

The CIA function returns the prescribed assumptions \* (interest, indexation and mortality) to be used as per Canadian Institute of Actuaries' Standards of Practice.

### Section 3500 (Pension Commuted Values)

Date 2021-Jul

CIA (Date, Code)

Code	Note	Description	Value	Period covered	
				Start	End
1	*	Unindexed pension select rate - rounded	1.8%	1988-Jan	
2	*	Unindexed pension ultimate rate - rounded	3.3%	1988-Jan	
3	*	Fully indexed pension select rate - rounded	#VALUE!	1988-Jan	2020-Nov
4	*	Fully indexed pension ultimate rate - rounded	#VALUE!	1988-Jan	2020-Nov
5	*	Select period (years)	10	1988-Jan	
.					
7		Unindexed pension select rate - not rounded	1.8052%	2009-Apr	
8		Unindexed pension ultimate rate - not rounded	3.2589%	2009-Apr	
9		Fully indexed pension select rate - not rounded	0.7136%	2009-Apr	
10		Fully indexed pension ultimate rate - not rounded	1.1721%	2009-Apr	
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13	*	Mortality table	CPM2014	2009-Apr	
14	*	Projection	TRUE	2009-Apr	
15	*	Projection scale	ECH_CPM_B	2009-Apr	
16	*	Projection base year	2014	2009-Apr	
17	*	Year of valuation	2021	2009-Apr	
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20	**	FTSE Russel Canadian Bonds Yield To Maturity - Federal Mid	1.075	2019-Dec	
21	**	FTSE Russel Canadian Bonds Yield To Maturity - Federal Long	1.639	2019-Dec	
22	**	FTSE Russel Canadian Bonds Yield To Maturity - Provincial Mid	1.515	2019-Dec	
23	**	FTSE Russel Canadian Bonds Yield To Maturity - Provincial Long	2.419	2019-Dec	
24	**	FTSE Russel Canadian Bonds Yield To Maturity - Corporate Mid	2.176	2019-Dec	
25	**	FTSE Russel Canadian Bonds Yield To Maturity - Corporate Long	3.268	2019-Dec	
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27	**	PS <sub>1-10</sub>	0.4428%	2019-Dec	
28	**	CS <sub>1-10</sub>	1.1099%	2019-Dec	
29	**	PS <sub>10+</sub>	0.7879%	2019-Dec	
30	**	CS <sub>10+</sub>	1.6490%	2019-Dec	
31	**	S <sub>1-10</sub>	0.6650%	2019-Dec	
32	**	S <sub>10+</sub>	1.0746%	2019-Dec	
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34		Unindexed pension select rate - not rounded	1.8052%	2020-Dec	same as Code = 7
35		Unindexed pension ultimate rate - not rounded	3.2589%	2020-Dec	same as Code = 8
36	*	Unindexed pension select rate - rounded	1.8%	2020-Dec	same as Code = 1
37	*	Unindexed pension ultimate rate - rounded	3.3%	2020-Dec	same as Code = 2
38	*	Implied inflation select rate - not rounded	1.0839%	2020-Dec	
39	*	Implied inflation ultimate rate - not rounded	2.0626%	2020-Dec	
40	**	r <sub>7</sub>	0.0108%	2019-Dec	
41	**	i <sub>7</sub>	0.9422%	2009-Apr	
42	**	i <sub>L</sub>	1.7375%	2009-Apr	
43	**	r <sub>L</sub>	0.0200%	2009-Apr	
44	**	V122487	1.64%	2009-Apr	
45	**	V122521	#VALUE!	2009-Apr	2019-Sep
46	**	V122542	0.94%	2009-Apr	
47	**	V122544	1.73%	2009-Apr	
48	**	V122553	0.02%	2009-Apr	

Notes: \* Assumption prescribed by section 3500 (Pension Commuted Value)  
 \*\* Used to determine the CIA next month assumption (Section 3500)