

SUPERANNUATION FUND

	SUPERANNUATION FUND	Section of Act	Policy (if any)
AB	No specific legislative provision.	No reference	
BC	In British Columbia, with the approval of the Lieutenant Governor, a Superannuation Fund may be established to pay superannuation allowances to its employees or allowances on the disability or death of its employees, and to receive contributions from employees and the Accident Fund. Conditions and amounts and to whom the amounts may be paid may also be determined. The allowances may be purchased from the Government of Canada, the province of British Columbia or an insurer. The Superannuation Fund and its conditions may not be the subject of a collective agreement.	Workers Compensation Act (s. 86).	N/A
MB	Manitoba has a similar provision to British Columbia. The Act recognizes that some employees may fall under <i>The Civil Service Superannuation Act</i> . In this situation, the WCB will contribute to the civil service superannuation fund on behalf of these employees. These employees are then exempt from the WCB fund.	Workers Compensation Act (s 59(3), 59(4))	
NB	New Brunswick provides for its members and staff to be part of the <i>Public Service (Civil Service) Superannuation Act</i> . Deductions are made from staff salaries and Workers' Compensation Board/Commission contributions are paid from the Accident Fund.	No reference	
NL	No specific legislative provision.	No reference	N/A
NT/ NU	The Northwest Territories and Nunavut provides for its staff to be a part of the <i>Public Service (Civil Service) Superannuation Act</i> . Deductions are made from staff salaries and Workers' Safety and Compensation Commission contributions are paid from the Workers' Protection Fund.	Workers' Compensation Act (s. 101(7))	None
NS	Nova Scotia provides for its members and staff to be part of the <i>Public Service (Civil Service) Superannuation Act</i> . Deductions are made from staff salaries and Workers' Compensation Board contributions are paid from the Accident Fund.	Workers' Compensation Act (s. 173)	
ON	Ontario also has an employee pension plan provision, similar to British Columbia's (except the provision allowing the purchasing of allowances from an insurer) and provides that employees of designated associations shall be part of the Fund. With approval from the Lieutenant Governor in Council, the Board may enter into reciprocal arrangements with other superannuation funds and transfer contributions and deductions.	Workplace Safety and Insurance Act (s. 171) O. Reg. 455/97 as amended – Pension Plan for Board Employees	
PE	Prince Edward Island provides for its members and staff to be part of the <i>Civil Service Superannuation Act</i> . Deductions are made from staff salaries and Workers' Compensation Board contributions are paid from the Accident Fund.	Workers Compensation Act (s.36)	
QC	In Quebec, the Commission's employees subscribe to the Public Service Pension Plan and the Government and Public Agency Employees' Pension Plan, which are administered by the Commission administrative des régimes de retraite et d'assurances. These are defined benefit plans that include retirement and death benefits. The Commission's obligations toward these government plans are limited to its contributions for current services as an employer.		
SK	In Saskatchewan, the Board provides for its members and staff to be part of the Public Employee's Pension Plan.	No reference	
YT	The Act states that the President and the Staff are members of the public service of the Yukon, but there is no specific legislative provision regarding a Superannuation Fund.	Workers' Compensation Act (s. 116(4))	

Source: Association of Workers' Compensation Boards of Canada – 2011

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