

Treasury Board

Gouvernement du Québec

T.B. 199294, 28 January 2003

An Act respecting the Pension Plan of Peace Officers in Correctional Services
(R.S.Q., c. R-9.2)

Regulation

— Amendments

Regulation to amend the Regulation under the Act respecting the Pension Plan of Peace Officers in Correctional Services

WHEREAS, under paragraph 3.1 of section 130 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., c. R-9.2), the Government may, by regulation, establish, for the purposes of section 41.6 of the Act, the limits applicable to a pension amount added under section 41.6 and the manner in which an amount is to be adjusted to comply with the limits;

WHEREAS the Government made the Regulation under the Act respecting the Pension Plan of Peace Officers in Correctional Services by Order in Council 1842-88 dated 14 December 1988 and its subsequent amendments;

WHEREAS it is expedient to amend the Regulation;

WHEREAS, under section 40 of the Public Administration Act (R.S.Q., c. A-6.01), 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, with the exception of certain powers;

WHEREAS the Minister of Finance, the Economy and Research was consulted;

THEREFORE, THE CONSEIL DU TRÉSOR DECIDES :

THAT the Regulation to amend the Regulation under the Act respecting the Pension Plan of Peace Officers in Correctional Services, attached to this decision, be made.

ALAIN PARENTEAU,
Clerk of the Conseil du trésor

Regulation to amend the Regulation under the Act respecting the Pension Plan of Peace Officers in Correctional Services*

An Act respecting the Pension Plan of Peace Officers in Correctional Services
(R.S.Q., c. R-9.2, s. 130, par. 3.1; 2002, c. 30, s. 26, par. 1 and s. 171)

1. The Regulation under the Act respecting the Pension Plan of Peace Officers in Correctional Services is amended by inserting the following chapter after Chapter III:

“CHAPTER III.1 LIMITS TO ADDED PENSION AMOUNTS (s. 130, par. 3.1)

3.1. For the purposes of section 41.6 of the Act, the sum of the amounts that an employee may add to his or her pension may not exceed the amount “M” which corresponds to the lower of “M₁” and “M₂”, calculated as follows:

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

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

3.2. The amount added to the employee’s pension shall correspond to the sum of the following amounts:

(1) the amount “MO” which corresponds to the lower of “MO₁” and “MO₂”, calculated as follows:

$$i. \quad MO_1 = [N_L \times [(F \times 2.0\% \times TM) - (0.7\% \times (\text{the lesser of } TM \text{ and } MGA))]] - CR_{RR}$$

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

* The Regulation under the Act respecting the Pension Plan of Peace Officers in Correctional Services, made by Order in Council 1842-88 dated 14 December 1988 (1988, *G.O.* 2, 4149), was last amended by the Regulation made by Decision 198913 of the Conseil du trésor dated 15 October 2002 (2002, *G.O.* 2, 5763). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2002, updated to 1 September 2002.

(2) an amount equal to the difference between the amount “M” determined in section 3.1 and the amount “MO” determined in paragraph 1 of this paragraph, if the person is under 65 years of age when the pension becomes payable. That amount shall be paid until the end of the month during which the pensioner reaches 65 years of age.

3.3. For the purposes of sections 3.1 and 3.2,

CR_{RR} represents the amount of the pension credit on the date of retirement and takes into account any applicable actuarial reduction or the increase provided for in section 93 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10);

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

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 and parts of a year added, solely for purposes of eligibility for a pension, under section 41.2 of the Act;

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

TM represents the average pensionable salary determined in accordance with section 46 of the Act.

3.4. The limits provided for in this Chapter may not exceed the limits authorized under the Income Tax Act (R.S.C., 1985, chapter 1, 5th Supplement).”.

2. This Regulation comes into force on the day it is made but has effect from 1 January 2000.