

“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;

WHEREAS, under subparagraph 4.4 of the first paragraph of section 75 of the Act respecting the Pension Plan of Elected Municipal Officers, the Government may determine, for the purposes of section 63.3 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 4.5 of the first paragraph of section 75 of the Act respecting the Pension Plan of Elected Municipal Officers, the Government may prescribe, for the purposes of section 63.5 of the Act, the actuarial rules, assumptions and methods for reducing any sum payable under the Pension Plan of Elected Municipal Officers, 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 Pension Plan of Elected Municipal Officers by Order in Council 1753-91 dated 18 December 1991, last amended by the regulation made by Order in Council 1431-98 dated 27 November 1998;

WHEREAS it is expedient to again 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 Pension Plan of Elected Municipal Officers 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 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 partition and assignment of benefits accrued under 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. 4.3, 4.4 and 4.5)

1. The Regulation respecting the partition and assignment of benefits accrued under the Pension Plan of Elected Municipal Officers is amended by replacing section 7 by the following:

“7. 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 80% of the actuarial value determined for a male and of 20% 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:

(a) the interest rates for fully-indexed benefits or non-indexed benefits are those determined in accordance with the CIA Standards;

(b) the interest rates for partially-indexed benefits are determined according to the following formula:

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

\* The Regulation respecting the partition and assignment of benefits accrued under the Pension Plan of Elected Municipal Officers, made by Order in Council 1753-91 dated 18 December 1991 (1992, *G.O.* 2, 7), was last amended by the regulation made by Order in Council 1431-98 dated 27 November 1998 (1998, *G.O.* 2, 4783). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2010, updated to 1 October 2010.

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

(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 standards;

(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 for 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	85%	65%
65-79 years	80%	30%
80-109 years	60%	10%
110 years	0%	0%

(7) 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 14 is replaced by the following:

“**14.** 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 22:

“**DIVISION V**  
**TRANSITIONAL**

**22.1.** For the purposes of sections 18, 19 and 20, 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. 1077-2010, 8 December 2010**

An Act respecting the Government and Public Employees Retirement Plan  
(R.S.Q., c. R-10)

**Regulation**  
**— Amendment**

Regulation to amend the Regulation under the Act respecting the Government and Public Employees Retirement Plan

WHEREAS, under section 177 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10) and subparagraph 18 of the first paragraph of section 134 of the Act, the Government may, by regulation, revise the rate of contribution to the Government and Public Employees Retirement Plan; the