

(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>i</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. 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 ;

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 plans provided for by the Act respecting the Civil Service Superannuation Plan, 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 plans provided for by the Act respecting the Civil Service Superannuation Plan\***

An Act respecting the Civil Service Superannuation Plan (R.S.Q., c. R-12, s. 109, pars. 8.2 to 8.6; 2000, c. 32, s. 97)

**1.** Section 4 of 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 is amended by adding the words “or counted” after the word “credited” wherever it appears in section 4.

**2.** The words “or counted” are added after the word “credited” wherever it appears in section 5.

**3.** The following sentence is added after the word “assessment” in section 7: “Where those benefits also consist in a refund of the sums paid to purchase a pension credit, a separate calculation shall be made for the refund of those sums.”

**4.** The following is substituted for paragraph 2 of section 8:

“(2) actuarial assumptions:

(a) for the pension credits acquired under section 95 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), the assumptions used shall be those used to establish the rates mentioned in Schedule IV to the Act;

(b) for the benefits based on the salary for the best-paid years and for the pension credits not acquired under section 95 of that Act:

i. mortality rate: GAM-83 men and GAM-83 women (The 1983 Group Annuity Mortality Table, Transactions of the Society of Actuaries, Vol. XXXV, pp. 880 and 881), weighted equally;

ii. interest rate: 9% for the first 15 years following the date of assessment and 6.5% for subsequent years;

iii. rate of increase in the Pension Index within the meaning of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9): 5.5% for the first 15 years following the date of assessment and 3% for subsequent years.”

**5.** The following is substituted for the first paragraph of section 9:

“**9.** Where the accrued benefits correspond to a pension, to a deferred pension or a pension credit, the value of those benefits is equal to “D” in the following formula:

$$d_1 + d_2 + d_3 + d_4 = D, \text{ where}$$

“d<sub>1</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 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 99.17.1 of the Act respecting the Civil Service Superannuation Plan 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 pension which, from the date on which it is paid, is indexed according to the highest of the following rates:

\* 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 176507 dated 19 March 1991 of the Conseil du trésor (1991, G.O. 2, 1327), was last amended by the Regulation made by Decision 192648 dated 17 November 1998 of the Conseil du trésor (1998, G.O. 2, 4543). 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; 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% ;

“ $d_4$ ” represents the actuarial value of each pension credit.”.

**6.** The words “, to a deferred pension or to a pension credit” are substituted for the words “or to a deferred pension” in the first paragraph of section 15.

**7.** The following is substituted for sections 17 to 21 :

“**17.** If the amount paid to the spouse comes from an entitlement to a refund of contributions, to a deferred pension or a pension credit, the benefits of the public officer or former public officer shall be established in accordance with the Act and shall be recalculated as follows:

(1) where the public officer or former public officer is entitled to a refund of contributions, the amount of his refund shall be reduced by the sums awarded to the spouse at the date of assessment and a separate calculation shall also be made in the case of a pension credit;

(2) where the public officer or former public officer is entitled to a payment of actuarial value or to the transfer of an amount under a transfer agreement entered into in accordance with section 158 of the Act respecting the Government and Public Employees Retirement Plan, the amount of the payment of actuarial value or the amount to be transferred shall be reduced by the sums awarded to the spouse at the date of assessment with interest compounded annually at the rate determined for each period under Schedule VI to that Act and accrued from the date of assessment to the date on which the payment or transfer is made;

(3) where the public officer or former public officer is entitled to a deferred pension, a pension or a pension credit, his pension or pension credit shall be reduced, from the date on which it becomes payable or from the date of payment, as the case may be, by the amount of pension or pension credit that would be obtained on the basis of the sums awarded to the spouse at the date of assessment.

**17.1.** If the amount paid to the spouse comes from an entitlement to the pension referred to in subparagraph 1.1 of the first paragraph of section 3 or to a pension credit

payable on the date on which that pension is payable, the benefits of the public officer or former public officer shall be established in accordance with the Act and his pension or pension credit shall be reduced, from the date on which it becomes payable or from the date of payment, as the case may be, by the amount of pension that would be obtained on the basis of the sums awarded to the spouse at the date of assessment.

**18.** If the amount paid to the spouse comes from an entitlement to a pension, to a pension credit or to any benefit that would otherwise be paid at the date of assessment, that pension or pension credit shall be reduced, from the date of payment or from the date on which it becomes payable in the case of a public officer aged 65 or over on the date of assessment, by the amount of pension or pension credit that would be obtained on the basis of the sums awarded to the spouse at the date of assessment.

The first paragraph also applies to a female public officer, with the age “60” substituted for the age “65”.

**19.** Each part of any pension corresponding to each of the indexing formulas applicable to it and each pension credit shall be reduced by the amount of any pension corresponding to each of the indexing formulas applicable to it and by the amount of each pension credit that would be obtained on the basis of the sums awarded to the spouse at the date of assessment. The same applies where the amount paid to the spouse comes partly from the value of any pension corresponding to years or parts of a year of service relative to the Teachers Pension Plan that were transferred to the Civil Service Superannuation Plan.

**20.** For the purposes of sections 17 and 19, the amount of pension or pension credit that would be obtained on the basis of the sums awarded to the spouse at the date of assessment shall be established at that date according to the actuarial method and assumptions provided for in section 8. That amount is presumed applicable at the date of the public officer’s or former public officer’s 60th birthday, in the case of a woman, or at the date of the public officer’s or former public officer’s 65th birthday, in the case of a man.

If the amount of pension or pension credit obtained pursuant to the first paragraph begins to apply before the date of the pensioner’s 65th birthday, it shall be reduced by 0.50% per month, calculated for each month between the date on which that amount of pension or pension credit begins to apply and the date of the pensioner’s 65th birthday, without exceeding 65% in the case of the reduction applicable to the amount of pension.

If the pensioner retired before the date of payment and if that date occurs after the date of the pensioner's 65th birthday, the amount of pension obtained pursuant to the first paragraph shall be increased by 0.50% per month, calculated for each month between the date of the pensioner's 65th birthday and the date on which that amount of pension begins to apply, if the pensioner retired before the date of his or her 65th birthday, or for each month between the date on which the pensioner retired and the date on which that amount of pension begins to apply, if the pensioner retired on the date of his or her 65th birthday or thereafter.

If the amount of pension credit obtained pursuant to the first paragraph begins to apply after the determined date but before the date of the pensioner's 65th birthday, it shall be increased by 0.50% per month, calculated for each month between the determined date and the date on which that amount of pension credit begins to apply.

If the amount of pension credit obtained pursuant to the first paragraph begins to apply on the date of the pensioner's 65th birthday or thereafter, it shall be increased by 0.50% per month, calculated for each month between the determined date and the date of the pensioner's 65th birthday and 0.75% per month, calculated for each month between the latter date and the date on which that amount of pension credit begins to apply.

The second and third paragraphs also apply to a female pensioner, with "60" and "60th birthday" substituted for "65" and "65th birthday", respectively.

**20.1.** For the purposes of sections 17.1 and 19, the amount of pension or pension credit that would be obtained on the basis of the sums awarded to the spouse at the date of assessment shall be established on that date according to the actuarial method and assumptions provided for in section 8. That amount is presumed applicable at the date determined pursuant to subparagraph 1.1 of the first paragraph of section 3.

The amount of pension obtained pursuant to the first paragraph shall be indexed in the same manner as the pension would be if it were being paid at the date of assessment, from 1 January following that date to 1 January of the year during which that amount begins to apply.

If the amount of pension obtained pursuant to the first and second paragraphs or the amount of pension credit begins to apply before the determined date, that amount of pension or pension credit shall be reduced by 0.50% per month, calculated for each month between the date on which that amount of pension begins to apply and the determined date, without exceeding 65% in the case of the reduction applicable to the amount of pension.

If the pensioner retired before the date of payment and if that date occurs after the determined date, the amount of pension obtained pursuant to the first and second paragraphs shall be increased by 0.50% per month, calculated for each month between the determined date and the date on which that amount of pension begins to apply, if the pensioner retired before the determined date, or for each month between the retirement date and the date on which that amount of pension begins to apply, if the pensioner retired on the determined date or thereafter.

If the amount of pension credit obtained pursuant to the first paragraph begins to apply after the determined date but before the date of the pensioner's 65th birthday, it shall be increased by 0.50% per month, calculated for each month between the determined date and the date on which that amount of pension credit begins to apply.

If the amount of pension credit obtained pursuant to the first paragraph begins to apply on the date of the pensioner's 65th birthday or thereafter, it shall be increased by 0.50% per month, calculated for each month between the determined date and the date of the pensioner's 65th birthday and 0.75% per month, calculated for each month between the latter date and the date on which that amount of pension credit begins to apply.

**21.** For the purposes of sections 18 and 19, the amount of pension or pension credit that would be obtained on the basis of the sums awarded to the spouse at the date of assessment shall be established at that date in accordance with the actuarial method and assumptions provided for in section 8. That amount is presumed applicable at the date of assessment.

The amount of pension obtained pursuant to the first paragraph shall be indexed in the same manner as the pension or in the same manner as though it were being paid at the date of assessment, from 1 January following that date to 1 January of the year during which that amount begins to apply.

The amount of pension obtained pursuant to the first and second paragraphs shall be increased by 0.50% per month, calculated for each month between the date of assessment and the date on which that amount of pension begins to apply, if the pension was being paid at the date of assessment or would have been if the former public officer had made an application to that effect, or for each month between the date of retirement and the date on which that amount of pension begins to apply, if the pensioner retired between the date of assessment and the date of payment.

The amount of pension credit obtained pursuant to the first paragraph shall be increased, for each month between the date of assessment and the date on which it begins to apply, by 0.50% for each month prior to the date of the pensioner's 65th birthday and by 0.75% for each month after that date."

**8.** The following sentence is added at the end of section 27: "A separate calculation shall be made for the refund of the sums paid to purchase a pension credit."

**9.** 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. 198512, 25 June 2002**

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

### **Teachers Pension Plan**

#### **— Partition and assignment of benefits accrued — Amendments**

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

WHEREAS, under paragraphs 9.1 to 9.5 of section 73 of the Act respecting the Teachers Pension Plan (R.S.Q., c. R-11), the Government may, after the Commission administrative des régimes 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 9.1 to 9.5 of that section, the Government made the Regulation respecting the partition and assignment of benefits accrued under the Teachers Pension Plan by C.T. 176506 dated 19 March 1991;

WHEREAS it is expedient to amend the Regulation respecting the partition and assignment of benefits accrued under the Teachers Pension 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 Teachers Pension 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 Teachers Pension 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 Teachers Pension 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;

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 Teachers Pension Plan, attached to this Decision, be made.

ALAIN PARENTEAU,  
*Clerk of the Conseil du trésor*