

**“DIVISION VII.1  
LIMITS TO ADDED PENSION AMOUNTS**

**12.3** For the purposes of sections 73.1 and 73.2 of the Act, the sum of the amounts that employees may add to their pensions may not exceed the amount “M” which shall correspond to “M<sub>1</sub>” or “M<sub>2</sub>”, whichever is higher, calculated as follows:

$$M_1 = (F \times N_L \times 2.0\% \times TM) - CR_{RR}$$

$$M_2 = F \times N \times (1.1\% \times TM + \$230)$$

**12.4** The amount added to an employee’s pension shall correspond to the sum of the following amounts:

(1) the amount “MO” which corresponds to “MO<sub>1</sub>” or “MO<sub>2</sub>”, whichever is lower, calculated as follows:

i.  $MO_1 = [F \times N_L \times [(2.0\% \times TM) - (0.7\% \times (TM \text{ or } MGA, \text{ whichever is lower}))]] - CR_{RR}$

ii.  $MO_2 = F \times N \times 1.1\% \times TM$

(2) an amount equal to the difference between the amount “M” determined in section 12.3 and the amount “MO” determined in subparagraph 1 of this paragraph, if the employee is under 65 years of age when the pension becomes payable. The amount is paid until the end of the month in which the pensioner reaches 65 years of age.

**12.5.** For the purposes of sections 12.3 and 12.4:

$CR_{RR}$  represents:

(1) the amount of the pension credit on the date of retirement including the increase referred to in sections 89 and 107.1 of the Act and takes into account any applicable actuarial reduction;

(2) the amount of the paid-up annuity certificate indicated on the statement of benefits taking into account, if applicable, an actuarial reduction of 0.5% per month calculated for each month included between the date of retirement and the employee’s sixty-fifth birthday;

(3) the value of the pension credit attributed to the amounts corresponding to the years or parts of years recognized for purposes of eligibility and transferred into a locked-in retirement account (LIRA) calculated as follows:

(balance of the LIRA on the date of designation of the employer in Schedule I to the Act x (5))

(value of a \$10 annual pension credit payable monthly as of age 65 according to Schedule V to the Act and taking into account the age of the employee on the date of designation of the employer in Schedule I to the Act.)

The value attributed to the pension credit shall include the rate of any increase referred to in section 89 of the Act, between the date of designation of the employer in Schedule I and the date of retirement and taking into account, if applicable, an actuarial reduction of 0.5% per month calculated for each month between the date of retirement and the person’s sixty-fifty birthday;

F represents 1 less the percentage of the actuarial reduction applicable to the pension of the employee;

MGA represents the average Maximum Pensionable Earnings within the meaning of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9);

N represents the number of years or parts of years referred to in paragraphs 1 to 3 of section 73.1 of the Act;

$N_L$  represents the minimum between N and 35 less the number of years of service credited to the plan;

TM represents the average pensionable salary determined in accordance with section 36 and, if applicable, section 215.0.0.7 of the Act.”.

**2.** This Regulation comes into force on the date that it is made and has effect as of 1 January 2000.

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Gouvernement du Québec

**T.B. 195705, 19 December 2000**

An Act respecting the Civil Service Superannuation Plan (R.S.Q., c. R-12)

**Supplementary benefits plan**

CONCERNING Supplementary benefits plan in respect of civil servants

WHEREAS under the first paragraph of section 111.2 of the Act respecting the Civil Service Superannuation Plan (R.S.Q., c. R-12), enacted by section 79 of chapter 32 of the Statutes of 2000, the Government may, with respect to participants, establish a plan which provides for supplementary benefits as minimum benefits granted to the beneficiary of a pension and as benefits for physical or mental disability within the meaning of the supplementary benefits plan;

WHEREAS under the fourth paragraph of section 111.2, an order under the first paragraph of that section may have effect up to 12 months before the date on which it is made;

WHEREAS under section 40 of the Public Administration Act (2000, c. 8), the Conseil du trésor shall, after consulting the Minister of Finance, exercise all the powers conferred on the Government by an Act that establishes a pension plan applicable to personnel of the public and parapublic sectors, except certain powers;

WHEREAS the Minister of Finance has been consulted;

WHEREAS it is expedient to make the Supplementary benefits plan;

THE CONSEIL DU TRÉSOR DECIDES:

THAT the Supplementary benefits plan in respect of civil servants, attached hereto, be made.

ALAIN PARENTEAU,  
*Clerk of the Conseil du trésor*

## Supplementary benefits plan in respect of civil servants

An Act respecting the Civil Service Superannuation Plan (R.S.Q., c. R-12, s. 111.2; 2000, c. 32, s. 79)

### DIVISION I MINIMUM BENEFITS GRANTED TO THE BENEFICIARY OF A PENSION

1. Where a pension granted under the Act respecting the Civil Service Superannuation Plan (R.S.Q., c. R-12), after 10 years of credited service, except a pension granted to a child and those provided for in section 83 of the Act, is lower than the benefit calculated in accordance with section 2 of this Plan, a benefit, equal to the amount by which the benefit set out in section 2 exceeds that which would have been paid under the Civil Service Superannuation Plan, shall be paid.

2. For the purposes of section 1, the amount of the benefit dated 1 January 2000 shall be equal to \$5221. 40. For each year in question after that date and until the year where the pension has become payable, the benefit is indexed at the time prescribed by section 119 of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9) by the rate of increase in the pension index and, for following years, indexed as provided in section 64 of the Act respecting the Civil Service Superannuation Plan, reduced in accordance with section 63.3 or paragraph 1 of the first paragraph of section 76 of that Act, as the case may be, even if no pension under the Act respecting the Québec Pension Plan is paid.

Notwithstanding the foregoing, the calculation applies only with respect to that part of the pension estab-

lished under subparagraph 1 of the first paragraph of section 63 of the Act respecting the Civil Service Superannuation Plan and the amount provided for in the first paragraph is multiplied by the fraction of the number of years of service credited before 1 January 1992 over the total number of years of credited service.

### DIVISION II BENEFITS FOR PHYSICAL OR MENTAL DISABILITY

3. A benefit is paid to a civil servant who is physically or mentally disabled and who does not receive a disability pension in accordance with subparagraph 3 of the first paragraph of section 56 of the Act respecting the Civil Service Superannuation Plan. That supplementary benefit shall be equal to the amount by which the pension which would have been paid if he had been entitled to a pension under that subparagraph exceeds the pension to which he is entitled under the Civil Service Superannuation Plan.

4. For the purposes of section 3, a civil servant is physically or mentally disabled if he suffers from a serious, prolonged pathological condition.

A pathological condition is serious if it makes the civil servant totally incapable of performing the work required by the position he occupied for an extended period of time.

A pathological condition is prolonged if it is to last indefinitely, that is, if it is unlikely that a cure is possible in the present state of medical knowledge.

5. The benefit provided for in section 3 is payable until the end of the disability.

### DIVISION III MISCELLANEOUS AND FINAL

6. The applicable provisions of the Act, except those that are inconsistent, shall apply in respect of a civil servant who receives a benefit referred to in section 1 or 3 or, as the case may be, of the spouse or child of that civil servant, as if that benefit was granted under the Act. Notwithstanding the foregoing, that benefit shall be paid under this Plan.

7. The Regulation respecting the partition and assignment of benefits accrued under the pension plans provided for by the Act respecting the Civil Service Superannuation Plan, made by Decision of the Conseil du trésor T.B. 176507 (1991, G.O. 2, 1327) shall apply in respect of the benefits provided for in this Plan, *mutatis mutandis*.

8. This Plan comes into force on the date it is made by the Government and has effect from 1 January 2000.

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Gouvernement du Québec

### **T.B. 195706, 19 December 2000**

An Act respecting the Teachers Pension Plan (R.S.Q., c. R-11)

#### **Teachers Supplementary Pension Plan**

WHEREAS under the first paragraph of section 75.1 of the Act respecting the Teachers Pension Plan (R.S.Q., c. R-11), enacted by section 64 of chapter 32 of the Statutes of 2000, the Government may, with respect to participants, establish a plan which provides for supplementary benefits as minimum benefits granted to the beneficiary of a pension and as benefits for physical or mental disability, within the meaning of the supplementary benefits plan;

WHEREAS under the fourth paragraph of section 75.1, an order under the first paragraph of that section may have effect up to 12 months before the date on which it is made;

WHEREAS under section 40 of the Public Administration Act (2000, c. 8), the Conseil du trésor shall, after consulting the Minister of Finance, exercise the powers conferred on the Government by an Act that establishes a pension plan applicable to personnel of the public and parapublic sectors, except certain powers;

WHEREAS the Minister of Finance was consulted;

WHEREAS it is expedient to make the supplementary benefits plan;

THEREFORE, THE CONSEIL DU TRÉSOR DECIDES :

THAT the Teachers Supplementary Pension Plan, attached hereto, be made.

ALAIN PARENTEAU,  
*Clerk of the Conseil du trésor*

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### **Teachers Supplementary Pension Plan**

An Act respecting the Teachers Pension Plan (R.S.Q., c. R-11, s. 75.1 ; 2000, c. 32, s. 64)

#### **DIVISION I**

##### **MINIMUM BENEFITS GRANTED TO THE BENEFICIARY OF A PENSION**

1. Where a pension granted under the Act respecting the Teachers Pension Plan (R.S.Q., c. R-11), after ten years of credited service, except that granted to a child and those provided for in sections 50 and 53 of the Act, is less than the benefit calculated in accordance with section 2 of this Plan, the beneficiary shall be paid a benefit equal to the difference between the benefit fixed in section 2 and that which would have been paid under the Teachers Pension Plan.

2. For the purposes of section 1, the amount of the benefit on 1 January 2000 shall be \$5221.40. For each applicable year after that date and until the year when the pension becomes payable, the benefit shall be indexed at the time prescribed by section 119 of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9) by the rate of increase in the Pension Index determined by that Act and, for the following years, it shall be indexed in the manner provided for in section 63 of the Act respecting the Teachers Pension Plan, reduced in accordance with section 38 or subparagraph 1 of the first paragraph of section 44 or paragraph 1 of section 45 of the Act, as the case may be, even if no pension was paid under the Act respecting the Québec Pension Plan.

Notwithstanding the foregoing, the calculation applies only to the part of the pension established pursuant to subparagraph 1 of the first paragraph of section 34 of the Act respecting the Teachers Pension Plan and the amount provided for in the first paragraph is multiplied by the fraction represented by the number of years of service credited before 1 January 1992 over the aggregate of years of service credited.

#### **DIVISION II**

##### **BENEFITS FOR PHYSICAL OR MENTAL DISABILITY**

3. A benefit shall be paid to a teacher with a physical or mental disability who does not receive a disability pension in accordance with subparagraph 6 of the first paragraph of section 32 of the Act respecting the Teachers Pension Plan. That supplementary benefit shall be equal to the difference between the pension that would have been payable if the teacher was entitled to a pension under that subparagraph and the pension to which the teacher is entitled under the Teachers Pension Plan.