# Regulation to amend the Regulation respecting the partition and assignment of benefits accrued under the Government and Public Employees Retirement Plan\*

An Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10, s. 134, 1st par., subpars. 14.2 to 14.6; 2000, c. 32, s. 97)

- **1.** Section 8 of the Regulation respecting the partition and assignment of benefits accrued under the Government and Public Employees Retirement Plan is amended by substituting the following for the first paragraph:
- **"8.** Where the accrued benefits correspond to a pension, a deferred pension or a pension credit, the value of those benefits shall be equal to the amount "D" in the following formula:

$$d_1 + d_2 + d_3 + d_4 = D$$
, where

- "d<sub>1</sub>" represents the actuarial value of the part of any person which, from the date on which it is paid, is indexed according to the rate of increase in the Pension Index determined under the Act respecting the Québec Pension Plan;
- "d<sub>2</sub>" represents the actuarial value of the part of any pension which, from the date on which it is paid, is indexed according to the amount by which that rate exceeds 3%. That value includes, where applicable, the amount of life pension added and corresponding to 1.1% of the average pensionable salary for each of the years considered under section 73.1 of the Act and the temporary pension amount that is added, payable until 65 years of age and equivalent to \$230 for each of the years considered under that section;
- "d<sub>3</sub>" represents the actuarial value of the part of any person which, from the date on which it is paid, is indexed according to the highest of the following rates:
- (1) 50% of the rate of increase in the Pension Index determined under the Act respecting the Québec Pension Plan; or

- (2) the amount by which the rate of increase in the Pension Index determined under the Act respecting the Québec Pension Plan exceeds 3%;
- "d<sub>4</sub>" represents the actuarial value of each pension credit.".
- **2.** This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec* but has effect from 1 January 2000.

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Gouvernement du Québec

# **T.B. 198510,** 25 June 2002

An Act respecting the Pension Plan of Certain Teachers (R.S.Q., c. R-9.1)

## **Pension Plan of Certain Teachers**

- Partition and assignment of benefits accrued
- Amendments

Regulation to amend the Regulation respecting the partition and assignment of benefits accrued under the Pension Plan of Certain Teachers

WHEREAS, under paragraphs 1 to 5 of section 41.8 of the Act respecting the Pension Plan of Certain Teachers (R.S.Q., c. R-9.1), the Government may, after the Commission administrative des regimes de retraite et d'assurances has consulted the Comité de retraite referred to in section 164 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), make regulations on the matters set out therein;

WHEREAS, under paragraphs 1 to 5 of that section, the Government made the Regulation respecting the partition and assignment of benefits accrued under the Pension Plan of Certain Teachers by Order in Council 840-91 dated 19 June 1991;

WHEREAS it is expedient to amend the Regulation respecting the partition and assignment of benefits accrued under the Pension Plan of Certain Teachers so as to amend the formula used to establish the value of accrued benefits under the retirement plan of a member, when they correspond to a pension or deferred pension in order to provide for a new indexing formula applicable since 1 January 2000 and that corresponds to the higher rate between:

<sup>\*</sup> The Regulation respecting the partition and assignment of benefits accrued under the Government and Public Employees Retirement Plan, made by Order in Council 351-91 dated 20 March 1991 (1991, *G.O.* 2, 1307), was last amended by the Regulation made by Order in Council 1428-98 dated 27 November 1998 (1998, *G.O.* 2, 4779). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2002, updated to 1 March 2002.

- (1) 50% of the rate of increase in the Pension Index determined under the Act respecting the Québec Pension Plan (R.S.Q., c. R-9); and
- (2) the amount by which the rate of increase in the Pension Index determined under the Act respecting the Québec Pension Plan exceeds 3%;

WHEREAS those amendments are required by the coming into force of the Act to amend the pension plans of the public and parapublic sectors (2000, c. 32);

WHEREAS, under section 97 of that Act, the first regulation enacted after 16 June 2000 and amending the Regulation respecting the partition and assignment of benefits accrued under the Pension Plan of Certain Teachers may, where it so provides, have effect from 1 January 2000 if it operates to give effect to an amendment resulting from that Act:

WHEREAS, under section 40 of the Public Administration Act (R.S.Q., c. A-6.01), amended by section 394 of chapter 31 of the Statutes of 2001, the Conseil du trésor shall, after consulting the Minister of Finance, exercise the powers conferred on the Government by the Act respecting the Pension Plan of Certain Teachers;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft Regulation was published in Part 2 of the *Gazette officielle du Québec* of 13 February 2002 with a notice that it could be made by the Government upon the expiry of 45 days following that publication;

WHEREAS no comments were received following that publication;

WHEREAS the Comité de retraite referred to in section 164 of the Act respecting the Government and Public Employees Retirement Plan has been consulted;

WHEREAS the Minister of Finance has been consulted;

WHEREAS it is expedient to make the Regulation;

THEREFORE, THE CONSEIL DU TRÉSOR DECIDES:

THAT the Regulation to amend the Regulation respecting the partition and assignment of benefits accrued under the Pension Plan of Certain Teachers, attached to this Decision, be made.

ALAIN PARENTEAU, Clerk of the Conseil du trésor

# Regulation to amend the Regulation respecting the partition and assignment of benefits accrued under the Pension Plan of Certain Teachers\*

An Act respecting the Pension Plan of Certain Teachers (R.S.Q., c. R-9.1, s. 41.8, pars. 1 to 5; 2000, c. 32, s. 97)

- **1.** Section 8 of the Regulation respecting the partition and assignment of benefits accrued under the Pension Plan of Certain Teachers is amended by substituting the following for the first paragraph:
- "8. Where the accrued benefits correspond to a pension, a deferred pension or a pension credit, the value of those benefits shall be equal to the amount "D" in the following formula:

$$d_1 + d_2 + d_3 + d_4 = D$$
, where

- "d<sub>1</sub>" represents the actuarial value of the part of any person which, from the date on which it is paid, is indexed according to the rate of increase in the Pension Index determined under the Act respecting the Québec Pension Plan;
- "d<sub>2</sub>" represents the actuarial value of the part of any person which, from the date on which it is paid, is indexed according to the amount by which that rate exceeds 3%. That value includes, where applicable, the amount of life pension added and corresponding to 1.1% of the average pensionable salary for each of the years considered under section 73.1 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10) and the temporary pension amount that is added, payable until 65 years of age and equivalent to \$230 for each of the years considered under that section;
- "d<sub>3</sub>" represents the actuarial value of the part of any person which, from the date on which it is paid, is indexed according to the highest of the following rates:
- (1) 50% of the rate of increase in the Pension Index determined under the Act respecting the Québec Pension Plan: or

<sup>\*</sup> The Regulation respecting the partition and assignment of benefits accrued under the Pension Plan of Certain Teachers, made by Order in Council 840-91 dated 19 June 1991 (1991, G.O. 2, 2114), was last amended by the Regulation made by Order in Council 1429-98 dated 27 November 1998 (1998, G.O. 2, 4781). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2002, updated to 1 March 2002.

- (2) the amount by which the rate of increase in the Pension Index determined under the Act respecting the Québec Pension Plan exceeds 3%;
- " $d_4$ " represents the actuarial value of each pension credit.".
- **2.** This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec* but has effect from 1 January 2000.

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Gouvernement du Québec

## **T.B. 198511,** 25 June 2002

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

### Pension plans

- Partition and assignment of benefits accrued
- Amendments

Regulation to amend 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

WHEREAS, under paragraphs 8.2 to 8.6 of section 109 of the Act respecting the Civil Service Superannuation Plan (R.S.Q., c. R-12), the Government may, after the Commission administrative des regimes de retraite et d'assurances has consulted the Comité de retraite referred to in section 164 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), make regulations on the matters set out therein;

WHEREAS, under paragraphs 8.2 to 8.6 of that section, the Government made 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 by C.T. 176507 dated 19 March 1991;

WHEREAS it is expedient to amend 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 so as to amend the formula used to establish the value of accrued benefits under the retirement plan of a member, when they

correspond to a pension or deferred pension in order to provide for a new indexing formula applicable since 1 January 2000 and that corresponds to the higher rate between:

- (1) 50% of the rate of increase in the Pension Index determined under the Act respecting the Québec Pension Plan (R.S.Q., c. R-9); and
- (2) the amount by which the rate of increase in the Pension Index determined under the Act respecting the Québec Pension Plan exceeds 3%;

WHEREAS it is expedient to adjust the Regulation so as to take into account the notion of pension credit that is introduced into the Civil Service Superannuation Plan;

WHEREAS those amendments are required by the coming into force of the Act to amend the pension plans of the public and parapublic sectors (2000, c. 32);

WHEREAS, under section 97 of that Act, the first regulation enacted after 16 June 2000 and amending 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 may, where it so provides, have effect from 1 January 2000 if it operates to give effect to an amendment resulting from that Act;

WHEREAS, under section 40 of the Public Administration Act (R.S.Q., c. A-6.01), amended by section 394 of chapter 31 of the Statutes of 2001, the Conseil du trésor shall, after consulting the Minister of Finance, exercise the powers conferred on the Government by the Act respecting the Civil Service Superannuation Plan;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft Regulation was published in Part 2 of the *Gazette officielle du Québec* of 13 February 2002 with a notice that it could be made by the Government upon the expiry of 45 days following that publication;

WHEREAS no comments were received following that publication;

WHEREAS the Comité de retraite referred to in section 164 of the Act respecting the Government and Public Employees Retirement Plan has been consulted;

WHEREAS the Minister of Finance has been consulted;