

Notes to consolidated financial statements
September 27, 2014 and September 28, 2013
(Millions of dollars, unless otherwise indicated)

The changes in the fair value of plan assets were as follows:

	2014		2013 <i>(Restated - note 3)</i>	
	Pension plans	Other plans	Pension plans	Other plans
Fair value – beginning of year	814.4	—	730.3	—
Employer contributions	42.1	3.5	42.3	3.7
Participant contributions	4.8	—	4.3	—
Benefits paid	(37.8)	(3.5)	(41.6)	(3.7)
Items in net earnings				
Interest income	39.6	—	31.0	—
Administration costs	(1.9)	—	(1.7)	—
	37.7	—	29.3	—
Items in comprehensive income				
Return on plan assets, excluding the amounts included in interest income	87.8	—	49.8	—
Fair value – end of year	949.0	—	814.4	—

The changes in the asset ceiling and the minimum funding requirement for pension plans were as follows:

	2014		2013 <i>(Restated - note 3)</i>	
	Asset ceiling effect	Minimum funding requirement	Asset ceiling effect	Minimum funding requirement
Balance - beginning of year	(15.3)	(7.6)	(8.4)	(5.3)
Interests	(0.8)	(0.4)	(0.4)	(0.2)
Change in asset ceiling effect	4.7	—	(6.5)	—
Change in the minimum funding requirement	—	8.0	—	(2.1)
Balance - end of year	(11.4)	—	(15.3)	(7.6)

The value of the economic benefit that determined the asset ceiling represents the present value of future contribution holidays, and the minimum funding requirement represents the present value of required contributions under the law, which do not result, once made, in an economic benefit for the Corporation.