

16. Project management technicians under the vice-president, construction, are authorized to sign

(1) construction contracts where the amount is less than \$25,000;

(2) contracts for services other than professional services where the amount is less than \$10,000;

(3) supply contracts where the amount is less than \$5000; and

(4) supplements, orders for changes, and riders to construction contracts where the amount is less than \$2500, to contracts for services other than professional services where the amount is less than \$1000, and to supply contracts where the amount is less than \$500.

17. The director of information and office systems is authorized to sign

(1) supply contracts and contracts for computer services where the amount is less than \$50,000 and their riders where the amount is less than \$5000; and

(2) contracts for the alienation of movable computer property where the amount is less than \$50,000.

18. The head of the accounts payable division is authorized to sign cheques and drafts where the amount is less than \$5000.

19. The communications director is authorized to sign supply contracts and contracts for communication services where the amount is less than \$25,000 and their riders where the amount is less than \$1000.

20. Directors, service heads, the assistant to the president, and assistants to regional directors are authorized to sign the supply contracts and contracts for services where the amount is less than \$2000.

21. The signatures of the president and chief executive officer, the vice-president for administration and finance, and the secretary general may be affixed by means of an automatic device and a facsimile of their signatures may be engraved, lithographed, or printed on the following documents:

(1) cheques for an amount of less than \$50,000;

(2) employee paycheques; and

(3) cheques, drafts, orders of payment, promissory notes, bonds, bills of exchange, or other negotiable instruments used within the scope of the Société's financing operations.

22. This By-law replaces the By-law respecting the signing of certain documents of the Société immobilière du Québec approved by Order in Council 299-2000 dated 22 March 2000.

23. This By-law comes into force on the date of its approval by the Government.

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Gouvernement du Québec

O.C. 1440-2002, 11 December 2002

An Act respecting the Pension Plan of Elected Municipal Officers
(R.S.Q., c. R-9.3)

Supplementary benefits plans — Adoption

WHEREAS, in accordance with section 76.4 of the Act respecting the Pension Plan of Elected Municipal Officers (R.S.Q., c. R-9.3), enacted by section 171 of the Act to amend various legislative provisions concerning municipal affairs (2001, c. 25) and amended by section 90 of the Act to amend various legislative provisions concerning municipal affairs (2001, c. 68), the Union des municipalités du Québec (UMQ) and the Fédération québécoise des municipalités locales et régionales (FQM) jointly established a supplementary benefits plan providing for the payment of supplemental pension benefits to any person having participated in the plan at any time between 1 January 1989 and 31 December 2000 or having transferred to that plan sums from the retirement plan referred to in section 4 of the Act respecting the Pension Plan of Elected Municipal Officers;

WHEREAS, in accordance with section 76.5 of the Act respecting the Pension Plan of Elected Municipal Officers, enacted by section 171 of the Act to amend various legislative provisions concerning municipal affairs (2001, c. 25) and amended by section 91 of the Act to amend various legislative provisions concerning municipal affairs (2001, c. 68), the Union des municipalités du Québec (UMQ) and the Fédération québécoise des municipalités locales et régionales (FQM) approved the supplementary benefits plan established under the above-mentioned section 76.4, by their respective resolutions dated 22 November 2002 and 21 November 2002;

WHEREAS the supplementary benefits plan established under the above-mentioned section 76.4 must, to come into force, be adopted by a government order that shall take effect on 1 January 2002;

WHEREAS it is expedient to adopt the supplementary benefits plan by a government order;

WHEREAS, under section 80.1 of the Act respecting the Pension Plan of Elected Municipal Officers, enacted by section 93 of the Act to amend various legislative provisions concerning municipal affairs (2001, c. 68), the Government must establish a supplementary benefits plan providing for the payment of supplemental pension benefits to any person whose pension credits payable under the Act respecting the Pension Plan of Elected Municipal Officers exceed the fiscal limits established by the Income Tax Act (Revised Statutes of Canada, 1985, c. 1, 5th Supplement);

WHEREAS, under the above-mentioned section 80.1, the supplementary benefits plan takes effect on the date determined by the order, which date may be prior to the date on which the order is made;

WHEREAS it is expedient to establish such a supplementary benefits plan;

WHEREAS, under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a regulation may be made without prior publication of a proposed regulation in the *Gazette officielle du Québec* if the authority making it is of the opinion that the urgency of the situation requires it;

WHEREAS, under section 18 of the Regulations Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* if the authority that has made it is of the opinion that the urgency of the situation requires it;

WHEREAS both supplementary benefits plans proposed affect only a targeted group of beneficiaries, that is, eligible elected municipal officers, and the benefits provided for by those plans are deemed to be conditions of employment attached to the duties carried out in elected positions during a given period;

WHEREAS the above-mentioned sections 76.4 and 80.1 specifically designate the beneficiaries of the supplementary benefits plans established by this Order in Council;

WHEREAS the benefits granted by those supplementary benefits are determined by using rules and circumstances fixed by the above-mentioned sections 76.4 and 80.1;

WHEREAS those supplementary benefits payable since 1 January 2002 are adjustments of the pension paid under the Pension Plan of Elected Municipal Officers in relation to past situations and introduce measures supplementary to fiscal limits affecting pension credits with respect to targeted beneficiaries, several of whom already receive a pension under the plan;

WHEREAS, the Government is of the opinion that the urgency due to the adoption of the supplemental benefits plan, established under section 76.4 of the Act respecting the Pension Plan of Elected Municipal Officers, and the establishment of the supplementary benefits plan, referred to in section 80.1 of that Act, warrants their coming into force on the date of their publication in the *Gazette officielle du Québec* without prior publication of drafts in the *Gazette officielle du Québec*;

IT IS ORDERED, therefore, on the recommendation of the Minister of Municipal Affairs and Greater Montréal:

THAT the supplementary benefits plan referred to in section 76.4 of the Act respecting the Pension Plan of Elected Municipal Officers established and approved by the Union des municipalités du Québec (UMQ) and the Fédération québécoise des municipalités locales et régionales (FQM), attached to this Order in Council, be adopted;

THAT the supplementary benefits plan referred to in section 80.1 of the Act respecting the Pension Plan of Elected Municipal Officers, attached to this Order in Council, be established.

JEAN ST-GELAIS,
Clerk of the Conseil exécutif

Supplementary benefits plans for elected municipal officers

An Act respecting the Pension Plan of Elected Municipal Officers
(R.S.Q., c. R-9.3, ss. 76.4, 76.5 and 80.1; 2001, c. 25, s. 171; 2001, c. 68, ss. 90, 91 and 93)

CHAPTER I

SUPPLEMENTARY BENEFITS PLAN REFERRED TO IN SECTION 76.4 OF THE ACT RESPECTING THE PENSION PLAN OF ELECTED MUNICIPAL OFFICERS

DIVISION I

SCOPE

1. A supplementary benefits plan is established for any person who participated in the pension plan established by the Act respecting the Pension Plan of Elected Municipal Officers (R.S.Q., c. R-9.3), at any given time between 1 January 1989 and 31 December 2000 or who participated in the general retirement plan referred to in section 4 of that Act before 1 January 1989 and whose contributions were transferred to the pension plan of elected municipal officers.

Furthermore, the person must be in one of the following situations:

(1) the person was participating in the Pension Plan of Elected Municipal Officers on 31 December 2000;

(2) the person was sitting on the council of a municipality on 31 December 2000 and was

(a) receiving a pension under that plan; or

(b) 69 years of age or more and was not receiving pension under that plan;

(3) the person was no longer sitting on the council of a municipality on 31 December 2000 and was receiving a pension under that plan;

(4) the person was no longer sitting on the council of a municipality on 31 December 2000 and was entitled to a pension or deferred pension under that plan; or

(5) the person is a surviving spouse who was receiving or was entitled to receive on 31 December 2000 a pension as such under the Pension Plan of Elected Municipal Officers.

DIVISION II COMPUTATION AND PAYMENT OF SUPPLEMENTARY BENEFITS

2. A person referred to in subparagraph 1 or 2 of the second paragraph of section 1 is entitled to a supplementary benefit. It shall correspond, for each year of service recognized before 1 January 2002, to a supplementary pension credit equal to the excess of 3.75% of the pensionable salary over the pension credit acquired by the person under section 29 of the Act.

The following are not taken into account to determine the supplementary pension benefit:

(a) years of service redeemed in the plan since 21 June 2001;

(b) years recognized or transferred to the Pension Plan of Elected Municipal Officers other than those from the general retirement plan referred to in section 4 of the Act;

(c) years of service for which a person received payment of the actuarial value of the person's benefits before 1 January 2001 or was refunded his or her contributions; and

(d) years for which a person is only entitled to a refund of contributions.

3. A supplementary benefit shall be granted on 1 January 2002 to a person referred to in subparagraph 3, 4 or 5 of the second paragraph of section 1.

The benefit shall correspond

(1) for a person referred to in subparagraph 3 or 5 of the second paragraph of section 1, to 24.1% of the annual pension payable on 31 December 2001;

(2) for a person referred to in subparagraph 4 of the second paragraph of section 1, but who had not requested, on 31 December 2001, payment of his or her pension or deferred pension, to 24.1% of the annual pension payable and of the supplementary annual benefit provided for in Chapter II to which the person is entitled with respect to years prior to 1 January 2002.

To determine the supplementary benefit, the years of service referred to in the second paragraph of section 2 shall not be taken into account.

4. Every supplementary pension credit granted under section 2 is indexed annually on 1 January following the year covered by each credit and until 1 January preceding the date on which the pension becomes payable, according to the rate of increase in the Pension Index established under the Act respecting the Québec Pension Plan (R.S.Q., c. R-9).

5. The supplementary benefit provided for in section 2 that is granted to a member whose pension is reduced pursuant to section 27 of the Act shall also be reduced in the same manner.

6. Every supplementary benefit is granted for life and is payable from the date on which the pension or deferred pension of the member becomes payable under the Pension Plan of Elected Municipal Officers or from 1 January 2002 if the pension was paid to the member before that date.

For a pensioner whose pension was suspended on 31 December 2001, the supplementary benefit is payable to the pensioner on the date the pension is paid again.

7. Upon a pensioner's death, the benefit shall continue to be paid to the spouse or, if there is no spouse, to the successors until the first day of the month following the death.

DIVISION III MISCELLANEOUS

8. From the date on which the pensioner's supplementary benefit is no longer paid because of death or from the date of death of a person at least 60 years of age, the spouse is entitled to receive as benefits 60% of the benefit that the pensioner received or of the benefit to which the person at least 60 years of age would have been entitled.

9. If a person dies before the age of 60 with at least two credited years of service, the spouse or, if there is no spouse, the successors are entitled to receive the actuarial value of the deferred supplementary benefit acquired by that person at the time of death and that would have become payable to him or her at 60 years of age.

10. Any supplementary benefit granted under this Chapter shall be adjusted in the manner prescribed by section 35 of the Act, adapted as required, after the date on which it becomes payable.

11. Any supplementary benefit granted under this plan is payable periodically and at the same time as the benefit determined under the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10) until the date the person ceases to be entitled thereto.

12. The annual contribution of a municipality to the plan provided for by this Chapter is equal to the sum

(1) of the amount corresponding to the proportion represented by the surplus attributed to that municipality over all the surplus established under section 76.1 of the Act, in relation to all the supplementary benefits paid during the year by the Commission under this plan; and

(2) of the amount corresponding to the proportion represented by the surplus attributed to that municipality over all the surplus established under section 76.1 of the Act, in relation to the expenses incurred during the year by the Commission to administer this plan.

13. Municipalities shall, within 30 days of the statement sent each year by the Commission, pay the amount of their contribution.

Any amount unpaid within the 30-day period bears interest at the rates provided for in Schedule IV to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10).

14. Sections 38 to 40, 44, 45, 46 and 77 of the Act apply to this Chapter, adapted as required.

CHAPTER II SUPPLEMENTARY BENEFITS PLAN REFERRED TO IN SECTION 80.1 OF THE ACT

15. Any person who has certain payable pension credits in excess of the fiscal limits established by the Income Tax Act (Revised Statutes of Canada, 1985, c. 1, 5th Supplement) is entitled to a supplementary benefit.

That supplementary benefit shall be established in respect of years of service credited after 31 December 1991, excluding the years referred to in subparagraphs *a* and *b* of the second paragraph of section 2, and it shall be equal to the amount by which the pension that would have been computed disregarding the benefit cap established under the Income Tax Act exceeds the pension payable according to those limits.

16. Sections 6 to 11, 13 and 14 apply, adapted as required.

17. The annual contribution of a municipality related to the plan provided for by this Chapter, with respect to persons entitled thereto and who are retired employees of that municipality, shall be equal to the sum of the supplementary benefits payable for those persons.

CHAPTER III COMING INTO FORCE AND TAKING OF EFFECT

18. The supplementary benefits plan, established under Chapter I, and the supplementary benefits plan, established under Chapter II, come into force on the date of their publication in the *Gazette officielle du Québec* and have had effect since 1 January 2002.