

SCHEDULE IV

(s. 14)

ASSUMPTIONS

- (1) annual rate of interest: 9% ;
- (2) annual 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%.

SCHEDULE V

(s. 16)

ACTUARIAL ASSUMPTIONS AND METHOD**I — ACTUARIAL ASSUMPTIONS FOR BENEFITS ACQUIRED UNDER SECTION 95 OF THE ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN**

— The assumptions used are those selected for computing the rates in Schedules IV and V to the Act respecting the Government and Public Employees Retirement Plan.

II — ACTUARIAL ASSUMPTIONS FOR BENEFITS BASED ON THE SALARY OF THE BEST YEARS AND FOR BENEFITS IN THE FORM OF DETERMINED PENSIONS NOT ACQUIRED UNDER SECTION 95 OF THE ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

(1) mortality rate: table GAM-83 men and table GAM-83 women, weighted equally ;

(2) annual rate of interest :

9% for the first 15 years following the date of assessment and 6.5% thereafter ;

(3) annual 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% thereafter ;

(4) annual rate of increase in the defined benefit limit under the Income Tax Act (Statutes of Canada), over and above the increase in the Pension Index :

0.5% from the year of the indexing of that limit in accordance with that Act ;

(5) annual rate of increase in the scale of remuneration and of the maximum pensionable earnings over and above the increase in the Pension Index :

Age:	Rate
18 to 30:	2.5%
31 to 45:	1.5%
46 years and over:	0.5% ;

(6) turnover rate: nil ;

(7) disability rate: nil ;

(8) proportion of members having a spouse at the time of retirement : 60% ;

(9) age of spouse: identical to that of the member ;

(10) retirement age: the age at which the person would otherwise have reached 35 years of service. That age may not be under 60 or over 62. If the person is over 62 years of age at the time of the assessment, the age at which the person ceases to be a member shall be used.

III — ACTUARIAL METHOD

The actuarial method is the “benefit allocation with salary projection” method.

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Gouvernement du Québec

O.C. 961-2003, 17 September 2003

An Act respecting the Pension Plan of Management Personnel (R.S.Q., c. R-12.1)

Certain classes of employees under section 208 — Provisions respecting the determination of supplementary benefits

Provisions respecting the determination of supplementary benefits in respect of certain classes of employees under section 208 of the Act respecting the Pension Plan of Management Personnel

WHEREAS, under the first paragraph of section 208 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., c. R-12.1), the Government may, with respect to classes of employees designated under

the first paragraph of section 23 of the Act, establish a plan that provides for supplementary benefits payable from the date of retirement;

WHEREAS the Government made Order in Council 461-92 dated 1 April 1992 respecting the determination of supplementary benefits in respect of certain classes of employees under section 220.1 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10);

WHEREAS, under section 416 of the Act respecting the Pension Plan of Management Personnel, the order shall be considered as an order made under section 208 of the Act, and it shall apply, with the necessary modifications, until it is replaced by an order made under section 208;

WHEREAS it is expedient to replace Order in Council 461-92 dated 1 April 1992 by this Order in Council;

IT IS ORDERED, therefore, on the recommendation of the Minister responsible for Government Administration and Chair of the Conseil du trésor:

THAT Order in Council 461-92 dated 1 April 1992 be replaced by this Order in Council.

ANDRÉ DICAIRE,
Clerk of the Conseil exécutif

Provisions respecting the determination of supplementary benefits in respect of certain classes of employees under section 208 of the Act respecting the Pension Plan of Management Personnel

An Act respecting the Pension Plan of Management Personnel
(R.S.Q., c. R-12.1, s. 208, 1st par.)

1. In this Order in Council,

“Act” means the Act respecting the Pension Plan of Management Personnel (R.S.Q., c. R-12.1); (*loi*)

“basic Order in Council” means the special retirement provisions of Order in Council 960-2003 dated 17 September 2003 and, where applicable, Order in Council 245-92 dated 26 February 1992, as it read on 16 September 2003; (*décret de base*)

“Commission” means the Commission administrative des régimes de retraite et d’assurances established under section 136 of the Act respecting the Government and

Public Employees Retirement Plan (R.S.Q., c. R-10); (*Commission*)

“plan” means the Pension Plan of Management Personnel. (*régime*)

2. For the purposes of section 208 of the Act, this Order in Council applies to the employees referred to in the basic Order in Council to the extent provided for in sections 3 to 8.

3. The amount of the employee’s pension paid under the basic Order in Council is increased by a supplementary benefit that corresponds to the total of the following amounts:

(1) the amount obtained by multiplying the part of the employee’s average pensionable salary that exceeds the part withheld upon computation of the amount of the pension provided for in section 8 of the basic Order in Council by 1.6% per year of service credited before 1 January 1997 and by 1.7% per year of service credited after 31 December 1996, but before 1 January 2000, while Schedule I to Order in Council 461-92 dated 1 April 1992 applied to the employee, as it read on 16 September 2003;

(2) an amount equal to 0.9% of the employee’s average pensionable salary per year of service credited before 1 January 1997 and equal to 0.8% of that salary per year of service credited after 31 December 1996, but before 1 January 2000, while Schedule I to that Order in Council applied to the employee, up to 10 years. The 10-year period is reduced by the number of years or parts of a year of service accumulated by the employee while the employee held employment referred to in section 22 or 23 of the basic Order in Council;

(3) an amount equal to 1% of the employee’s average pensionable salary per year of service credited after 31 December 1999 while Schedule I to this Order in Council or, where applicable, Schedule I to Order in Council 461-92 dated 1 April 1992, as it read on 16 September 2003, applies to the employee;

(4) the amount obtained by multiplying the part of the employee’s average pensionable salary that exceeds the part withheld upon computation of the amount of the pension provided for in section 8 of the basic Order in Council by 1.7% per year of service credited after 31 December 1999 while the basic Order in Council applies to the employee, except for the years of service credited during which the employee holds employment in the education sector or in the health and social services sector;

(5) the amount that corresponds to the amount by which 0.30% of the employee's average pensionable salary exceeds the amount computed under subparagraph 2 of the first paragraph of section 8 of the basic Order in Council and that includes the limit provided for in the third paragraph of that section, per year of service credited after 31 December 1999, while the basic Order in Council applies to the employee, except years of service credited during which the employee holds employment in the education sector or in the health and social services sector, if the employee is under 65 years of age when the pension becomes payable. The amount is payable until the end of the month in which the pensioner reaches 65 years of age and is indexed in accordance with sections 115 and 116 of the Act. If the employee has less than 120 months of service, including the months of service recognized under the employee's former pension plan, the amount is reduced by multiplying it by the fraction that the number of months of that service is of the total of 120. For the purpose of computing the number of months of service, the service accumulated by an employee during the period in which the plan did not apply to the employee while one of the following provisions applied to the employee must also be taken into account:

(a) section 2 of the Act respecting the Government and Public Employees Retirement Plan as it read on 31 December 2000;

(b) paragraph 7 of section 4 of that Act as it read on that date;

(c) section 2 of the Act; or

(d) paragraph 7 of section 3 of the Act; and

(6) for the years of service credited before 1 January 1992 to an employee to whom any of paragraphs 1 to 11 of Schedule II to the basic Order in Council applies or applied, the amount that corresponds to the amount of the pension that would have been computed under section 27 of the basic Order in Council if the fiscal limits determined by the Income Tax Act (R.S.C., 1985, chapter 1, 5th Supplement) had not applied, less the amount of the employee's pension computed in accordance with that section.

Subparagraphs 4 and 5 of the first paragraph also apply to an employee who is a public servant having permanent tenure within the meaning of the Public Service Act (R.S.Q., c. F-3.1.1), in respect of a year of service credited during which the employee was on leave without pay.

For the purposes of the first paragraph, the limit provided for in the fourth paragraph of section 8 of the basic Order in Council applies.

4. From the date on which an employee to whom the basic Order in Council applies receives the amount of the pension or deferred pension under that Order in Council, the employee shall benefit from a supplementary benefit that the Government determines using the actuarial assumptions and method provided for in Schedule II, if the Government makes an order to that effect.

5. Where an employee ceases to be a member of the plan and elects to transfer the actuarial value of the pension in accordance with section 16 of the basic Order in Council, any amount of supplementary benefit granted under this Order in Council is payable to the employee from the date on which a deferred pension would otherwise have been payable to the employee under the basic Order in Council if the employee had not made that election. The amount of the supplementary benefit is reduced, where applicable, in accordance with the provisions of the second paragraph of section 15 of the basic Order in Council, with the necessary modifications.

6. For the purposes of section 3, the average pensionable salary is computed in the manner provided for in section 9 of the basic Order in Council without taking into account the limit provided for in section 30 of the Act.

7. Section 14 of the basic Order in Council applies in respect of the amount of the supplementary benefit payable under subparagraphs 1 to 4 and 6 of the first paragraph of section 3 or section 4, with the necessary modifications.

8. The provisions pertaining to the reduction and indexing of the amount of the pension or deferred pension payable under the basic Order in Council apply to any amount of supplementary benefit payable under this Order in Council, with the necessary modifications.

9. If the employee dies before becoming eligible for a pension and has at least two years of service credited under the plan, the employee's spouse or, if the employee has no spouse, the employee's successors, are entitled to receive the actuarial value of the supplementary benefit established on the date of death in accordance with the actuarial assumptions and methods provided for in subparagraph 2 of the first paragraph of section 68 of the Act.

10. Sections 3, 5 and 6 apply only to an employee who ceased to be a member of the Government and Public Employees Retirement Plan between 31 December 1999 and 1 January 2001, or of the Pension Plan of Management Personnel after 31 December 2000.

SCHEDULE I

CLASSES OF EMPLOYEES

(s. 3)

- (1) administrators of state I;
- (2) persons appointed under section 57 of the Public Service Act who hold a position of deputy minister or whose deed of appointment stipulates that they have the rank and privileges of a deputy minister;
- (3) the executive assistant to the Premier;
- (4) the persons designated in paragraphs 4, 5 and 7 of Schedule II to the basic Order in Council who hold a position for which the salary level is at least DM06 in the salary structure, approved by the Government, for officers and members of bodies or agencies;
- (5) the Auditor General;
- (6) the Secretary General of the National Assembly, if the basic Order in Council applies to the Secretary General;
- (7) the Public Protector, except if section 8 of the Public Protector Act (R.S.Q., c. P-32) applies to the Public Protector;
- (8) any person who belonged to one of the classes of employees designated in paragraphs 1 to 7 and whose remuneration and conditions of employment are maintained by the Government;
- (9) all other persons employed by a government department, a public or parapublic body or agency or by a body or an agency designated by the Government, if the Government makes an order to that effect.

SCHEDULE II

ACTUARIAL ASSUMPTIONS AND METHOD

(s. 4)

- (1) Actuarial method:

the actuarial method is the “benefit allocation” method;

- (2) Actuarial assumptions:

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

(b) rate of interest: 9% for the first 15 years following the date of assessment and 6.5% thereafter;

(c) 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% thereafter;

(d) proportion of members who have a spouse at the time of retirement: 60%;

(e) age of spouse: identical to that of the member.

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Gouvernement du Québec

O.C. 964-2003, 17 September 2003

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

Comité de retraite du régime de retraite des élus municipaux — Exercise of powers and internal management

By-law respecting the exercise of powers and internal management of the Comité de retraite du régime de retraite des élus municipaux

WHEREAS the first paragraph of section 70.8 of the Act respecting the Pension Plan of Elected Municipal Officers (R.S.Q., c. R-9.3) provides that the Comité de retraite du régime de retraite des élus municipaux may make by-laws respecting the exercise of its powers and its internal management;

WHEREAS the second paragraph of that section provides that by-laws made under that section only come into force after being approved by the Government;

WHEREAS, at a sitting held on 6 March 2003, the pension committee, by Resolution CR-RREM 03-03, made the By-law respecting the exercise of powers and internal management of the Comité de retraite du régime de retraite des élus municipaux;