Regulations and other acts

Gouvernement du Québec

O.C. 482-2005, 25 May 2005

An Act respecting the Pension Plan of Management Personnel

(R.S.Q., c. R-12.1; 2004, c. 39)

Amendments to Orders in Council 960-2003 and 961-2003 dated 17 September 2003 respecting the Pension Plan of Management Personnel

WHEREAS, under the first paragraph of sections 23 and 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 it designates, establish special provisions and establish a plan that provides for supplementary benefits payable from the date of retirement;

WHEREAS, on 17 September 2003, the Government made Order in Council 960-2003 making such special provisions, and Order in Council 961-2003 establishing such a plan;

WHEREAS it is expedient to amend the Orders in Council;

WHEREAS, under the second paragraph of section 23 of the Act, an order under the first paragraph of that section may have effect 12 months or less before it is made:

WHEREAS, under section 286 of the Act to amend the Act respecting the Pension Plan of Peace Officers in Correctional Services and other legislative provisions (2004, c. 39), the first Order in Council made under that section 23 after 1 January 2005, to the extent that it amends or replaces section 25 or 30 of Order in Council 960-2003 dated 17 September 2003, may have effect from the latter date;

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

THAT Orders in Council 960-2003 and 961-2003 dated 17 September 2003 be amended as provided in the Schedule attached to this Order in Council.

André Dicaire, Clerk of the Conseil exécutif

SCHEDULE

Amendments to Orders in Council 960-2003 and 961-2003 dated 17 September 2003 respecting the Pension Plan of Management Personnel*

An Act respecting the Pension Plan of Management Personnel (R.S.Q., c. R-12.1, ss. 23 and 208; 2004, c. 39, s. 286)

- **1.** Section 4 of Order in Council 960-2003 dated 17 September 2003 concerning special provisions in respect of classes of employees designated under section 23 of the Act respecting the Pension Plan of Management Personnel is amended by inserting ", the Government and Public Employees Retirement Plan or the Pension Plan of Peace Officers in Correctional Services" in the second paragraph after "employment under the plan".
- **2.** Section 9 is amended by adding the following paragraph at the end:

"In addition, for the purposes of the first paragraph, an average pensionable salary is computed for each portion of the amount referred to in subparagraph 1 of the first paragraph of section 8. The average pensionable salary is computed from the pensionable salaries that must be adjusted, where applicable, as if each rate referred to in that subparagraph applied in respect of all years of service, without exceeding the pensionable salary necessary to reach the defined benefit limit applicable for each year under the Income Tax Act (R.S.C. 1985, c. 1, 5th Supplement) in respect of each portion of the amount. The average pensionable salary that must be used to compute each portion of the amount referred to in subparagraph 2 of that paragraph is the same as the average pensionable salary used to compute the portion of the amount referred to in subparagraph 1 of that paragraph in relation to the same years of service.".

Order in Council 960-2003 dated 17 September 2003 (2003, G.O. 2, 2963) concerning the special provisions in respect of classes of employees designated under section 23 of the Act respecting the Pension Plan of Management Personnel was amended by Order in Council 725-2004 dated 28 July 2004 (2004, G.O. 2, 2459). Order in Council 961-2003 dated 17 September 2003 (2003, G.O. 2, 2972) concerning the 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 has not been amended since it was made.

3. Section 16 is replaced by the following:

- "16. Where an employee belongs to one of the classes designated in Schedule III or belongs to such a class while this Order in Council applies to the employee, and the employee ceases to be a member of the plan, the employee may, instead of receiving the total pension or deferred pension payable in accordance with the first paragraph of section 15, elect for a transfer into a locked-in retirement account within the meaning of section 29 of the Regulation respecting supplemental pension plans made by Order in Council 1158-90 dated 8 August 1990 or, if the employee has fewer than 2 years of service, into a registered retirement savings plan, of the greater of
- (1) the actuarial value of the total pension, including any pension credit established at the date on which the employee ceases to be a member, in accordance with the actuarial method and assumptions provided for in Schedule V, without taking into account the years of service added pursuant to section 22; and
- (2) the total of the contributions with interest accrued, if any, in accordance with the plan, the former pension plan or the Government and Public Employees Retirement Plan until that date.

The amount withheld pursuant to the first paragraph bears interest, compounded annually, at the rates in Schedule VII to the Act, from the first day of the month following the month in which the employee ceases to be a member of the plan until the date on which the application is received at the Commission, and at the rate in Schedule VIII to the Act from the day following that latter date until the end of the month in which the transfer is carried out.

The amount withheld pursuant to the first paragraph may not exceed the limit established under the Income Tax Act (R.S.C. 1985, c. 1, 5th Supplement) as if the transfer were carried out on the date on which the employee ceased to be a member of the plan. In addition, the amount transferable pursuant to the first and second paragraphs may not exceed the limit established for that purpose under that Act. Where applicable, any amount that cannot be transferred into a locked-in retirement account or into a registered retirement savings plan is reimbursed to the employee. In the event of death, the amount transferable and any amount that would have been reimbursed to the employee are paid to the spouse or, if there is no spouse, to the successors.

The transfer and, where applicable, the reimbursement provided for in this section give entitlement to the payment of any other benefit payable under this Order in Council, the plan or the Government and Public Employees Retirement Plan.

For the purposes of the first paragraph, contributions include the amounts referred to in section 73 of the Act and the total of those contributions is established taking into account the second paragraph of section 77 and section 79 of the Act. In addition, in the case where section 140 of the Act applies, contributions and the actuarial value of the pension that relate to the years and parts of a year of service credited under sections 126, 130 and 139 of the Act are excluded. Contributions also include the amounts that the employee paid or that were transferred to the Government and Public Employees Retirement Plan and for which the employee has acquired a pension credit."

- **4.** Section 17 is amended by replacing "for each of the periods in respect of which the rates provided for in Schedule VII to the Act apply" in the second paragraph by "at the rates in Schedule VII to the Act".
- **5.** Section 18 is amended by replacing the last sentence in the second paragraph by the following: "Those amounts bear interest, compounded annually, at the rates in Schedule VII to the Act, from the date on which the pensioner began to be a member of the plan until the date on which the notice is received by the Commission.".
- **6.** Section 19 is amended by adding the following paragraph at the end:

"The second paragraph applies within the limits permitted under the Income Tax Act (Revised Statutes of Canada 1985, c. 1, 5th Supplement), taking into account the amount setting off the actuarial reduction and that is added to the pension pursuant to section 215.11.17 of the Act respecting the Government and Public Employees Retirement Plan.".

- **7.** Section 25 is amended by replacing "in the second paragraph of section 39 or section 40 of the Act" in the first paragraph by "in the second and third paragraphs of section 39 or section 40 of the Act and section 201 of the Act applies".
- **8.** Section 27 is amended by adding the following paragraph at the end: "In addition, each pensionable salary must be adjusted, where applicable, as if the rate of acquisition of the pension of the former pension plan applied in respect of all years of service, without exceeding the pensionable salary necessary to reach the defined benefit limit applicable for each year under the Income Tax Act (R.S.C. 1985, c. 1, 5th Supplement)."
- **9.** Section 30 is amended by replacing "date of" by "date of receipt of the".

- **10.** Schedule I is amended by deleting subparagraph *b* of paragraph 1.
- **11.** Schedule II is amended by replacing "Class V" in paragraph 12 by "Class 16".
- **12.** Section 6 of Order in Council 961-2003 dated 17 September 2003 concerning the 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 is amended by inserting "in the last paragraph of that section and the limit provided for" after "limit provided for".
- **13.** This Order in Council comes into force on the date on which it is made. However, sections 7 and 9 have effect from 17 September 2003, section 10 has effect from 1 January 2005, sections 3 to 6 come into force on 1 June 2005 and section 11 comes into force on 1 July 2005.

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Gouvernement du Québec

O.C. 488-2005, 25 May 2005

Education Act (R.S.Q., c. I-13.3)

Basic school regulation for preschool, elementary and secondary education

— Amendments

Regulation to amend the Basic school regulation for preschool, elementary and secondary education

WHEREAS, under section 447 of the Education Act (R.S.Q., c. I-13.3), the Government may make regulations to be known as the "basic school regulation";

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft of the Regulation to amend the Basic school regulation for preschool, elementary and secondary education was published in Part 2 of the *Gazette officielle du Québec* of 9 February 2005 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS, in accordance with section 458 of the Education Act, the draft Regulation was submitted to the Conseil supérieur de l'éducation for preliminary examination and an opinion was forwarded to the Minister;

WHEREAS it is expedient to make the Regulation with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Education, Recreation and Sports:

THAT the Regulation to amend the Basic school regulation for preschool, elementary and secondary education, attached to this Order in Council, be made.

ANDRÉ DICAIRE, Clerk of the Conseil exécutif

Regulation to amend the Basic school regulation for preschool, elementary and secondary education*

Education Act (R.S.Q., c. I-13.3, s. 447)

1. The Basic school regulation for preschool, elementary and secondary education is amended in section 13 by adding the following paragraph:

"The first paragraph shall not prevent a year from being added at the end of the first or second cycle of the elementary level. Adding a school year is an exceptional measure that may be used only once at the elementary level and may be used only if there are reasonable grounds to believe that an additional year will enable the student to achieve the objectives of the programs of studies of the cycle."

- **2.** Section 14 is replaced by the following:
- **"14.** A person who is over the age limit referred to in the first paragraph of section 1 of the Education Act may, on the conditions the Minister determines, be admitted to the educational services provided by a school if the person

^{*} The Basic school regulation for preschool, elementary and secondary education, made by Order in Council 651-2000 dated 1 June 2000 (2000, *G.O.* 2, 2593), has been amended once, by the regulation made by Order in Council 865-2001 dated 4 July 2001 (2001, *G.O.* 2, 3534).