

## Regulations and other acts

Gouvernement du Québec

### **O.C. 690-96, 12 June 1996**

An Act respecting the Government and Public Employees Retirement Plan  
(R.S.Q., c. R-10)

#### **Application of Title IV.2 of the Act**

Regulation respecting the application of Title IV.2 of the Act respecting the Government and Public Employees Retirement Plan

WHEREAS sections 215.12 and 215.13 provided for in Title IV.2 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), made by section 41 of Chapter 70 of the Statutes of 1995, empower the Government to make regulations providing for special measures applicable to persons belonging to a category or subcategory determined by such regulation;

WHEREAS under section 215.14 of that Act, made by that section 41, the Government may determine the date on which each of the measures enacted pursuant to Title IV.2 begins to apply and may determine the expiry date of each measure, except with respect to a person who has availed himself of that measure;

WHEREAS under section 215.15 of that Act, made by that section 41, each measure enacted pursuant to Title IV.2 shall be financed in the manner prescribed by regulation, which may vary according to the category or subcategory to which the person belongs;

WHEREAS under section 215.17 of that Act, made by that section 41, no order or regulation issued or made pursuant to Title IV.2 may have effect earlier than 12 months prior to its issue or making;

WHEREAS to act on the agreement reached on 6 September 1995 between the Government and the major unions or associations representing the employees, it is expedient to make such a regulation;

IT IS ORDERED, therefore, on the recommendation of the Minister for Administration and the Public Service and Chairman of the Conseil du trésor:

THAT the Regulation respecting the application of Title IV.2 of the Act respecting the Government and Public Employees Retirement Plan, attached to this Order in Council, be made.

MICHEL CARPENTIER,  
*Clerk of the Conseil exécutif*

#### **Regulation respecting the application of Title IV.2 of the Act respecting the Government and Public Employees Retirement Plan**

An Act respecting the Government and Public Employees Retirement Plan  
(R.S.Q., c. R-10, ss. 215.12, 215.13 and 215.17; 1995, c. 70, s. 41)

#### **CHAPTER I COMPUTATION OF PENSIONABLE SALARY, CREDITED SERVICE, CONTRIBUTIONS AND CONTRIBUTORY AMOUNTS FOR THE PURPOSES OF CERTAIN PENSION PLANS AND PURSUANT TO CERTAIN PROVISIONS OF THE CONDITIONS OF EMPLOYMENT**

**1.** This Chapter applies to persons who are members of one of the retirement plans listed in Schedule I.

**2.** The application of the provisions of a collective agreement or of that which stands in lieu thereof within the meaning of the Labour Code (R.S.Q., c. C-27) in respect of alternative work schedules allowing a person to reduce the time worked at his duties shall not result in a reduction of the service or salary used for the purposes of one of the pension plans referred to in section 1, where the person has accomplished at least 36 months of service with an employer contemplated by one of the plans.

To that end, a person's service is the service which would have been credited to him and his pensionable salary is the pensionable salary which he would have received or which, for a period in respect of which salary insurance applies or where the person did not take maternity leave, he or she would have been entitled to receive, had it not been for the application of such provisions. Contributions shall be paid to the Commission administrative des régimes de retraite et d'assurances

in accordance with the provisions of the pension plan in question. The same applies to any contributory amounts that must be paid by employers.

**3.** The granting of leave without pay under one of the agreements listed in Schedule II shall not result in the reduction of the service or salary used for the purposes of one of the pension plans referred to in section 1.

To that end, a person's service is the service which would have been credited to him and his pensionable salary is the pensionable salary which he would have received, had such leave not been granted. Contributions shall be paid to the Commission in accordance with the provisions of the pension plan in question. The same applies to any contributory amounts that must be paid by employers.

**4.** The service and the salary used for the purposes of one of the pension plans referred to in section 1 shall not be reduced during the days and parts of a day of a person's leave without pay where the person's conditions of employment provide for payment of a contribution in accordance with his pension plan during the time he benefits therefrom. To that end, a person's service is the service which would have been credited to him and his pensionable salary is the pensionable salary which he would have received, had such leave not been granted. Contributions shall be paid to the Commission in accordance with the provisions of the pension plan in question. The same applies to any contributory amounts that must be paid by employers.

## CHAPTER II TRANSFER OF BENEFITS IN THE CASE OF A PERSON ENTITLED ONLY TO A DEFERRED PENSION

**5.** Except in the case of a pensioner, a person who, after 31 December 1995, ceases to be a member of the Government and Public Employees Retirement Plan, the Teachers Pension Plan or the Civil Service Superannuation Plan and who is entitled only to a deferred pension is entitled to have transferred to a locked-in retirement account or a life income fund the higher of the following amounts, where he applies therefor after the expiry of 210 days from the date on which he was last a member within the meaning of his pension plan but before the earliest date on which he may anticipate payment of his deferred pension:

(1) the total contributions, with any interest accrued up to the date on which the application is received, in accordance with his pension plan; or

(2) the actuarial value of his pension, established on that date in accordance with the actuarial assumptions and methods prescribed in Schedule III.

Where the person referred to in the first paragraph ceases to be a member within the meaning of his pension plan in the 12 months preceding the earliest date on which he may anticipate payment of his deferred pension, he is entitled to the transfer provided for in the first paragraph after the expiry of the 210-day period prescribed therein but no later than 12 months following the date on which he ceases to be a member within the meaning of his pension plan.

For the purposes of this section,

(1) contributions to the Government and Public Employees Retirement Plan include the sums referred to in section 50 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), with the exception of the sums paid by the person or transferred to that plan and for which the person has obtained a pension credit, and in establishing the total of such contributions, the second paragraph of section 55 and section 58 of that Act are taken into account. In addition, where section 99 of that Act applies, the contributions and the actuarial value of the pension applying to the years and parts of a year of service credited under sections 85.1, 85.3 and 98 of that Act are excluded; and

(2) contributions to the Teachers Pension Plan include the amounts referred to in section 58 of the Act respecting the Teachers Pension Plan (R.S.Q., c. R-11), and contributions to the Act respecting the Civil Service Superannuation Plan include the amounts referred to in section 82.1 of the Civil Service Superannuation Plan (R.S.Q., c. R-12).

The amount referred to in the first paragraph bears interest compounded annually at the rate determined for each period by Schedule VI to the Act respecting the Government and Public Employees Retirement Plan, from the date on which the application is received until the date on which the transfer is made. In case of death, that amount, with the interest accrued, is paid to the spouse or, where there is no spouse, to the assigns.

The expressions "locked-in retirement account" and "life income fund" have the meaning assigned to them by the Regulation respecting supplemental pension plans, approved by Order in Council 1158-90 dated 8 August 1990.

**6.** Where a person avails himself of section 5, the actuarial value of any pension credit obtained under his pension plan, established on the date on which the application is received in accordance with the actuarial assumptions and methods prescribed in Schedule IV, shall be transferred, where applicable, to a locked-in retirement account. That value bears interest at the rate and in the manner prescribed in the fourth paragraph of section 5. In case of death, that value, with the interest accrued, is paid to the spouse or, where there is no spouse, to the assigns.

**7.** An amount transferred under section 5 and, where applicable, under section 6 shall not exceed the upper limit established for that purpose under the Income Tax Act (R.S.C., 1985, c. 1 (5<sup>th</sup> Supp.)). Where the amount exceeds that upper limit, the amount in excess shall be reimbursed to the person. In case of death, that amount in excess is paid to the spouse or, where there is no spouse, to the assigns. Such transfer and, where applicable, such reimbursement cancel entitlement to any other benefit, advantage or reimbursement provided for by the pension plan under which they are made.

**8.** A person who avails himself of section 5 and, where applicable, of section 6 and who, for not less than three months, has held or again held pensionable employment under the Government and Public Employees Retirement Plan may cause to be credited to the pension plan of which he was a member before the date of transfer the years or parts of a year of service that were credited to him before that date, where the person applies therefor and pays an amount equal to the amount transferred to him and, where applicable, reimbursed to him, with interest compounded annually at the rate determined for each period by Schedule VI to the Act respecting the Government and Public Employees Retirement Plan. The interest runs from the date of the transfer and, where applicable, of the reimbursement until the date of the redemption proposal made by the Commission in accordance with the pension plan under which the transfer and, where applicable, the reimbursement are made.

The amount established under the first paragraph is payable on the date of expiry of the redemption proposal, in a cash sum taken from the amounts in a registered retirement savings plan or a registered pension plan within the meaning of the Income Tax Act.

The person may also be credited with the years or parts of a year of service with which he had been credited before the date of the transfer and, where applicable, of the reimbursement of the amount referred to in section 6, and the first and second paragraphs apply *mutatis mutandis*. The person is then entitled to a pen-

sion credit equal to the pension credit to which he would have been entitled had he never received that transfer and, where applicable, that reimbursement.

Any amount paid to the Commission pursuant to the first, second or third paragraph shall be deposited with the Caisse de dépôt et placement du Québec or, where applicable, with the consolidated revenue fund, depending on the source of the amounts constituting its actuarial value at the time of transfer and, where applicable, of the first reimbursement.

### CHAPTER III ANTICIPATION OF A DEFERRED PENSION

#### DIVISION I GENERAL

**9.** A person who, after 31 December 1995, ceases to be a member of the Government and Public Employees Retirement Plan, the Teachers Pension Plan or the Civil Service Superannuation Plan and who is entitled only to a deferred pension may anticipate payment of that pension on the date of his fifty-fifth birthday or thereafter.

**10.** To avail himself of section 9, a person shall apply therefor to the Commission and shall retire from the date on which the application is received or, where applicable, from any later date indicated therein but not later than the date of his sixty-fifth birthday or, in the case of a female teacher or a female officer, her sixtieth birthday.

#### DIVISION II GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

**11.** The annual amount of a deferred pension under the Government and Public Employees Retirement Plan payment of which is anticipated under this Chapter shall be established as follows:

(1) by computing such pension in the same manner as the pension granted under that plan, irrespective of the limit provided for in subparagraph 2 of the first paragraph of section 35 of the Act respecting the Government and Public Employees Retirement Plan;

(2) by indexing annually the pension obtained under paragraph 1 by the rate of increase in the Pension Index determined by the Act respecting the Québec Pension Plan (R.S.Q., c. R-9), from 1 January following the date on which the employee ceases to be a member of the plan until 1 January of the year in which he retires. However, the part of the pension that applies to the years of service credited after 31 December 1991 shall not, on

the date of the person's retirement, exceed the amount obtained by adding the following amounts:

(a) the amount obtained by multiplying the upper limit for the benefits determined, applicable for the year in which the person retires and established under the Income Tax Act, by the number of years of service credited after 31 December 1991; and

(b) the amount obtained by computing the reduction provided for in section 39 of the Act respecting the Government and Public Employees Retirement Plan, counting only the years of service credited after 31 December 1991;

(3) by reducing the amount obtained under paragraph 2, during the pension payment period, by 1/3 of 1 % per month, computed for each month between the date of the employee's retirement and the date of his sixty-fifth birthday;

(4) by reducing the amount obtained under paragraph 3 by the amount obtained under the first paragraph of section 39 of that Act, with the latter amount being indexed in the manner prescribed in paragraph 2 and reduced in the manner prescribed in paragraph 3; and

(5) by applying to the amount obtained under paragraph 4, on the date of the employee's retirement, the second paragraph of section 54 of that Act.

Where an employee makes the election provided for in section 43.1 of that Act, the pension obtained under the first paragraph shall be reduced by 2 %.

**12.** The adjustment on 1 January following the date of the employee's retirement as a result of the indexing prescribed in section 77 of that Act shall be made proportionately to the number of days for which the pension was paid during the year in which the employee retired, in relation to the total number of days in that year.

**13.** Where the provisions of that Act pertaining to a pensioner's return to work apply to the pension of an employee who anticipated payment thereof under this Chapter, that pension, for the purposes of section 119 of that Act, shall be recomputed as follows:

(1) by recomputing the pension in accordance with the provisions of the Government and Public Employees Retirement Plan, to take into account the pensioner's pensionable salary and the years of service credited to him for the period during which the pension ceases to be paid;

(2) by reducing the amount obtained under paragraph 1, during the pension payment period, by the percentage of actuarial reduction that applied to the pension on the date of retirement; and

(3) by reducing the amount obtained under paragraph 2 by the amount obtained under the first paragraph of section 39 of that Act, with the latter amount being reduced by the percentage referred to in paragraph 2.

### **DIVISION III** **TEACHERS PENSION PLAN**

**14.** The annual amount of a deferred pension under the Teachers Pension Plan payment of which is anticipated under this Chapter shall be established as follows:

(1) by computing such pension in the same manner as the pension granted under that plan;

(2) by reducing the amount obtained under paragraph 1, during the pension payment period, by 0.5 % per month, computed for each month between the date of the teacher's retirement and the date of his sixty-fifth birthday or, in the case of a female teacher, her sixtieth birthday; and

(3) by reducing the amount obtained under paragraph 2 by the amount obtained under the first paragraph of section 38 of the Act respecting the Teachers Pension Plan, with the latter amount being reduced, during the pension payment period, by 0.5 % per month, computed for each month between the date of the teacher's retirement and the date of his sixty-fifth birthday.

### **DIVISION IV** **CIVIL SERVICE SUPERANNUATION PLAN**

**15.** The annual amount of a deferred pension under the Civil Service Superannuation Plan payment of which is anticipated under this Chapter shall be established as follows:

(1) by computing that pension in the same manner as the pension granted under that plan;

(2) by reducing the amount obtained under paragraph 1, during the pension payment period, by 0.5 % per month, computed for each month between the date of the officer's retirement and the date of his sixty-fifth birthday or, in the case of a female officer, her sixtieth birthday; and

(3) by reducing the amount obtained under paragraph 2 by the amount obtained under the first paragraph of section 63.3 of the Act respecting the Civil Service Superannuation Plan, with the latter amount being reduced, during the pension payment period, by 0.5 % per month, computed for each month between the date of the officer's retirement and the date of his sixty-fifth birthday.

#### CHAPTER IV COMPENSATION FOR ACTUARIAL REDUCTION

##### **16.** This Chapter applies to a person

(1) who ceases to be a member of the Pension Plan of Peace Officers in Correctional Services, the Government and Public Employees Retirement Plan, the Teachers Pension Plan or the Civil Service Superannuation Plan after 31 December 1995 but no later than on the date of renewal of the collective agreements in force on 29 June 1998 and applicable to employees in the public and parapublic sectors;

(2) who is entitled to a reduced pension under one of those plans;

(3) whose employer is required to submit an application to the Commission in order for the provisions of this Chapter to apply; and

(4) who retires the day after the day on which he ceases to be a member of his pension plan.

Notwithstanding subparagraph 3 of the first paragraph, this Chapter applies to a person who meets the other conditions provided for in that paragraph, where the person applies therefor to the Commission.

**17.** The amount of the pension and, where applicable, of the pension credit of a person referred to in section 16 shall be increased by an amount equal to the actuarial reduction redeemed under section 18. To that end, an employer referred to in subparagraph 3 of the first paragraph of section 16 shall, in accordance with section 18, pay an additional contributory amount into the pension plan of which the person is a member.

The first paragraph applies within the limits allowed under the Income Tax Act.

**18.** The employer of a person referred to in the first paragraph of section 16 shall pay to the Commission, no later than on the date on which the person ceases to be a member within the meaning of his pension plan, all or part of the amount established on the date of the person's retirement in accordance with the actuarial assumptions and methods prescribed in Schedule III.

Where the employer pays only part of the amount referred to in the first paragraph, the person referred to in the first paragraph of section 16 may, within 60 days following the day on which he ceases to be a member within the meaning of his pension plan, pay all or part of any amount that the employer might have paid. A person referred to in the second paragraph of section 16 may, within the same time, pay all or part of the amount referred to in the first paragraph.

Any amount paid by the person under the second paragraph shall be taken from a registered retirement savings plan or a registered pension plan within the meaning of the Income Tax Act or from the part of his retirement allowance that may be transferred to such a plan in accordance with that Act.

**19.** For the purposes of the payment of benefits, the indexing of a pension or the adjustment of a pension credit, an amount equal to the actuarial reduction redeemed under section 18 shall be added to the pension or, where applicable, to the pension credit and shall be divided proportionately to the amount paid in relation to the amount established under that section for each part of the pension or pension credit.

**20.** Any amount paid under section 18 shall be paid into the various funds of the Caisse de dépôt et placement du Québec or the consolidated revenue fund in accordance with the proportions used for the purposes of section 19.

**21.** Where a pensioner under the Pension Plan of Peace Officers in Correctional Services, the Government and Public Employees Retirement Plan, the Teachers Pension Plan or the Civil Service Superannuation Plan holds or again holds pensionable employment under the Pension Plan of Peace Officers in Correctional Services or the Government and Public Employees Retirement Plan, the amount added to his benefit shall cease to be paid in the same proportion and in the same manner as the benefit ceased to be paid to him. Where applicable, that amount shall continue to be indexed or shall be increased as if the benefit were being paid for the period during which it is not paid and shall again be added to the benefit indexed, increased or recomputed in accordance with his pension plan once payment of the benefit recommences.

**22.** Any upward or downward revision of the amount of a benefit being paid shall not result in a revision of the amount added under section 17, except where an upward revision of that benefit amount results from the retroactive application of the provisions of Title IV.1 of the Act respecting the Government and Public Employees Retirement Plan. In the latter case, any amount paid in excess to the Commission under section 18 shall be

reimbursed to the employer or the employee proportionately to the amounts paid respectively by them, with interest at the rate determined for each period under Schedule VI to that Act and from the date on which payment is made to the Commission until the date of the reimbursement.

**23.** This Chapter does not apply where a person dies before his benefit becomes payable.

## CHAPTER V ELIGIBILITY CRITERIA AND SPECIAL PROVISIONS IN RESPECT OF THE COMPUTATION AND PAYMENT OF CERTAIN PENSIONS

### DIVISION I GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

**24.** For the purposes of eligibility or the computation and payment of a pension or pension credit granted under the Government and Public Employees Retirement Plan to an employee who ceases to be a member of that plan after 31 December 1995 but is eligible for a reduced pension under section 38 of the Act respecting the Government and Public Employees Retirement Plan, that Act shall be read by incorporating the special provisions provided for in this Division.

**25.** The following sections are substituted for sections 33 and 35 of that Act, respectively:

“**33.** An employee is entitled to a pension where, at the time he ceases to be a member of the plan, he meets one of the following criteria:

(1) he has attained normal retirement age, that is, 65 years of age;

(2) he has 10 or more years of service and is 62 years of age or over;

(2.1) he has 35 or more years of service and is 55 years of age or over;

(2.2) he has 20 or more years of service and is 60 years of age or over;

(3) he has, in years of age and years of service, a combined total of 90 or more; or

(4) he has attained 55 years of age.

The pension shall be granted to him on the date on which he retires in accordance with section 40.”

“**35.** The annual amount of the employee’s pension is, on the date on which he ceases to be a member of the plan, equal to the total of the following amounts:

(1) the amount obtained by multiplying the average pensionable salary by 2 % per year of service credited before 1 January 1992; and

(2) the amount obtained by multiplying the average pensionable salary by 2 % per year of service credited after 31 December 1991.

For the purposes of the first paragraph, the employee’s years of credited service shall be taken into consideration up to a limit of 35 years.”.

**26.** The following is inserted after section 37 of that Act:

“**37.1** A part of a pension obtained under subparagraph 2 of the first paragraph of section 35 shall not, on the date the person retires and, where applicable, after the indexing in accordance with sections 77 and 78, exceed the amount obtained by adding the following amounts:

(1) the amount obtained by multiplying the limit for the benefits determined, applicable for the year in which the person retires and established under the Income Tax Act, by the number of years of service credited after 31 December 1991; and

(2) the amount obtained by computing the reduction provided for in section 39, counting only the years of service credited after 31 December 1991.”.

**27.** The following is substituted for section 38 of that Act:

“**38.** In the cases described in subparagraphs 3 and 4 of the first paragraph of section 33, the employee’s pension is reduced for its duration by 1/3 of 1 % per month, computed for each month comprised between the date on which the pension is granted and the earliest date on which a pension would otherwise have been granted to him without actuarial reduction at the time he ceased to be a member of the plan, under this division or, as the case may be, under Title IV.1 where the relevant provisions of that title have not ceased to have effect on the date on which the person retires.”.

**28.** The following is substituted for the second paragraph of section 40 of that Act:

“The employee shall retire on one of the following dates, as the case may be:

(1) from the day following the day on which he ceases to be a member of the plan, where his pension application is received by the Commission within 60 days following the day on which he ceases to be a member of the plan;

(2) from the date on which the pension application is received, where that date falls more than 60 days after the date on which he ceased to be a member of the plan, but not later than the date on which the pension would otherwise have been granted to him without actuarial reduction at the time he ceased to be a member of the plan;

(3) from any date indicated in the pension application and falling after the date on which that application is received and after the date on which he ceased to be a member of the plan but not later than the date on which the pension would otherwise have been granted to him without actuarial reduction at the time he ceased to be a member of the plan; or

(4) on the earliest date on which a pension would otherwise have been granted to him without actuarial reduction at the time he ceased to be a member of the plan, where the date on which the pension application is received falls after that date.”.

**29.** The following is substituted for section 78 of that Act:

“**78.** The first indexing of a pension is made proportionately to the number of days for which the pension is or would be paid if the employee had retired on the day following the day on which he ceased to be a member of the plan in relation to the total number of days in that year.”.

**30.** The following sentence is added at the end of section 107 of that Act: “The pension credit shall also be adjusted in the same manner for the period comprised between the date on which the person ceases to be a member of the plan and the date on which he retires.”.

## DIVISION II TEACHERS PENSION PLAN

**31.** For the purposes of eligibility or the computation and payment of a pension granted under the Teachers Pension Plan to a teacher who ceases to be a member of that plan after 31 December 1995 but is eligible for a reduced pension under section 37 of the Act respecting the Teachers Pension Plan, that Act shall be read by incorporating the special provisions provided for in this Division.

**32.** The following sections are substituted for sections 32 and 34 of that Act, respectively:

“**32.** A teacher is entitled to a pension where, at the time he ceases to participate in the plan, he meets one of the following criteria:

(1) he has attained normal retirement age, that is, 65 years of age;

(2) he has at least 33 years of service;

(3) in the case of a female teacher, she has attained 60 years of age;

(4) he has at least 10 years of service and is not under 62 years of age;

(5) he has at least 32 years of service and is not under 55 years of age;

(6) (struck out);

(6.1) in the case of a female teacher, she has at least 10 years of service and is not under 58 years of age; or

(7) he has at least 22 years of service and is not under 55 years of age or, in the case of a female teacher, 50 years of age.

The pension shall be granted to him on the date on which he retires in accordance with section 41.

“**34.** The annual amount of the teacher’s pension is, on the date on which he ceases to be a member of the plan, equal to the total of the following amounts:

(1) the amount obtained by multiplying the average pensionable salary by 2 % per year of service credited before 1 January 1992; and

(2) the amount obtained by multiplying the average pensionable salary by 2 % per year of service credited after 31 December 1991.

For the purposes of the first paragraph, the teacher’s years of credited service shall be taken into consideration up to a limit of 35 years.”.

**33.** The following is inserted after section 36 of that Act:

“**36.1** A part of a pension obtained under subparagraph 2 of the first paragraph of section 34 shall not, on the date of retirement and, where applicable, after the indexing in accordance with sections 63 and 64, exceed the amount obtained by adding the following amounts:

(1) the amount obtained by multiplying the limit for the benefits determined, applicable for the year in which the person retires and established under the Income Tax Act, by the number of years of service credited after 31 December 1991; and

(2) the amount obtained by computing the reduction provided for in section 38, counting only the years of service credited after 31 December 1991.”.

**34.** The following is substituted for section 37 of that Act:

“**37.** A pension granted under subparagraph 6.1 of the first paragraph of section 32 to a female teacher who was credited with years or parts of a year of service after 31 December 1991 is reduced for its duration by the amount obtained by multiplying the amount of the pension established pursuant to subparagraph 2 of the first paragraph of section 34 by 0.25 % per month, computed for each month comprised between the date on which the pension is granted to the teacher and the earlier of the following dates at the time she ceased to participate in the plan:

(1) the date of her sixtieth birthday;

(2) the date on which her age and her years of service would have totalled 80, had she continued to participate in the plan.

A pension granted under paragraph 7 of section 32 is reduced for its duration by 0.5 % per month, computed for each month comprised between the date on which the pension is granted to the teacher and the earliest date on which the pension would otherwise have been granted to him without actuarial reduction at the time he ceased to participate in the plan.”.

**35.** The following is substituted for the second paragraph of section 41 of that Act:

“The teacher shall retire on one of the following dates, as the case may be:

(1) from the day following the day on which he ceases to participate in the plan, where his pension application is received by the Commission within 60 days following the day on which he ceases to participate in the plan;

(2) from the date on which the pension application is received, where that date falls more than 60 days after the date on which he ceased to participate in the plan, but not later than the date on which the pension would otherwise have been granted to him without actuarial reduction at the time he ceased to participate therein;

(3) from any date indicated in the pension application and falling after the date on which that application is received and the date on which he ceased to participate in the plan, but not later than the date on which the pension would otherwise have been granted to him without actuarial reduction at the time he ceased to participate therein; or

(4) on the earliest date on which a pension would otherwise have been granted to him without actuarial reduction at the time he ceased to participate in the plan, where the date on which the pension application is received falls after that date.”.

**36.** The following is substituted for section 64 of that Act:

“**64.** The first indexing of a pension is made proportionately to the number of days for which the pension is or would be paid if the teacher had retired on the day following the day on which he ceased to participate in the plan in relation to the total number of days in that year.”.

### DIVISION III

#### CIVIL SERVICE SUPERANNUATION PLAN

**37.** For the purposes of eligibility or the computation and payment of a pension granted under the Civil Service Superannuation Plan to an officer who ceases to be a member of that plan after 31 December 1995 but is eligible for a reduced pension under the second and third paragraphs of section 56 of the Act respecting the Civil Service Superannuation Plan, that Act shall read by incorporating the special provisions provided for in this Division.

**38.** The following sections are substituted for sections 56, 63, 64.1 and 68 of that Act, respectively:

“**56.** An officer is entitled to a pension where, at the time he ceases to be a member of the plan, he meets one of the following criteria:

(1) he has at least 35 years of service;

(2) he has 10 years or more of service and has reached 62 years of age or, in the case of a female officer, 60 years of age or over;

(3) (struck out);

(4) he has attained normal retirement age, that is, 65 years of age;

(5) he has at least 32 years of service and has reached 55 years of age;



(6) he has attained 60 years of age; or

(7) he has, in years of age and years of service, a combined total of 90 or more.

In the cases described in subparagraphs 6 and 7 of the first paragraph, the officer's pension is reduced for its duration by 0.5 % per month, computed for each month included between the date on which the pension is granted and the earliest date on which it would otherwise have been granted to him without actuarial reduction at the time he ceased to be a member of the plan.

An officer is also entitled to a pension where, at the time he ceases to be a member of the plan, he has at least 22 years of service and has reached 55 years of age or, in the case of a female officer, 50 years of age. In such case, the pension is reduced for its duration by 0.5 % per month, computed for each month comprised between the date on which the pension is granted to the officer and the earliest date on which it would otherwise have been granted to him without actuarial reduction at the time he ceased to be a member of the plan.

The pension to which the officer is entitled shall be granted to him on the date on which he retires in accordance with section 68."

**63.** The annual amount of the officer's pension is, on the date on which he ceases to be a member of the plan, equal to the total of the following amounts:

(1) the amount obtained by multiplying the average pensionable salary by 2 % per year of service credited before 1 January 1992; and

(2) the amount obtained by multiplying the average pensionable salary by 2 % per year of service credited after 31 December 1991.

For the purposes of the first paragraph, the officer's years of credited service shall be taken into consideration up to a limit of 35 years.

A part of a pension obtained under subparagraph 2 of the first paragraph shall not, on the date the person retires and, where applicable, after the indexing in accordance with sections 64 and 64.1, exceed the amount obtained by adding the following amounts:

(1) the amount obtained by multiplying the limit for the benefits determined, applicable for the year in which the person retires and established under the Income Tax Act, by the number of years of service credited after 31 December 1991; and

(2) the amount obtained by computing the reduction provided for in section 63.3, counting only the years of service credited after 31 December 1991.

**64.1** The first indexing of a pension is made proportionately to the number of days for which the pension is or would be paid if the officer had retired on the day following the day on which he ceased to participate in the plan in relation to the total number of days in that year."

**68.** A pension becomes payable to an officer who is entitled to it from the day on which he retires or at the latest from 31 December of the year in which he attains 71 years of age. The pension is paid to the pensioner for life.

The officer shall retire on one of the following dates, as the case may be:

(1) from the day following the day on which he ceases to be a member of the plan, where his pension application is received by the Commission within 60 days following the day on which he ceases to be a member of the plan;

(2) from the date on which the pension application is received, where that date falls more than 60 days after the date on which he ceased to be a member of the plan, but not later than the date on which the pension would otherwise have been granted to him without actuarial reduction at the time he ceased to be a member of the plan;

(3) from any date indicated in the pension application and falling after the date on which that application is received and after the date on which he ceased to be a member of the plan but not later than the date on which the pension would otherwise have been granted to him without actuarial reduction at the time he ceased to be a member of the plan; or

(4) on the earliest date on which a pension would otherwise have been granted to him without actuarial reduction at the time he ceased to be a member of the plan, where the date on which the pension application is received falls after that date."

**39.** This Regulation comes into force on the date it is made but has effect from 1 January 1996.

**SCHEDULE I**

(s. 1)

**PENSION PLANS**

(1) The Pension Plan of Certain Teachers (R.S.Q., c. R-9.1);

(2) the Pension Plan of Peace Officers in Correctional Services (R.S.Q., c. R-9.2);

(3) the Government and Public Employees Retirement Plan (R.S.Q., c. R-10);

(4) the Teachers Pension Plan (R.S.Q., c. R-11);

(5) the Civil Service Superannuation Plan (R.S.Q., c. R-12);

(6) the Régime de retraite des employés du Centre hospitalier Côte-des-Neiges (O.C. 397-78 dated 16 February 1978 and O.C. 2497-81 dated 10 September 1981);

(7) the Régime de retraite des anciens employés de la Ville de St-Laurent (O.C. 842-82 dated 8 April 1982);

(8) the Régime de retraite des anciens employés de la cité de Westmount (O.C. 2174-84 dated 3 October 1984); and

(9) the Pension plan for federal employees transferred to employment with the gouvernement du Québec (O.C. 430-93 dated 31 March 1993).

**SCHEDULE II**

(s. 3)

**AGREEMENTS IN RESPECT OF THE REDUCTION OF COSTS GENERATED BY THE COLLECTIVE AGREEMENT**

(1) Entente intervenue entre la Fédération des enseignantes et enseignants de cégep FEC (CEQ) et le Comité patronal de négociation des collèges (CPNC) le 14 décembre 1995

“ANNEXE A2

LETTRE D'ENTENTE SUR LA RÉDUCTION DES COÛTS GÉNÉRÉS PAR LA CONVENTION COLLECTIVE”;

(2) Entente intervenue entre le Comité patronal de négociation pour les commissions scolaires pour catholiques, les commissions scolaires confessionnelles catholiques et les commissions scolaires dissidentes pour

catholiques (CPNCC) et la Centrale de l'enseignement du Québec (CEQ) pour le compte des syndicats d'enseignantes et d'enseignants qu'elle représente le 21 décembre 1995

DOCUMENT: “ANNEXE XLIX

POURSUITE DES DISCUSSIONS DÉCOULANT DU RENOUELEMENT DE LA CONVENTION COLLECTIVE ENTRE D'UNE PART, LE MINISTÈRE DE L'ÉDUCATION ET LA FÉDÉRATION DES COMMISSIONS SCOLAIRES DU QUÉBEC ET D'AUTRE PART, LA FÉDÉRATION DES ENSEIGNANTES ET ENSEIGNANTS DES COMMISSIONS SCOLAIRES ET LA PROVINCIAL ASSOCIATION OF CATHOLIC TEACHERS”;

(3) Entente intervenue entre le Comité patronal de négociation pour les commissions scolaires pour protestants (CPNCP) et l'Association provinciale des enseignants protestants du Québec (APEPQ) pour le compte des syndicats des enseignantes et enseignants qu'elle représente le 1<sup>er</sup> février 1996

DOCUMENT: “ANNEXE XXXVIII

POURSUITE DES DISCUSSIONS DÉCOULANT DU RENOUELEMENT DE LA CONVENTION COLLECTIVE ENTRE D'UNE PART, LE MINISTÈRE DE L'ÉDUCATION ET L'ASSOCIATION QUÉBÉCOISE DES COMMISSIONS SCOLAIRES ET D'AUTRE PART, L'ASSOCIATION PROVINCIALE DES ENSEIGNANTES ET ENSEIGNANTS PROTESTANTS DU QUÉBEC”;

(4) Entente intervenue entre le Comité patronal de négociation pour les commissions scolaires pour catholiques, les commissions scolaires confessionnelles catholiques et les commissions scolaires dissidentes pour catholiques (CPNCC) et la Provincial Association of Catholic Teachers (PACT) le 21 décembre 1995

DOCUMENT: “ANNEXE XLIV

POURSUITE DES DISCUSSIONS DÉCOULANT DU RENOUELEMENT DE LA CONVENTION COLLECTIVE ENTRE D'UNE PART, LE MINISTÈRE DE L'ÉDUCATION ET LA FÉDÉRATION DES COMMISSIONS SCOLAIRES DU QUÉBEC ET D'AUTRE PART, LA FÉDÉRATION DES ENSEIGNANTES ET ENSEIGNANTS DES COMMISSIONS SCOLAIRES ET LA PROVINCIAL ASSOCIATION OF CATHOLIC TEACHERS”;

(5) Entente générale du 1<sup>er</sup> septembre 1976 entre le ministre de la Santé et des Services sociaux et la Fédération des médecins omnipraticiens du Québec

DOCUMENT: “ANNEXE VI — AVANTAGES SOCIAUX, PARAGRAPH 3.03”.

### SCHEDULE III

(ss. 5 and 18)

#### ACTUARIAL ASSUMPTIONS AND METHODS

(1) Actuarial method:

the actuarial method is the “distribution of benefits” method;

(2) actuarial assumptions:

(a) mortality rate: GAM-83 men and GAM-83 women (The 1983 Group Annuity Mortality Table, Transactions of the Society of Actuaries, Vol. XXXV, pp. 880 and 881), weighted equally;

(b) interest rate: 9 % for the first 15 years following the date of assessment and 6.5 % for subsequent years;

(c) rate of increase of the Pension Index within the meaning of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9): 5.5 % during the first 15 years following the date of assessment and 3 % for subsequent years;

(d) proportion of members having a spouse at the time they reach the age of 65: 60 %;

(e) age of spouse: identical to that of the member.

### SCHEDULE IV

(s. 6)

#### ACTUARIAL ASSUMPTIONS AND METHODS

(A) Actuarial method

The actuarial method is the “distribution of benefits” method.

(B) Actuarial assumptions

— for pension credits acquired under section 95 of the Act respecting the Government and Public Employees Retirement Plan, the assumptions to be used are those used to establish the rates in Schedule IV to that Act;

— for pension credits not acquired under section 95 of the Act respecting the Government and Public Employees Retirement Plan:

(a) mortality rate: GAM-83 men and GAM-83 women (The 1983 Group Annuity Mortality Table, Transactions of the Society of Actuaries, Vol. XXXV, pp. 880 and 881), weighted equally;

(b) interest rate: 9 % for the first 15 years following the date of assessment and 6.5 % for subsequent years;

(c) rate of increase of the Pension Index within the meaning of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9): 5.5 % during the first 15 years following the date of assessment and 3 % for subsequent years.

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Gouvernement du Québec

### O.C. 692-96, 12 June 1996

An Act respecting the Régie du logement (R.S.Q., c. R-8.1)

#### Criteria for the fixing of rent — Amendments

Regulation to amend the Regulation respecting the criteria for the fixing of rent

WHEREAS under subparagraph 3 of the first paragraph of section 108 of the Act respecting the Régie du logement (R.S.Q., c. R-8.1), amended by paragraph 2 of section 1 of Chapter 61 of the Statutes of 1995, the Government may make regulations for the application of articles 1952 and 1953 of the Civil Code of Québec, establishing, for such categories of persons, of leases, of dwellings or of land intended for the installation of a mobile home as it may determine, the criteria for the fixing of rent or for the revision of rent and the rules of implementation of these criteria;

WHEREAS under subparagraph 6 of section 108 of the Act, amended by paragraph 4 of section 1 of Chapter 61 of the Statutes of 1995, the Government may make regulations prescribing, subject to section 85 of that Act, what must be prescribed by regulation under the Act and articles 1892 to 2000 of the Civil Code of Québec;

WHEREAS under article 1953 of the Civil Code of Québec, where the court has an application before it for the fixing or adjustment of rent, it takes into consideration the standards prescribed by regulation;

WHEREAS by Order in Council 738-85 dated 17 April 1985, the Government made the Rent Review (Criteria) Regulation, which became the Regulation respecting the