

# What is a CAP?

- CAP = Capital Accumulation Plan
  - Tax-assisted investment or savings plan
  - Members choose between two or more investment options
- CAPs include:
  - Registered Pension Plan (RPP)
  - Group Registered Retirement Savings Plan (Group RRSP)
  - Deferred Profit Sharing Plan (DPSP)
  - Group Tax-Free Savings Account (TFSA)

# Capital Accumulation Plan Guidelines 2011

**M Woodhall**



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