

“The income considered is the income for the reference year referred to in the second paragraph of section 1 and is calculated according to sections 28 and 28.1 of the Taxation Act taking into account, where the reference year is after 1997, the rules provided for in Title II of Book V.2.1 of Part 1 of the said act.”

3. Section 8 of the regulation is amended by replacing, in the first paragraph, the word “July” with the word “August”.

4. Section 17 of the regulation is amended

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

“17. The Régie may deduct sums due in accordance with the Act or the Act respecting family assistance allowances (R.S.Q., c. A-17) from any benefit paid in accordance with one or the other of those acts:

(1) up to \$56, if the benefit that it pays is a family allowance whose amount is equal to or less than the minimum amount provided for in the third paragraph of section 9;

(2) up to the lesser of \$56 and 50 % of the benefit where the benefit is some other family allowance;

(3) up to 20 % of the benefit where the benefit is an allowance for newborn children or for handicapped children.

The maximum provided for in subparagraph 1 of the first paragraph is tripled where the benefit is paid quarterly.”;

(2) by replacing, in the French version, in the part of the second paragraph preceding subparagraph 1, the words “Cependant, elle peut” by the words “La Régie peut néanmoins”;

(3) by replacing in subparagraph 3 of the second paragraph the words “benefit to be recovered” by the words “recoverable sum”.

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

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## Draft Regulation

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

### Pensionable employment — Amendments

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Regulation respecting pensionable earnings, the text of which appears below, may be submitted to the Government for approval upon the expiry of 45 days following this publication.

The following Regulation is intended to make subject to the Québec Pension Plan all casual employment performed at the time of a census and to reduce the period of exception from the Plan that applies to casual work performed at the time of a referendum or an election. These measures are intended to oblige affected workers and their employers to pay contributions to the Plan. Such workers and employers are exempt from paying contributions under the current rules. In compensation for such contributions, the employment income of those workers will be taken into account for the purposes of the plan and will allow them to acquire benefits under the Plan.

Further information may be obtained from Mr. Michel Millette, Régie des rentes du Québec, Place de la Cité, 2600, boulevard Laurier, Sainte-Foy (Québec) G1V 4T3 (tel.: (418) 657-8732, fax: (418) 659-8985).

Any person having comments to make on this matter is asked to send them in writing, before the expiry of the 45-day period, to Mr. Guy Morneau, President and General Manager of the Régie des rentes du Québec, Place de la Cité, 2600, boulevard Laurier, 5<sup>e</sup> étage, Sainte-Foy (Québec) G1V 4T3. Comments will be forwarded by the Régie to the Minister of Social Solidarity.

ANDRÉ BOISCLAIR,  
*Minister of Social Solidarity*

## Regulation to amend the Regulation respecting pensionable employment\*

An Act respecting the Québec Pension Plan (R.S.Q., c. R-9, s. 4 par. f, 5 par. f and s. 220)

1. Section 20 of the Regulation respecting pensionable employment is amended:

\* The Regulation respecting pensionable employment (R.R.Q., 1981, c. R-9, r. 8) was amended by the regulations made by Orders in Council 529-88, dated 13 April 1988 (1988, *G.O.* 2, 1940) and 187-97, dated 12 February 1997 (1997, *G.O.* 2, 932).

- (1) by revoking paragraph *c* of the first paragraph;
- (2) by replacing, in subparagraph *ii* of paragraph *d* of the first paragraph, the word and figures “25 days” with the word and figures “35 hours”;
- (3) by replacing the second paragraph with the following paragraphs and subparagraphs:

“Excepted employment as described in paragraph *b* or *d* of the first paragraph becomes included employment from the time the employee who performs such employment becomes an employee in the regular employment of the employer.

Employment shall be included employment from its commencement, notwithstanding paragraph *b* or *d* of the first paragraph, where such employment is performed for the benefit of a single employer during one or more periods whose total duration exceeds, in the course of a year:

- (a) 6 days, in the case of employment described in paragraph *b* of the first paragraph;
- (b) 34 hours, in the case of employment described in paragraph *d* of the first paragraph.”.

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