

1999

Last year fee-setting authority was amended

2008

Service standard

Processed within 90 calendar days of receipt

Performance result

No applications decisioned

Application of *Low-Materiality Fees Regulations*

Material (>\$151)

2023–24 fee amount (\$)

36,763.76

2023–24 total fee revenue (\$)

0

2023–24 total remissions issued for the fee (\$)

0

Fee adjustment date in 2025–26

April 1, 2025

2025–26 fee amount (\$)

39,417.67

Fee

S1-04 Order approving the insuring in Canada of risks by a foreign body corporate

Fee-setting authority

- **[OSFI Act \(http://laws-lois.justice.gc.ca/eng/acts/O-2.7/page-1.html\)](http://laws-lois.justice.gc.ca/eng/acts/O-2.7/page-1.html)**
- **[Charges for Services Provided by the Office of the Superintendent of Financial Institutions Regulations 2002 SOR/2002-337 \(https://laws-lois.justice.gc.ca/eng/regulations/SOR-2002-337/page-2.html#h-694747\)](https://laws-lois.justice.gc.ca/eng/regulations/SOR-2002-337/page-2.html#h-694747)**

Year fee-setting authority was introduced

1999

Last year fee-setting authority was amended

2008

Service standard

Processed within 90 calendar days of receipt

Performance result

Service standard met for 2 applications decided (100%)

Application of *Low-Materiality Fees Regulations*

Material (>\$151)

2023–24 fee amount (\$)

36,763.76

2023–24 total fee revenue (\$)

0

2023–24 total remissions issued for the fee (\$)

0

Fee adjustment date in 2025–26

April 1, 2025

2025–26 fee amount (\$)

39,417.67

Fee

S1-14 Exemption from material banking group status

Fee-setting authority

- [OSFI Act \(http://laws-lois.justice.gc.ca/eng/acts/O-2.7/page-1.html\)](http://laws-lois.justice.gc.ca/eng/acts/O-2.7/page-1.html)
- [Charges for Services Provided by the Office of the Superintendent of Financial Institutions Regulations 2002 SOR/2002-337 \(https://laws-lois.justice.gc.ca/eng/regulations/SOR-2002-337/page-2.html#h-694747\)](https://laws-lois.justice.gc.ca/eng/regulations/SOR-2002-337/page-2.html#h-694747)

Year fee-setting authority was introduced

1999

Last year fee-setting authority was amended

2008

Service standard

Processed within 90 calendar days of receipt

Performance result

No applications decisioned

Application of *Low-Materiality Fees Regulations*

Material (>\$151)

2023–24 fee amount (\$)

9,191.21

2023–24 total fee revenue (\$)

0

2023–24 total remissions issued for the fee (\$)

0

Fee adjustment date in 2025–26

April 1, 2025

2025–26 fee amount (\$)

9,854.70

Fee

S1-15 Approval for a foreign bank or entity associated with a foreign bank to have a financial establishment in Canada

Fee-setting authority

- *OSFI Act* (<http://laws-lois.justice.gc.ca/eng/acts/O-2.7/page-1.html>)
- *Charges for Services Provided by the Office of the Superintendent of Financial Institutions Regulations 2002 SOR/2002-337* (<https://laws-lois.justice.gc.ca/eng/regulations/SOR-2002-337/page-2.html#h-694747>)

Year fee-setting authority was introduced

1999

Last year fee-setting authority was amended

2008

Service standard

Processed within 90 calendar days of receipt

Performance result

Service standard met for 1 application decisioned (100%)

Application of *Low-Materiality Fees Regulations*

Material (>\$151)

2023–24 fee amount (\$)

9,191.21

2023–24 total fee revenue (\$)

18,382.42

2023–24 total remissions issued for the fee (\$)

0

Fee adjustment date in 2025–26

April 1, 2025

2025–26 fee amount (\$)

9,854.70

Fee

S1-16 Approval for a foreign bank or entity associated with a foreign bank in respect of investments and activities in Canada

Fee-setting authority

- *OSFI Act* (<http://laws-lois.justice.gc.ca/eng/acts/O-2.7/page-1.html>)
- *Charges for Services Provided by the Office of the Superintendent of Financial Institutions Regulations 2002 SOR/2002-337* (<https://laws-lois.justice.gc.ca/eng/regulations/SOR-2002-337/page-2.html#h-694747>)

Year fee-setting authority was introduced

1999

Last year fee-setting authority was amended

2008

Service standard

Processed within 90 calendar days of receipt

Performance result

Service standard met for 1 application decisioned (100%)

Application of *Low-Materiality Fees Regulations*

Material (>\$151)

2023–24 fee amount (\$)

9,191.21

2023–24 total fee revenue (\$)

0

2023–24 total remissions issued for the fee (\$)

0

Fee adjustment date in 2025–26

April 1, 2025

2025–26 fee amount (\$)

9,854.70

Fee grouping

Precedents / Rulings / Interpretations

Fee

S2-01 Written, precedent-setting ruling relating to the quality of capital

Fee-setting authority

- *OSFI Act* (<http://laws-lois.justice.gc.ca/eng/acts/O-2.7/page-1.html>)
- *Charges for Services Provided by the Office of the Superintendent of Financial Institutions Regulations 2002 SOR/2002-337* (<https://laws-lois.justice.gc.ca/eng/regulations/SOR-2002-337/page-2.html#h-694747>)

Year fee-setting authority was introduced

1999

Last year fee-setting authority was amended

2008

Service standard

Processed within 180 calendar days of receipt

Performance result

No applications decisioned

Application of *Low-Materiality Fees Regulations*

Material (>\$151)

2023–24 fee amount (\$)

7,353.18

2023–24 total fee revenue (\$)

0

2023–24 total remissions issued for the fee (\$)

0

Fee adjustment date in 2025–26

April 1, 2025

2025–26 fee amount (\$)

7,883.99

Fee

S2-03 Written interpretation of Acts, regulations, guidelines or rulings

Fee-setting authority

- [OSFI Act \(http://laws-lois.justice.gc.ca/eng/acts/O-2.7/page-1.html\)](http://laws-lois.justice.gc.ca/eng/acts/O-2.7/page-1.html)
- [Charges for Services Provided by the Office of the Superintendent of Financial Institutions Regulations 2002 SOR/2002-337 \(https://laws-lois.justice.gc.ca/eng/regulations/SOR-2002-337/page-2.html#h-694747\)](https://laws-lois.justice.gc.ca/eng/regulations/SOR-2002-337/page-2.html#h-694747)

Year fee-setting authority was introduced

1999

Last year fee-setting authority was amended

2008

Service standard

Processed within 180 calendar days of receipt

Performance result

No applications decisioned

Application of *Low-Materiality Fees Regulations*

Material (>\$151)

2023–24 fee amount (\$)

4,596.67

2023–24 total fee revenue (\$)

0

2023–24 total remissions issued for the fee (\$)

0

Fee adjustment date in 2025–26

April 1, 2025

2025–26 fee amount (\$)

4,928.49

Fee grouping

Non-precedential Confirmations of Quality of Capital

Fee

S2-04 Written, non-precedent-setting confirmation of quality of capital

Fee-setting authority

- *OSFI Act* (<http://laws-lois.justice.gc.ca/eng/acts/O-2.7/page-1.html>)
- *Charges for Services Provided by the Office of the Superintendent of Financial Institutions Regulations 2002 SOR/2002-337* (<https://laws-lois.justice.gc.ca/eng/regulations/SOR-2002-337/page-2.html#h-694747>)

Year fee-setting authority was introduced

1999

Last year fee-setting authority was amended

2008

Service standard

Processed within 60 calendar days of receipt

Performance result

Service standard met for all 15 confirmations decisioned (100%)

(5 of these fees to be collected in 2024-2025)

Application of *Low-Materiality Fees Regulations*

Material (>\$151)

2023–24 fee amount (\$)

4,596.67

2023–24 total fee revenue (\$)

45,935.24

2023–24 total remissions issued for the fee (\$)

0

Fee adjustment date in 2025–26

April 1, 2025

2025–26 fee amount (\$)

4,928.49

Fee grouping

Copies of Corporate Documents and Certificates of Confirmation

Fee

S2-10 Copies of any one of the following corporate documents (per request and per body corporate):

- a. a certificate of confirmation;

- b. a certified copy of letters patent or of incorporation or amalgamation documents; and
- c. the corporate history of a body corporate

Fee-setting authority

- [OSFI Act \(http://laws-lois.justice.gc.ca/eng/acts/O-2.7/page-1.html\)](http://laws-lois.justice.gc.ca/eng/acts/O-2.7/page-1.html)
- [Charges for Services Provided by the Office of the Superintendent of Financial Institutions Regulations 2002 SOR/2002-337 \(https://laws-lois.justice.gc.ca/eng/regulations/SOR-2002-337/page-2.html#h-694747\)](https://laws-lois.justice.gc.ca/eng/regulations/SOR-2002-337/page-2.html#h-694747)

Year fee-setting authority was introduced

1999

Last year fee-setting authority was amended

2008

Service standard

Processed within 2 business days of receipt

Performance result

Service standard met for 795 of the 795 corporate documents processed (100%)

Application of *Low-Materiality Fees Regulations*

- Low-materiality (photocopy)

2023–24 fee amount (\$)

184.76 for up to 20 copies plus 5 for each additional copy

2023–24 total fee revenue (\$)

143,751.52

2023–24 total remissions issued for the fee (\$)

0

Fee adjustment date in 2025–26

Not applicable

2025–26 fee amount (\$)

184.76 for up to 20 copies plus 5 for each additional copy

Fee grouping

Assessments for the regulation and supervision of federally regulated financial institutions

Fee

Assessment of Financial Institutions Fees

Fee-setting authority

- *OSFI Act* (<http://laws-lois.justice.gc.ca/eng/acts/O-2.7/page-1.html>)
- *Assessment of Financial Institutions Regulations, 2017* (<https://laws-lois.justice.gc.ca/eng/regulations/SOR-2016-297/FullText.html>)

Year fee-setting authority was introduced

1987

Last year fee-setting authority was amended

2017

Service standard

Not subject to service standard requirement

Performance result

Not subject to service standard requirement

Application of *Low-Materiality Fees Regulations*

Not subject to section 17 of the *Service Fees Act*

2023–24 fee amount (\$)

The fees are determined by formulas that can be found in the *Assessment of Financial Institutions Regulations, 2017* (<https://laws-lois.justice.gc.ca/eng/regulations/SOR-2016-297/FullText.html>).

2023–24 total fee revenue (\$)

285,307,103.11

2023–24 total remissions issued for the fee (\$)

0

Fee adjustment date in 2025–26

April 1, 2025

2025–26 fee amount (\$)

The fees are determined by formulas that can be found in the *Assessment of Financial Institutions Regulations, 2017* (<https://laws-lois.justice.gc.ca/eng/regulations/SOR-2016-297/FullText.html>).

Fee grouping

Assessments for the regulation and supervision of federally regulated private pension plans

Fee

Assessment of Pension Plans Fees

Fee-setting authority

- *OSFI Act* (<http://laws-lois.justice.gc.ca/eng/acts/O-2.7/page-1.html>)
- *Assessment of Pension Plans Regulations* (<https://laws-lois.justice.gc.ca/eng/regulations/SOR-2011-317/page-1.html>)

Year fee-setting authority was introduced

1987

Last year fee-setting authority was amended

2019

Service standard

Not subject to service standard requirement

Performance result

Not subject to service standard requirement

Application of *Low-Materiality Fees Regulations*Not subject to section 17 of the *Service Fees Act***2023–24 fee amount (\$)**

The fees are determined by formulas that can be found in the [Assessment of Pension Plans Regulations \(https://laws-lois.justice.gc.ca/eng/regulations/SOR-2011-317/page-1.html\)](https://laws-lois.justice.gc.ca/eng/regulations/SOR-2011-317/page-1.html)

2023–24 total fee revenue (\$)

7,556,094.94

2023–24 total remissions issued for the fee (\$)

0

Fee adjustment date in 2025–26

April 1, 2025

2025–26 fee amount (\$)

The fees are determined by formulas that can be found in the [Assessment of Pension Plans Regulations \(https://laws-lois.justice.gc.ca/eng/regulations/SOR-2011-317/page-1.html\)](https://laws-lois.justice.gc.ca/eng/regulations/SOR-2011-317/page-1.html).

Date modified:

2024-11-07