- 22. The name of the Commission scolaire 16-09 is changed to the Commission scolaire des Trois-Lacs.
- 23. The name of the Commission scolaire 50-03 is changed to the Commission scolaire Eastern Townships Eastern Townships School Board.
- 24. The name of the Commission scolaire 50-04 is changed to the Commission scolaire Riverside Riverside School Board.

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Gouvernement du Québec

O.C. 1680-97, 17 December 1997

An Act respecting the Québec Pension Plan (R.S.Q., c. R-9)

Phased retirement

— Agreement concerning the remuneration

In the matter of the Regulation respecting the agreement concerning the remuneration paid during phased retirement

WHEREAS paragraph w of section 219 of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9), as amended by section 4 of the Act to amend the Act respecting the Québec Pension Plan and the Supplemental Pension Plans Act in order to facilitate phased retirement and early retirement (1997, c. 19), provides that the Régie des rentes du Québec may determine the terms and conditions of the agreements referred to in section 195.1 as well as the circumstances in which such agreements cease to have effect;

WHEREAS, pursuant to the said legislative provision, the Régie des rentes du Québec, on 19 June 1997, adopted the first version of the Regulation respecting the agreement concerning the remuneration paid during phased retirement;

WHEREAS section 220 of the Act provides that the regulations made by the Régie come into force only after approval by the Government and publication in the *Gazette officielle du Québec*;

WHEREAS the provisions amending the Act respecting the Québec Pension Plan in order to facilitate phased retirement and early retirement will come into force on 1 January 1998;

WHEREAS pursuant to sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the draft regulation at-

tached to this Order was published in the *Gazette officielle du Québec* on 3 September 1997, together with a notice indicating that it could be submitted to the Government for approval on the expiry of 45 days following that publication;

WHEREAS the Régie, on 14 November 1997, adopted, with amendments, the Regulation respecting the agreement concerning the remuneration paid during phased retirement;

WHEREAS it is expedient to approve the Regulation;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Employment and Solidarity:

THAT the Regulation respecting the agreement concerning the remuneration paid during phased retirement, attached to this Order in Council, be approved.

MICHEL CARPENTIER, Clerk of the Conseil exécutif

Regulation respecting the agreement concerning the remuneration paid during phased retirement

An Act respecting the Québec Pension Plan (R.S.Q., c. R-9, s. 219 par. w; 1997, c. 19, s. 4)

- **1.** An employee can make an agreement referred to in section 195.1 of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9; 1997, c. 19, s. 3) under the following conditions:
- (1) He resides in Québec within the meaning of the Taxation Act (R.S.Q., c. I-3) and files an income tax return for each of the years of phased retirement;
- (2) He has the same employer at the beginning of phased retirement that he had the preceding year;
- (3) The remuneration that he receives from his reduced-time work is equal to or greater than an amount corresponding to 40 % of the aggregate remuneration comprised of the remuneration that he receives for his reduced-time work and the remuneration that is considered to have been paid to him.
- **2.** The agreement between the employee and his employer shall contain the following information:
- (1) the employee's name, address, date of birth and social insurance number;

- (2) the employer's name and address and the number assigned to him for taxation purposes;
 - (3) the employee's pay period;
- (4) per pay period, the number of regular working hours without taking account of reduced time, the amount of the remuneration that the employee receives for his reduced-time work, the amount of remuneration that is to be considered as having been paid to him and the number of hours by which his working time is reduced;
 - (5) the beginning and ending dates of the agreement;
- **3.** The employee or the employer shall inform the Régie of any change in the circumstances that, by virtue of section 1, are conditions of the agreement or in the information referred to in section 2.
- **4.** The agreement automatically ceases to have effect in the first pay period that follows the pay period during which one of the following situations occurs:
- (1) any condition prescribed in section 1 is no longer met;
- (2) the amount of the remuneration that is to be considered as having been paid to the employee is changed;
- (3) the employee becomes, in accordance with the Act respecting the Québec Pension Plan, the beneficiary of a disability pension or a retirement pension.
- **5.** This Regulation comes into force on the fifthteenth day following the date of its publication in the *Gazette* officielle du Québec.

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Gouvernement du Québec

O.C. 1681-97, 17 December 1997

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

Supplemental pension plans — Amendments

In the matter of the Regulation to amend the Regulation respecting supplemental pension plans

WHEREAS in accordance with subparagraphs 1, 3.1, 3.2, 4, 6 and 14 of the first paragraph of section 244 of the Supplemental Pension Plans Act (R.S.Q., c. R-15.1; 1997, c. 19, s. 16), amended by the Act to amend the Act

respecting the Québec Pension Plan and the Supplemental Pension Plans Act in order to facilitate phased retirement and early retirement (1997, c. 19), the Régie des rentes du Québec may, by regulation:

- determine the form and content of any document, certificate or attestation prescribed by the Act and the regulations;
- determine the rules applicable to the establishment of the benefits of the member to whom a benefit has been paid under section 69.1 of the Act;
- determine, for the purposes of section 91.1 of the Act, under what conditions a pension may be replaced by a temporary pension;
- determine, for the purposes of section 92 of the Act, under what conditions a pension may be replaced, the terms and conditions of the replacement pension contract and the methods, assumptions, rules or factors applicable in computing the maximum annual amount of pension;
- determine, for the purposes of section 98 or 100 of the Act, the plans or annuity contracts not governed by the Act that are included in the expression — pension plan " and the norms applicable to such plans or contracts, or make all or part of the Act or the regulations applicable to them;
- prescribe the fees payable for the financing of expenses incurred by the Régie for the administration of the Act and the regulations and for any formality prescribed by the Act or the regulations, including additional fees, not greater than twice the original fee, which may be imposed as an overdue charge;

WHEREAS in accordance with section 312 of the Act, the Régie may, by regulation, make any transitional provisions to ensure application of the Act;

WHEREAS, on 19 June 1997, the Régie adopted the Regulation to amend the Regulation respecting supplemental pension plans;

WHEREAS the provisions of the Act to amend the Act respecting the Québec Pension Plan and the Supplemental Pension Plans Act in order to facilitate phased retirement and early retirement amending the Supplemental Pension Plans Act came into force on 5 June 1997 except section 11 which will come into force on 1 January 1998;

WHEREAS pursuant to sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the draft regulation at-