

(1) for each of the years prior to 2010 during which the agreement applied, the salary determined in accordance with sections 62.6 to 62.8, 62.10 and 62.24 of the Act on the basis of the pensionable salary and service credited respectively referred to in subparagraphs 1 and 2 of the first paragraph;

(2) for each of the years after 2009 during which the agreement applies, the salary determined in accordance with sections 62.11 to 62.20, 62.23 and 62.24 of the Act on the basis of the pensionable salary referred to in subparagraph 1 of the first paragraph, if the public servant holds pensionable employment for which the basis of remuneration is 260 days, or, if the public servant holds pensionable employment for which the basis of remuneration is 200 days, on the basis of the basic salary and the harmonized service established for the period during which the civil servant accomplished service or would have accomplished service if the public servant had not been eligible for salary insurance.”.

**3.** Section 8.4 is amended by replacing “contributions, pensionable salary and service credited” by “the pensionable salary, annualized pensionable salary, service credited and contributions”.

**4.** The following is inserted after section 8.4:

“**8.4.1.** In respect of a public servant who ceases to participate in the plan before 1 January 2010, sections 8.2 and 8.4 apply as they read on the date on which the public servant ceased to participate in the plan.”.

**5.** This Regulation comes into force on 1 January 2010.

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Gouvernement du Québec

### **T.B. 208551, 16 December 2009**

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

#### **Application of Title IV.2 of the Act — Amendments**

Regulation to amend the Regulation respecting the application of Title IV.2 of the Act respecting the Government and Public Employees Retirement Plan

WHEREAS, under the first paragraph of section 215.11.13 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), the amount of the pension and, where applicable, the amount of the pension

credit of the person referred to in section 215.11.12 of the Act is increased, in accordance with the actuarial assumptions and methods determined by regulation, by an amount corresponding to the actuarial reduction applicable under the person’s plan, if the person pays to the Commission administrative des régimes de retraite et d’assurances a certain amount established;

WHEREAS, under subparagraph 1 of the first paragraph of section 215.13 of the Act, amended by section 27 of chapter 25 of the Statutes of 2008, the Government may, by regulation, determine the manner in which a person’s pensionable salary, annualized pensionable salary, credited service and employee and employer contributions, together with the terms and conditions governing the payment of those contributions, are calculated for the purposes of the pension plan following the application of certain provisions of a person’s conditions of employment, in particular within the scope of measures concerning alternative work schedules or the granting of leave without pay to reduce certain costs arising from the conditions of employment, or following the application of sections 79.3 and 81.15 of the Act respecting labour standards (chapter N-1.1);

WHEREAS, under subparagraph 3 of the first paragraph of that section 215.13, the Government may, by regulation, determine measures designed to encourage retirement, and in particular measures designed to anticipate the payment of certain pension benefits;

WHEREAS, under subparagraph 6 of the first paragraph of that section 215.13, the Government may, by regulation, in respect of a person whose employer under the plan has not deducted from the pensionable salary an annual amount provided for in the pension plan whereas the person was an employee to whom the pension plan applied,

— determine the terms and conditions of payment of the necessary sums by the person, the person’s spouse or successors and, as the case may be, the applicable rate of interest;

— prescribe the terms and conditions applicable to the redemption of a period of service prior to the period during which the person was a member of the plan;

— determine, notwithstanding sections 187 to 191.1 of the Act respecting the Government and Public Employees Retirement Plan, the terms and conditions of payment of the contributory amounts by the employers, and the employers exempted from such payment;

WHEREAS, under the first paragraph of section 215.17 of the Act respecting the Government and Public Employees Retirement Plan, amended by section 9 of chapter 56 of the Statutes of 2009, government regulations under Title IV.2 of the Act respecting the Government and Public Employees Retirement Plan are made after the Commission administrative des régimes de retraite et d'assurances has consulted with the pension committees referred to in sections 163 of that Act and section 196.2 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., c. R-12.1);

WHEREAS, under the second paragraph of section 215.17 of the Act respecting the Government and Public Employees Retirement Plan, a regulation made under Title IV.2 of the Act may have effect 12 months or less before it is adopted;

WHEREAS, under section 40 of the Public Administration Act (R.S.Q., c. A-6.01), the Conseil du trésor exercises, after consulting the Minister of Finance, the powers conferred on the Government by an Act that establishes a pension plan applicable to personnel of the public and parapublic sectors, except certain powers;

WHEREAS the Government made the Regulation respecting the application of Title IV.2 of the Act respecting the Government and Public Employees Retirement Plan by Order in Council 690-96 dated 12 June 1996;

WHEREAS it is expedient to amend the Regulation;

WHEREAS the pension committees have been consulted;

WHEREAS the Minister of Finance has been consulted;

THEREFORE, THE CONSEIL DU TRÉSOR DECIDES:

THAT the Regulation to amend the Regulation respecting the application of Title IV.2 of the Act respecting the Government and Public Employees Retirement Plan, attached hereto, is made.

SERGE MARTINEAU,  
*Clerk of the Conseil du trésor*

## **Regulation to amend the Regulation respecting the application of Title IV.2 of the Act respecting the Government and Public Employees Retirement Plan\***

An Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10, ss. 215.11.13, 1st par., 215.13, 1st par., subpars. 1, 3, 6 and 215.17; 2009, c. 56, s. 9)

**1.** The Regulation respecting the application of Title IV.2 of the Act respecting the Government and Public Employees Retirement Plan is amended in the heading of Chapter I by inserting “annualized pensionable salary,” after “pensionable salary,”.

**2.** The following is inserted after section 4.1:

“4.2. The annualized pensionable salary of a person who ceases to be a member of one of the plans referred to in paragraphs 1 to 5.1 and 9 of Schedule I after 31 December 2009 is, for the purposes of computing the person’s accrued pension, the salary that would have been determined for that person if the person had not availed himself or herself of the measures provided for in sections 2 to 4.”.

**3.** Section 11 is amended by replacing “in subparagraph 2 of the first paragraph of section 35” in subparagraph 1 of the first paragraph by “in the first paragraph of section 18.1”.

**4.** Section 13 is amended by adding the following at the end:

“This section applies only in respect of a pensioner who went back to work before 1 January 2007.”.

**5.** Section 15.1 is amended by replacing “in subparagraph 2 of the first paragraph of section 51” in subparagraph 1 of the first paragraph by “in the first paragraph of section 30”

**6.** Section 38.8 is replaced by the following:

\* The Regulation respecting the application of Title IV.2 of the Act respecting the Government and Public Employees Retirement Plan, made by Order in Council 690-96 dated 12 June 1996 (1996, G.O. 2, 2759), was last amended by the regulation made by Decision 203096 of the Conseil du trésor dated 6 December 2005 (2005, G.O. 2, 5504). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2009, updated to 1 March 2009.

“38.8. For the purposes of Chapter II of this Regulation and the provisions of the pension plan concerned, the interest on amounts paid under this Chapter is computed as of the date on which the amounts are paid.”

**7.** Schedule III is amended

(1) by inserting the following after the heading of the Schedule:

“For the purposes of this Schedule, “CIA Standard” means the Standard of Practice for Determining Pension Commuted Values confirmed by the board of directors of the Canadian Institute of Actuaries on 15 June 2004.”;

(2) by replacing subparagraph *a* of paragraph 3 by the following:

“(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;”.

**8.** This Regulation comes into force on 1 January 2010. Despite the foregoing, section 4 comes into force on 16 December 2009, section 6 comes into force on the date of coming into force of section 90 of chapter 43 of the Statutes of 2007 and section 7 has effect since 1 April 2009.

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**T.B. 208552, 16 December 2009**

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

**Pension plan for Federal Employees transferred to employment with the Gouvernement du Québec — Amendments**

Amendments to the Pension plan for federal employees transferred to employment with the Gouvernement du Québec

WHEREAS, under the first paragraph of section 10.0.1 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), employees of the federal government who transfer to an employment that is pensionable employment under the Act within the framework of an agreement between the Government of Canada and the Gouvernement du Québec may elect, in accordance with the rules and conditions fixed by the

Government, to become members of this plan or of a pension plan established by the Government in respect of those employees or of each group of employees affected by such an agreement and similar to the plan to which they formerly belonged;

WHEREAS the Government made the Pension plan for federal employees transferred to employment with the Gouvernement du Québec by Order in Council 430-93 dated 31 March 1993;

WHEREAS, under the first paragraph of section 10.0.1 of the Act respecting the Government and Public Employees Retirement Plan, section 125 of that Act applies to the plan so established;

WHEREAS, under section 26 of chapter 56 of the Statutes of 2009, the first Order in Council amending the Pension plan for federal employees transferred to employment with the Gouvernement du Québec made after 4 December 2009 may have effect as of a date not prior to 1 January 2008;

WHEREAS, under section 125 of that Act, no supplemental pension plan may be amended without prior authorization by the Commission administrative des régimes de retraite et d'assurances and any amendment entailing additional costs for the plan may be authorized by the Government;

WHEREAS, under section 40 of the Public Administration Act (R.S.Q., c. A-6.01), the Conseil du trésor exercises, after consulting the Minister of Finance, the powers conferred on the Government by an Act that establishes a pension plan applicable to personnel of the public and parapublic sectors, except certain powers;

WHEREAS it is expedient to amend the plan;

WHEREAS the Commission has authorized the amendments to the plan;

WHEREAS the Minister of Finance has been consulted;

THEREFORE, THE CONSEIL DU TRÉSOR DECIDES:

THAT the Amendments to the Pension plan for federal employees transferred to employment with the Gouvernement du Québec, attached hereto, are made.

SERGE MARTINEAU,  
*Clerk of the Conseil du trésor*