

Regulations and other Acts

Gouvernement du Québec

O.C. 1070-2010, 8 December 2010

An Act respecting retirement plans for the mayors and councillors of municipalities (R.S.Q., c. R-16)

General Retirement Plan for the Mayors and Councillors of Municipalities
— Partition and assignment of benefits accrued
— Amendments

Regulation to amend the Regulation respecting the partition and assignment of benefits accrued under the General Retirement Plan for the Mayors and Councillors of Municipalities

WHEREAS, under subparagraph *j* of the first paragraph of section 42 of the Act respecting retirement plans for the mayors and councillors of municipalities (R.S.Q., c. R-16), the Government may, for the purposes of section 41.5 of the Act, fix the rules which apply to the establishment of the benefits accrued under the General Retirement Plan for the Mayors and Councillors of Municipalities, which may differ from the rules otherwise applicable under the Act, and determine the actuarial rules, assumptions and methods which apply to the assessment of accrued benefits and which may vary according to the nature of the benefits;

WHEREAS, under subparagraph *k* of the first paragraph of section 42 of the Act respecting retirement plans for the mayors and councillors of municipalities, the Government may determine, for the purposes of section 41.6 of the Act, the rules and the terms and conditions of payment of the sums awarded to the spouse and, where applicable, the interest payable thereon;

WHEREAS, under subparagraph *l* of the first paragraph of section 42 of the Act respecting retirement plans for the mayors and councillors of municipalities, the Government may prescribe, for the purposes of section 41.8 of the Act, the actuarial rules, assumptions and methods for reducing any sum payable under the General Retirement Plan for the Mayors and Councillors of Municipalities, which may vary according to the nature of the benefit from which such sum is derived;

WHEREAS the Government made the Regulation respecting the partition and assignment of benefits accrued under the General Retirement Plan for the Mayors and Councillors of Municipalities made by Order in Council 1752-91 dated 18 December 1991;

WHEREAS it is expedient to amend the 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 Regulation respecting the partition and assignment of benefits accrued under the General Retirement Plan for the Mayors and Councillors of Municipalities was published in Part 2 of the *Gazette officielle du Québec* of 22 September 2010 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS it is expedient to make the Regulation without amendment;

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

THAT the Regulation to amend the Regulation respecting the partition and assignment of benefits accrued under the General Retirement Plan for the Mayors and Councillors of Municipalities, attached to this Order in Council, be made.

GÉRARD BIBEAU,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the partition and assignment of benefits accrued under the General Retirement Plan for the Mayors and Councillors of Municipalities*

An Act respecting retirement plans for the mayors and councillors of municipalities (R.S.Q., c. R-16, s. 42, 1st par., subpars. *j*, *k* and *l*)

1. The Regulation respecting the partition and assignment of benefits accrued under the General Retirement Plan for the Mayors and Councillors of Municipalities is amended by replacing section 8 by the following:

* The Regulation respecting the partition and assignment of benefits accrued under the General Retirement Plan for the Mayors and Councillors of Municipalities has not been amended since it was made by Order in Council 1752-91 dated 18 December 1991 (1992, *G.O.* 2, 3).

“8. In this section, “CIA Standards” refer to the standards of practice entitled “Practice-Specific Standards for Pension Plans — 3800 Pension Commuted Values” of the Canadian Institute of Actuaries, in force since 1 February 2005 and periodically revised.

The actuarial value of the benefits is determined by using the “distribution of benefits” method and corresponds to the sum of 95% of the actuarial value determined for a male and of 5% of the actuarial value determined for a female.

The actuarial value is also determined by using the following actuarial assumptions:

(1) mortality rates:

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

(2) interest rates:

The interest rates are those determined in accordance with the CIA Standards;

The result must be adjusted in accordance with the CIA Standards.

(3) Turnover rate: Nil

(4) Disability rate: Nil

(5) Proportion of married persons at death:

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

(6) Age difference between spouses at death:

(a) the male spouse of the member is assumed to be 1 year older;

(b) the female spouse of the member is assumed to be 4 years younger.”.

2. Section 15 is replaced by the following:

“15. Interest compounded annually and accrued from the date of assessment up to the date of payment must be added to the sums awarded to the spouse at the rate provided for in section 1.1 of 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, in force on the date of assessment. However, where that date is prior to 1 June 2007, the applicable interest rate is 4.10%.”.

3. The following Division is added after section 18:

“**DIVISION V**
TRANSITIONAL

18.1. For the purposes of section 17, the amount of pension that would be obtained on the basis of the sums awarded to the spouse at the date of assessment is determined at that date according to the actuarial method and assumptions that were used for the assessment of accrued benefits.”.

4. This Regulation comes into force on 1 January 2011.

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Gouvernement du Québec

O.C. 1071-2010, 8 December 2010

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

Pension Plan of Elected Municipal Officers
— Partition and assignment of benefits accrued
— Amendments

Regulation to amend the Regulation respecting the partition and assignment of benefits accrued under the Pension Plan of Elected Municipal Officers

WHEREAS, under subparagraph 4.3 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, for the purposes of section 63.2 of the Act, fix the rules which apply to the establishment of the benefits accrued under the Pension Plan of Elected Municipal Officers, which may differ from the rules otherwise applicable under the Act, and determine the actuarial rules, assumptions and methods which apply to the assessment of accrued benefits and which may vary according to the nature of the benefits;