

Contaminants	Limit values mg/kg of soil (dry matter)
1,1,2-Trichloro-1,2,2-trifluoroethane	300
bis(2-chloroethyl)ether	60
bis(2-chloroethoxy)methane	72
bis(2-chloroisopropyl)ether	72
Butyl benzyl phthalate	280
XI- INTEGRATING PARAMETERS	
Petroleum hydrocarbons C <sub>10</sub> to C <sub>50</sub>	10,000
XII- DIOXINS AND FURANS	
Summation of chlorodibenzodioxins and chlorodibenzofurans expressed as 2,3,7,8-TCDD toxic equivalents (NATO scale, 1988)	0.005

7977

Gouvernement du Québec

**O.C. 20-2007, 16 January 2007**

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

**Regulation****— Amendments**

Regulation to amend the Regulation respecting the application of the Act respecting the Pension Plan of Elected Municipal Officers

WHEREAS, under subparagraph 1 of the first paragraph of section 75 of the Act respecting the Pension Plan of Elected Municipal Officers (R.S.Q., c. R-9.3), the Government may make a regulation to determine the rates of interest which must be fixed by regulation pursuant to the Act and, where that is the case, the rules governing the computation of the interest;

WHEREAS, under subparagraph 4 of the first paragraph of section 75 of the Act, the Government may make a regulation to determine the standards for calculating the actuarial value of a pension;

WHEREAS the Government made the Regulation respecting the application of the Act respecting the Pension Plan of Elected Municipal Officers by Order in

Council 1742-89 dated 15 November 1989, which was last amended by the regulation made by Order in Council 1009-2005 dated 26 October 2005;

WHEREAS it is expedient to further amend the Regulation;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the draft Regulation to amend the Regulation respecting the application of the Act respecting the Pension Plan of Elected Municipal Officers was published in Part 2 of the *Gazette officielle du Québec* of 30 August 2006 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS comments were made on the draft Regulation;

WHEREAS it is expedient to make the Regulation with amendments;

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

THAT the Regulation to amend the Regulation respecting the application of the Act respecting the Pension Plan of Elected Municipal Officers, attached to this Order in Council, be made.

GÉRARD BIBEAU,  
*Clerk of the Conseil exécutif*

### **Regulation to amend the Regulation respecting the application of the Act respecting the Pension Plan of Elected Municipal Officers\***

An Act respecting the Pension Plan of Elected Municipal Officers  
(R.S.Q., c. R-9.3, s. 75, 1st par., subpars. 1 and 4)

**1.** The Regulation respecting the application of the Act respecting the Pension Plan of Elected Municipal Officers is amended by replacing the part that precedes section 1 by the following:

\* The Regulation respecting the application of the Act respecting the Pension Plan of Elected Municipal Officers, made by Order in Council 1742-89 dated 15 November 1989 (1989, *G.O.* 2, 4153), was last amended by the regulation made by Order in Council 1009-2005 dated 26 October 2005 (2005, *G.O.* 2, 4834). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2006, updated to 1 September 2006.

**“DIVISION I  
ESTABLISHMENT OF RATES OF INTEREST**

**§1.** *Rate of interest based on the rates of return of certain funds”.*

**2.** Section 1 is amended by replacing “For the purposes” in the first paragraph by “For the purposes of the second paragraph of section 54.1”.

**3.** The following subdivision is added after section 1:

**“§2.** *Rate of interest based on an external index*

**1.1.** For the purposes of the third paragraph of section 54.1 of the Act, the annual rate of interest is established as at 1 June of each year by computing the arithmetic mean, for the 12-month period ending on 31 December of the preceding year, of the nominal rates on Government of Canada marketable bonds (3-5 years) as compiled by Statistics Canada and published in the Bank of Canada’s Banking and Financial Statistics (CANSIM Series V122485).”.

**4.** Section 5 is replaced by the following:

**“5.** Interest, compounded annually, is computed at the rate established each year in accordance with section 1 until the date on which the refund application is received by the Commission, at the rate established as provided in section 1.1 and in force on that date, as of the day following that date until the date on which the refund is made.

Despite the first paragraph, if the event giving entitlement to the refund is the death of the member, the period of application of section 1.1 begins on the day following the date of death and if the event is the death of the beneficiary or the surviving spouse, the period begins on the first day of the month following the date of death.”.

**5.** Division V is replaced by the following:

**“DIVISION V  
ACTUARIAL VALUE**

**9.** For the purposes of this Division, the expression “CIA Standard” refers to section 3800 of the “Practice-Specific Standards for Pension Plans”, Canadian Institute of Actuaries, Document 206036, April 2006, revised on 1 May 2006.

**9.0.1.** The actuarial value of the deferred annuity referred to in section 49 of the Act is determined using the following actuarial method and assumptions:

**Actuarial method**

The actuarial method is the “benefit allocation” method and the actuarial value corresponds to the sum of 80% of the actuarial value determined for a male and 20% of the actuarial value determined for a female.

**Actuarial assumptions**

(1) Mortality rates:

The mortality rates are those determined in accordance with the CIA Standard.

(2) Rate of interests:

For fully-indexed and non-indexed benefits:

The rate of interests are those determined in accordance with the CIA Standard.

For partially-indexed benefits:

The rate of interests are those determined according to the following formula:

$$\frac{((1 + \text{rate of interest for a non-indexed benefit}) / (1 + \text{indexing rate for a partially-indexed benefit})) - 1}{}$$

The result must be rounded to the nearest multiple of 0.25%.

(3) Indexing rate:

(a) for a fully-indexed benefit according to the rate of increase in the pension index, the indexing rate is computed in the manner described in the CIA Standard;

(b) for a benefit indexed according to the excess of the rate of increase in the pension index (PI) over 3%, the indexing rate corresponds to the excess of the indexing rate computed in the manner provided in subparagraph a over 3%.

In order to take into account the inflation rate variations, the following additions are made to the results of effective indexing formulas for actuarial value computation purposes.

Inflation level	Addition to the result of the PI-3% formula	Adjusted indexing rate
0.5	0.1	0.1
1.0	0.1	0.1
1.5	0.3	0.3
2.0	0.5	0.5
2.5	0.7	0.7
3.0	1.0	1.0
3.5	0.8	1.3
4.0	0.6	1.6
4.5	0.5	2.0
5.0	0.4	2.4

(4) Turnover rate: Nil

(5) Disability rate: Nil

(6) Proportion of married persons at death:

Age	Male	Female
18 - 64 years old	85%	65%
65 -79 years old	80%	30%
80 - 109 years old	60%	10%
110 years old	0%	0%

(7) Age difference between spouses at death:

— the male spouse of the member is assumed to be one year older;

— the female spouse of the member is assumed to be four years younger.”

**6.** Section 9.2 is replaced by the following:

“**9.2.** A person may, for the purposes of Chapters VI.0.1, VI.0.2 and VI.0.3 of the Act, apply for redemption of service by sending the Commission a written notice specifying the period to be redeemed. After receiving the notice, the Commission must send the applicant a redemption proposal in which it determines the amount the applicant must pay.

For the purposes of Chapters VI.0.1 and VI.0.2 of the Act, the amount the applicant must pay is determined in accordance with Schedule II. For the purposes of Chapter VI.0.3 of the Act, that amount corresponds to the sum of the contributions the applicant would have paid under the plan in respect of the service the applicant wishes to redeem and the interest compounded annually, computed at the rate established each year in accordance with section 1 as of the midpoint of each year until the date on which the application for redemption is received.

The amount determined pursuant to the second paragraph is payable in cash not later than on the expiry date of the redemption proposal or by instalments spread over the maximum period prescribed by section 8. If the amount is paid by instalments, interest compounded annually is added at the rate established as provided in section 1.1 in force on the date on which the application for redemption is received and computed as of the expiry date of the redemption proposal made by the Commission.”

**7.** Section 9.3 is amended

(1) by replacing “re-determined” in the fourth paragraph by “determined” and by striking out “in relation to the value of the indexed pension credit and the age of the person”;

(2) by replacing “re-determined in relation to the date of the decision” in the last paragraph by “determined on the date of the decision taking into account, for a redemption under Chapter VI.0.1 or VI.0.2 of the Act, the value of the indexed pension credit and the age of the person on that date”.

**8.** The title of Schedule II is replaced by “RATE APPLICABLE TO CERTAIN REDEMPTIONS UNDER SECTION 9.2”.

**9.** This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.