

YEAREND REPORTING INFORMATION

IMPORTANT: Please review the 2025 Yearend Reporting Information and Instructions carefully.

Introduction

Yearend reporting is an important process as it allows participating employers to review, and report correct pension contributions, pensionable earnings and service information for each employee who participated in the Pension Plan in 2025. During the Yearend Process, employers have the opportunity to report any adjustments or changes that may be required to keep MEBP member accounts accurate and up to date.

It is important that the information reported is accurate and timely, as it is used to:

- Calculate the annual Pension Adjustment (PA) which is required to be reported on the employee's T4 and determines an individual's RRSP room,
- Calculate a plan member's termination, retirement, or death benefit,
- Calculate on-line pension estimates by the member, and
- Provide the member with an annual benefits statement.

Incorrect information can lead to wrong pension information being provided to members, who may then use this information to make retirement and financial decisions.

During the Yearend process, employers are given an opportunity to check that all eligible employees are participating in the Plan and to ensure that information for terminated or retired members has been sent to MEBP.

For employers who participate in the Disability Income Plan and Group Insurance Plan, the Yearend reporting allows for a review of plan participation and ensures that contributions deducted from employees are correct based on the coverage requested.

Yearend process also allows for the review and reconciliation of the contributions deducted from employees through payroll, and the contributions paid by the employer on behalf of their employees. Total employee and employer contributions collected are compared to the funds that were paid (remittances) to MEBP throughout the year. This part of the process ensures that employees and employers have paid and remitted the correct amounts of contributions and that MEBP has updated employee accounts fairly and accurately.

Information

In December of each year employers are sent a Yearend Package. This package contains the following:

- Yearend Report Excel Workbook
- Year-to-Date Remittance Report

The following information is available under the Employer Information on the MEBP website -

<https://www.mebp.mb.ca/employer-information/2025-yearend-reporting>

1. Yearend Reporting Information
2. Instruction for Yearend Report Excel Workbook
3. Pensionable Earnings List
4. RR – MONTHLY REMITTANCE REPORT
5. Plan Cost Summary 2025
6. Plan Cost Summary 2026
7. T4-Information
8. 2025 MEBP Maximum Pensionable Earning and Contributions Cap
9. 2026 MEBP Maximum Pensionable Earning and Contributions Cap
10. Basic Insurance Deduction Table – Monthly (EFF 2023)
11. Basic Insurance Deduction Table – Monthly (EFF 2026)
12. 2026 YMPE – Canada-ca

Reporting events that occurred in 2025

Prior to submitting your Yearend Report Excel Workbook, for all events that occurred during the plan year, please ensure that the following forms have been submitted to the MEBP Administration Office:

- For ALL employees that have met the compulsory enrollment requirements in the report plan year, or have voluntarily enrolled in the plan(s), all the required Enrollment Forms
- For ALL MEBP members whose employment has ended in the report plan due to termination/resignation, retirement or death, a Separation Notice.
- For ALL members that participate in either the MEBP Disability and/or Group Insurance Plan and went on an unpaid Leave of Absence, a completed Group Insurance Plan & Disability Income Plan – Leave of Absence & Layoff – Form #44.
- For ALL members who have **returned** from an unpaid leave of absence a Pension Plan Leave of Absence – Form #43

Yearend Report Excel Workbook Overview

The purpose of Yearend Excel Workbook is to collect information to be applied to each members Pension Plan account, and if applicable for the Disability Income Plan and each component of the Group Insurance Plan. The Yearend Report Excel Workbook will be uploaded to your Employer site on the MEBP website.

The Yearend Report Excel Spreadsheet is partially pre-filled with information MEBP has on record at the date the report was prepared.

- This spreadsheet **must include** every MEBP member that is a currently disabled, active, on a leave of absence or on layoff.
- This report **must also include** every MEBP member that terminated/resigned, retired, or died during the year.

The information requested and required to be reported by employers on this Yearend Report Excel Spreadsheet needs to be as accurate as possible as it will be entered into member accounts and used to determine retirement, termination, and death benefits.

To complete the workbook, please refer to the Instructions for Yearend Report Excel Workbook for 2025 Yearend Reporting.

MEBP Year to Date Remittance Statement

This statement is created by MEBP and is a list of the remittances received from an employer during the year. Only remittances that have been received as at the date the statement is run will be included. The statement includes only 2025 information. Contribution adjustments from prior years that were made in 2025 are not included on the statement. This may result in a difference between your total remittances and your year-to-date totals.

The Year-to-Date Remittance statement will be uploaded to your Employer site on the MEBP website along with the Yearend Report Excel Workbook.

Deadline and PA Reporting

It is important that the Yearend Excel Workbook be returned to our office by **January 15, 2026**. The information on these reports must be verified and entered by MEBP before Pension Adjustment Reports can be completed.

The Pension Adjustment (PA) amount is the value of the benefits that an employee has earned for the year as a member of the Municipal Employees Pension Plan. The contributions paid to the plan are not used in the calculation of a PA. The PA is based on Pensionable Earnings and Pensionable Service. The PA reduces an employee's registered retirement savings plan deduction limit for the following year. The Canada Revenue Agency requires that a PA be reported for every employee who participates in the Pension Plan. The PA is to be reported in box 52 of the employee's T4, Statement of Remuneration Paid slip. MEBP will provide the PAs to the employers once the Yearend report flags have been addressed and the report is finalized and approved.

ONCE THE YEAREND REPORTS HAVE BEEN REVIEWED AND AGREED UPON, ANY NECESSARY ADJUSTMENTS TO CONTRIBUTIONS ARE REQUIRED ON THE NEXT REMITTANCE OF CONTRIBUTIONS.

Submitting your 2025 Yearend Reports

Please upload the Yearend Report Excel Workbook, along with any applicable documents, in the MEBP website at www.mebp.mb.ca.

MEBP Staff Contact

If you have any questions or require assistance in completing your Yearend package, please email or call the MEBP office at:

Tel: 204-926-7979 | Toll-Free: 1-800-432-1908 | Email: pensionrequestsmebp@coughlin.ca