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Coming into force of Acts

Gouvernement du Québec

O.C. 257-2009, 18 March 2009

An Act to amend the Police Act and other legislative provisions (2008, c. 13)

— Coming into force of certain provisions

Coming into force of certain provisions of the Act to amend the Police Act and other legislative provisions relating to the establishment and maintenance of a regional police force under the authority of the Cree Regional Authority

WHEREAS the Act to amend the Police Act and other legislative provisions (2008, c. 13) was assented to on 12 June 2008;

WHEREAS section 16 of the Act provides that the provisions of the Act come into force on the date or dates to be set by the Government, except sections 3, 4 and 12, which came into force on 12 June 2008;

WHEREAS Order in Council 51-2009 dated 28 January 2009 set 11 February 2009 as the date of coming into force of section 13 of the Act;

WHEREAS it is expedient to set 1 April 2009 as the date of coming into force of sections 1, 2, 5 to 11, 14 and 15 of the Act;

IT IS ORDERED, therefore, on the recommendation of the Minister of Public Security:

THAT 1 April 2009 be set as the date of coming into force of sections 1, 2, 5 to 11, 14 and 15 of the Act to amend the Police Act and other legislative provisions (2008, c. 13).

GÉRARD BIBEAU,
Clerk of the Conseil exécutif

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Regulations and other acts

Gouvernement du Québec

O.C. 236-2009, 18 March 2009

Financial Administration Act
(R.S.Q., c. A-6.001)

Minister of Finance

— Time limit within which the minister is to rule on an application for authorization to make a transaction

Regulation respecting the time limit within which the Minister of Finance is to rule on an application for authorization to make a transaction

WHEREAS section 77.7 of the Financial Administration Act (R.S.Q., c. A-6.001), introduced by section 2 of the Act to amend the Financial Administration Act and the Act respecting the Ministère des Finances (2007, c. 41), provides that, when a body applies for an authorization that is required under any of sections 77.1 to 77.4, 79 and 80 of the Act, the Minister of Finance rules on the application within the time limit specified by the Government;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft of the Regulation respecting the time limit within which the Minister of Finance is to rule on an application for authorization to make a transaction was published in Part 2 of the *Gazette officielle du Québec* of 22 October 2008 with a notice that it could be submitted to the Government to be made on the expiry of 45 days following that publication;

WHEREAS the 45-day period has expired;

WHEREAS it is expedient to make the Regulation without amendment;

IT IS ORDERED, therefore, on the recommendation of the Minister of Finance:

THAT the Regulation respecting the time limit within which the Minister of Finance is to rule on an application for authorization to make a transaction, attached to this Order in Council, be made.

GÉRARD BIBEAU,
Clerk of the Conseil exécutif

Regulation respecting the time limit within which the Minister of Finance is to rule on an application for authorization to make a transaction

Financial Administration Act
(R.S.Q., c. A-6.001, s. 77.7; 2007, c. 41, s. 2)

1. When a body applies for an authorization that is required under any of sections 77.1 to 77.4, 79 and 80 of the Financial Administration Act (R.S.Q., c. A-6.001), the Minister of Finance rules on the application within 3 business days following receipt of the application or, where applicable, authorization given by the Minister responsible for the administration of the Act governing the body.

2. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

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Notice

An Act respecting collective agreement decrees
(R.S.Q., c. D-2)

Security guards — Amendments

Notice is hereby given, under section 5 of the Act respecting collective agreement decrees (R.S.Q., c. D-2), that the Minister of Labour has received a petition from the contracting parties to amend the Decree respecting security guards (R.R.Q., 1981, c. D-2, r.1) and that, under sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the draft “Decree to amend the Decree respecting security guards”, the text of which appears below, may be made by the Government upon the expiry of 45 days following this publication.

The purpose of the draft Decree is to replace the name of the union contracting party, to amend the definition of P-1 and P-7 premiums, to replace the definition of the P-4 premium, to add the definition of P-8 to P-10 premiums, to clarify the provision related to the calculation of working hours, to prohibit the staggering of working hours and to amend the hourly rates and premiums.

During the consultation period, the impact of the amendments sought will be clarified. According to the 2008 annual report of the Comité paritaire sur les agents de sécurité, the Decree governs 172 employers and 18,961 employees.

Further information may be obtained by contacting:

Mr. Patrick Bourassa
 Direction des politiques du travail
 Ministère du Travail, 200, chemin Sainte-Foy, 5^e étage
 Québec (Québec) G1R 5S1
 Telephone: 418 528-9738
 Fax: 418 644-6969
 E-mail: patrick.bourassa@travail.gouv.qc.ca

Any interested person with comments to make is asked to send them in writing, before the expiry of the 45-day period, to the Deputy Minister of Labour, 200, chemin Sainte-Foy, 6^e étage, Québec (Québec) G1R 5S1.

JULIE GOSSELIN,
Deputy Minister of Labour

Decree to amend the decree respecting security guards*

An Act respecting collective agreement decrees (R.S.Q., c. D-2, ss. 2 and 6.1)

1. The Decree respecting security guards is amended by replacing “Les Métallurgistes unis d’Amérique, local 8922” by “Union des agents de sécurité du Québec, Métallos local 8922” in the first WHEREAS preceding section 1.00.

2. The first paragraph of section 1.01 is amended:

(1) by inserting the words “or the employer’s” after the word “customer’s” in paragraph 4;

(2) by replacing paragraph 5 by the following:

“(5) “P-2 premium”: benefit paid to a guard holding a diploma in police techniques and whose customer or employer requires that diploma as a condition for hiring; this premium is also paid to a guard whose duties include the use of radar, or to an agent who is authorized

to issue offence notices or offence statements related to parking violations or to violations provided for in any other Act or regulation;”;

(3) by replacing paragraph 6 by the following:

“(6) “P-3 premium”: (a) benefit paid to an incident control officer who is assigned to a psychiatric institution or to the psychiatric department of a general institution and who, in the normal and customary performance of his duties, is required to intervene physically with beneficiaries; this premium is also paid to an officer who accompanies a beneficiary when he goes from one place to another;

(b) benefit paid to a guard who is assigned to a youth custody facility as defined in the Youth Criminal Justice Act (S.C. 2002, c. 1) and who, in the normal and customary performance of his duties, is required to intervene physically with beneficiaries; this premium is also paid to a guard who accompanies a beneficiary when he goes from one place to another;

(c) benefit paid to a guard whose duties include the care or transportation of adult inmates;”;

(4) by replacing paragraph 7 by the following:

“(7) “P-4 premium”: (a) benefit paid to a guard holding a certificate to the effect that he took a first aid course of at least 16 hours or a CPR course and whose customer requires that certificate as a condition for hiring;

(b) benefit paid to a guard who is required to have training to use a heart defibrillator;”;

(5) by replacing the words “, at the request of his employer, uses” by the words “must use” in paragraph 10;

(6) by inserting the following paragraphs after paragraph 10:

“(10.1) “P-8 premium”: benefit paid to a guard requiring a communication device and who provides it at the employer’s request;

(10.2) “P-9 premium”: benefit paid to a guard holding a diploma of college studies in industrial and commercial security and whose customer or employer requires that diploma as a condition for hiring;

(10.3) “P-10 premium”: benefit paid to a security guard who is not provided with a uniform;”.

* The Decree respecting security guards (R.R.Q., 1981, c. D-2, r.1) was last amended by the Regulation made by Order in Council No. 118-2006 dated 28 February 2006 (2006, G.O. 2, 1116). For previous amendments, please refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2008, updated to 1 September 2008.

3. Section 3.01 is amended by replacing the second paragraph by the following:

“For the sole purpose of calculating the standard workweek, working hours are calculated on the day they are carried out.”.

4. The Decree is amended by inserting the following after section 3.01:

“**3.01.1.** An employer cannot stagger the hours of work of his employees.”.

5. Section 3.03 is amended by adding the following paragraph at the end:

“Furthermore, the hours worked in addition to the shift, where more than four hours are compulsory, are considered to be overtime hours.”.

6. Section 3.04 is amended by adding the following paragraphs at the end:

“A regular A-01 employee who works more than six consecutive days, whether or not they are included in

the same workweek, and who has not worked more than 40 hours, is entitled to be paid in accordance with the first paragraph starting from the seventh consecutive workday.

The days are deemed to be consecutive when, from the sixth workday, less than 24 hours have elapsed between the end of the last shift and the beginning of the next shift.”.

7. Section 4.04 is amended by replacing the words “upon the employee’s request” by the words “with the employee’s consent”.

8. Section 4.06 is amended by adding the following after paragraph *k*:

“(l) the annual vacations accumulated;

(m) the percentage for sick leaves accumulated.”.

9. Section 4.07 is amended by replacing the first, second and third paragraphs by the following:

“**4.07.** The hourly rates and premiums to which employees are entitled are at least those set in the following table:

	As of (enter here date of coming into force of this Decree)	As of 2009 06 28	As of 2010 06 27	As of 2011 07 03	As of 2012 07 01
Class A employee	\$ 13.55	\$ 13.95	\$ 14.35	\$ 14.75	\$ 15.15
Class B employee	13.80	14.20	14.60	15.00	15.40
Premiums					
P-1 premium*	0.30	0.30	0.30	0.30	0.30
P-2 premium*	0.50	0.50	0.50	0.50	0.50
P-3 premium*	1.25	1.25	1.25	1.25	1.25
P-4 (a) premium*	0.40	0.40	0.40	0.40	0.40
P-4 (b) premium*	0.20	0.20	0.20	0.20	0.20
P-5 premium*	0.50	0.50	0.50	0.50	0.50
P-6 premium*	2.50	2.50	2.50	2.50	2.50
P-7 premium*	2.00	2.00	2.00	2.00	2.00
P-8 premium*	0.25	0.25	0.25	0.25	0.25
P-9 premium*	0.50	0.50	0.50	0.50	0.50
P-10 premium*	0.15	0.15	0.15	0.15	0.15

* More than one premium at the same time may be applicable.

Any training or renewal of training required by an employer or customer will be paid by the employer, unless the purpose of the training is to enable the guard to qualify for work entitling him to a premium defined in section 1.01, or to enable him to obtain or renew his security guard permit.

The costs paid by the employer are: remuneration of the employee as if he were at work, enrolment fees and other reasonable costs incurred by the employee.”.

10. Section 5.01 is amended by replacing “30 July 2003” by “*enter here date of coming into force of this Decree*” in the third paragraph.

11. Section 7.01 is amended:

(1) by replacing “or his spouse’s father or mother.” by “, his spouse’s father or mother or one of his grandchildren.” in subsection 1;

(2) by replacing “, daughter-in-law or one of his grandchildren” by “or daughter-in-law.” in the second paragraph of subsection 2.

12. Section 8.01 is replaced by the following:

“**8.01.** At the time of a strike, a lock-out, a special event such as a cultural or sports activity or for any other limited duration contract not exceeding 60 days, an employee who must use his automobile to reach a work location outside a 40-kilometre radius from his employer’s office receives a compensation of \$0.45 for each kilometer travelled. The employer may choose to provide transportation at his own expense.

Where an employee uses his vehicle as a shelter, and where an employer asks his employee to use his own vehicle to make rounds, carry out patrols or perform a motorized vehicle service, the employer pays the employee a compensation of \$0.45 per kilometre for all kilometres travelled.”.

13. Section 9.01 is amended by replacing “2007” by “2012”, wherever it occurs.

14. This Decree comes into force on the date of its publication in the *Gazette officielle du Québec*.

Draft Regulations

Draft Regulation

An Act respecting the Régie de l'énergie
(R.S.Q., c. R-6.01)

Régie de l'énergie — Annual duty payable

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation respecting the annual duty payable to the Régie de l'énergie, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation replaces the Regulation respecting the annual duty payable to the Régie de l'énergie, made by Order in Council 736-2004 dated 28 July 2004, to

— establish the regulatory agency's new financing rules considering the new jurisdictions that were granted to the agency after the passage in December 2006 of the Act respecting the implementation of the Québec Energy Strategy and amending various legislative provisions (2006, c. 46);

— subject distributors of fuel, including gasoline, diesel fuel, light heating oil and heavy heating oil, to the payment of a duty.

The draft Regulation has no direct impact on the public or electric power and natural gas distributors. As regards the petroleum products distributors that were already paying a duty to ensure the financing of the agency, they will have to pay a duty as fuel distributors. The draft Regulation adds a new category of distributors that will be subject to the payment of a duty because of the costs related to the new responsibilities of the Régie de l'énergie in respect of those distributors.

Further information on the draft Regulation may be obtained by contacting René Paquette, Director General, Electricity, Ministère des Ressources naturelles et de la Faune, 5700, 4^e Avenue Ouest, bureau A416, Québec (Québec) G1H 6R1; telephone: 418 627-6386; fax: 418 646-1878; e-mail: rene.paquette@mrf.gouv.qc.ca

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Daniel Bienvenue, Associate Deputy

Minister for Energy, Ministère des Ressources naturelles et de la Faune, 5700, 4^e Avenue Ouest, bureau B401, Québec (Québec) G1H 6R1.

CLAUDE BÉCHARD,
*Minister of Natural Resources
and Wildlife*

Regulation respecting the annual duty payable to the Régie de l'énergie

An Act respecting the Régie de l'énergie
(R.S.Q., c. R-6.01, s. 112, 1st par., subpar. 1 and 2nd par.)

1. The rates of duty payable by distributors for the fiscal year ending on 31 March 2009 and for each subsequent fiscal year are determined by dividing, for each form of energy, the adjusted expenditure estimates of the Régie de l'énergie by

(1) the sum of the volumes of electric power distributed by each electric power distributor during its preceding fiscal year, including the volumes delivered to consumers at voltages of 44 kV or higher, excluding the volumes of electric power sold to another electric power distributor;

(2) the sum of the volumes of natural gas transmitted and the volumes delivered by each natural gas distributor during its preceding fiscal year;

(3) the sum of the volumes of gasoline and diesel fuel intended for consumption in Québec that were sold and refined in Québec or brought into Québec by each petroleum products distributor and, if applicable, the volumes traded with a refiner in Québec by each petroleum products distributor;

(4) the sum of the volumes of gasoline, diesel fuel, light heating oil and heavy heating oil intended for consumption in Québec that were sold and refined in Québec or brought into Québec by each fuel distributor and, if applicable, the volumes traded with a refiner in Québec by each fuel distributor; or

(5) the sum of the volumes of steam distributed by pipes for heating purposes by each steam distributor during its preceding fiscal year.

For the purposes of the first paragraph, the adjusted expenditure estimates correspond to the difference, for each form of energy, between the expenditure estimates of the Régie as relate to the distributors, as approved by the Government for the current fiscal year, and the accumulated surplus as relates to the distributors at the end of the preceding fiscal year, and presented as supplementary information to the audited financial statements of the Régie.

For the purpose of determining the volumes of gasoline, diesel fuel, light heating oil and heavy heating oil, for each distributor referred to in this Regulation, the Régie takes into account the volumes stated for its fiscal year preceding 31 March for the purposes of the Regulation respecting the annual share payable to the Agence de l'efficacité énergétique approved by Order in Council 139-2008 dated 20 February 2008.

The duty payable by each distributor of a form of energy is the product of the rate multiplied by the volumes referred to in the first paragraph attributable to the distributor.

2. The annual duty payable by the electric power carrier for the fiscal year ending on 31 March 2009 corresponds to the adjusted expenditure estimates of the Régie in that regard and modified according to the remuneration established in the agreement authorized by the Gouvernement du Québec under section 85.4 of the Act respecting the Régie de l'énergie (R.S.Q., c. R-6.01) for the same fiscal year.

The annual duty payable by the electric power carrier for each subsequent fiscal year corresponds to the adjusted expenditure estimates of the Régie in that regard.

For the purposes of the first two paragraphs, the adjusted expenditure estimates correspond to the difference between the expenditure estimates of the Régie as relate to the electric power carrier, as approved by the Government for the current fiscal year, and the accumulated surplus as relates to the electric power carrier at the end of the preceding fiscal year, and presented as supplementary information to the audited financial statements of the Régie.

3. The duty payable by electric power or natural gas distributors and by the electric power carrier is payable in equal instalments on the first day of each month.

The amount of the last monthly instalment continues to apply until the last day of the month during which the expenditure estimates are adjusted as provided in the second paragraph of section 1 and the third paragraph of section 2. Any overpayment of or amount owing on the duty payable to the Régie for the fiscal year is to be equally apportioned over the remaining monthly instalments.

The annual duty payable by petroleum products, fuel or steam distributors is payable in one instalment on the first day of the month following the month in which the expenditure estimates are adjusted as provided in the second paragraph of section 1.

4. Distributors of petroleum products other than distributors that refine in Québec, trade with a refiner in Québec or bring into Québec more than 100 million litres of gasoline or diesel fuel per year intended for consumption in Québec are exempt from the application of this Regulation.

5. Any outstanding amount on the duty bears interest at the rate fixed under section 28 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31). The interest is capitalized monthly.

6. This Regulation replaces the Regulation respecting the annual duty payable to the Régie de l'énergie made by Order in Council 736-2004 dated 28 July 2004.

7. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

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Draft Regulation

Supplemental Pension Plans Act
(R.S.Q., c. R-15.1)

An Act to amend the Supplemental Pension Plans Act, particularly with respect to the funding and administration of pension plans
(2006, c. 42)

Supplemental pension plans — Amendments

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Regulation respecting supplemental pension plans, appearing below, may be submitted to the Government for approval on the expiry of 45 days following this publication.

The main objective of the draft Regulation is to implement, as of 1 January 2010, new measures on the funding of defined benefit pension plans introduced by the Act to amend the Supplemental Pension Plans Act, particularly with respect to the funding and administration of pension plans (2006, c. 42). The draft Regulation determines the elements that allow the establishment of

a reserve to increase benefit security, sets conditions for calculating the provision for adverse deviation and clarifies the rules for using letters of credit and the requirements for actuarial valuations.

The draft Regulation harmonizes the provisions relating to the partition of benefits between spouses with the institution of the civil union. Lastly, the draft Regulation includes certain minor administrative amendments.

Further information may be obtained by contacting Pierre Bégin, Régie des rentes du Québec, Place de la Cité, 2600, boulevard Laurier, Québec (Québec) G1V 4T3; telephone: 418 657-8732, extension 3914; fax: 418 659-8985; e-mail: pierre.begin@rrq.gouv.qc.ca

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to André Trudeau, President and Chief Executive Officer, Régie des rentes du Québec, Place de la Cité, 2600, boulevard Laurier, 5^e étage, Québec (Québec) G1V 4T3. The comments will be sent by the Régie to the Minister of Employment and Social Solidarity, responsible for the administration of the Supplemental Pension Plans Act.

SAM HAMAD,
*Minister of Employment and Social Solidarity and
Minister responsible for the Capitale-Nationale region*

Regulation to amend the Regulation respecting supplemental pension plans*

Supplemental Pension Plans Act
(R.S.Q., c. R-15.1, s. 244, 1st par., subpars. 1, 4, 6, 7, 8, 11 and 14; 2006, c. 42, s. 40; 2008, c. 21, s. 35)

An Act to amend the Supplemental Pension Plans Act, particularly with respect to the funding and administration of pension plans
(2006, c. 42, s. 53)

1. The Regulation respecting supplemental pension plans is amended by replacing section 4 by the following:

“**4.** A report on a complete actuarial valuation referred to in section 120 of the Act must contain the information and statements of the actuary provided

for in Section 3600 of the procedure entitled Standard of Practice for Valuation of Pension Plans according to the revised version approved on 27 December 2007 by the Actuarial Standards Board of the Canadian Institute of Actuaries, the information provided for in sections 4.1 to 4.6 and the following information:

(1) the name of the plan and the number assigned to it by the Régie;

(2) the date of the actuarial valuation;

(3) the number of active members apportioned, where applicable, according to whether their benefits are accumulated under defined contribution provisions, defined benefit provisions or both types of provisions, the number of non-active members to whom no pension is being paid and the number of the other non-active members and beneficiaries whose benefits are covered by the actuarial valuation;

(4) a summary of the provisions of the plan that must be taken into account for the purposes of the valuation, including those bearing on contributions, normal retirement age, conditions to be met to be entitled to an early pension, pension indexation formula, assumptions used in accordance with the second paragraph of section 61 of the Act and the refunds and benefits payable under the pension plan;

(5) the name of the signatory, the signatory's professional title, the name and address of the signatory's office and the date of signing.

4.1. With respect to the portion of the actuarial valuation of the plan performed on a solvency basis, the report must contain the following information:

(1) the value of the plan's assets, the value of the plan's liabilities established without reference, if applicable, to any amendment to the plan considered for the first time at the valuation date, and the actuarial assumptions and methods used to determine the values;

(2) the value of the plan's liabilities determined by taking into account, if applicable, any amendment to the plan considered for the first time at the valuation date and distributed among the group of active members of the plan, the group of non-active members to whom no pension is paid and the group of the other non-active members and beneficiaries, the actuarial assumptions and methods used to determine the value, and the degree of solvency of the plan;

* The Regulation respecting supplemental pension plans, approved by Order in Council 1158-90 dated 8 August 1990 (1990, *G.O.* 2, 2318), was last amended by the regulation approved by Order in Council 204-2005 dated 16 March 2005 (2005, *G.O.* 2, 703) and by section 5 of chapter 1 of the Statutes of 2009. For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2008, updated to 1 September 2008.

(3) the estimated amount of the administration costs referred to in the first paragraph of section 123 of the Act;

(4) where the plan provides for obligations to which the last sentence of the first paragraph of section 124 of the Act applies:

(a) a description of the obligations;

(b) the scenario used by the actuary to determine the plan's liabilities and, where that scenario results in liabilities that are less than the value of the obligations arising from the plan assuming that the plan is terminated on the valuation date in such circumstances that the benefits accrued to the members must be estimated at their maximum value, such maximum value;

(5) the description of the approach used to estimate the premium referred to in section 126 of the Act;

(6) where the plan is both solvent and funded, that amortization payments remain to be paid in connection with an improvement unfunded actuarial liability determined in a prior actuarial valuation and that the provision for adverse deviation is not calculated at the valuation date, a certificate from the actuary certifying that a calculation of the provision at that date would have determined that the plan's assets were lower than the liabilities increased by the provision for adverse deviation.

4.2. Where the provision for adverse deviation is calculated, the report must contain the following information:

(1) its amount, with an indication of the shares attributable to elements R and S of section 60.3;

(2) the amount of elements D, R and S of section 60.3;

(3) element d^R of section 60.4 and the actuarial assumptions and methods used to determine the element;

(4) the amount determined in accordance with paragraph 1 of element V of section 60.4 and element d^M of that section;

(5) the maximum amount of surplus assets that may be appropriated to the payment of employer contributions, determined in accordance with section 146.3.4 of the Act.

4.3. With respect to the portion of the plan's actuarial valuation performed on a funding basis, the report must contain the following information:

(1) the value of the plan's assets, the value of the liabilities determined without reference to any amendment to the plan considered for the first time at the valuation date and the actuarial assumptions and methods used to determine the values;

(2) the value of the plan's liabilities determined by taking into account, if applicable, any amendment to the plan considered for the first time at the valuation date and distributed among the group of active members of the plan, the group of non-active members to whom no pension is paid and the group of the other non-active members and beneficiaries, and the actuarial assumptions and methods used to determine the value;

(3) the amount established in accordance with the first paragraph of section 135 of the Act.

4.4. Where the actuarial valuation determines the value of the additional obligations arising from an amendment to the plan considered for the first time, the report must contain the following information:

(1) a summary of the amendment covered by the valuation and the date and effective date of the amendment;

(2) the value, determined on a solvency basis, of the additional obligations arising from the amendment;

(3) where the provision for adverse deviation is calculated, the amount of surplus assets determined on a solvency basis that may be appropriated to the payment of that value;

(4) the special amortization payment determined under section 132, where applicable;

(5) the value, determined on a funding basis, of the additional obligations arising from the amendment;

(6) the amount of surplus assets determined on a funding basis that may be appropriated to the payment of that value.

4.5. With respect to unfunded actuarial liabilities, the report must contain the following information:

(1) for each solvency deficiency determined under section 130 of the Act:

(a) the type:

(b) the date of its determination and the date of the end of the period provided for its amortization;

(c) the monthly amounts related to the amortization payments to be paid until the end of that period and their present value;

(2) a description of the amendments made under section 131 of the Act to the solvency deficiencies indicated in the last report on an actuarial valuation of the plan;

(3) the amount of the funding deficiency, the date of the end of the period provided for its amortization and the monthly amounts related to the amortization payments to be paid until that date.

4.6. The report must contain the following financial information:

(1) the current service contribution projected for the fiscal year covered by the actuarial valuation and the rule used to determine the service contributions for the two subsequent fiscal years;

(2) the amounts to be paid respectively by the employer and by the members, and, for each amount, in the case of a defined benefit plan for which certain provisions are identical to those of a defined contribution plan, the share that must be paid for those provisions and the share that must be paid for the defined benefit provisions;

(3) the employer contribution provided for in the plan, if it is greater than the contribution provided for in section 39 of the Act;

(4) a description of the adjustments to the contributions arising from the application of the third paragraph of section 41 of the Act;

(5) the amount of the letter of credit, or the total amount of such letters, and the amount taken into account in the assets to determine the plan's solvency.”

2. Section 5 is replaced by the following:

“**5.** A report on a partial actuarial valuation carried out under the conditions provided for in the second paragraph of section 118 of the Act must contain the information provided for in sections 5.1 to 5.4 and the following information:

(1) the name of the plan and the number assigned to it by the Régie;

(2) the date of the actuarial valuation;

(3) the name of the signatory, the signatory's professional title, the name and address of the signatory's office and the date of signing;

(4) a certification of the actuary certifying that a complete actuarial valuation of the plan carried out at the valuation date would have shown that the plan is both solvent and funded.

5.1. Where, in accordance with section 60.5, the provision for adverse deviation is estimated, the report must contain the following information:

(1) the amount;

(2) a certification of the actuary certifying that a complete actuarial valuation of the plan carried out at the valuation date would have established an amount for the provision for adverse deviation equal to or less than the amount indicated in paragraph 1;

(3) the maximum amount of surplus assets that may be appropriated to the payment of employer contributions;

(4) a certification of the actuary certifying that a complete actuarial valuation of the plan carried out at the valuation date would have determined a maximum amount of surplus assets that may be appropriated to the payment of employer contributions at least equal to the amount indicated in paragraph 3.

5.2. Where the actuarial valuation determines the value of the additional obligations arising from an amendment to the plan considered for the first time, the report must also contain the following information:

(1) a summary of the amendment that is the subject of the valuation, the date and effective date of the amendment;

(2) the value of the additional obligations arising from the amendment, determined on a solvency basis and on a funding basis;

(3) where the provision for adverse deviation is estimated,

(a) the amount of surplus assets that may be appropriated to the payment of the value of the additional obligations arising from the amendment, determined on a solvency basis, and the amount determined on a funding basis;

(b) a certification of the actuary certifying that a complete actuarial valuation carried out at the valuation date would have established amounts at least equal to the amounts referred to in subparagraph a;

(4) where the provision for adverse deviation is not estimated, a certification of the actuary certifying that a calculation of the provision carried out at the valuation date would have established that the plan's assets are less than the liabilities increased by the provision for adverse deviation.

5.3. With respect to unfunded actuarial liabilities, the report must contain the following information:

(1) for each improvement unfunded actuarial liability determined under section 130 of the Act,

(a) the date on which it was determined and the date of the end of the period provided for its amortization;

(b) the monthly amounts related to the amortization payments to be paid until the end of that period and their present value;

(2) a description of the amendments made under section 131 of the Act to the solvency deficiencies indicated in the last report on an actuarial valuation of the plan.

5.4. The report must contain the following financial information:

(1) the current service contribution projection for the first fiscal year covered by the actuarial valuation, determined on the basis of the rule defined during the last complete actuarial valuation and adjusted, if applicable, to take into account any amendment considered for the first time after that last valuation;

(2) the amounts that must be paid respectively by the employer and by the members, and, for each amount, in the case of a defined benefit plan for which certain provisions are identical to the provisions of a defined contribution plan, the share that must be paid for the provisions and the share that must be paid for the defined benefit provisions;

(3) the employer contribution provided for in the plan, if the contribution is greater than the contribution provided for in section 39 of the Act;

(4) the amount of the letter of credit, or the total amount of such letters, and the amount taken into account in the assets for the purpose of determining the plan's solvency;

(5) a description of the adjustments to the contributions arising from the application of the third paragraph of section 41 of the Act.”.

3. Section 14 is amended by adding the following after the third paragraph:

“In the event of failure to produce the report referred to in section 120 of the Act or a document that must accompany the report, additional fees equal to 20% of the fees calculated under section 13.0.1 regarding the document referred to in that section must be paid to the Régie for each complete month of delay, up to the amount of the latter fees.”.

4. The following is inserted after section 15:

**“DIVISION II.0.0.1
LETTER OF CREDIT**

15.0.0.1. The letter of credit referred to in section 42.1 of the Act is an irrevocable standby letter of credit. It is established in accordance with form 3.

15.0.0.2. The letter of credit must be issued by a financial institution that meets the following requirements:

(1) it is authorized to issue letters of credit in Québec or elsewhere in Canada where an agreement referred to in section 249 of the Supplemental Pension Plans Act (R.S.Q., c. R-15.1) applies;

(2) any of the following credit rating organizations gives it the rating indicated on the same line as the organization's name in the following table, or a higher rating:

Credit rating organization	Rating
Dominion Bond Rating Service	A
Fitch Ratings	A
Moody's Investors Service	A2
Standard & Poor's	A

15.0.0.3. The date of expiry of the letter of credit must correspond to the date of the end of a fiscal year of the pension plan.

15.0.0.4. The pension committee must, at the request of the employer, agree to reduce the amount of the letter of credit in the following cases:

(1) the employer pays to the pension fund an amount equivalent to the amount of the reduction requested;

(2) the report on the last actuarial valuation of the pension plan the date of which is not prior to the date of the end of the last fiscal year of the plan shows assets greater than liabilities increased by the provision for adverse deviation.

In the case referred to in subparagraph 2 of the first paragraph, the maximum amount of the reduction is equal to the amount of surplus assets over the sum of the following amounts:

(1) the plan's liabilities;

(2) the provision for adverse deviation;

(3) the amount of surplus assets that may be appropriated to the payment of employer contributions for the period included between the date of the actuarial valuation and the

first end-date of a fiscal year following the date of that valuation, considering section 41 of the Act and the third and fourth paragraphs of this section;

(4) the amount of surplus assets that may be appropriated to the payment of employer contributions for the first nine months of the fiscal year that follows the fiscal year referred to in subparagraph 3.

Where the total of the amounts referred to in subparagraphs 3 and 4 of the second paragraph exceeds the maximum amount of surplus assets that may be appropriated to the payment of employer contributions under section 146.3.4 of the Act, the amounts are proportionally reduced so that their sum equals that maximum amount.

An employer may, by sending a written notice to the pension committee, change the amounts referred to in subparagraphs 3 and 4 of the second paragraph, provided the total of the amounts changed does not exceed the total of the amounts reduced pursuant to the third paragraph.

Where the amount of the letter of credit is reduced pursuant to subparagraph 2 of the first paragraph and the report on the actuarial valuation is subsequently amended or replaced, the value of the plan's assets determined on a solvency basis must be established, for the purposes of the amendment or replacement, taking into account the reduction of the amount of the letter of credit.

15.0.0.5. In the event of non-renewal of the letter of credit, the financial institution that has issued the letter must pay the amount of the letter to the pension fund. The payment is not required if the pension committee sends, at least 30 days before the date of expiry of the letter, a written notice to that effect to the financial institution. A copy of that notice must immediately be sent to the Régie.

15.0.0.6. Where the pension committee becomes aware that a letter of credit provided to the committee no longer meets the standards of this Regulation, the committee must immediately inform the employer. If the employer fails to provide to the committee, within 30 days of the notice, a new letter of credit or an amount equivalent to the amount of the letter of credit, the pension committee must request the payment of that amount.

15.0.0.7. In the event of termination of a pension plan, the pension committee must request the payment of the letter of credit in the amount required so that the value of the plan's assets is equal to the value of its liabilities at the termination date, increased by the interest calculated at the rate determined pursuant to section 61 of the Act and that applied at the termination date.

The pension committee must agree to the cancellation of the letter of credit for the amount remaining to be paid.”.

5. Section 19 is amended

(1) by replacing “assigns” in subparagraph 4 of the first paragraph by “successors”;

(2) by inserting “, dissolution or annulment of a civil union,” in subparagraph 6 of the first paragraph after “marriage”;

(3) by replacing “provided” in subparagraph 7.1 of the first paragraph in the English text by “unless”.

6. Section 21 is amended by replacing “by Statistics Canada and published in the Bank of Canada Review under identification number B-14013” in the first paragraph by “monthly by Statistics Canada and published in the Bank of Canada Banking and Financial Statistics, Series V 1222487”.

7. Section 24.1 is amended by inserting “in the same year” after “indirectly” in the paragraph preceding paragraph 1.

8. Section 29 is amended

(1) by inserting “, dissolution or annulment of a civil union,” after “marriage” in subparagraph 7 of the second paragraph;

(2) by replacing “provided” in subparagraph 8 and “provided that” in subparagraph 8.1 of the second paragraph in the English text by “unless”.

9. Section 30 is amended

(1) by striking out “life” in paragraph 5;

(2) by inserting “, dissolution or annulment of a civil union,” after “marriage” in paragraph 6.

10. Section 33 is amended

(1) by inserting the following definition after “period of membership”:

““valuation date” means

(1) for the purposes of preparing the statement referred to in section 108 of the Act,

(a) the date of the institution of the action, if the application for the statement is made after the institution of an action provided for in the first paragraph of section 108;

(b) the date the member and the member's spouse ceased to live together, if the application for the statement is made on the occasion of mediation concerning a family matter;

(c) the date set for determining the net value of family patrimony, if the application for the statement is made during a joint procedure before a notary for the dissolution of a civil union;

(d) the date of the cessation of the conjugal relationship, if the application for the statement is made following the cessation of the conjugal relationship of spouses not bound by marriage or a civil union;

(2) for any other purposes, the date set for the valuation of the member's benefits in the pension plan by the judgment, transaction contract or agreement giving rise to the partition or transfer of the benefits or, if there is no provision in the judgment, contract or agreement, the date provided for by the act governing the partition of the spouses' property. (*date de l'évaluation*);

(2) by inserting “, dissolution or annulment of a civil union,” after “marriage” in the definition of “date of institution of the action”;

(3) by replacing “where the member is active at the date of institution of the action or, in the case of unmarried spouses, at the date of cessation of the conjugal relationship, the date on which he ceases to be active corresponds to the date of institution of the action or, where applicable, to the date of cessation of the conjugal relationship” in the definition of “period of membership” by “where the member is active on the valuation date, the date on which the member ceased to be an active member corresponds to the valuation date”;

(4) by striking out “, 35.2” after “35” in the second paragraph.

11. The following is inserted after section 33:

“33.1. For the purposes of sections 34 to 45 regarding married spouses whose marriage entailed the dissolution of their civil union:

(1) the date of the marriage is replaced by the date of the civil union;

(2) the period of the marriage begins on the date of the civil union.”

12. Section 34 is amended

(1) by inserting the following after subparagraph 2 of the first paragraph:

“(2.1) in the case of civil union spouses:

(a) proof of the date of their civil union;

(b) any of the following documents, as the case may be:

i. proof of the date on which the action was instituted;

ii. where the application is made on the occasion of a mediation, a joint declaration of the date on which the spouses ceased to live together;

iii. where the application is made during a joint procedure before a notary for the dissolution of the civil union, a joint declaration of the date set for determining the net value of family patrimony;”;

(2) by inserting “or civil union” after “de facto” in subparagraph 3 of the first paragraph;

(3) by adding the following at the end of the second paragraph:

“The application made during a joint procedure before a notary for the dissolution of the civil union must also contain a written confirmation of a notary to the effect that he or she received a mandate in connection with the joint procedure.”.

13. Section 35 is amended

(1) by replacing subparagraph 1 of the second paragraph by the following:

“(1) the total benefits accumulated by the member from the date on which he or she became a member of the plan until the valuation date, and the value of those benefits;”;

(2) by inserting “or civil union” after “married” in the part of subparagraph 4 of the second paragraph preceding subparagraph *a*;

(3) by inserting “or civil union” after “marriage” in subparagraph *a* of subparagraph 4 of the second paragraph;

(4) by inserting “or civil union” after the word “marriage” everywhere it appears in subparagraph *b* of subparagraph 4 of the second paragraph.

14. Section 35.1 is amended

(1) by replacing paragraph 2 by the following:

“(2) in the case of married or civil union spouses, the date of the marriage or civil union and the valuation date;”;

(2) by inserting “or spouses that are not in a civil union” after “spouses” in paragraph 3;

(3) by replacing paragraph 10 by the following:

“(10) in the event that, before producing the statement, the member’s pension was determined to take into account entitlement of his or her spouse to the pension referred to in section 87 of the Act, a brief description of the rights and obligations arising from section 89.1 of the Act.”.

15. Section 35.2 is revoked.**16.** Section 36 is replaced by the following:

“**36.** The total benefits accumulated by the member must be distributed according to their nature as capital benefits or pension benefits.

The benefits related to member contributions, with accrued interest, in excess of the limit set in section 60 of the Act and the benefits related to the additional pension benefits provided for in section 60.1 of the Act are included in pension benefits.

36.1. The total benefits accumulated by the member correspond either to the retirement, disability or replacement pension to which the member is entitled at the valuation date, or, if the member is not entitled to one of the pensions at the valuation date, to the deferred pension to which the member would be entitled if he or she terminated active membership on that date.

Any phased retirement benefit to which the member is entitled at the valuation date and the following amounts established on that date with accrued interest or the benefit constituted by those amounts and interest are included in the total benefits accumulated by the member:

(1) additional voluntary contributions, optional ancillary contributions and excess optional ancillary contributions credited to the member;

(2) excess member contributions over the limit set in section 60 of the Act;

(3) the additional pension benefit provided for in section 60.1 of the Act;

(4) the amounts previously transferred even otherwise than under section 98 of the Act.”.

17. Section 37 is amended

(1) by replacing the first paragraph by the following:

“**37.** The value of the member’s total benefits corresponds to the value of the capital benefits and of the pension benefits accumulated at the valuation date.”;

(2) by adding the following at the end of the second paragraph:

“The value is determined without taking into account the progression of the member’s remuneration after that date.”;

(3) by replacing “the benefits of the member correspond” in the part of the third paragraph preceding the formula by “the member is entitled, on that date.”;

(4) by replacing the fourth paragraph by the following:

“However, in the case of a member whose benefits correspond to a deferred pension to which the member would be entitled if the member terminated active membership on the valuation date, the value of the benefits related to the additional benefit referred to in section 60.1 of the Act and, unless the member has received payment of the benefit provided for in subdivision 0.1 of Division III of Chapter VI of the Act, the value of the benefits related to member contributions, with accrued interest, in excess of the limit set in section 60 of the Act are established assuming that the value of the deferred pension to which the member is entitled in accordance with the terms of subparagraph 1 of the first paragraph of section 60 of the Act and, for the purpose of calculating elements A and B of section 60.1 of the Act, is, with respect to the member’s service credited for the period during which section 60 of the Act applied with respect to the member, the value established according to the formula provided for in the third paragraph of this section.”.

18. The following is inserted after section 37:

“**37.1.** Where the valuation date corresponds to a date other than the date of the institution of the action and the value of the member’s benefits at the valuation date is not known, the value of the member’s total benefits corresponds to amount E in the following formula:

$$V \times \frac{P}{X} = E$$

“V” represents the value established in accordance with section 37 on the date of the institution of the action or on the date on which the transaction contract has been executed before a notary or, failing that, on the date of application for the statement;

“p” represents the number of months in the period of membership relative to the benefits included between the date on which the member’s membership began and the valuation date;

“X” represent the number of months in the period of membership relative to the benefits included between the date on which the member’s membership began and the date on which value V is established.”.

19. The heading of subdivision 4 of Division V is amended by adding “or civil union” after “marriage”.

20. Section 38 is replaced by the following:

“**38.** Where the member is entitled to a retirement, disability or replacement pension at the valuation date, the value of the benefits accumulated by the member on the date of his or her marriage or civil union is established assuming that the member is also entitled to such a pension for the service credited until that latter date.”.

21. Section 39 is amended

(1) by inserting “or civil union” after “marriage” in the part of the first paragraph preceding paragraph 1;

(2) by inserting the words “or civil union” after the word “marriage” everywhere it appears in subparagraphs 1 and 2 of the first paragraph;

(3) by replacing “date on which proceedings were instituted”, “date of the institution of proceedings”, “date of institution of proceedings”, “date on which proceedings were instituted” and “date of institution of the action” in subparagraphs 1 and 2 of the first paragraph by “valuation date”;

(4) by replacing “Bank of Canada Review under identification number B-14045” in the third paragraph by “Bank of Canada Banking and Financial Statistics, Series V122515”.

22. Section 40 is amended

(1) by inserting “or civil union” after “marriage”;

(2) by inserting “or civil union” after “marriage”;

(3) by replacing “date of institution of the action” by “valuation date”.

23. Section 41 is amended

(1) by inserting “or civil union” after “marriage” in the part preceding the formula;

(2) by replacing the words “date of institution of the action” everywhere they appear in elements G, T and a by “valuation date”;

(3) by inserting “or civil union” after “marriage” in element a;

(4) by inserting “or civil union” after “marriage” in element A.

24. Section 42 is replaced by the following:

“**42.** Where the member’s benefits have been partitioned or transferred to a spouse on a date prior to the valuation date, the value of the benefits accumulated during the most recent marriage or civil union must be determined as follows:

(1) where the residual value of the capital benefits or the amount of the residual pension arising from the partition or transfer is known, it corresponds to amount N in the following formula :

$$[G - R] \times \frac{M}{Q} = N$$

“G” represents the total residual value of the capital benefits or, in the case of pension benefits, the value of the total residual pension, at the valuation date;

“R” represents

— in the case of capital benefits, their residual value at the date of the valuation of the previous partition or transfer, increased by interest calculated at the rate provided for in the second paragraph of section 39, for the period between that date and the valuation date;

— in the case of pension benefits, the value, at the valuation date, of the residual pension at the date of the valuation of the previous partition or transfer;

“M” represents the number of months of membership in the period of the most recent marriage or civil union;

“Q” represents the number of months of membership between the date of the valuation of the previous partition or transfer and the valuation date;

(2) where the residual value of the capital benefits or the amount of the residual pension arising from that partition or transfer is not known, it corresponds to the total residual value of the member’s benefits, adjusted pro rata to the number of months of the most recent marriage or civil union included in the period of membership over the total number of months elapsed before and during that marriage or civil union and included in that period of membership.”.

25. Section 43 is amended

(1) by inserting “or civil union” after “recent marriage”;

(2) by inserting “or civil union” after “that marriage”.

26. Section 44 is replaced by the following:

“44. Where the valuation date corresponds to a date other than the date of institution of the action and the value of the member’s benefits at the valuation date is not known, the value of the benefits accumulated by the member during the marriage or civil union is established by taking into account the following rules:

(1) the value of the capital benefits accumulated during the marriage or civil union is determined in the manner provided for in subparagraph 2 of the first paragraph of section 39 or, where applicable, section 42;

(2) for any purposes other than calculating the number of months in the period of membership included between the date of the marriage or civil union and the valuation date, the date of institution of the action, the date on which the transaction contract is executed before a notary or, failing that, the date of the application for the statement is considered the valuation date for the purposes of sections 36.1 to 43.”.

27. Section 45 is replaced by the following:

“45. The total value of the benefits accumulated by the member during the member’s marriage or civil union is equal to the sum of the value of the capital benefits and of the pension benefits accumulated during that period.”.

28. Section 46 is replaced by the following:

“46. The application for partition or transfer of the member’s benefits must be submitted with a copy of the following documents:

(1) if it follows a judgment ordering separation from bed and board, divorce, annulment of marriage or civil union, dissolution of a civil union or payment of a compensatory allowance,

(a) that judgment and any other judgment related to the partition or transfer of the member’s benefits;

(b) the certificate of non-appeal;

(c) where applicable, the agreement entered into by the spouses on the partition or transfer of the member’s benefits;

(2) if it follows the dissolution of a civil union by notarized joint declaration, the declaration and the transaction contract;

(3) if it follows the cessation of the conjugal relationship of unmarried spouses or spouses not in a civil union, the agreement entered into by the spouses on the partition of the member’s benefits.”.

29. Section 47 is amended by replacing “value of the benefits claimed” in the first paragraph by “amount claimed”.

30. Section 48 is amended

(1) by replacing “to the amount” in the first paragraph by “to the sum”;

(2) by replacing the second paragraph by the following:

“Interest accrues from the valuation date.”.

31. Section 49 is amended

(1) by adding “or civil union” at the end of the first paragraph

(2) by replacing the second paragraph by the following:

“Where the judgment, the agreement entered into by married or civil union spouses, or the notarized transaction contract does not provide for the amount or the portion of the value of the member’s benefits allocated to the spouse, the value of the benefits that the member accumulated during the marriage or civil union is divided equally between the spouses.”.

32. Section 50 is amended

(1) by replacing “corresponding to the benefits granted to the spouse” in the part of the first paragraph preceding subparagraph 1 by “allocated to the spouse, increased by the interest”;

(2) by replacing subparagraph 2 of the first paragraph by the following:

“(2) provided that the plan so allows,

(a) where the spouse already has benefits under the plan, transfer the sum to the account of the spouse;

(b) where the spouse does not have benefits under the plan, grant to the spouse, who then is deemed to be a member, benefits under the plan”;

(3) by replacing subparagraphs *a* and *b* of subparagraph 3 of the first paragraph by the following:

“(a) the partitioned or transferred benefits correspond to a refund to which the member would have been entitled at the valuation date, it being understood that subject to subparagraph *b*, the amount granted to the spouse may not be paid to the spouse in a proportion greater than the proportion in which the member’s benefits could have been refunded to the member;

(b) on the date of the application, the amount in question is less than 20% of the maximum pensionable earnings determined under the Act respecting the Québec Pension Plan for the year in which the transfer of partition is applied for;”;

(4) by replacing the second paragraph by the following:

“Where the spouse fails to indicate to the pension committee the payment method selected from those mentioned in the first paragraph,

(1) the interest referred to in section 48 ceases to accrue on the expiry of the period during which the committee must act according to that paragraph and begins to accrue again, if applicable, only at the date on which the spouse indicates his or her selection;

(2) the pension committee may, on its own initiative and as soon as the period expires, transfer the sum to be paid into one of the plans referred to in subparagraph 1, 2 or 3 of the first paragraph, as the case may be.”.

33. Section 52 is replaced by the following:

“52. Sections 143 and 145 to 146 of the Act apply, with the necessary modifications, to the sum that may be the subject of a measure provided for in subparagraph 1 or 3 of the first paragraph of section 50.

The sum paid or transferred in accordance with subparagraph 1 or 3 of the first paragraph of section 50 must bear, to the sum granted to the spouse increased by interest, a proportion at least equivalent to the proportion that the contributions, amounts and interest referred to in section 145.1 of the Act bear to the total value of the member’s benefits.”.

34. Section 53 is amended by inserting “or civil union, dissolution of the civil union” after “marriage”.

35. Section 54 is amended

(1) by replacing “no pension” in the first paragraph by “no retirement, disability or replacement pension”;

(2) by replacing “value of the benefits attributed to the spouse” in the first paragraph by “sum paid to the spouse or transferred to the spouse’s account”.

36. Section 55 is amended

(1) by replacing “the amount attributed to the spouse” in subparagraph 1 of the first paragraph by “the sum paid to the spouse or transferred to the spouse’s account”;

(2) by replacing the first dash of subparagraph 2 of the first paragraph by the following:

“— any retirement, disability or replacement pension of which payment has begun is, after having been, where required, re-determined under section 89.1 of the Act, reduced by the proportion represented by the sum paid to the spouse or transferred to the spouse’s account over the value that the pension paid to the member on the day preceding the effective date of the judgment, dissolution of the civil union or cessation of conjugal relationship would have had on the date of execution of the partition or transfer, it being understood that the latter value is determined by using the same assumptions as those used to determine the value of the benefits attributed to the spouse;”;

(3) by replacing “any pension” in the second dash of subparagraph 2 of the first paragraph by “any retirement, disability or replacement pension”;

(4) by inserting “a phased retirement benefit and” after “exception of” in the third dash of subparagraph 2 of the first paragraph.

37. Section 56 is amended by replacing “value of all the benefits attributed to the spouse” by “sum paid to the spouse or transferred to the spouse’s account”.

38. Section 56.0.2 is amended

(1) by replacing “and 37” by “to 37.1”;

(2) by replacing “the date of institution of proceedings” by “the valuation date”.

39. Section 56.0.6 is amended

(1) by replacing “any pension” in the first and second dashes of subparagraph 2 of the first paragraph by “any retirement, disability or replacement pension”;

(2) by inserting “a phased retirement benefit and” after “except for” in the third dash of subparagraph 2 of the first paragraph.

40. Section 60 is amended by inserting the following after paragraph 1:

“(1.1) the internal by-laws of the pension committee;”.

41. The following is inserted after section 60:

**“DIVISION VI.1
ACTUARIAL RESERVE AND PROVISION
FOR ADVERSE DEVIATION**

§1. Elements establishing the reserve

60.1 The following elements are likely to contribute to the establishment of the reserve provided for in section 128 of the Act:

(1) the contributions paid into the pension fund that exceed the contributions required for the pension plan to be solvent, including the contributions the employer is relieved from paying pursuant to section 42.1 of the Act;

(2) the favourable variances arising from the changes made to the actuarial assumptions and methods or the differences between the assumptions used and the results obtained, taking into account the return derived from the variances;

(3) the amendments to the plan that reduced the value of the members’ benefits.

§2. Provision for adverse deviation

60.2. In addition to the cases where it must be determined under the Act, the provision for adverse deviation provided for in section 128 of the Act is calculated during the last actuarial valuation of a pension plan on the basis of which

(1) amortization payments must be paid with respect to an improvement unfunded actuarial liability determined in a prior actuarial valuation while a complete actuarial valuation shows that the plan is both solvent and funded, unless an actuary certifies that the plan’s assets are less than the liabilities increased by the provision for adverse deviation;

(2) the amortization payments remaining to be paid in connection with any improvement unfunded actuarial liability determined in a prior actuarial valuation are eliminated pursuant to section 131 of the Act;

(3) the surplus assets are appropriated to the payment of employer contributions under section 146.3.4 of the Act;

(4) the employer applies for the reduction of the amount of the letter of credit under section 15.0.0.4.

The value of the liabilities taken into account for calculating the provision for adverse deviation is established without reference, where applicable, to any amendment to the plan considered for the first time in the valuation.

60.3. The provision for adverse deviation is equal to amount P in the following formula:

$$\frac{(1.75 \times D \times R) + (7\% \times S)}{100} = P$$

“D” represents the number determined in accordance with section 60.4;

“R” represents the value of the liabilities associated to the pensions paid, reduced by the value of the insured pensions paid by an insurer and increased, if the pension committee so decides, by the value of the benefits of the members in the pension plan who are less than 10 years under normal retirement age and to whom no pension is paid;

“S” represents the value of the plan’s liabilities reduced by an amount representing the sum of the following values:

(1) the value of the additional voluntary contributions and optional ancillary contributions paid into the pension fund, with interest accrued;

(2) the value of the contributions paid under a defined contribution plan to which Chapter X of the Act applies or under provisions that, in a defined benefit plan, are identical to the provisions of a defined contribution plan, with interest accrued;

(3) the value of the liabilities associated to the pensions paid, increased, if the pension committee so decides, by the value of the members' contributions to the pension plan who are less than 10 years under normal retirement age and to whom no pension is paid.

Where the value represented by R exceeds the amount calculated in accordance with paragraph 1 of element V of section 60.4, the surplus is added to the value of element S.

60.4. The following are fixed-income securities within the meaning of this section:

(1) a security paid by a debtor at a fixed interest rate, or fixed interest rates, up to its maturity;

(2) any security that exposes the portfolio to the return of a fixed-income security except a security that, in itself or by the effect of an operation effected on the security, exposes the portfolio to the return of a security that is not a fixed-income security;

(3) any portion of a mutual fund or a separate fund invested in a fixed-income security.

Where the value represented by R of section 60.3 is null, D of that section is equal to zero. In other cases, it corresponds to the result, in absolute value, of the following formula:

$$\frac{R \times d^R - V \times d^M}{R}$$

“R” represents element R of section 60.3;

“d^R” represents the term of the liabilities constituting R;

“V” represents the lesser of

(1) the amount that is equivalent to the product of the assets of the pension plan at the date of the actuarial valuation and the average of the percentages represented by the amount of the fixed-income securities over the assets of the plan at the valuation date and the last day of

each of the 11 months preceding the day of the valuation or, in the case of a plan effective for less than a year, the last day of each month included between the date of coming into force of the plan and the valuation date, it being understood that the plan's assets are, for the purposes of each calculation provided for in this paragraph, reduced by the value of the insured pensions paid by an insurer on the relevant day;

(2) the amount that is equivalent to the value represented by element R;

“d^M” represents the result of the sum of each amount used to calculate the average referred to in paragraph 1 of element V multiplied by its term, divided by the total of those amounts.

60.5. Element d^M of section 60.4 is determined by the actuary responsible for the actuarial valuation using the terms calculated by the actuary who invests any part of the plan's assets.

For the purposes of a partial actuarial valuation, the actuary may estimate elements R and S of section 60.3 and the term of liabilities constituting element R.”.

42. Section 62 is amended by replacing “withdrawal, the assets allocated to the group consisting of the benefits of the members and beneficiaries affected by the withdrawal” in subparagraph 12 of the first paragraph by “the valuation of the benefits of the members and beneficiaries affected by the withdrawal, the assets allocated to the group consisting of the benefits”.

43. Section 64 is amended by replacing subparagraph 8 of the first paragraph by the following:

“(8) in the case of a plan to which Chapter X of the Act applies, the ratio of the value of the assets to the value of liabilities determined in accordance with section 212.1 of the Act, each value being reduced by an amount representing the sum of the following values:

(a) the value of additional voluntary contributions paid into the pension fund, with interest accrued;

(b) the value of contributions paid into the pension fund under provisions that, in a defined benefit plan, are identical to the provisions of a defined contribution plan, with interest accrued;

(c) the value of the sums received by the plan following a transfer even not covered by Chapter VII of the Act, with interest accrued;

(8.1) if applicable, the amount which must be paid under section 15.0.0.7;”

44. The following is inserted after section 69:

“**69.1.** Until it is determined under an actuarial valuation the date of which is after 14 December 2009, the portion of the employer contribution of which an employer may be relieved under section 42.1 of the Act may not exceed an amount corresponding to the amount obtained by multiplying by 20% the difference, established at the date of the last actuarial valuation of the pension plan, between the assets and liabilities of the plan, determined on a solvency basis.”

45. Section 70.0.1 is amended by inserting “pension” before “being” in the definition of element A in the English text.

46. Section 75 is replaced by the following:

“**75.** Where a member ceased to be an active member before 1 January 2001 and where the valuation date is prior to that date, the first paragraph of section 36.1 must be applied with respect to the service credited to the member before 1 January 1990 separately from the service credited after that date, taking into account the transitional provisions of the Act and assuming that, for the purposes of section 293 of the Act as it read before 1 January 2001, the period of continuous employment of the member ended on the valuation date.

Moreover, where the member is not entitled to a pension on the date on which the member ceased to be an active member or on the valuation date, as the case may be, the member’s total benefits correspond to a refund.”

47. The following is inserted after section 75:

“**75.1.** Subparagraph 1 of the second paragraph of section 50 does not apply where the application for partition is made to the pension committee before 1 January 2010.”

48. Sections 1.1, 13 and 13.0.3 are amended by replacing the words “plans exempted from the application of certain” everywhere they appear by the words “the exemption of certain categories of pension plans from the application of”.

49. This Regulation comes into force on 1 January 2010.

Form 3
(s. 15.0.0.1)

Irrevocable standby letter of credit

Financial institution issuing the letter of credit

Name: _____

Address: _____

Originator (employer)

Name: _____

Address: _____

Beneficiary (pension fund)

Name: _____

Beneficiary (administrator of the pension fund)

Address: _____

Letter of credit No. _____

Date of issue

years	month	day

Date of expiry

years	month	day

At the request of _____,
(Name of the originator)

the undersigned, _____,
(Name of the financial institution
issuing the letter of credit)

hereby issues an irrevocable standby letter of credit in
favour of _____
(Name of the beneficiary pension fund)

for the sum of _____
(Amount in letters)

Canadian dollars. (CA\$ _____)
(Amount in figures)

That amount is payable upon presentation of a written demand to _____
 (Address in Québec of the place where the demand must be made)

The demand must mention the number and date of issue of the present letter of credit and be signed by a person authorized by the administrator of the pension fund to present the demand. Payment will be made to the order of the beneficiary pension fund.

The present letter of credit will be automatically renewed for a period of one year as of its date of expiry, and it will be renewed subsequently from year to year on each anniversary of its expiry, unless the undersigned notifies the originator, the administrator and the Régie des rentes du Québec, by certified or registered mail, not less than 90 days before the letter's expiry that the letter will not be renewed.

Indicate the option that applies to the contract:

In the event of non-renewal, a payment demand in accordance with the terms and conditions of the present letter of credit will be deemed to have been presented to the undersigned prior to the expiry on the date of expiry, unless the administrator sends the undersigned, no less than 30 days before the date of expiry, a written notice certifying that no payment is required. That notice takes effect on the date of expiry of the letter.

In the event of non-renewal, the undersigned pays the amount of the present letter of credit to the beneficiary at the time the beneficiary notifies the originator, the administrator and the Régie des rentes du Québec at the address indicated below that the beneficiary is not renewing the letter of credit.

The present letter of credit is subject to the statutes of Québec and is governed by the standards provided for in the Rules on International Standby Practices, 1998 (ICC, No. 590), insofar as those standards are compatible with the provisions of the Regulation respecting supplemental pension plans.

Made on

years	month	day

 at _____
 (Date of signing) (Municipality)

 (Signature of the representative of the financial institution issuing the letter of credit)

Régie des rentes du Québec
 Direction des régimes de retraite
 C.P. 5200 Québec (Québec) G1K 7S9

2600, boulevard Laurier, bureau 501
 Québec (Québec)

9144

Transport

Gouvernement du Québec

O.C. 262-2009, 18 March 2009

An Act respecting roads
(R.S.Q., c. V-9)

Management of certain portions of local roads in the corridor of the Autoroute 30 completion in the territory of the cities of Beauharnois, Châteauguay, Léry, Mercier, Salaberry-de-Valleyfield and Vaudreuil-Dorion, and Municipalité Les Cèdres

WHEREAS, under the first paragraph of section 2 of the Act respecting roads (R.S.Q., c. V-9), the Government determines, by an order published in the *Gazette officielle du Québec*, the roads which are under the management of the Minister of Transport;

WHEREAS, under the second paragraph of section 3 of the Act, the Government may, by an order published in the *Gazette officielle du Québec*, determine that a road which is under the management of a municipality is, from the date indicated in the order, to pass under the management of the Minister of Transport;

WHEREAS Orders in Council 292-93 dated 3 March 1993, 492-93 dated 31 March 1993, 1127-93 dated 11 August 1993, 1607-93 dated 17 November 1993, 1292-94 dated 17 August 1994, 73-95 dated 18 January 1995, 485-95 dated 5 April 1995, 325-96 dated 13 March 1996, 686-96 dated 5 June 1996, 1410-96 dated 13 November 1996, 723-97 dated 28 May 1997, 1538-97 dated 26 November 1997, 724-98 dated 27 May 1998, 1565-98 dated 16 December 1998, 938-99 dated 18 August 1999, 154-2000 dated 16 February 2000, 871-2000 dated 28 June 2000, 945-2000 dated 26 July 2000, 114-2001 dated 14 February 2001, 978-2001 dated 23 August 2001, 529-2002 dated 1 May 2002, 950-2002 dated 21 August 2002, 1520-2002 dated 18 December 2002, 533-2003 dated 11 April 2003, 788-2003 dated 16 July 2003, 1168-2003 dated 5 November 2003, 39-2004 dated 14 January 2004, 216-2004 dated 17 March 2004, 395-2004 dated 21 April 2004, 743-2004 dated 4 August 2004, 977-2004 dated 20 October 2004, 815-2005 dated 31 August 2005, 36-2006 dated 25 January 2006, 662-2006 dated 28 June 2006, 66-2007 dated 30 January 2007, 566-2007 dated 27 June 2007, 750-2007 dated 28 August 2007, 1126-2007 dated 12 December 2007 and 859-2008 dated 3 September 2008 determined, by municipality, the roads under the management of the Minister of Transport;

WHEREAS it is expedient to amend the Schedule to Order in Council 292-93 dated 3 March 1993, as amended, in order to add to the roads currently under the management of the Minister of Transport certain portions of local roads situated in the territory of the cities of Beauharnois, Châteauguay, Léry, Mercier, Salaberry-de-Valleyfield and Vaudreuil-Dorion, and Municipalité Les Cèdres on which work to complete Autoroute 30 will be carried out;

IT IS ORDERED, therefore, on the recommendation of the Minister of Transport:

THAT the Schedule to Order in Council 292-93 dated 3 March 1993, amended by Orders in Council 492-93 dated 31 March 1993, 1127-93 dated 11 August 1993, 1607-93 dated 17 November 1993, 1292-94 dated 17 August 1994, 73-95 dated 18 January 1995, 485-95 dated 5 April 1995, 325-96 dated 13 March 1996, 686-96 dated 5 June 1996, 1410-96 dated 13 November 1996, 723-97 dated 28 May 1997, 1538-97 dated 26 November 1997, 724-98 dated 27 May 1998, 1565-98 dated 16 December 1998, 938-99 dated 18 August 1999, 154-2000 dated 16 February 2000, 871-2000 dated 28 June 2000, 945-2000 dated 26 July 2000, 114-2001 dated 14 February 2001, 978-2001 dated 23 August 2001, 529-2002 dated 1 May 2002, 950-2002 dated 21 August 2002, 1520-2002 dated 18 December 2002, 533-2003 dated 11 April 2003, 788-2003 dated 16 July 2003, 1168-2003 dated 5 November 2003, 39-2004 dated 14 January 2004, 216-2004 dated 17 March 2004, 395-2004 dated 21 April 2004, 743-2004 dated 4 August 2004, 977-2004 dated 20 October 2004, 815-2005 dated 31 August 2005, 36-2006 dated 25 January 2006, 662-2006 dated 28 June 2006, 66-2007 dated 30 January 2007, 566-2007 dated 27 June 2007, 750-2007 dated 28 August 2007, 1126-2007 dated 12 December 2007 and 859-2008 dated 3 September 2008, be amended to add to the roads under the management of the Minister of Transport certain portions of local roads situated in the territory of the cities of Beauharnois, Châteauguay, Léry, Mercier, Salaberry-de-Valleyfield and Vaudreuil-Dorion, and Municipalité Les Cèdres, listed in the Schedule to this Order in Council;

THAT this Order in Council take effect on the date of its publication in the *Gazette officielle du Québec*.

GÉRARD BIBEAU,
Clerk of the Conseil exécutif

SCHEDULE**ROADS UNDER THE MANAGEMENT OF
THE MINISTER OF TRANSPORT****EXPLANATORY NOTE****CORRECTIONS TO DESCRIPTIONS,
ADDITIONS OR WITHDRAWALS**

The roads identified in the “Corrections to descriptions”, “Additions” or “Withdrawals” divisions appearing in the Schedule to this Order in Council are described under the following five headings for each municipality in which they are situated:

1. Route class

The designation of the route classes is taken from the functional classification established by the Ministère des Transports.

2. Section identification

Roads are identified by a sequence of figures composed of 7 different groups:

Road:	Group 1:	road number
	Group 2:	road segment number
	Group 3:	road section number
Sub-road:	Group 4:	the only figure other than zero that may appear in this group is 3, and it is used to identify one or more ramps

ADDITIONS**BEAUHARNOIS, V (70022)**

Route Class	Section identification	Name	Beginning of maintenance	Length in km
Local	61342-02-020-000-C	Chemin du Canal	Limit Salaberry-de-Valleyfield, v	0.62
Local	61390-02-005-000-C	Rang Saint-Georges	100 m east route 236	0.10

CHÂTEAUGUAY, V (67050)

Route Class	Section identification	Name	Beginning of maintenance	Length in km
Local	61477-01-021-000-C	Boulevard Saint-Joseph	Intersection Route 132	0.20

Group 5: this group of figures indicates the sequential number of an intersection within a road segment
 Group 6: a letter identifying a ramp, if any
 Group 7: a letter identifying the type of roadway
 (C: contiguous S: separate).

3. Name

For roads whose number is lower than 1,000, the road number is indicated instead of the road name. For roads whose number is 10,000 or higher, the road name is indicated instead of the road number.

Where there are one or more ramps along a road section, the total number of ramps for that section is also indicated; the combined length of all the ramps is indicated under “Length in km”.

4. Beginning of maintenance

The description of a physical landmark used to situate the beginning of a road section or the identification of a municipal boundary in the case of a road section located in more than one municipality.

5. Length in km

The length in kilometres is indicated for each road or part of a road. That length, which is determined by the Minister of Transport, corresponds to the actual distance that a vehicle would travel between 2 points, without taking into account the configuration of the road (number of lanes, extra width, etc.). The length is therefore the same whether the road is an autoroute or a feeder road.

LES CÈDRES, M (71050)

Route Class	Section identification	Name	Beginning of maintenance	Length in km
Local	30219-01-005-000-C	Rue Chicoine	Intersection Chemin Saint-Grégoire	1.26
Local	30223-05-005-000-C	Chemin du Fleuve	3380 m west limit Pointe-des-Cascades, vl	0.66

LÉRY, V M (67055)

Route Class	Section identification	Name	Beginning of maintenance	Length in km
Local	61463-02-010-000-C	Rue de la Gare	482 m intersection Route 132	0.56

MERCIER, V (67045)

Route Class	Section identification	Name	Beginning of maintenance	Length in km
Local	61477-01-005-000-C	Rue Beauchemin	211 m intersection Route 132	0.21

SALABERRY-DE-VALLEYFIELD, V (70052)

Route Class	Section identification	Name	Beginning of maintenance	Length in km
Local	61342-01-005-000-C	Montée Pilon	570 m intersection Route 132	0.59
Local	61346-01-005-000-C	Chemin du Canal Ouest	2080 m intersection Boulevard Pie XII	0.35
Local	61346-02-000-000-C	Chemin du Canal Ouest	Intersection Boulevard Pie XII	5.06

VAUDREUIL-DORION, V (71083)

Route Class	Section identification	Name	Beginning of maintenance	Length in km
Local	30219-01-021-000-C	Rue Chicoine	Limit Les Cèdres, m	1.20

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Abbreviations : **A**: Abrogated, **N**: New, **M**: Modified

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