



NATIONAL ASSEMBLY

SECOND SESSION

THIRTY-FIFTH LEGISLATURE

Bill 123

(1997, chapter 50)

**An Act to amend various legislative provisions
of the pension plans in the public and
parapublic sectors**

Introduced 8 May 1997
Passage in principle 21 May 1997
Passage 18 June 1997
Assented to 19 June 1997

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EXPLANATORY NOTES

The purpose of this bill is to amend the principal pension plans in the public and parapublic sectors to introduce certain requirements arising from the applicable fiscal rules applicable to the pension plans and to give effect to the agreement in principle between the Government and the principal unions on temporary retirement measures enacted by the Act respecting the reduction of labour costs in the public sector and implementing the agreements reached for that purpose.

The Act respecting the Pension Plan of Certain Teachers, the Act respecting the Government and Public Employees Retirement Plan, the Act respecting the Teachers Pension Plan and the Act respecting the Civil Service Superannuation Plan are amended to provide that a member ceases to participate in his or her pension plan at the latest on 31 December of the year in which he attains 69 years of age. However, the benefit earned by a person who continues to hold pensionable employment after that date is paid on the day after the day he or she ceases to be so employed.

The Acts mentioned above and the Act respecting the Pension Plan of Peace Officers in Correctional Services are amended to provide that interest on the amounts involved for the purchase of a period of leave without pay is calculated from the date of expiry of the proposal made by the Commission administrative des régimes de retraite et d'assurances instead of from the date on which the application is received by the Commission.

The Act respecting the Teachers Pension Plan and the Act respecting the Civil Service Superannuation Plan are also amended to enable a plan member to continue his or her participation in either plan even if the plan member holds, during a period of leave without pay, pensionable employment under the Act respecting the Government and Public Employees Retirement Plan.

The application of the provisions concerning the re-employment of a pensioner having availed himself or herself of the temporary retirement measures is suspended until 31 December 1997 to avoid the loss of certain advantages that had been granted under the Act respecting the Government and Public Employees Retirement Plan or the Act respecting the Civil Service Superannuation Plan.

In addition, the bill contains retirement measures that are temporary, in particular as concerns persons participating in the Pension Plan of Certain Teachers and non-unionizable employees participating in the Government and Public Employees Retirement Plan. It clarifies the provisions of the pension plans which relate to temporary retirement measures that give effect to the agreement in principle between the Government and the major unions. The bill also proposes more flexible rules to facilitate access to the above-mentioned temporary retirement measures for persons who may avail themselves of the measures.

Finally, the bill contains the necessary technical or consequential amendments to facilitate the administration of the pension plans administered by the Commission administrative des régimes de retraite et d'assurances.

LEGISLATION AMENDED BY THIS BILL :

- Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1);
- Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2);
- Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10);
- Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11);
- Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12).

Bill 123

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS OF THE PENSION PLANS IN THE PUBLIC AND PARAPUBLIC SECTORS

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS :

ACT RESPECTING THE PENSION PLAN OF CERTAIN TEACHERS

1. Section 4.1 of the Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1) is amended by adding, at the end, the following paragraph :

“Participation in this plan shall cease, at the latest, on 30 December of the year in which the person attains 69 years of age.”

2. Section 8 of the said Act is amended by replacing the figure “31.2” in the last line of the first paragraph by the figure “31.3”.

3. Section 17 of the said Act is amended by replacing the figure “71” in subparagraph 2 of the third paragraph by the figure “69”.

4. Section 19 of the said Act is amended by adding, at the end of the second paragraph, the following words : “except where he continues to hold pensionable employment under the plan after 30 December of the year in which he attains 69 years of age.”

5. Section 23 of the said Act is amended

(1) by inserting, in the French text, the words “du premier alinéa” after the figure “5.1^o” in the first line of the first paragraph ;

(2) by replacing the words “paragraph 2” in the fourth line of the first paragraph by the words “subparagraph 2 of the first paragraph” ;

(3) by replacing the words “that section” in the last line of the second paragraph by the words “the first paragraph of section 19”.

6. Section 24 of the said Act is amended by adding, at the end, the following paragraph :

“Notwithstanding the first paragraph, where a person continues to hold pensionable employment after 30 December of the year in which he attains

69 years of age, the reduction provided for in the first paragraph applies from the month following that date as if he had retired.”

7. The said Act is amended by inserting, after section 27, the following division :

“DIVISION I.1

“MAXIMUM BENEFITS

“27.1. The pension amounts computed pursuant to Division I of this chapter shall be granted only within the limits authorized under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”

8. Section 28 of the said Act is amended

(1) by striking out the words “or not later than 31 December of the year in which he attains 71 years of age” in the second and third lines ;

(2) by inserting, after the first sentence, the following sentences: “The person is presumed to retire on the day after the day on which he ceases to participate in the plan. However, where the person continues to hold pensionable employment after 30 December of the year in which he attains 69 years of age, the day after the day on which the employee ceases to hold such an employment is the day on which he retires.”

9. The said Act is amended by inserting, after section 35, the following division :

“DIVISION III.2

“TEMPORARY MEASURES

“§ 1. — *Applicability and miscellaneous provisions*

“35.1. This division applies to every person whose application to that effect is received by the Commission on or before 11 July 1997 and who

(1) has not, before 19 December 1996, entered into an agreement with his employer within the scope of measures designed to reduce personnel or of any other measure designed to promote retirement or, where applicable, waives such an agreement entered into after 18 December 1996 within the scope of measures in force before that date ;

(2) ceases to participate in the plan and retires before 3 July 1997.

“35.2. A person who meets the requirement of paragraph 1 of section 35.1 and who is eligible for a pension under this division before 2 July 1997 may cease to participate in the plan, retire and avail himself of the provisions of that division not later than 2 July 1997 or if he has sent to the Commission,

within 30 days from the date of receipt of a statement of his benefits under the plan sent by the Commission for the application of the measures provided for in this division, an application for an estimate of his pension, at the end of a 30-day period after the date of receipt of an estimate of his pension made by the Commission, whichever is later.

The Government may, by regulation, determine in what cases and subject to what terms and conditions a person may avail himself of the provisions of this division on a date subsequent to 2 July 1997.

“35.3. The measures provided for by this division, except in respect of a person who has availed himself thereof, apply until 2 July 1997, subject to the provisions of this subdivision.

“§ 2. — Temporary criteria of eligibility for a pension

“35.4. Notwithstanding section 19, a pension may also be granted to a person who has, in years of age and years of service, a combined total of 80 or more, if he is at least 55 years of age.

The person is required to be a member of the plan at the time he retires under that criterion.

“35.5. Notwithstanding the second paragraph of section 23, a pension granted under subparagraph 6 of the first paragraph of section 19 and increased in accordance with section 20 is reduced for its duration by 0.25% per month, computed for each month comprised between the earlier of the date on which the pension is granted and the first date on which the pension would otherwise have been granted to him without actuarial reduction under the first paragraph of that section or under the first paragraph of section 35.4.

“35.6. If a person who could have availed himself of the measures provided for by this division dies before the measures cease to apply in his respect, the spouse’s pension shall be computed as if that person had retired on the day of his death.

“§ 3. — Additional benefits

“35.7. A person is also entitled, where applicable, to have added to the amount of his pension the amounts provided for by sections 85.27 and 85.28 of the Act respecting the Government and Public Employees Retirement Plan in respect of the years or parts of a year of service for which pension credit is granted under sections 101, 113 and 158 of that Act and which are used for the purposes of entitlement to a pension under this plan, without account being taken of the limit on the number of years of service prescribed in the first paragraph of that section 85.27. Sections 35.5 and 35.6 of this Act and sections 85.30 and 85.31 of the Act respecting the Government and Public Employees Retirement Plan, adapted as required, apply in respect of pension amounts so added.

The limit prescribed in the first paragraph of section 22 applies to pension amounts added pursuant to the first paragraph.

“§ 4. — *Actuarial valuation*

“35.8. The Comité de retraite referred to in section 164 of the Act respecting the Government and Public Employees Retirement Plan must request the Commission to cause to be prepared on or before 31 October 1998 by the actuaries it designates the valuation of additional actuarial commitments arising out of the introduction of the temporary criterion of eligibility for a pension provided for by subdivision 2 and of the actuarial reductions which will not be made pursuant to that subdivision as well as the valuation of the actuarial value of the additional benefits under subdivision 3.”

10. Section 59 of the said Act is amended by inserting, after the first paragraph, the following paragraph:

“Even in the absence of an application for payment, any benefit payable under this Act shall be paid on or before 31 December of the year in which the person attains 69 years of age or, where he continues to hold pensionable employment under the plan on that date, from the date on which he retires.”

ACT RESPECTING THE PENSION PLAN OF PEACE OFFICERS
IN CORRECTIONAL SERVICES

11. Section 24.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2) is amended by striking out the words “must apply to the Commission within 60 months after the date on which he ceased to be such a member of staff, and” in the first three lines of the second paragraph.

12. Section 30 of the said Act is amended by replacing the second sentence of the second paragraph by the following sentence: “Any amount paid by instalments bears interest, compounded annually, at the rate in force on the date the application is received under the Act respecting the Government and Public Employees Retirement Plan and computed from the date on which the redemption proposal made by the Commission expires.”

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES
RETIREMENT PLAN

13. Section 4 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) is amended by replacing the figure “71” in the second line of paragraph 2 by the figure “69”.

14. Section 5 of the said Act is amended by replacing the figure “71” in the second line by the figure “69”.

15. Section 19 of the said Act is amended by adding the words “under the provisions of the plan” at the end of the first sentence of the first paragraph.

16. Section 26 of the said Act is amended by replacing the second paragraph by the following paragraph :

“Any amount paid by instalments bears interest, compounded annually, at the rate in force on the date on which the application is received and computed from the date on which the redemption proposal made by the Commission expires.”

17. The said Act is amended by inserting, after section 31.2, the following section :

“**31.3.** The amounts paid pursuant to sections 31 to 31.2 must be qualifying employer premiums within the meaning of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”

18. Section 33 of the said Act is amended

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

“**33.** An employee who ceases to participate in the plan is entitled to a pension if he”,

and by striking out the word “who” in subparagraphs 1, 2, 3 and 4 of the first paragraph ;

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

“The pension is granted to the employee on the date on which he retires within the meaning of section 40.”

19. The heading of subdivision 2 of Division I of Chapter IV of Title I of the said Act is amended by striking out the words “*and payment*”.

20. Section 35 of the said Act is amended by replacing the first paragraph by the following paragraph :

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

(1) the amount obtained by multiplying the average pensionable salary obtained pursuant to the first paragraph of section 36 by 2% per year of service credited before 1 January 1992 ;

(2) the amount obtained by multiplying the average pensionable salary obtained pursuant to the second paragraph of section 36 by 2% per year of service credited after 31 December 1991.”

21. Section 38 of the said Act is amended by replacing the words “under this division or, as the case may be, under Title IV.1” in the last two lines by the words “, at the time he ceased to participate in the plan, under this division or, as the case may be, pursuant to Title IV.1 where the related provisions of that Title have not ceased to have effect on the date on which he retires”.

22. Section 39 of the said Act is amended by adding, at the end, the following paragraph :

“However, where the employee continues to hold pensionable employment under the plan after 30 December of the year in which he attains 69 years of age, the reduction provided for in the first paragraph applies from the month following that date as if he had retired.”

23. The said Act is amended by inserting, after section 39, the following :

“§ 3. — *Maximum benefits*

“**39.1.** The pension amounts computed pursuant to subdivision 2 of this division shall be granted only within the limits authorized under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

“§ 4. — *Payment of pension*”.

24. Section 40 of the said Act is replaced by the following section :

“**40.** The pension becomes payable to the employee entitled to it from the day on which he retires.

An employee who ceases to participate in the plan and is eligible for a pension without actuarial reduction is presumed to retire on the day after the day on which he ceases to participate in the plan. However, if the employee continues to hold pensionable employment under the plan after 30 December of the year in which he attains 69 years of age, the day after the day on which he ceases to hold such employment is the day on which he retires.

An employee who ceases to participate in the plan, who is eligible for an actuarially reduced pension and who applies therefor retires

(1) on the day after the day on which he ceases to participate in the plan, if his pension application is received at the Commission within 60 days of the day on which he ceases to participate in the plan ;

(2) on the date of receipt of his pension application if the date falls more than 60 days after the date on which he ceased to participate in the plan, but not after the 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 ;

(3) on the date indicated in his pension application if it is after the date of receipt of the application and the date on which he ceased to participate in the plan, but not after the 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; or

(4) on the first 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 if the date of receipt of the pension application is subsequent to that date.

However, where the employee referred to in the third paragraph does not apply for a pension, he is presumed to retire on the first 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.”

25. Section 43 of the said Act is amended by adding, at the end, the following paragraph :

“The first paragraph also applies to the spouse of the employee who ceased to participate in the plan and was eligible for a pension.”

26. Section 43.2 of the said Act is amended by replacing the words “the employee” in the second line of the first paragraph by the words “a person participating in the plan”.

27. Section 60 of the said Act, amended by section 15 of chapter 53 of the statutes of 1996, is again amended by replacing the figure “71” in the second line of the second paragraph by the figure “69”.

28. Section 64 of the said Act is amended

(1) by replacing the words “or part of day preceding the day he retired” in the first and second lines of subparagraph 1 of the first paragraph by the words “he ceased to participate in the plan”;

(2) by replacing the words “or part of day preceding the day he retired” in the first and second lines of subparagraph 2 of the first paragraph by the words “he ceased to participate in the plan”.

29. Section 66 of the said Act is amended

(1) by replacing the word “retired” in the second line of the first paragraph by the words “ceased to participate in the plan”;

(2) by replacing the words “benefits in the year he retired” in the second line of the second paragraph by the words “or would have received benefits in the year he ceased to participate in the plan”.

30. Section 73 of the said Act is amended by replacing the figure “71” in the third line by the figure “69”.

31. Section 78 of the said Act is amended

(1) by replacing the word “retired” in the second line of subparagraph 1 of the first paragraph by the words “ceased to participate in this plan”;

(2) by replacing the words “in the proportion provided for in subparagraph 1 of the first paragraph” in the second and third lines of the second paragraph by the words “proportionately to the number of days for which the pension was paid or would have been paid in the year in which the employee retired in relation to the total number of days in that year”.

32. Section 85.12 of the said Act is amended by adding, at the end, the following paragraph :

“Notwithstanding the first and second paragraphs, a pensioner who wishes to retain the amount added under section 85.7 and any benefit granted under section 85.9 is not entitled to the salary attached to the employment held. In that case, the pensioner continues to be entitled to such amount and such benefits, and his pension and other benefits shall continue to be paid to him and the provisions of the pension plans relating to a pensioner’s return to work do not apply.”

33. Section 85.16 of the said Act is amended by adding, at the end, the following paragraph :

“Notwithstanding the first and second paragraphs, a pensioner who wishes to retain his pension and other benefits is not entitled to the salary attached to the employment held. In that case, his pension and other benefits shall continue to be paid to him and the provisions of the pension plans relating to a pensioner’s return to work referred to in the first paragraph do not apply.”

34. Section 85.22 of the said Act, enacted by section 28 of chapter 7 of the statutes of 1997, is amended by striking out the last paragraph.**35.** Section 85.23 of the said Act, enacted by section 28 of chapter 7 of the statutes of 1997, is amended by replacing the first paragraph by the following paragraph :

“**85.23.** An employee who meets the requirements of subparagraphs 1 to 3 of the first paragraph of section 85.22 and who is eligible for a pension under this chapter before 2 July 1997 may cease to participate in the plan, retire and avail himself of the provisions of that chapter not later than 2 July 1997 or if he has sent to the Commission, within 30 days from the date of receipt of a statement of his benefits under the plan sent by the Commission for the application of the measures provided for in this chapter, an application for an estimate of his pension, at the end of a 30-day period after the date of receipt of an estimate of his pension made by the Commission, whichever is later.”

36. Section 85.27 of the said Act, enacted by section 28 of chapter 7 of the statutes of 1997, is amended by replacing the words “credited to her under section 221.1 or that has been recognized in her respect under that section for the purposes of entitlement to a pension under this plan” in the sixth, seventh and eighth lines of the first paragraph by the words “credited to that employee under section 221.1 solely for purposes of eligibility for a pension under this plan”.

37. Section 85.32 of the said Act, enacted by section 28 of chapter 7 of the statutes of 1997, is amended by replacing the first paragraph by the following paragraph:

“**85.32.** If an employee who could have availed himself of the measures provided for by this chapter dies before the measures cease to apply in his respect, the spouse’s pension shall be computed as if that employee had retired on the day of his death.”

38. Section 85.33 of the said Act, enacted by section 28 of chapter 7 of the statutes of 1997, is amended by replacing the last two sentences by the following: “The total amount paid in connection with departure incentives in respect of persons who retired during the period in which the following measures applied must be added to the actuarial value of the commitments and benefits:

(1) the measures provided for in this chapter, in Division VII of Chapter IV of the Act respecting the Teachers Pension Plan, in Division II.2 of the Act respecting the Civil Service Superannuation Plan or in Division III.2 of Chapter V of the Act respecting the Pension Plan of Certain Teachers;

(2) the measures enacted under section 10 or 10.0.1 of the Act respecting the Government and Public Employees Retirement Plan that are similar to those referred to in subparagraph 1.

The amount of the additional budget allotted to the Commission for the administration of the measures referred to in subparagraphs 1 and 2 of the first paragraph and for the costs arising from the financial services the Commission provides to the persons concerned by the measures must also be added to the actuarial value of the commitments and benefits.

The persons referred to in the first paragraph are persons who would be employees who may be unionized within the meaning of the Act respecting the Government and Public Employees Retirement Plan on 31 December 1996 and at the time they cease to participate in their pension plan.”

39. Section 85.34 of the said Act, enacted by section 28 of chapter 7 of the statutes of 1997, is amended

(1) by replacing the figure “66.6” in the third line of the first paragraph by the figure “66.7”;

(2) by replacing the words “and in section 99.28 of the Act respecting the Civil Service Superannuation Plan” in the fourth and fifth lines of the first paragraph by the words “, in section 99.28 of the Act respecting the Civil Service Superannuation Plan and in section 35.8 of the Act respecting the Pension Plan of Certain Teachers, in respect, in the latter three cases, of persons who would be employees who may be unionized within the meaning of the Act respecting the Government and Public Employees Retirement Plan on 31 December 1996 and at the time they cease to participate in their pension plan,”;

(3) by replacing the figure “66.6” in the second line of the second paragraph by the figure “66.7”;

(4) by replacing the words “and in section 99.28 of the Act respecting the Civil Service Superannuation Plan” in the third and fourth lines of the second paragraph by the words “, in section 99.28 of the Act respecting the Civil Service Superannuation Plan and in section 35.8 of the Act respecting the Pension Plan of Certain Teachers”;

(5) by striking out the words “pursuant to section 130” in the fifth line of subparagraph 2 of the second paragraph.

40. Section 86 of the said Act is amended

(1) by striking out the words “up to a maximum of 15 years” in the third line of the first paragraph;

(2) by replacing the last paragraph by the following paragraphs :

“The Government may determine, by regulation, the number of years or parts of years of past service as a remunerated trainee that may be credited to an employee who belongs to a category or subcategory determined by the regulation, in particular, according to his employer, subject to the rules, terms and conditions prescribed by the regulation ; such number may vary according to the category or subcategory.

However, the total number of years or parts of years of past service that may be credited to an employee under the first and second paragraphs shall not exceed 15 years and those for which a pension or deferred pension is payable under a pension plan shall not be credited.”

41. Section 91 of the said Act is amended by adding, at the end of the first paragraph, the following sentence: “However, the employee may, on request, obtain that his pension credit be granted to him on any date subsequent to the date on which he retires but not later than the date of his sixty-fifth birthday.”

42. Section 92 of the said Act is amended by replacing the words “annual pension” in the first line of the first paragraph by the words “pension credit”.

43. Section 96 of the said Act is amended by replacing the figure “71” in subparagraph 2 of the second paragraph by the figure “69”.

44. Section 107 of the said Act is amended by adding, at the end, the following sentence: “The pension credit shall also be adjusted in the same manner for the period between the date on which the person ceases to participate in the plan and the date on which the pension credit is granted.”

45. Section 114.1 of the said Act is amended by striking out the words “must apply to the Commission within 60 months after the date on which he ceased to be such a member of staff, and” in the first three lines of the second paragraph.

46. Section 134 of the said Act is amended by inserting, after paragraph 11.2, the following paragraph:

“(11.3) determine, for the purposes of the second paragraph of section 86, categories or subcategories of employees and rules, terms and conditions to have years or parts of years of past service as a paid trainee credited; determine, for the purposes of that paragraph, the years or parts of years of past service which may be credited and their number, which may vary according to the category or subcategory;”.

47. Section 151 of the said Act is amended by replacing the word “either” in the fifth line of the first paragraph by the word “any” and by adding, at the end of the first paragraph, the following subparagraph:

“(3) 31 December of the year in which the person attains 69 years of age or the date on which he retires after that date if he continues to hold pensionable employment under his plan after 31 December of that year.”

48. Section 201 of the said Act is amended by adding, at the end, the following paragraph:

“Notwithstanding the first paragraph, a pensioner who wishes to retain the pension amount pertaining to the number added to his years of service is not entitled to the salary attached to the employment held. In that case, the reduction provided for in that paragraph does not apply and his pension shall continue to be paid to him, and the provisions of the pension plans relating to a pensioner’s return to work do not apply.”

49. Section 207 of the said Act is amended

(1) by inserting the words “referred to in the first paragraph” after the word “person” in the first line of the second paragraph;

(2) by adding, at the end, the following paragraph:

“Notwithstanding the first paragraph, a person referred to in the first paragraph who wishes to retain the amount added to his pension is not entitled to the salary attached to the employment held. In that case, the pensioner shall continue to be entitled to the amount added to his pension which shall continue to be paid to him and the second paragraph and the provisions of the pension plans relating to the return to work of a pensioner under 65 years of age do not apply.”

50. Section 215 of the said Act is amended

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

“215. The measures provided for by this Title are under the responsibility of the Government. However, the measures set out in Chapters II and V are under the responsibility of employers required to pay contributory amounts to the Commission under section 31 of this Act, section 31 of the Act respecting the Teachers Pension Plan or section 72 of the Act respecting the Civil Service Superannuation Plan.”;

(2) by replacing the words “of a measure” in the first line of the second paragraph by the words “of the measures provided for by this Title”.

51. Section 215.0.2 of the said Act is amended by adding, at the end, the following paragraph:

“Notwithstanding the first and second paragraphs, a pensioner who wishes to retain his pension and other benefits is not entitled to the salary attached to the employment held. In that case, his pension and other benefits shall continue to be paid to him and the provisions of the pension plans relating to a pensioner’s return to work referred to in the second paragraph do not apply.”

52. Section 215.5.0.4 of the said Act is amended by adding, at the end, the following paragraph:

“For the purposes of the first paragraph, the provisions relating to the temporary measures provided for by this Act, except those in this Title, do not apply.”

53. The said Act is amended by inserting, after section 215.11, the following Title:

“TITLE IV.1.1

“TEMPORARY MEASURES FOR NON-UNIONIZABLE EMPLOYEES

“CHAPTER I

“APPLICABILITY AND MISCELLANEOUS PROVISIONS

“215.11.1. This Title applies to every non-unionizable employee whose application to that effect is received by the Commission on or before 10 October 1997 and who

(1) on 31 December 1996 was a member of the plan provided for in this Act as an employee who is not unionizable ;

(2) has never availed or is not availing himself of the temporary criterion of eligibility for a pension of 35 years of service provided for by Division IV of Chapter V.1 of Title I, of the measures respecting early retirement provided for in Division III of Chapter V.1 of Title I, in Chapter III of Title IV including the special application provisions which are or were applicable under Title IV.1, or in subdivision 3 of Division II.1 of the Act respecting the Civil Service Superannuation Plan, of the measures provided for in the Act respecting the payment of a retirement allowance and other benefits and amending the Act respecting the Government and Public Employees Retirement Plan (1992, chapter 62) or of special measures enacted pursuant to Title IV.2 and designed to compensate, in whole or in part, the actuarial reduction of pension benefits ;

(3) waives an agreement entered into with his employer within the scope of measures designed to reduce personnel or of any other measure designed to promote retirement that were in force before 22 May 1997 ;

(4) ceases to participate in the retirement plan provided for in this Act and retires before 2 October 1997.

The Government may determine by regulation, in the circumstances it determines, any other terms and conditions to be satisfied by an employee to avail himself of the measures provided for by this Title. The regulation may, if it so provides, have effect on any date not prior to 22 March 1997.

“215.11.2. An employee who meets the requirements of subparagraphs 1 to 3 of the first paragraph of section 215.11.1 and who is eligible for a pension under this Title before 1 October 1997 may cease to participate in the retirement plan provided for in this Act, retire and avail himself of the provisions of this Title not later than 1 October 1997 or if he has sent to the Commission, within 30 days from the date of receipt of a statement of his benefits under the plan and an estimate of his pension sent by the Commission for the application of the measures provided for in this Title, an application for redemption of years or parts of years of service, at the end of a 30-day period after the date of receipt of a new estimate of his pension with a redemption proposal made by the Commission, whichever is later.

The Government may, by regulation, determine in what cases and subject to what terms and conditions the employee may avail himself of the provisions of this Title on a date subsequent to 1 October 1997.

“215.11.3. The measures provided for by this Title, except in respect of a person who has availed himself thereof, apply until 1 October 1997, subject to the provisions of this chapter.

“215.11.4. Any decision made in respect of a person pursuant to the provisions of this Title may be contested in the manner provided for by the retirement plan under this Act.

“CHAPTER II

“TEMPORARY CRITERIA OF ELIGIBILITY FOR A PENSION

“215.11.5. Notwithstanding sections 33 and 215.5.0.1, a pension shall be granted to every non-unionizable employee who

- (1) has, in years of age and years of service, a combined total of 80 or more, if he is at least 55 years of age ;
- (2) has attained 60 years of age ;
- (3) has, in years of age and years of service, a combined total of 90 or more ;
- (4) has attained 55 years of age.

The employee is required to participate in the plan under this Act at the time he retires under any of the criteria listed above.

“215.11.6. In the cases described in subparagraphs 3 and 4 of the first paragraph of section 215.11.5, the employee’s pension is reduced for its duration by 1/4 of 1% per month, computed for each month comprised between the date on which the pension is granted and the first date on which the pension would otherwise have been granted to him without actuarial reduction under subparagraph 1 or 2 of the first paragraph of that section.

“215.11.7. If an employee who could have availed himself of the measures provided for by this Title dies before the measures cease to apply in his respect, the spouse’s pension shall be computed as if that employee had retired on the day of his death.

“CHAPTER III

“ADDITIONAL BENEFITS

“215.11.8. An employee is also entitled, where applicable, to have the pension amounts provided for by sections 85.27 and 85.28 added to the amount of his pension. Sections 85.30, 85.31, 215.11.6 and 215.11.7, adapted as required, apply in respect of pension amounts so added.

“CHAPTER IV**“FUNDING OF MEASURES AND ACTUARIAL VALUATION**

“215.11.9. The Comité de retraite referred to in section 173.1 must request the Commission to cause to be prepared on or before 31 December 1998 by the actuaries it designates the valuation of additional actuarial commitments arising out of the introduction of the temporary criteria of eligibility for a pension provided for by Chapter II and of the actuarial reductions which will not be made pursuant to that chapter, and the valuation of the actuarial value of the additional benefits under Chapter III. The amount of the additional budget allotted to the Commission for the administration of the measures provided for by this Title and those under paragraphs 1 and 2 of section 85.33 in respect of, in the latter case, persons who would be non-unionizable employees within the meaning of the Act respecting the Government and Public Employees Retirement Plan on 31 December 1996 and for the costs arising from the financial services the Commission provides to the persons concerned by the measures must be added to the actuarial value of the commitments and benefits. The total amount paid in connection with departure incentives in respect of such employees in the education sector who retired in the period of application of the measures provided for by this Title or of those provided for by paragraphs 1 and 2 of section 85.33 must also be added to the actuarial value of the commitments and benefits.

“215.11.10. The sum of the additional actuarial commitments and of the actuarial value of the additional benefits referred to in section 215.11.9 shall be shared equally between employees and employers.

The Commission shall transfer, after production of the actuarial valuation referred to in section 215.11.9, from the non-unionizable employees' contribution fund at the Caisse de dépôt et placement du Québec to the employers' contributory fund at the Caisse, the amount resulting from the difference between the amounts obtained pursuant to the following subparagraphs 1 and 2:

(1) one-half of the sum referred to in the first paragraph, up to the sum of 75.7 million dollars established at 31 December 1996;

(2) the portion of the additional actuarial commitments and of the actuarial value of the additional benefits referred to in section 215.11.9 that is borne by the contribution fund of the non-unionizable employees of the Government and Public Employees Retirement Plan at the Caisse de dépôt et placement du Québec.

If the amount under subparagraph 2 of the second paragraph is greater than the sum of 75.7 million dollars referred to in subparagraph 1 of that paragraph, the Commission shall transfer the excess amount from the employers' contributory fund at the Caisse to the non-unionizable employees' contribution fund referred to in that paragraph.

“CHAPTER V**“ADMINISTRATION**

“215.11.11. The Commission shall administer this Title.”

54. Section 215.13 of the said Act, amended by section 29 of chapter 7 of the statutes of 1997, is again amended by replacing the words “that result from agreements to reduce certain costs arising from a collective agreement” in the seventh, eighth and ninth lines of subparagraph 1 of the first paragraph by the words “to reduce certain costs arising from the conditions of employment”.

55. Section 216 of the said Act is amended by adding, at the end, the following paragraph:

“Even in the absence of an application for payment, any benefit payable under this plan shall be paid on or before 31 December of the year in which the employee attains 69 years of age or, where he continues to hold pensionable employment under the plan on that date, from the date on which he retires.”

56. Section 221 of the said Act is amended by replacing the second sentence of the last paragraph by the following sentence: “Any amount paid by instalments bears interest, compounded annually, at the rate in force on the date on which the application is received and computed from the date on which the redemption proposal made by the Commission expires.”

57. Schedule I to the said Act, amended by Orders in Council 556-96 and 557-96 dated 15 May 1996, 821-96 dated 3 July 1996, 1051-96 dated 28 August 1996, 1493-96 dated 4 December 1996 and 1589-96 dated 18 December 1996, is again amended by inserting the words “Hypothèques CDPQ, Société en nom collectif” in paragraph 1, in alphabetical order.

58. Schedule II to the said Act, amended by Order in Council 556-96 dated 15 May 1996, is again amended by inserting the words “, except employees of the Collège Français primaire inc. and the Collège Français (1965) inc. engaged after 18 June 1997 during the years or parts of a year in which they pay contributions to the Régime général des retraites de l’État français” after the words “Private educational institutions accredited for purposes of subsidies by virtue of the Act respecting private education (chapter E-9.1)” in paragraph 1.

ACT RESPECTING THE TEACHERS PENSION PLAN

59. Section 4 of the Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11) is amended by replacing the figure “71” in the second line by the figure “69”.

60. Section 5 of the said Act is amended by inserting, after the first paragraph, the following paragraph:

“A teacher who, during a leave without pay, holds pensionable employment under the Government and Public Employees Retirement Plan is a member of this plan in respect of that employment.”

61. Section 10 of the said Act is amended by adding, at the end, the following paragraph :

“Even in the absence of an application for payment, any benefit payable under this plan shall be paid on or before 31 December of the year in which the teacher attains 69 years of age or, where he continues to hold pensionable employment under the plan on that date, from the date on which he retires.”

62. Section 16 of the said Act is amended by adding the words “under the provisions of the plan” at the end of the first sentence of the first paragraph.

63. Section 21 of the said Act is amended by striking out the last two paragraphs.

64. The said Act is amended by inserting, after section 31.1, the following section :

“**31.2.** The amounts paid pursuant to this division must be qualifying employer premiums within the meaning of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”

65. Section 32 of the said Act is amended

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

“**32.** Any teacher who ceases to participate in the plan is entitled to a pension if the teacher”

and by striking out the word “who” in subparagraphs 1 to 7 of the first paragraph ;

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

“The pension is granted to the teacher on the date on which he retires within the meaning of section 41.”

66. Section 34 of the said Act is amended by replacing the first paragraph by the following paragraph :

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

(1) the amount obtained by multiplying the average pensionable salary obtained pursuant to the first paragraph of section 35 by 2% per year of service credited before 1 January 1992 ;

(2) the amount obtained by multiplying the average pensionable salary obtained pursuant to the second paragraph of section 35 by 2% per year of service credited after 31 December 1991.”

67. Section 37 of the said Act is amended

(1) by inserting the words “at the time she ceased to participate in the plan” after the word “dates” in the seventh line of the first paragraph;

(2) by inserting the words “at the time he ceased to participate in the plan” after the word “him” in the fourth line of the second paragraph.

68. Section 38 of the said Act is amended by adding, at the end of the last paragraph, the following sentence: “In addition, where the teacher continues to hold pensionable employment under the plan after 30 December of the year in which he attains 69 years of age, the reduction applies from the month following that date as if he had retired.”

69. The said Act is amended by inserting, before the heading of subdivision 3 of Division I of Chapter IV, the following subdivision:

“§ 2.1. — *Maximum benefits*

“**40.1.** The pension amounts computed pursuant to subdivision 2 of this division shall be granted only within the limits authorized under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”

70. Section 41 of the said Act is replaced by the following section:

“**41.** The pension becomes payable to the teacher entitled to it from the day on which he retires.

A teacher who ceases to participate in the plan and is eligible for a pension without actuarial reduction is presumed to retire on the day after the day on which he ceases to participate in the plan. However, if the teacher continues to hold pensionable employment under the plan after 30 December of the year in which he attains 69 years of age, the day after the day on which he ceases to hold such employment is the day on which he retires.

A teacher who ceases to participate in the plan, who is eligible for an actuarially reduced pension and who applies therefor retires

(1) on the day after the day on which he ceases to participate in the plan, if his pension application is received at the Commission within 60 days after the day on which he ceases to participate in the plan;

(2) on the date of receipt of his pension application if the date falls more than 60 days after the date on which he ceased to participate in the plan, but

not after the 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;

(3) on any date indicated in his pension application if it is after the date of receipt of the application and the date on which he ceased to participate in the plan, but not after the 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; or

(4) on the first 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 if the date of receipt of the pension application is subsequent to that date.

However, where the teacher referred to in the third paragraph does not apply for a pension, he is presumed to retire on the first 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.”

71. Section 44 of the said Act is amended by adding, at the end, the following paragraph :

“The first paragraph also applies to the spouse of the teacher who ceased to participate in the plan and was eligible for a pension.”

72. The said Act is amended by inserting, after section 45, the following section :

45.1. The pension computed pursuant to subparagraph 2 of the first paragraph of section 44 and pursuant to paragraph 2 of section 45 shall not exceed $66 \frac{2}{3}\%$ of the pension that the pensioner was receiving or, as the case may be, would otherwise have been entitled to receive, or that the teacher would have been entitled to receive, after the reduction provided for in section 38.”

73. Section 61 of the said Act is amended by replacing the figure “71” in the second line of the second paragraph by the figure “69”.

74. Section 64 of the said Act is amended

(1) by inserting the words “, except that of a deferred pension,” after the word “pension” in the first line;

(2) by replacing the word “retired” in the second line of paragraph 1 by the words “ceased to participate in this plan”;

(3) by adding, at the end, the following paragraph :

“In the case of a deferred pension, the first indexing is made proportionately to the number of days for which the pension was paid or would have been paid during the year in which the teacher retired in relation to the total number of days in that year.”

75. Section 66.1 of the said Act, enacted by section 31 of chapter 7 of the statutes of 1997, is amended by replacing the word “before” in the fourth line of paragraph 1 by the word “after”.

76. Section 66.2 of the said Act, enacted by section 31 of chapter 7 of the statutes of 1997, is amended by replacing the first paragraph by the following paragraph :

“**66.2.** A teacher who meets the requirements of paragraph 1 of section 66.1 and who is eligible for a pension under this division before 2 July 1997 may cease to participate in the plan, retire and avail himself of the provisions of that division not later than 2 July 1997 or if he has sent to the Commission, within 30 days after the date of receipt of a statement of his benefits under the plan sent by the Commission for the application of the measures provided for in this division, an application for an estimate of his pension, at the end of a 30-day period after the date of receipt of an estimate of his pension made by the Commission, whichever is later.”

77. Section 66.6 of the said Act, enacted by section 31 of chapter 7 of the statutes of 1997, is replaced by the following section :

“**66.6.** If a teacher who could have availed himself of the measures provided for by this division dies before the measures cease to apply in his respect, the spouse’s pension shall be computed as if the teacher had retired on the day of his death.”

78. Section 76.1 of the said Act is amended by replacing the second sentence of the second paragraph by the following sentence: “Any amount paid by instalments bears interest, compounded annually, at the rate in force on the date the application is received under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) and computed from the date on which the redemption proposal made by the Commission expires.”

ACT RESPECTING THE CIVIL SERVICE SUPERANNUATION PLAN

79. Section 3 of the Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12) is amended by replacing the figure “71” in the second line by the figure “69”.

80. Section 53.1 of the said Act is amended by replacing the figure “71” in the third line by the figure “69”.

81. Section 54 of the said Act is amended by inserting, after the third paragraph, the following paragraph :

“An officer who, during a leave without pay, holds pensionable employment under the Government and Public Employees Retirement Plan is a member of the plan provided for by this division in respect of that employment.”

82. Section 56 of the said Act is amended

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

“**56.** An officer who ceases to participate in the plan is entitled to a pension if he”;

(2) by inserting the words “, at the time he ceased to participate in the plan,” after the word “him” in the second line of subparagraph 1 of the second paragraph;

(3) by inserting the words “, at the time he ceased to participate in the plan,” after the word “reduction” in the sixth line of the third paragraph;

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

“The pension to which the officer is entitled is granted to him on the date on which he retires within the meaning of section 68.”

83. Section 58 of the said Act is amended by adding the words “under the provisions of the plan” at the end of the first sentence of the first paragraph.

84. Section 63 of the said Act is amended by replacing the first paragraph by the following paragraph :

“**63.** The annual amount of the officer’s pension is equal, on the date on which he ceases to participate in the plan, to the total of the following amounts :

(1) the amount obtained by multiplying the average pensionable salary obtained pursuant to the first paragraph of section 63.1 by 2% per year of service credited before 1 January 1992;

(2) the amount obtained by multiplying the average pensionable salary obtained pursuant to the second paragraph of section 63.1 by 2% per year of service credited after 31 December 1991.”

85. Section 63.3 of the said Act is amended by adding, at the end of the last paragraph, the following sentence: “In addition, where the officer continues to hold pensionable employment under the plan after 30 December of the year in which he attains 69 years of age, the reduction applies from the month following that date as if he had retired.”

86. The said Act is amended by inserting, after section 63.7, the following section :

“63.7.1. The pension amounts computed pursuant to the second and third paragraphs of section 56, sections 63 to 63.3 and sections 63.6 and 63.7 shall be granted only within the limits authorized under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”

87. Section 63.8 of the said Act is amended by replacing the figure “71” in the second line of the second paragraph by the figure “69”.

88. Section 64.1 of the said Act is amended

(1) by inserting the words “, except that of the deferred pension,” after the word “pension” in the first line;

(2) by replacing the word “retired” in the second line of paragraph 1 by the words “ceased to participate in the plan”;

(3) by adding, at the end, the following paragraph :

“In the case of a deferred pension, the first indexing is made proportionately to the number of days for which the pension was paid or would have been paid during the year in which the officer retired in relation to the total number of days in that year.”

89. Section 66.1 of the said Act is amended by striking out the last two paragraphs.

90. Section 68 of the said Act is replaced by the following section :

“68. The pension becomes payable to the officer entitled to it from the day on which he retires. The pension is paid to the pensioner for life.

An officer who ceases to participate in the plan and is eligible for a pension without actuarial reduction is presumed to retire on the day after the day on which he ceases to participate in the plan. However, if the officer continues to hold pensionable employment under the plan after 30 December of the year in which he attains 69 years of age, the day after the day on which he ceases to hold such employment is the day on which he retires.

An officer who ceases to participate in the plan, who is eligible for an actuarially reduced pension and who applies therefor retires

(1) on the day after the day on which he ceases to participate in the plan, if his pension application is received at the Commission within 60 days of the day on which he ceases to participate in the plan;

(2) on the date of receipt of his pension application if the date falls more than 60 days after the date on which he ceased to participate in the plan, but not after the 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;

(3) on the date indicated in his pension application if it is after the date of receipt of the application and the date on which he ceased to participate in the plan, but not after the 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; or

(4) on the first 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 if the date of receipt of the pension application is subsequent to that date.

However, where the officer referred to in the third paragraph does not apply for a pension, he is presumed to retire on the first 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.”

91. The said Act is amended by inserting, after section 72.2, the following section:

“**72.3.** The amounts paid pursuant to the first and second paragraphs of section 72 and sections 72.1 and 72.2 must be qualifying employer premiums within the meaning of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”

92. Section 76 of the said Act is amended by adding, at the end, the following paragraphs:

“The first paragraph also applies to the spouse of an officer who ceased to participate in the plan and was eligible for a pension.

The pension computed pursuant to subparagraph 2 of the first paragraph shall not exceed $66 \frac{2}{3}\%$ of the pension that the pensioner was receiving or, as the case may be, would otherwise have been entitled to receive, or that the officer would have been entitled to receive, after the reduction provided for in section 63.3.”

93. Section 99.16 of the said Act is amended by adding, at the end, the following paragraph:

“Notwithstanding the first and second paragraphs, a pensioner who wishes to retain the amounts added under section 99.11 and the benefit granted, as the case may be, under section 99.13, is not entitled to the salary attached to the employment held. In that case, those amounts, the benefit and his pension shall continue to be paid to him, and the provisions of the pension plans relating to a pensioner’s return to work referred to in the second paragraph do not apply.”

94. Section 99.22 of the said Act, enacted by section 33 of chapter 7 of the statutes of 1997, is amended by replacing the word “before” in the fourth line of paragraph 2 by the word “after”.

95. Section 99.23 of the said Act, enacted by section 33 of chapter 7 of the statutes of 1997, is amended by replacing the first paragraph by the following paragraph:

“99.23. An officer who meets the requirements of paragraphs 1 and 2 of section 99.22 and who is eligible for a pension under this division before 2 July 1997 may cease to participate in the plan, retire and avail himself of the provisions of that division not later than 2 July 1997 or if he has sent to the Commission, within 30 days from the date of receipt of a statement of his benefits under the plan sent by the Commission for the application of the measures provided for in this division, an application for an estimate of his pension, at the end of a 30-day period after the date of receipt of an estimate of his pension made by the Commission, whichever is later.”

96. Section 99.27 of the said Act, enacted by section 33 of chapter 7 of the statutes of 1997, is replaced by the following section:

“99.27. If an officer who could have availed himself of the measures provided for by this division dies before the measures cease to apply in his respect, the spouse’s pension shall be computed as if the officer had retired on the day of his death.”

97. Section 111 of the said Act is amended by adding, at the end, the following paragraph:

“Even in the absence of an application for payment, any benefit payable under the pension plans provided for in this Act shall be paid on or before 31 December of the year in which the officer attains 69 years of age or, where he continues to hold pensionable employment under the plan on that date, from the date on which he retires.”

98. Section 112.1 of the said Act is amended by replacing the second sentence of the second paragraph by the following sentence: “Any amount paid by instalments bears interest, compounded annually, at the rate in force on the date the application is received under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) and computed from the date on which the redemption proposal made by the Commission expires.”

MISCELLANEOUS AND TRANSITIONAL PROVISIONS

99. Any employee of the Collège Marie de France, the Collège Stanislas inc., the Collège Français primaire inc. or the Collège Français (1965) inc. who, on 18 June 1997, is a member of the Government and Public Employees Retirement Plan or the Teachers Pension Plan may cease to participate in his plan and obtain, notwithstanding any inconsistent provision of the plans, a reimbursement of contributions if he pays, on that date, contributions to the Régime général des retraites de l’État français. To that end, the employee shall send a notice to the Commission administrative des régimes de retraite et

d'assurances before 1 July 1998 and, from the date on which the Commission receives the notice, he ceases to participate in his plan.

The Commission shall refund to the employee who sent the notice provided for in the first paragraph the contributions relating to the years and parts of years of service in respect of which he also paid contributions to the Régime général des retraites de l'État français with, where applicable, interest accrued at the rate and in the manner provided for by the Act respecting the Government and Public Employees Retirement Plan.

100. Any person who is not a pensioner or a member of the Government and Public Employees Retirement Plan or Teachers Pension Plan but who was a member of either of those plans before 19 June 1997 may, notwithstanding any inconsistent provision of either plan, obtain the refund of the contributions relating to the years and parts of years of service in respect of which, while he was an employee of the Collège Marie de France, the Collège Stanislas inc., the Collège Français primaire inc. or the Collège Français (1965) inc., he also paid contributions to the Régime général des retraites de l'État français with, where applicable, interest accrued at the rate and in the manner provided for by the Act respecting the Government and Public Employees Retirement Plan. To that end, the person shall send a notice to the Commission before 1 July 1998.

101. Notwithstanding any inconsistent provision of the Act respecting the Government and Public Employees Retirement Plan, the following years shall not be credited or transferred to that plan in respect of an employee who has availed himself of section 95 or 96 :

(1) the years or parts of years of service in respect of which contributions were refunded pursuant to section 95 or 96 ;

(2) the years and parts of years of service subsequent to 18 June 1997 at the Collège Marie de France, the Collège Stanislas inc., the Collège Français primaire inc. or the Collège Français (1965) inc. while the employee was not participating in the Government and Public Employees Retirement Plan or the Teachers Pension Plan and was paying contributions to the Régime général des retraites de l'État français.

102. Sections 85.12, 85.16, 201, 207 and 215.0.2 of the Act respecting the Government and Public Employees Retirement Plan and section 99.16 of the Act respecting the Civil Service Superannuation Plan, as they read before 1 January 1998, and section 215.5.2 of the Act respecting the Government and Public Employees Retirement Plan, as it read before 16 March 1995, do not apply in respect of pensioners who held or returned to pensionable employment under the Government and Public Employees Retirement Plan or the Pension Plan of Peace Officers in Correctional Services before 1 January 1998.

103. Notwithstanding the second paragraph of section 3.1 of the Act respecting the Government and Public Employees Retirement Plan, the second

paragraph of section 2.2 of the Act respecting the Teachers Pension Plan, the second paragraph of section 55.1 of the Act respecting the Civil Service Superannuation Plan or the second paragraph of section 4.1 of the Act respecting the Pension Plan of Certain Teachers, where a person ceases to participate in his plan and does not hold pensionable employment, is eligible for a pension under his plan before 22 March 1997 or, in the case of a person who has availed himself of the measures provided for in Title IV.1.1 of the Act respecting the Government and Public Employees Retirement Plan before 22 May 1997 and could, if he were to again hold pensionable employment, avail himself of the measures provided for in Chapter V.2 of Title I or Title IV.1.1 of that Act, Division VII of Chapter IV of the Act respecting the Teachers Pension Plan, Division II.2 of the Act respecting the Civil Service Superannuation Plan or Division III.2 of Chapter V of the Act respecting the Pension Plan of Certain Teachers, as the case may be, he is deemed, for the purposes of eligibility and computation of the benefits under his plan, to have ceased to participate :

(1) on 22 March 1997 if he ceases to participate in his plan before 1 June 1997 or, in the case of a person who has availed himself of the measures provided for in the said Title IV.1.1, on 22 May 1997 if he ceases to participate in his plan before 1 September 1997;

(2) on the day on which he ceases to participate in his plan, if that day is after 31 May 1997 or 31 August 1997, whichever applies.

Notwithstanding section 40 of the Act respecting the Government and Public Employees Retirement Plan, section 41 of the Act respecting the Teachers Pension Plan or section 68 of the Act respecting the Civil Service Superannuation Plan, a person referred to in the first paragraph is deemed to retire on the day following the day on which the person is deemed to have ceased to participate in his plan in accordance with that paragraph. Notwithstanding sections 40, 41 and 68, a person who ceases to participate in his plan while not holding pensionable employment and who becomes eligible under the measures provided for in the first paragraph for those retirement plans for a reduced pension after 21 March 1997 or, in the case of a person who has availed himself of the measures provided for in Title IV.1.1, after 21 May 1997, is deemed to retire on the day following the day on which he is deemed to have ceased to participate in his plan in accordance with the provisions of the plan.

104. Notwithstanding the Act respecting the Pension Plan of Certain Teachers, the Act respecting the Government and Public Employees Retirement Plan, the Act respecting the Teachers Pension Plan and the Act respecting the Civil Service Superannuation Plan, a pensioner under any of those plans who has availed himself of the measures provided for in Division III.2 of Chapter V of the Act respecting the Pension Plan of Certain Teachers, in Chapter V.2 of Title I or in Title IV.1.1 of the Act respecting the Government and Public Employees Retirement Plan, Division VII of Chapter IV of the Act respecting the Teachers Pension Plan or Division II.2 of the Act respecting the Civil

Service Superannuation Plan may redeem years or parts of years of service in accordance with the provisions of any of those plans if his application for redemption is received by the Commission administrative des régimes de retraite et d'assurances on or before 11 July 1997 or, in the case of a pensioner who has availed himself of the measures provided for in the said Title IV.1.1, on or before 10 October 1997. However, the redemption cost shall be paid in cash in accordance with those provisions.

105. For the purposes of subparagraph 4 of the first paragraph of section 3 of the Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1), a hospital school of nursing situated in Québec is considered to be a private institution belonging to a religious community or the secular clergy.

106. Notwithstanding any inconsistent provision of the Act respecting the Government and Public Employees Retirement Plan, for the purposes of the provisions of that Act which relate to the measure concerning the sabbatical with deferred salary, an agreement relating to that measure entered into by a person who retires while covered by the agreement and in the period of application of the measures referred to in section 85.33 or in Title IV.1.1 of that Act is deemed to end on the date preceding the date on which the person retires.

107. Notwithstanding any contrary provision made under the Act respecting the Government and Public Employees Retirement Plan, the Act respecting the Teachers Pension Plan or the Act respecting the Civil Service Superannuation Plan and for the purposes of the provisions made under those Acts relating to phased retirement, an agreement concerning that measure entered into by a person who retires during the first year of the agreement and during the period of application of the measures referred to in section 85.33 or in Title IV.1.1 of the Act respecting the Government and Public Employees Retirement Plan is deemed to end on the date preceding the date on which he retires.

108. The provisions relating to the return to work of a pensioner to which section 37 of the Act respecting the Pension Plan of Certain Teachers refers do not apply before 1 September 1997 in respect of a person who availed himself of the temporary measures enacted under section 9 and who again holds pensionable employment under the Government and Public Employees Retirement Plan before that date. That person does not participate in the plan for the duration of the time during which those provisions do not apply.

109. Notwithstanding section 125 of the Act respecting the Government and Public Employees Retirement Plan, the amendments relating to the temporary measures made to the retirement plans established under sections 10 and 10.0.1 of that Act by the first order in council concerning those measures made pursuant to those sections after 19 June 1997, may be made without increasing employee contributions and the additional costs resulting from the amendments shall be paid out of the actuarial surplus of each of those plans, respectively.

110. The Government may determine, for the administration of the temporary measures referred to section 215.11.9 of the Act respecting the Government and Public Employees Retirement Plan and for the costs arising from the financial services provided to the persons concerned by the measures, an amount in addition to the total amount of the annual budget of the Commission administrative des régimes de retraite et d'assurances for the budget year beginning on 1 April 1997. For that purpose, the required sums shall be taken in equal parts from the contribution fund of the non-unionizable employees of the Government and Public Employees Retirement Plan at the Caisse de dépôt et placement du Québec and from the consolidated revenue fund.

The sums required for the administration of the temporary measures referred to in sections 9 and 109 and for the costs arising from the financial services provided to the persons concerned by the measures shall be taken from the additional amount allotted to the Commission under the first paragraph of section 55 of the Act respecting the reduction of labour costs in the public sector and implementing the agreements reached for that purpose (1997, chapter 7) in respect of persons who would be employees who may be unionized within the meaning of the Act respecting the Government and Public Employees Retirement Plan.

111. Section 146.1 of the Act respecting the Government and Public Employees Retirement Plan also applies to a pension estimate made by the Commission administrative des régimes de retraite et d'assurances in connection with the temporary measures referred to in section 85.33 or in Title IV.1.1 of that Act.

Notwithstanding the first paragraph of section 147.0.4 of that Act, any decision of the Commission concerning the number of years or parts of a year in a redemption proposal made with such a pension estimate is, subject to the provisions of the pension plans concerning redemption proposals, irrevocable from the date on which it is sent by the Commission. However, section 216.1.1 of the Act respecting the Government and Public Employees Retirement Plan, section 10.1.1 of the Act respecting the Teachers Pension Plan, section 111.0.1.1 of the Act respecting the Civil Service Superannuation Plan and section 59.1.1 of the Act respecting the Pension Plan of Certain Teachers do not apply in respect of such a redemption proposal.

112. The Government may determine by regulation, in respect of employees participating in the Government and Public Employees Retirement Plan on 31 December 1996, the circumstances and conditions under which those employees, for the purposes of Chapter V.2 of Title I of the Act respecting the Government and Public Employees Retirement Plan or for the purposes of Title IV.1.1 of that Act, are deemed to be employees who may be unionized or who are non-unionizable, as the case may be. In addition, the regulation may determine, for the purposes of section 103, the date on which a person ceases to participate in the plan and the date on which he retires; both dates may vary according to the date on which the person is eligible for a pension and the date on which he ceases to participate in the plan.

A regulation under the first paragraph may, if it so provides, have effect from a date that is not prior to 22 March 1997.

113. The employees of the Centre régional des achats en groupe des établissements de santé et de services sociaux de la région du Saguenay Lac St-Jean (02) have been participating in the Government and Public Employees Retirement Plan since 1 April 1994.

114. The provisions of the first regulation under paragraph 11.3 of section 134 of the Act respecting the Government and Public Employees Retirement Plan made after 19 June 1997 may, where the regulation so provides, have effect from any date not prior to 22 March 1997.

115. The provisions of the first regulation under section 215.12 and subsection 1 of section 215.13 of the Act respecting the Government and Public Employees Retirement Plan made after 19 June 1997 may, where the regulation so provides, have effect from any date not prior to 1 January 1996.

116. Sections 5 and 21 of the Act respecting the Teachers Pension Plan and sections 54 and 66.1 of the Act respecting the Civil Service Superannuation Plan, as they read on 30 June 1997, continue to apply in respect of a person whose leave without pay is ending before or in progress on 1 July 1997.

117. Sections 1, 3, 4, 6, 8, 10, 13, 14, 22, 24, 27, 30, 43, 47, 55, 59, 61, 68, 70, 73, 79, 80, 85, 87, 90 and 97, adapted as required, also apply to persons who attain 70 or 71 years of age in 1997.

118. Sections 18, 20, 21, 23 to 25, 31, 44, 65 to 67, 69 to 72, 74, 82, 84, 86, 88, 90 and 92 apply in respect of persons who ceased to participate in the plan after 31 December 1995 and who retire or die after 30 June 1997.

119. Sections 12, 16, 56, 78 and 98 apply in respect of any redemption proposal made by the Commission administrative des régimes de retraite et d'assurances after 30 June 1997.

120. Section 50 applies to the measures referred to in Chapters II and V of Title IV of the Act respecting the Government and Public Employees Retirement Plan which are applicable on 1 January 1998 or begin to be applicable after that date.

121. Section 57 has effect from 31 July 1996.

122. Sections 9, 34 to 42, 46, 75 to 77, 94 to 96 and 103 to 112 have effect from 22 March 1997.

Sections 52 and 53 have effect from 22 May 1997 or, if the Government makes an order to that effect, from any date not prior to 22 March 1997.

123. This Act comes into force on 19 June 1997, except sections 1 to 4, 6 to 8, 10, 12 to 31, 43, 44, 47, 55, 56, 59 to 74, 78 to 92, 97, 98 and 116 to 119 which will come into force on 1 July 1997 and sections 32, 33, 48 to 51, 93, 102 and 120 which will come into force on 1 January 1998.