

Q. What is the history pension accounting position of OTPP and OPSEUPP at time of adoption of accounting pensions under PSAB Standards in 1993-1994?

- A. Both OTPP and OPSEUPP have been in net pension asset position since 2001-02. Both plans were in a net pension liability position previously to that date. See below for the history of balance reported by the Province:

Fiscal Year	Net Pension Liability (Asset)	
	Ontario Teachers' Pension Plan (OTPP) excluding RCA (\$ millions)	OPSEU Pension Plan (OPSEUPP) (\$ millions)
1993-94	4,758	OPSEU members were included in the Public Service Pension Plan. On April 12, 1994, the Ontario Government and OPSEU created a separate plan for OPSEU employees.
1994-95	4,569	501
1995-96	4,018	539
1996-97	3,130	441
1998-99	2,147	338
1999-00	1,322	177
2000-01	282	17
2001-02	(336)	(218)
2002-03	(791)	(283)
2003-04	(1,233)	(306)
2004-05	(1,691)	(323)
2005-06	(2,126)	(290)
2006-07	(2,562)	(328)
2007-08	(3,016)	(412)
2008-09	(4,027)	(513)
2009-10	(5,005)	(568)
2010-11	(5,799)	(593)
2011-12	(6,623)	(603)
2012-13	(7,124)	(570)
2013-14	(7,711)	(490)
2014-15	(8,667)	(487)
2015-16	(10,147)	(520)

