

## Regulations and other acts

Gouvernement du Québec

### **O.C. 1136-2002, 25 September 2002**

Professional Code  
(R.S.Q., c. C-26)

**Office des professions du Québec**  
— **Members of a professional order**  
— **Amount of the contribution for the 2003-2004 fiscal year**

Amount of the contribution of each member of a professional order for the 2003-2004 fiscal year of the Office des professions du Québec

WHEREAS, under section 196.2 of the Professional Code (R.S.Q., c. C-26), the expenditures incurred by the Office des professions du Québec in a fiscal year shall be payable by the members of the professional orders;

WHEREAS, under section 196.3 of the Code, each member of a professional order is required to pay, for every fiscal year of the Office, a contribution equal to the total of the expenditures incurred by the Office for a year of reference, divided by the total number of members entered on the rolls of all orders on the last day of the year of reference;

WHEREAS, under section 196.4 of the Code, the Government shall fix, for each fiscal year of the Office, the amount of the contribution of each member of an order;

WHEREAS, under the first paragraph of section 196.5 of the Code, where, for a particular fiscal year, the total amount of the contributions paid under section 196.3 of the Code is less than or is more than the amount of the expenditures incurred by the Office, the contribution of each member, established in accordance with section 196.3, shall be increased or reduced, as the case may be;

WHEREAS, under the second paragraph of that section, the increase or reduction shall be determined by establishing the difference between the expenditures incurred by the Office for that fiscal year and the total amount of contributions paid for the year of reference and dividing that difference by the total number of members entered on the roll of every order on the last day of that fiscal year; the charge payable pursuant to section 196.8 shall be deducted when the increase or reduction is determined;

WHEREAS, for the purposes of section 196.5 of the Code, the year of reference used as the basis for computing the contribution begins on 1 April 2000 and ends on 31 March 2001;

WHEREAS it is expedient to fix the amount of the contribution of each member of an order;

IT IS ORDERED, therefore, on the recommendation of the Minister responsible for the administration of legislation respecting the professions:

THAT \$22.25 be fixed as the amount of the contribution of each member of a professional order for the 2003-2004 fiscal year of the Office des professions du Québec.

JEAN ST-GELAIS,  
*Clerk of the Conseil exécutif*

5313

Gouvernement du Québec

### **O.C. 1151-2002, 25 September 2002**

Supplemental Pension Plans Act  
(R.S.Q., c. R-15.1)

**Supplemental Pension Plans**  
— **Plans exempted from the application of certain provisions of the Act**  
— **Amendments**

IN THE MATTER OF the Regulation to amend the Regulation respecting plans exempted from the application of certain provisions of the Supplemental Pension Plans Act

WHEREAS in accordance with section 2 of the Supplemental Pension Plans Act (R.S.Q., c. R-15.1), the Government may, by regulation and on the conditions it determines:

— exempt any pension plan or category of pension plan it designates from the application of all or part of the Act, particularly by reason of the special characteristics of the plan or category or by reason of the complexity of the Act in relation to the number of members in the plan;

— prescribe specific rules applicable to the plan or category;

WHEREAS pursuant to sections 10 and 11 of the Regulations Act (S.R.Q., c. R-18.1), the draft regulation attached hereto was published in Part 2 of the *Gazette officielle du Québec* on 3 April 2002 with a notice that it could be made by the Government upon expiry of a period of 45 days following that publication;

WHEREAS it is expedient to make the Regulation, with amendments to take into account comments made by interested parties;

IT IS ORDERED, therefore, upon the recommendation of the Minister of State for Social Solidarity and for Child and Family Welfare and Minister of Social Solidarity:

THAT the Regulation to amend the Regulation respecting plans exempted from the application of certain provisions of the Supplemental Pension Plans Act attached hereto be made.

JEAN ST-GELAIS,  
*Clerk of the Conseil exécutif*

## **Regulation to amend the Regulation respecting plans exempted from the application of certain provisions of the Supplemental Pension Plans Act\***

Supplemental Pension Plans Act  
(R.S.Q., c. R-15.1, s. 2)

**1.** Section 1 of the Regulation respecting plans exempted from the application of certain provisions of the Supplemental Pension Plans Act is amended:

(1) by replacing, the words “5 active members” with the words “25 members and beneficiaries” in the passage of the first paragraph that precedes paragraph 1;

(2) by adding the number “, 147.1” after the number “147”, in the passage of the first paragraph that precedes paragraph 1;

(3) by adding the words “or one beneficiary” after the words “plan member”, in paragraph (1) of the first paragraph;

(4) by replacing the words “active and inactive plan members” with the words “members and beneficiaries”, in paragraph 1 of the first paragraph;

(5) by replacing paragraph 2 of the first paragraph with the following paragraph:

“(2) a member who, designated under the conditions and within the time periods provided in the plan, is neither a party to the plan nor a third party to whom section 176 of the Act prohibits the granting of a loan.”;

(6) by replacing the second paragraph with the following paragraphs:

“The text of any plan administered by such committee shall state the number of members that the committee must have. It shall also provide for the conditions and time periods applicable to the designation and replacement of committee members. It may likewise provide that the members and beneficiaries may, during the meeting referred to in paragraph 1 of the first paragraph, designate by majority vote a member in addition to those referred to in the first paragraph. The second paragraph of section 147.1 of the Act applies to that additional member.

The text of any plan administered by the employer shall provide for the conditions and time periods applicable to the designation and replacement of the employer.”.

**2.** Section 2 of the Regulation is replaced with the following:

“**2.** The second paragraph of section 149 of the Act applies to the employer who administers a pension plan in conformity with section 1.”.

**3.** Section 4 of the Regulation is replaced with the following:

“**4.** If the majority of the members and beneficiaries decide at a meeting held pursuant to section 166 of the Act decide that the plan shall be administered by a pension committee, the employer may not continue to administer the plan at the expiry of the third month following that meeting.

\* The last amendment to the Regulation respecting plans exempted from the application of certain provisions of the Supplemental Pension Plans Act, approved by Order in Council 1160-90, dated 8 August 1990 (1990, *G.O.* 2, 3246), was made by the regulation approved by Order in Council 1290-99, dated 24 November 1999 (1999, *G.O.* 2, 5925). For the preceding amendments, see *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2002, updated to 1 March 2002.

If, at a meeting held pursuant to section 166 of the Act, the majority of the members and beneficiaries consent to the administration of the plan by the employer who is a party to the plan, no member of a pension committee in office on the date of such meeting may continue to administer the plan on expiry of the third month following that meeting.”.

**4.** Section 5 of the Regulation is replaced with the following section:

“**5.** Any plan whose number of members and beneficiaries increases to more than 25 shall, no later than 180 days following such increase, be administered by a pension committee formed as provided for in chapter XI of the Act.”.

**5.** Division II of the Regulation is repealed.

**6.** Division III of the Regulation is replaced with the following division:

**“DIVISION III  
ARBITRATION WITH RESPECT TO THE  
ALLOCATION OF THE SURPLUS ASSETS  
OF A TERMINATED PLAN**

**7.** A terminated pension plan is exempted from the application of the provisions of chapter XIV.1 of the Act where the following conditions are met:

(1) the employer party to the plan is deemed, pursuant to the second paragraph of section 230.7 of the Act, to have renounced any entitlement in the plan’s surplus assets;

(2) the plan’s members and beneficiaries have agreed in writing on the method to be used to allocate among themselves the plan’s entire surplus assets and to adjust the share of each of them in the event that there is any variation in such surplus or in the total value of their benefits between the date of termination and the date of payment.

In such case:

(1) the agreement reached by the members and beneficiaries has the same value and effect as an agreement reached in accordance with section 230.6 of the Act;

(2) the pension committee shall send to the Régie, no more than 30 days after receipt of the agreement referred to in paragraph 1:

(a) a copy of the agreement;

(b) a certificate confirming that all the members and beneficiaries of the plan, including those who conserve that status pursuant to sections 240.2, 308.3 and 310.1 of the Act, have consented to the agreement and that it can submit their consent to the Régie on demand;

(c) a supplement to the termination report in conformity with the provisions of section 207.5 of the Act.

**7.1** In the case of a multi-employer plan, section 7 applies, with the necessary adaptations, with respect to the surplus assets determined in respect of each employer party to the plan and of the members and beneficiaries whose benefits are included in the group of benefits related to such employer.”.

**7.** Section 8 of the Regulation is amended:

(1) by striking out, under the heading “Amendment”, the words “the second paragraph of”;

(2) by replacing, under the heading “Registration”, the words “;notwithstanding the foregoing, section 26” with the words “;it being understood that section 26 does not apply with respect to an employer who joins the plan and that it”;

(3) by replacing, under the heading “Membership” the words “the second sentence of the second” with the words “the third”;

(4) by replacing, under the heading “Refunds and pension benefits”, the words “sections 91 and” with the word “section”;

(5) by adding, under the heading “Transfers of benefits and assets”, the words “, the fourth paragraph of section 99”, after the number 98;

(6) by replacing the number “110” with the number “110.1”, under the heading “Transfer of benefits between spouses”;

(7) by replacing, under the heading “Information to members”, the words “paragraph 1 of section 112” with the words “section 112, with the exception of paragraph 2 of the first paragraph and the second paragraph, it being understood that the first sentence of the first paragraph applies only to members in the service of the employer affected by the amended provisions”;

(8) by replacing the passage under the heading “Administration” with the following passage:

“— Administration — sections 150 to 154, the second paragraph of section 155, section 156.1, the first paragraph of section 158, section 159 with respect to the delegatee of the financial institution that administers the plan, sections 161, 161.1 and 163 to 165, section 171, sections 174 to 176, paragraphs 2 and 3 of section 177 and sections 178 to 193;”;

(9) by replacing the passage under the heading “Division and merger” with the following passage:

“— Division and merger — sections 194 and 197;”;

(10) by replacing “3, 5, 8 and 12.1” with “3 to 3.2, 5, 8, 8.5, 12.0.1 and 12.1”, under the heading “Regulations, functions and powers of the Régie”.

**8.** Section 10 of the Regulation is amended:

(1) by replacing “11 to 13 and 15 of the first paragraph” with “11, 13 and 15 of the second paragraph” in the passage preceding paragraph 1;

(2) by replacing the word “employees” with the word “accredited”, in paragraph 4;

(3) by replacing the words “an active member is entitled to the transfer of his account upon cessation of active participation and that his account” with “the account of a member whose active membership ceases”, in paragraph 6;

(4) by striking out the words “or to a life income fund”, in paragraph 6;

(5) by striking out paragraph 8;

(6) by replacing paragraphs 9 et 10 with the following paragraphs:

“(9) that the member’s account shall, upon his death, be paid to his spouse or, failing that, to his successors;”;

(10) that the member’s spouse may, by written notice to the financial institution, waive the right to receive the payment provided for in paragraph 9 and may revoke such waiver by written notice to the financial institution before the death of the member;”;

(7) by replacing the words “or to a life income fund, selected by the member, within 90 days following the member’s request” with the words “selected by the member”, in paragraph 12;

(8) by replacing the words “a lump-sum payment of the amount of the member and employer contributions entered in his account, together with the accrued interest, where such amount is less than 4%” with the words “the refund of the balance of his account with the accrued interest, after deduction of the sums referred to in paragraph 15, where such balance is less than 20%”, in paragraph 13;

(9) by replacing, in paragraph 14, the words “payment referred to in paragraphs” with the words “refund referred to in paragraphs 6, ”;

(10) by striking out the words “shall be treated as a voluntary contribution and”, in subparagraph *a* of paragraph 15;

(11) by striking out paragraph 16;

(12) by striking out the words “that the investment expenses, that is, brokerage fees, and the remuneration of the securities adviser and securities depository, are payable by the pension fund and”, in paragraph 21.

(13) by striking out, in subparagraph *c* of paragraph 23, the words, “at least 3 of which shall be offered by the financial institution as a money market fund, a fixed income fund and a stock fund”;

(14) by replacing the word “employees” with “accredited”, in paragraph 27;

(15) by replacing paragraph 28 with the following paragraph:

“(28) that an employer may withdraw from the plan and that the financial institution may withdraw an employer from the plan or terminate the plan;”;

(16) by adding the following paragraphs, after the first paragraph:

“Notwithstanding the second paragraph of section 5 of the Act, the plan may provide for the payment or refund of the member’s account only in accordance with paragraphs 9, 11 and 13 of the first paragraph.

The financial institution must offer at least investment choices that, in addition to being diversified and having different degrees of risk and different contemplated yields, allow the creation of portfolios generally adapted to the needs of the members.”.

**9.** Section 11 of the Regulation is amended:

(1) by striking out the words “for the purposes of section 33 of the Act,” in paragraph 2;

(2) by replacing, in paragraph 5, the words “related to the investments and operation of the retirement information committee referred to in paragraph 18 of section 10” with the words “referred to in paragraph 4”.

**10.** Section 12 of the Regulation is amended:

(1) by replacing the words “partially terminates the simplified pension plan for all members employed by that employer” with the words “withdraws from a simplified pension plan”;

(2) by replacing the word “employees” with the word “accredited”.

**11.** Section 13 of the Regulation is replaced with the following section:

“**13.** The financial institution that administers a simplified pension plan and that terminates it or withdraws an employer who is a party to it shall notify in writing the employers concerned as well as, where relevant, the accredited associations connected with such employers by the plan. It shall likewise, in such cases and in the case where it receives a notice of withdrawal from an employer, so inform the Régie as well as the affected members. The notice sent to each member shall be accompanied with a statement of the member’s benefits and indicate that those benefits will be transferred, within 90 days following the sending of the statement, to a pension plan within the meaning of the third paragraph of section 98 of the Act that has been chosen by the member or failing such choice, by the financial institution.”.

**12.** Section 14 of the Regulation is amended by striking out the word “total”.**13.** Section 15 of Regulation is amended:

(1) by replacing the words “a total or partial termination” with the words “the withdrawal of an employer or the termination”, in the passage that precedes paragraph 1;

(2) by replacing the words “a partial termination” with the words “the withdrawal of an employer” and the words “that termination” with the words “that withdrawal”, in paragraph 1;

(3) by striking out the word “total” and, in the French version, by replacing the words “rapport terminal” with the words “rapport de terminaison”, in paragraph 2.

**14.** Section 16 of the Regulation is amended by replacing the figure “6” with the figure “9”.

**15.** Section 17 of the Regulation is amended by replacing, in the first paragraph, the words “subparagraph 1, 6 and 7 of the second paragraph of section 24 and section 149” with the words “and subparagraph 1, 6 and 7 of the second paragraph of section 24”.

**16.** Section 20 of the Regulation is amended:

(1) by adding the words “and beneficiaries” in paragraph 3 of the first paragraph, after the word “members”;

(2) by replacing the words “present personally or through a representative” with the words “and beneficiaries” in the first sentence of the second paragraph;

(3) by adding the words “and beneficiaries” in the second sentence of the second paragraph, after the words “the members”.

**17.** Section 21 of the Regulation is amended by replacing the words “and 165.1, sections 198 to 201 as to the right to partially terminate the plan and as to the employer’s right to totally terminate the plan in the absence of any explicit provision of the plan authorizing the same, sections 214 to 218, the first paragraph of section 220, sections 223 to 233, chapter XIV.1 and section 317 of the Supplement Pension Plans Act” with the words “; section 200, subparagraphs 2 and 3 of section 201, the second and third paragraphs of section 202, subparagraph 1 of section 203, section 204 as to the employer’s right to terminate the plan in the absence of a express provision in the plan authorizing such termination, section 216, subparagraph 2 of section 218, sections 220 to 230.8, chapter XIV.1, section 317 and the first paragraph of section 317 of the Act”.

**18.** Section 23 the of the Regulation is amended:

(1) by striking out the word “total” in every occurrence of that word in paragraph 2 and in subparagraphs *b* and *d* of paragraph 3 of the first paragraph;

(2) by striking out subparagraph *c* of paragraph 3 of the first paragraph;

(3) by striking out the words “or where the date in question is 31 December 1998, 115%”, in the passage of paragraph 4 of the first paragraph that precedes subparagraph *a*.

**19.** Section 24 of the Regulation is amended:

(1) by striking out paragraph 1;

(2) by striking out the words “the report required by section 119 of the Act must be sent to the Régie during the same period as that for the report related to an actuarial valuation provided for in paragraph 3 of section 118;”, in paragraph 2;

(3) by striking out the words “and the report required under section 119 of the Act must be sent to the Régie within the period provided for in paragraph 2”, in paragraph 3;

(4) by replacing the words “totally terminate the plan by applying the second paragraph of section 199” with the words “terminate the plan by applying section 205”, in paragraph 9;

(5) by striking out the words “as well as sections 5 and 6 of the Regulation respecting supplemental pension plans”, in paragraph 10;

(6) by striking out the word “totally”, in paragraph 12;

(7) by striking out the word “total” and the words “or of section 76.1 of the Regulation respecting supplemental pension plans”, in paragraph 13;

(8) by striking out paragraph 14;

(9) by replacing paragraph 15 with the following paragraph:

“(15) any amount recovered after the date of the plan’s termination as contributions due and unpaid on that date shall be used to pay the benefits of the members and beneficiaries including, to the extent that the amount recovered constitutes surplus assets, those, if any, who conserve their status pursuant to one or the other of sections 240.2, 308.3 or 310.1 of the Act, proportionally to the value of the benefits of the said members and beneficiaries.”.

**20.** Section 28 of the Regulation is amended by replacing the words “the second” with the words “paragraph 1 of the second”, in paragraph 3.

**21.** Section 32 of the Regulation is amended:

(1) by replacing the mention “subparagraph 4” with the mention “paragraph 3”, in the English version of the first paragraph;

(2) by replacing the first sentence of the second paragraph with the following sentence: “The employer’s undertaking referred to in the first paragraph extends to

the member’s spouse insofar as, where excess optional ancillary contributions are included in the member’s benefits that may be partitioned or where there is a transfer under section 107 or 110 of the Act, the employer shall pay to the spouse, in completion of the sum owing to the spouse following a partition or transfer, a portion of those contributions pro rata to the value of the benefits allocated to the spouse with respect to the total value of the benefits that may be partitioned or transferred.”;

(3) by replacing the word “assigns” with the word “successors”, in the third paragraph;

(4) by adding the words “of the Act”, in the fourth paragraph, after the figure “45.1”;

(5) by replacing the words “its determination and its payment” with the words “their determination and their payment”, in the fourth paragraph;

(6) by replacing the words “the balance of the contribution is nil” with the words “he notifies the pension committee in writing thereof. The balance of the contributions then becomes nil”, in the fourth paragraph.

**22.** Section 33 of the Regulation is amended:

(1) by adding, at the end of the first paragraph, the following sentence: “With respect to the demographic assumptions, a sex-specific mortality table shall be used.”;

(2) by replacing the expression “subparagraph 4” with the expression “paragraph 3”, in the second paragraph.

**23.** The Regulation is amended by adding the following sections, after section 33:

“**33.1.** The summary of the pension plan provided for in section 111 of the Act shall contain, in addition to the information provided for in that section or required by the Regulation respecting supplemental pension plans, a description of each of the subjects mentioned in the first paragraph of section 29 of the Regulation, with the exception of the calculation method and the conditions applicable to the formation of the benefits that the member may choose.

**33.2.** For the purposes of the statements referred to in sections 35 to 36, the optional ancillary contributions are not considered to be additional voluntary contributions.”.

**24.** Section 34 of the Regulation is repealed.

**25.** Section 35 of the Regulation is amended:

(1) by replacing the words “The annual statement” and the words “provided for in subparagraphs 1 to 10 and 12 to 17 of section 57 of” with, respectively, the words “The first part of the annual statement” and the words “required by”, in the passage that precedes paragraph 1;

(2) by striking out the words “and the other additional voluntary contributions” in paragraph 1;

(3) by replacing paragraph (3) with the following paragraph:

“(3) where the circumstances warrant and at least once every three years, the optional ancillary contributions at the ending date of the fiscal year, determined taking into account the options exercised with respect to the pension benefits referred to in paragraph (2) and, where the member did not exercise any option with respect to optional ancillary benefits, by supposing that the member ceased to be an active member, that he exercised his transfer right on that date and that the optional ancillary contributions were converted at the optimum value of the options available under the plan.”.

**26.** The Regulation is amended by adding the following sections, after section 35:

“**35.1.** The first part of the annual statement provided for in section 112 of the Act, which is sent to a non-active member who has already made optional ancillary contributions, shall contain, in addition to the information required by the Regulation respecting supplemental pension plans with respect to the statement sent to a non-active member, the following information:

(1) where a member has exercised options related to the optional ancillary benefits, the nature of the benefits chosen;

(2) where a member is entitled to a deferred pension, the total of the optional ancillary benefits entered separately to the member’s account, with interest accrued to the end of the fiscal year;

(3) where the circumstances warrant and at least once every three years, the optional ancillary contributions at the ending date of the fiscal year, determined by taking into account the options exercised with respect to the benefits referred to in paragraph 1 and, where the member did not exercise any option related to the optional ancillary contributions, by supposing that such contributions were converted at the optimal value of the options available under the plan.

**35.2.** The first part of the annual statement provided for in section 112 of the Act, which is sent to a beneficiary whose benefits are derived from those of a member who has made optional ancillary contributions, must contain, in addition to the information required by the Regulation respecting supplemental pension plans with respect to the statement sent to a beneficiary, the information provided for in paragraph 3 of section 35.1.”.

**27.** Section 36 of the Regulation is replaced with the following section:

“**36.** The statement provided for in the first paragraph of section 113 of the Act that is sent to a member who has already made optional ancillary contributions shall contain, in addition to the information required under the Regulation respecting supplemental pensions plans, the following information:

(1) the information provided for in paragraph 1 and 2 of section 35 that is related to the period from the end of the fiscal year covered by the last statement sent to the affected member to the date on which he ceased to be an active member;

(2) the excess optional ancillary contributions, if any, at the date on which a member ceases to be an active member, determined by taking into account the options exercised by him with respect to the optional ancillary contributions, by supposing that he exercised his transfer right at the date on which he ceased to be an active member and that such contributions were converted at the optimal value of the options available under the plan, with a mention that a sum equal to the said excess optional ancillary contributions must be paid by the employer pursuant to the written undertaking provided for in section 32.”.

**28.** Section 37 of the Regulation is replaced with the following section:

“**37.** For the purposes of section 36 of the Regulation respecting supplemental pension plans, a member’s aggregate benefits shall include excess optional ancillary contributions accrued during the period of a member’s membership, such benefits to be treated as capital benefits, reduced by any sum paid by the employer pursuant to the second paragraph of section 32 and determined by supposing that the member exercised his transfer right at the end of that period and that the contributions were converted at the optimal value of the available options under the plan are included in the aggregate benefits of a member.”.

**29.** The Regulation is amended by adding the following division after section 38:

## “DIVISION VIII CONNECTED PENSION PLANS

**39.** This division applies only to connected pension plans, that is, pension plans to which the same employer is party and which contain the stipulation provided for in section 41.

A defined contribution plan may be considered to be a connected pension plan only where the employer party to it is also party to a defined benefit or defined benefit-defined contribution plan that contains the stipulation provided for in section 41.

**40.** In this division, “period of continuous membership” means the period included between the date on which a member joins a connected pension plan to which the employer is party, unless such membership immediately follows the member’s cessation of active membership in another connected plan to which the same employer is party, provided the member does not immediately join another, similar plan. The member’s period of continuous membership ends, however, when he changes employer, except in the event of a substitution authorized by the Régie.

**41.** A connected pension plan shall clearly state, under an appropriate heading, that a member is entitled, at the date on which his period of continuous membership ends, to the pension benefit to which he would have been entitled if his active membership had ended at that date, determined in accordance with the following rules:

(1) also taken into consideration for the determination of a member’s entitlement to pension benefits and ancillary benefits provided for under the plan is recognized service or the period of active membership determined under the terms of any other connected pension plan that the member joined during his period of continuous membership;

(2) the member shall benefit from amendments to the plan introduced between the date on which his active membership ended and the date on which his continuous membership ended that increase pension benefits or ancillary benefits offered to active members belonging to the category of workers to which he belonged immediately prior to the first of those dates;

(3) where a pension plan provides that the normal pension is determined according to the progression of a member’s remuneration up to the end of his active membership, the pension benefit to which the member is entitled at the date on which his period of continuous membership ends is determined according to the progress of his remuneration up to that date.

The plan shall also state under that same heading the name of any pension plan to which it is connected.

**42.** The following provisions of the Act apply to a connected pension plan, subject to the following changes:

(1) section 60, by adding the words “on the date on which his period of continuous membership ends” after the word “benefit”, in the first paragraph and replacing the words “where the member dies before becoming entitled to a pension benefit” with the words “where the member’s death ends his period of continuous membership”, in paragraph 2 of the first paragraph;

(2) section 60.1, by replacing the words “who ceases to be an active member” with the words “whose period of active membership ends”, in the first paragraph, the words “the date the member ceases to be an active member” with the words “the date the member’s period of continuous membership ends”, in the first sentence of the second paragraph, the words “the month the member ceases to be an active member” with the words “the month the member’s period of continuous membership ends”, in the second sentence of the first paragraph and by replacing the third paragraph with the following paragraph:

Where the member’s death ends his period of continuous membership, the value of the additional pension benefit shall be determined by supposing that the said period ended on the day of death for a reason other than death.

(3) section 61, by replacing the word “vesting” with the words “the period of the member’s continuous membership ends”;

(4) section 66, by replacing the words “who ceases to be an active member” with the words “whose period of continuous membership ends”, and the words “in which the member ceases to be an active member” and “the date on which the member ceased to be an active member” with the words “the date on which his period of continuous membership ended”;

(5) section 66.1, by replacing the words “who has ceased to be an active member and whose period of continuous employment has” with the words “whose period of continuous membership and period of continuous employment have”;

(6) section 67, by replacing the words “who ceases to be an active member” with the words “whose period of continuous membership has ended”;



(7) the second paragraph of section 71, by adding, after the words “continuous employment,” the words “provided his period of continuous membership has ended”;

(8) section 86, by replacing paragraphs 1 and 2 of the first paragraph with the following paragraphs:

“(1) where the member’s death is subsequent to the date his period of continuous membership ends, to the value of any pension to which he was entitled prior to his death;

(2) where the member’s death ends his period of continuous membership, to the value of the deferred pension to which he would have been entitled if his period of continuous membership had ended on the day of death for a reason other than death.”.

(9) paragraph 2 of the second paragraph of section 99, by replacing the words “the member ceased to be an active member” by the words “the member’s period of continuous membership has ended”;

(10) paragraph 3 of the second paragraph of section 99, by replacing the words “who ceased to be an active member,” with the words “whose period of continuous membership has ended”;

(11) section 102, by replacing the words “who ceases to be an active member” with the words “whose period of continuous membership has ended”;

(12) section 113, by replacing the words “that a member ceased to be an active member,” with the words “that a member’s period of continuous membership has ended.”.

**43.** A member of a connected pension plan who, before his period of continuous membership ends, is affected by the withdrawal of an employer party to the plan or by termination of the plan is entitled to the pension benefit to which he would have been entitled if his period of continuous membership had ended on the date of that withdrawal or termination.

**44.** With respect to a member of a connected pension plan, sections 15.0.2 and 15.0.3 of the Regulation respecting supplemental pension plans shall be applied by taking into account the date on which the member’s period of continuous employment ends, instead of the date on which he ceases to be an active member.

**45.** In applying sections 36 and 37 of the Regulation respecting supplemental pension plans, the aggregate benefits of a member of a connected pension plan correspond to the benefits accrued to him during his period of

continuous membership and are determined, if that period has not ended, as the case may be, at the date of the introduction of proceedings or at the date on which the conjugal relationship ended, by supposing that it ended on such date.

**46.** The annual statement provided for in section 112 of the Act, which is sent to a member whose active membership in a connected pension plan has ceased but whose period of continuous membership has not ended shall contain all the information that the statement sent to an active member must contain, provided, where the statement must indicate the value of the member’s benefits, the value indicated shall be the value that the member could have transferred at the end of the last fiscal year if his period of continuous membership had ended on that date.

From the end of the member’s period of continuous membership, the first part of the annual statement that is sent to him shall be in conformity with section 59 of the Regulation respecting supplemental pension plans.

**47.** The statement referred to in the first paragraph of section 113 of the Act, which the pension committee must provide when it is informed that a member’s period of continuous membership has ended shall contain the information provided for in section 58 of the Regulation respecting supplemental pension plans and, where the circumstances warrant, in section 36 of this Regulation, it being understood that for the application of the said provisions, the date to be taken into account shall be the date on which the member’s period of continuous membership ended, instead of the date on which he ceased to be an active member.”.

**30.** Whoever, on the day preceding the day on which this Regulation comes into force, administers a pension plan pursuant to section 1 of the Regulation respecting plans exempted from the application of certain provisions of the Supplemental Pension Plans Act as it read prior to the coming into force of this Regulation, may, even where such plan has more than 25 members and beneficiaries, continue to administer the plan for a period ending, at the latest, 180 days after the date of the coming into force of this Regulation.

**31.** This Regulation comes into force on the fifteenth day following its publication in the *Gazette officielle du Québec*, except for sections 25 to 27, for the second paragraph of section 46 and for the words “and, where the circumstances warrant, in section 36 of this Regulation” in section 47 introduced by section 29, which come into force on 31 December 2002.